




North Slope Borough School District Monthly Financial Report As of November 30, 2020

Prepared by: Fadil Limani, AAA Financial and Business Consulting Services

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

THROUGH: Pauline Harvey, Superintendent

FROM: Fadil Limani, CFO/Financial Consultant 

DATE: 1/5/2021

SUBJECT: Monthly Financial Report - November 30, 2020

STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB21-100

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 November 30, 2020.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through November 30, 2020 are \$38,126,848.07 or 50 percent of budget. This primarily reflects the revenues received to date of Borough Appropriation, E-Rate and PERS/TERS on behalf payments.
2. Page 7 - General Fund operating expenditures to date through November 30, 2020 are \$22,938,896.98 or 30 percent of budget through 42% of the fiscal year. Year to Date, the Majority of 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 Regular Instruction, Special Education, Student Support Services, Instructional Support, School Administration, School Admin Support Staff, District Admin, District Admin Support, Maintenance and Operations and with the highest portion of the budget and related actuals year to date. Expenditures by location 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, 2019 was \$18,723,820. Fund Balance as of June 30, 2020 after the completion of the FY20 Audit was \$19,494,508. This is an increase of \$770,688.
5. Page 17 - Cash and Investments to date through November 30, 2020 are \$40,517,435.66. This is a net decrease of \$2,624,540.34 or 6.1% from previous month. The net decrease is mainly due to operating expenditures for the month end.
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 January 14, 2021 Regular Board Meeting.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of November 30, 2020."

**North Slope Borough School District
Monthly Financial Report
As of November 30, 2020**

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 - 5 Years |
| 7 | General School Operating Fund - Summary of Expenditures by Function |
| 8 | General School Operating Fund - Summary of Historical Expenditures - 5 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 Account and Charles 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 |
|-----------|---------------------------------------|

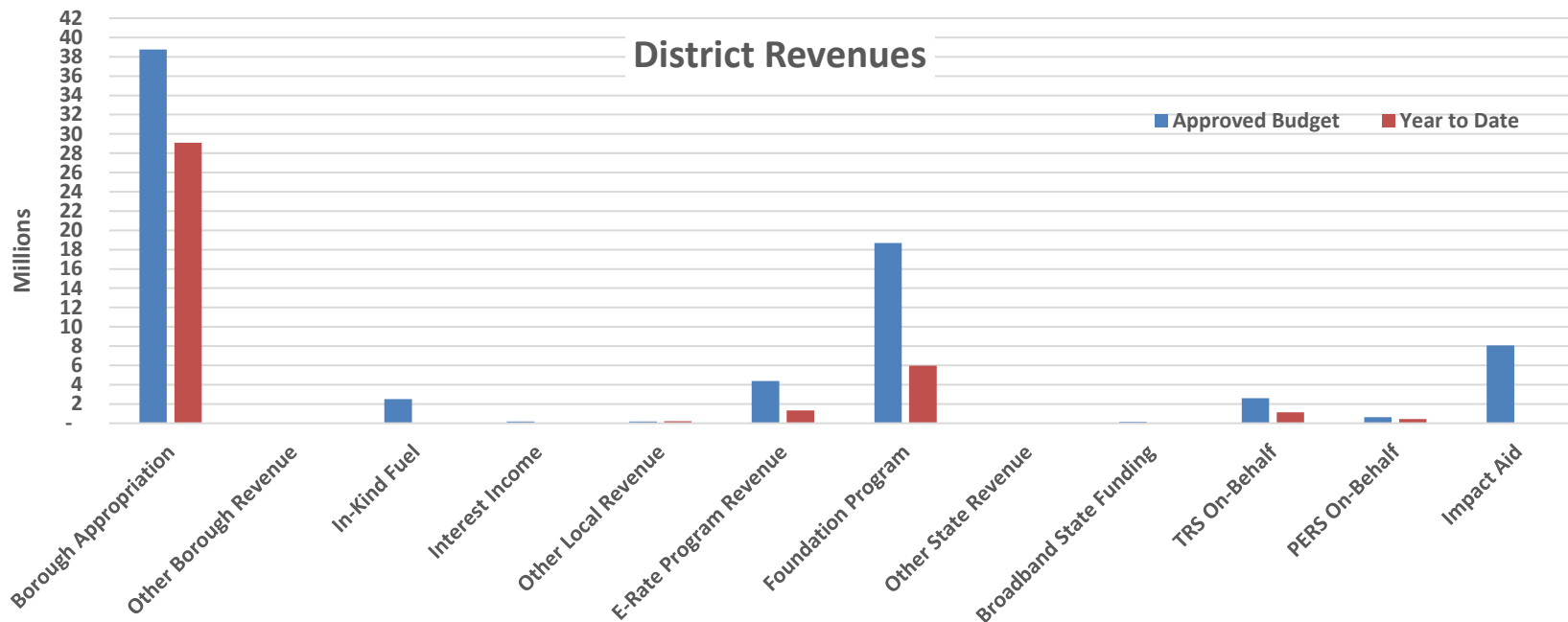
Section VI - Grants:

