

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: February 23, 2026

NUMBER: **Worksession**

FR: Office of the Superintendent

SUBJECT: Administrative Service
Update

Administrative Services Department Update:

Payroll continues to review and input teacher benefits as defined by the negotiated agreement, update iVisions pay information from contract adjustments, ensure pay and benefits are inputted and encumbered correctly, as well as continual training and review for our two new-this-year payroll officers. The quarterly 941 reports and have been sent, as well as W-2s to all current and previous employees. At this time, payroll is reviewing and fulfilling requests for electronic W-2s, while inputting time and leave for the month end payroll.

In January, the Administrative Services team completed quarterly and calendar year end reporting for Capital Projects reimbursements, and State and Federal grant reimbursements. A PERS reporting audit is still open and in review for the District, but the insurance payroll audit, through Combs Insurance, and the FY25 financial audit, through Altman Rogers, have been completed. 1099s have been sent to vendors for calendar year 2025. Work has begun on a preliminary FY27 budget, to be presented at the March worksession. The Accounts Payable team is working hard to keep up with the purchasing and travel needs of the District, while ensuring complete and correct paperwork is submitted in preparation for the FY26 audit coming this fall. A member of our Accounts Payable team is resigning, so the Administrative Services office will need to hire a new Accounts Payable clerk.

Our contracted Food Service Manager has been working diligently with NMS and our school sites to complete the on-site reviews, troubleshoot issues, review proper meal count records, organize the Fresh Fruits and Vegetables Program distributions and search and apply for grants to build up our food service and related opportunities. Site reviews are required to make sure that Districts are following the NSLP's meal portion and serving requirements.

As reviewed in the January Strategic plan meeting, the Administrative Services team is working with TimeClock Plus to transition our time and attendance tracking from Kronos in the summer months. The expectation for this change will be to remove manual time and leave entry by connecting to iVisions, reduce errors, and provide clearer and current time and leave information for the District's employees. Additionally, the Administrative Services team will be working with Human Resources as they finalize their configuration with Frontline to connect with iVisions and streamline the employee onboarding process. The expectation for this addition is also to remove manual entry, reduce errors, and provide complete and current information of the District's employees.

FY26 Financial Narrative Report for the period July 1, 2025 – December 31, 2025

The monthly financial narrative report is included in your packet with highlights for the period ending December 31, 2025. The financial narrative report was discussed during the Budget Committee meeting.

Northwest Arctic Borough School District
Financial Narrative
For Month Ending December 31, 2025

Included in the attached not-reconciled report are the FY26 reports for General Fund Revenue & Expenditures, Board Expenditures, and the Investment Account balance for month ending 12/31/2025. The Board last received a report January 20, 2026 with expenditures and revenue through November 30, 2025.

For the purposes of this report, we are approximately 50% through the fiscal year and have expended 38% of our general operating budget, as well as received 43% of our budgeted general fund revenue. 70% of our General Fund budget is expended and encumbered.

**Northwest Arctic Borough School District
General Fund Revenue & Expenditures by Function
For Month Ending December 31, 2025**