- | | |
|-----------|------------------------------|
| 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 November 30, 2020

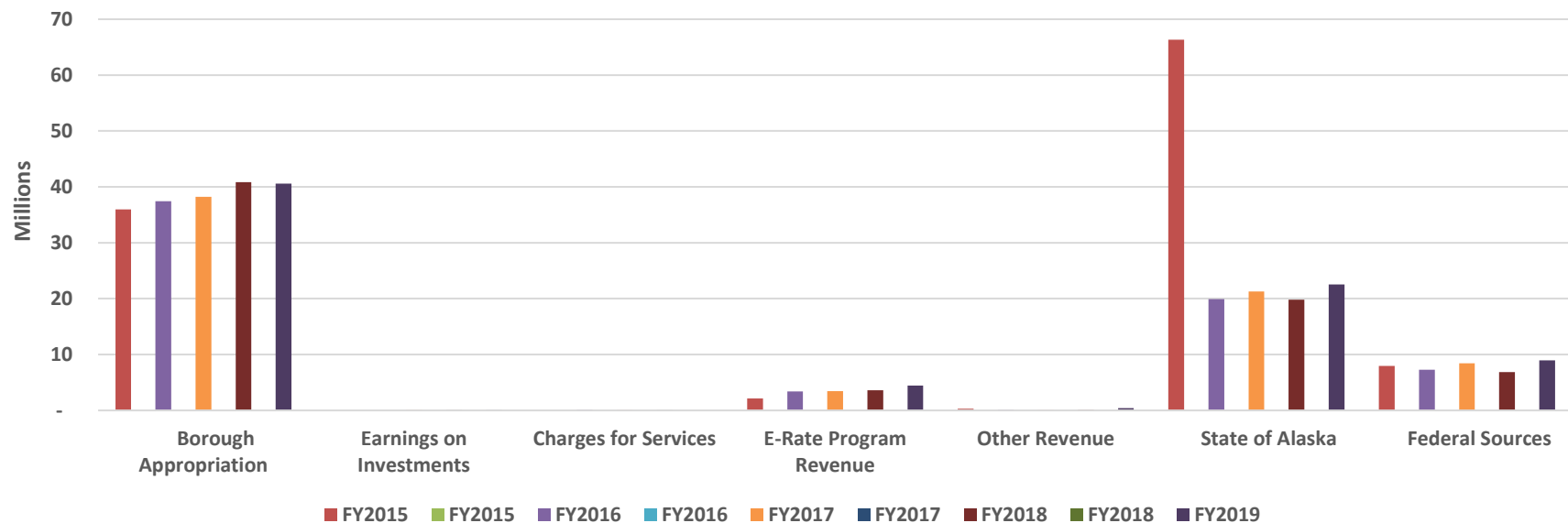
	Approved Budget	Year to Date	Variance	% of Budget
Revenues:				
Borough Appropriation	38,766,371	29,074,778	(9,691,593)	75%
Other Borough Revenue	-	-	-	
In-Kind Fuel	2,500,000	-	(2,500,000)	0%
Interest Income	175,000	-	(175,000)	0%
Other Local Revenue	191,400	206,919	15,519	108%
E-Rate Program Revenue	4,393,440	1,313,625	(3,079,815)	30%
Foundation Program	18,678,264	5,974,616	(12,703,648)	32%
Other State Revenue	-	-	-	
Broadband State Funding	150,000	-	(150,000)	0%
TRS On-Behalf	2,605,492	1,119,006	(1,486,486)	43%
PERS On-Behalf	627,344	437,904	(189,440)	70%
Impact Aid	8,070,542	-	(8,070,542)	0%
Operating Revenues	76,157,853	38,126,848	(38,031,005)	50%
Total Revenues	76,157,853	38,126,848	(38,031,005)	50%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 5Yrs
As of November 30, 2020

	FY2015	FY2016	FY2017	FY2018	FY2019
Revenues:					
Intergovernmental: Local Resources					
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614
Earnings on Investments	-	-	4,686	9,739	12,850
Charges for Services	-	112,864	55,579	61,656	-
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666
Other Revenue	301,346	80,047	58,126	71,014	404,307
Intergovernmental					
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511
Operating Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618

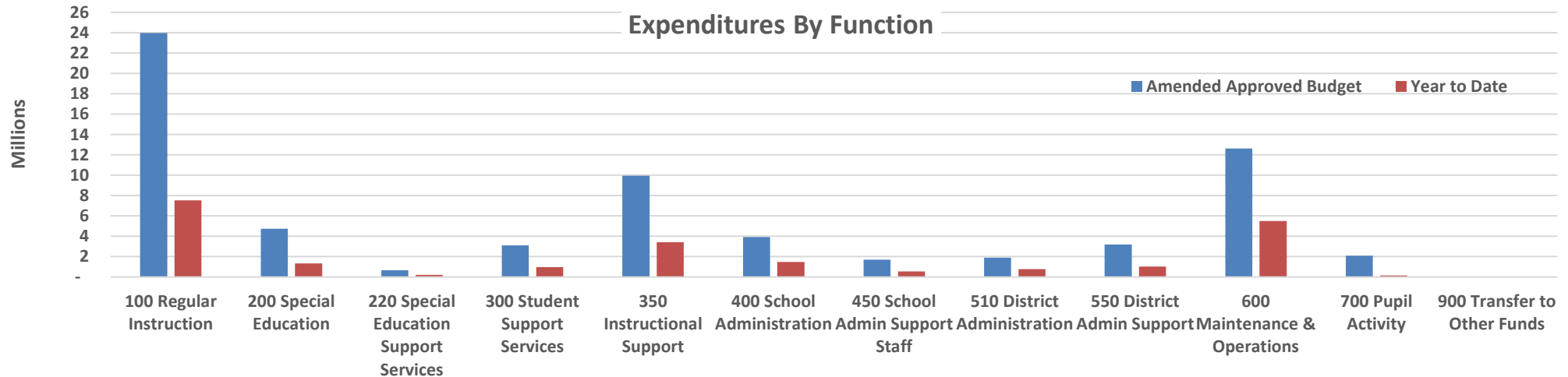
District Revenues - Historical 5 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Expenditures					
100 Regular Instruction	24,000,048	23,975,048	7,535,729	16,439,319	31%
200 Special Education	4,743,238	4,743,238	1,332,388	3,410,849	28%
220 Special Education Support Services	651,040	651,040	221,738	429,302	34%
300 Student Support Services	3,098,856	3,098,856	959,006	2,139,850	31%
350 Instructional Support	9,944,336	9,946,336	3,410,182	6,536,154	34%
400 School Administration	3,934,318	3,938,818	1,474,235	2,464,583	37%
450 School Admin Support Staff	1,689,718	1,689,718	546,292	1,143,426	32%
510 District Administration	1,890,390	1,889,845	775,730	1,114,115	41%
550 District Admin Support	3,086,610	3,189,610	1,037,518	2,152,092	33%
600 Maintenance & Operations	12,751,389	12,636,889	5,494,258	7,142,631	43%
700 Pupil Activity	2,087,908	2,087,910	151,820	1,936,089	7%
Total Operating Expenditures	67,877,851	67,847,308	22,938,897	44,908,411	34%
900 Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%
Total Expenditures	76,157,853	76,127,308	22,938,897	53,188,411	30%
Excess of Revenue Over Expenditures	-	30,545	15,187,951		

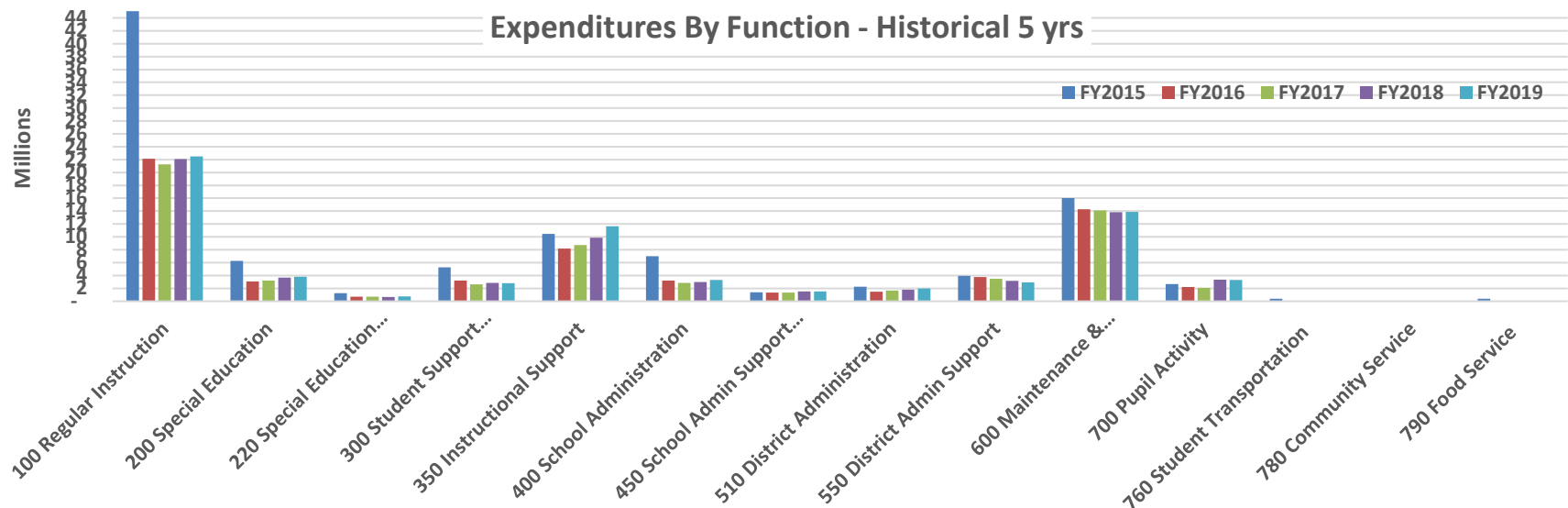
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function-Historical - 5yrs
As of November 30, 2020

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

*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 November 30, 2020

Location Names

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
700 Pupil Activity

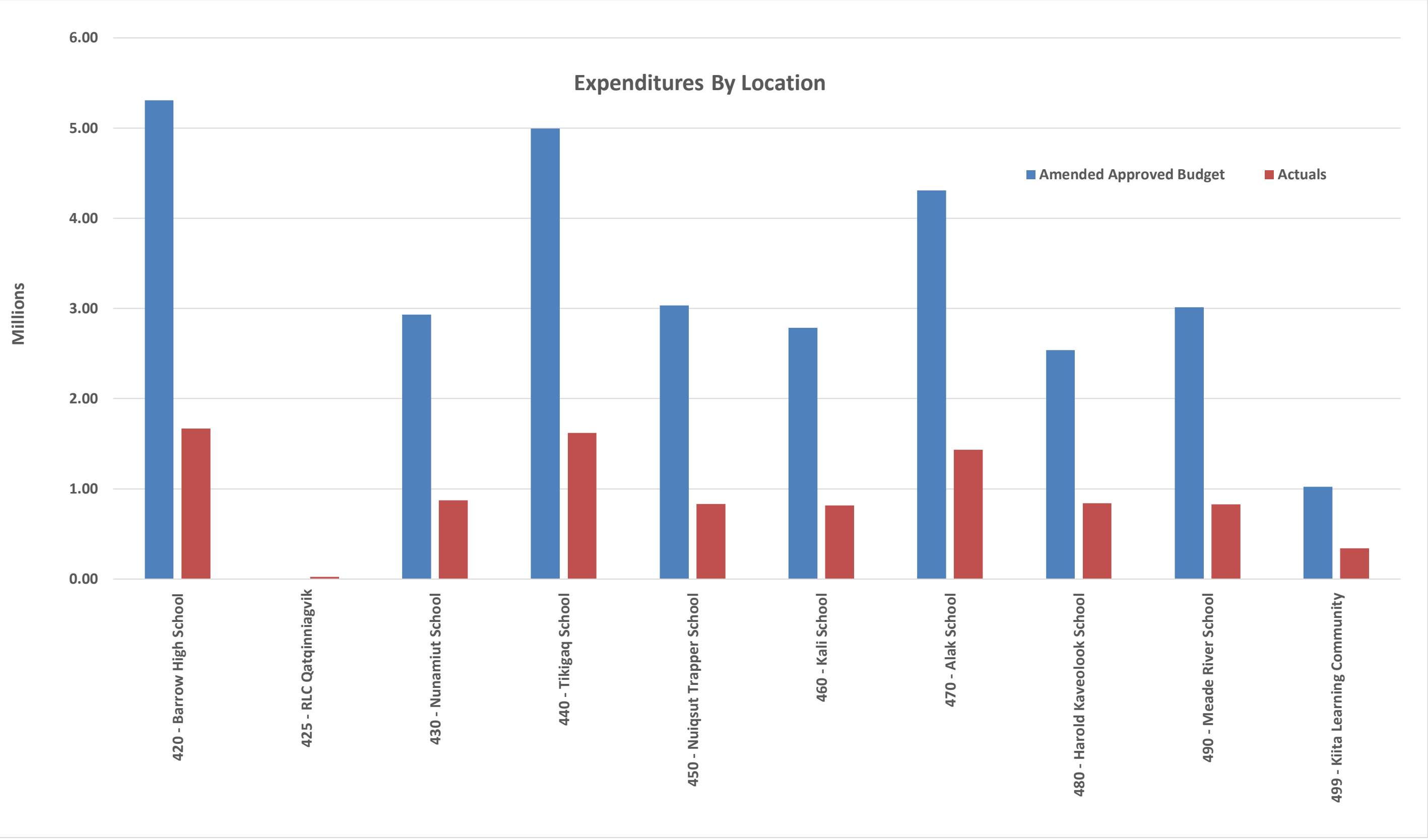
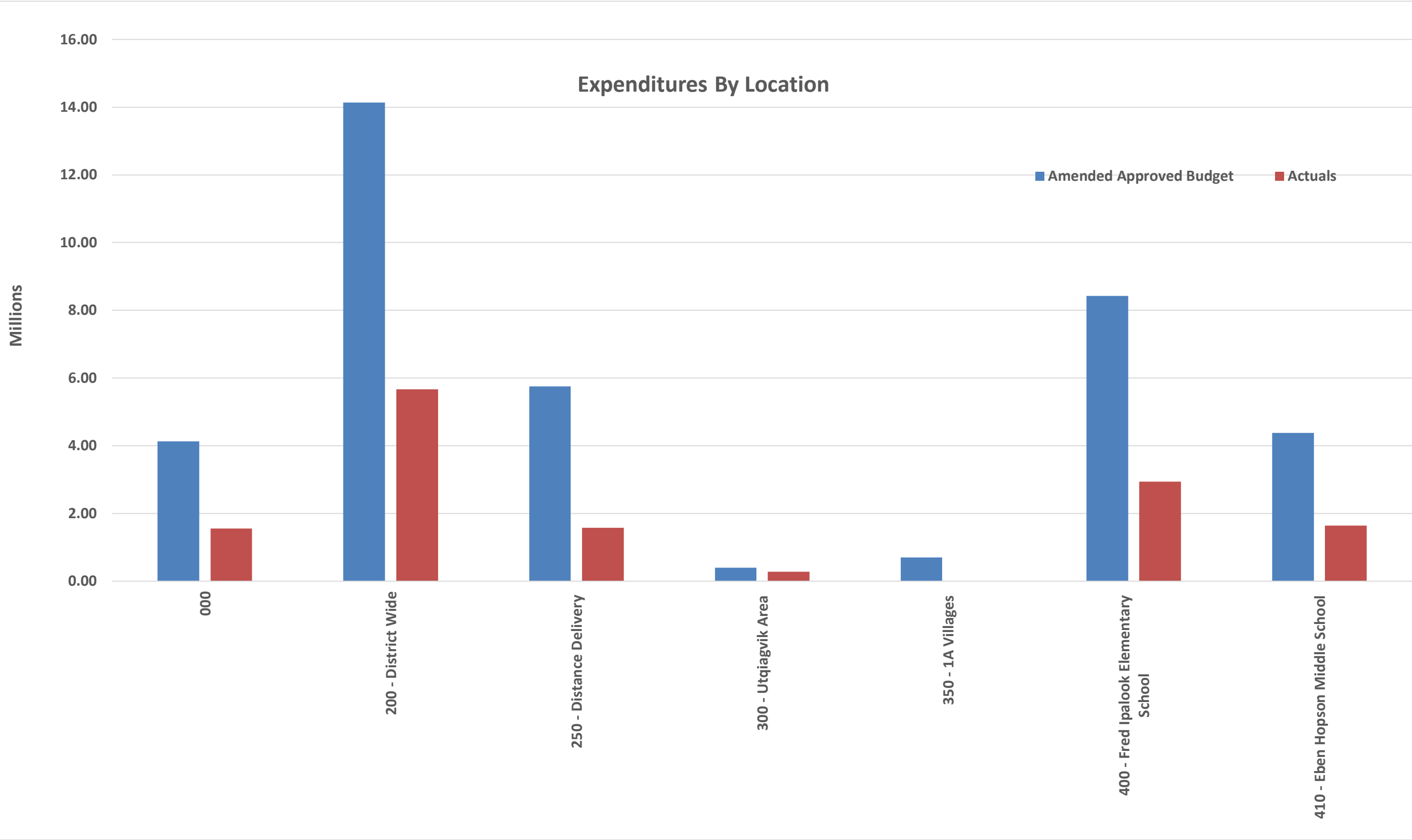
Total Operating Expenditures

900 Transfer to Other Funds

Total Expenditures

*Expenditures do not include encumbrance activity.

Location Names	Location Totals					No Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	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
100 Regular Instruction	24,000,048	23,975,048	7,535,729	16,439,319	31%	2,320,439	2,320,439	770,978	1,549,460	33%	817,641	792,641	154,063	638,578	19%	-	-	-	-	
200 Special Education	4,743,238	4,743,238	1,332,388	3,410,849	28%	345,363	345,363	111,291	234,071	32%	851,206	851,206	237,719	613,487	28%	-	-	-	-	
220 Special Education Support Services	651,040	651,040	221,738	429,302	34%	33,920	33,920	10,591	23,330	31%	617,120	617,120	211,147	405,973	34%	-	-	-	-	
300 Student Support Services	3,098,856	3,098,856	959,006	2,139,850	31%	213,447	213,447	72,065	141,382	34%	241,732	241,732	109,567	132,166	45%	-	-	-	-	
350 Instructional Support	9,944,336	9,946,336	3,410,182	6,536,154	34%	157,977	157,977	96,362	61,615	61%	3,569,889	3,571,889	1,603,610	1,968,279	45%	5,750,000	5,750,000	1,572,250	4,177,750	27%
400 School Administration	3,934,318	3,938,818	1,474,235	2,464,583	37%	379,726	379,726	156,864	222,862	41%	15,000	15,000	295	14,705	2%	-	-	-	-	
450 School Admin Support Staff	1,689,718	1,689,718	546,292	1,143,426	32%	60,097	60,097	26,111	33,986	43%	-	-	-	-		-	-	-	-	
510 District Administration	1,890,390	1,889,845	775,730	1,114,115	41%	35,970	35,970	33,368	2,601	93%	1,854,420	1,853,875	742,361	1,111,514	40%	-	-	-	-	
550 District Admin Support	3,086,610	3,189,610	1,037,518	2,152,092	33%	83,091	83,091	34,981	48,109	42%	3,003,519	3,106,519	1,002,536	2,103,983	32%	-	-	-	-	
600 Maintenance & Operations	12,751,389	12,636,889	5,494,258	7,142,631	43%	316,674	316,674	161,349	155,326	51%	2,754,047	2,702,047	1,590,300	1,111,748	59%	-	-	-	-	
700 Pupil Activity	2,087,908	2,087,910	151,820	1,936,089	7%	184,616	184,616	82,948	101,667	45%	386,950	386,950	18,131	368,819	5%	-	-	-	-	
Total Operating Expenditures	67,877,851	67,847,308	22,938,897	44,908,411	34%	4,131,319	4,131,319	1,556,910	2,574,409	38%	14,111,525	14,138,980	5,669,729	8,469,251	40%	5,750,000	5,750,000	1,572,250	4,177,750	27%
900 Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%	-	-	-	-		8,280,000	8,280,000	-	8,280,000	0%	-	-	-	-	
Total Expenditures	76,157,853	76,127,308	22,938,897	53,188,411	30%	4,131,319	4,131,319	1,556,910	2,574,409	38%	22,391,525	22,418,980	5,669,729	16,749,251	25%	5,750,000	5,750,000	1,572,250	4,177,750	27%



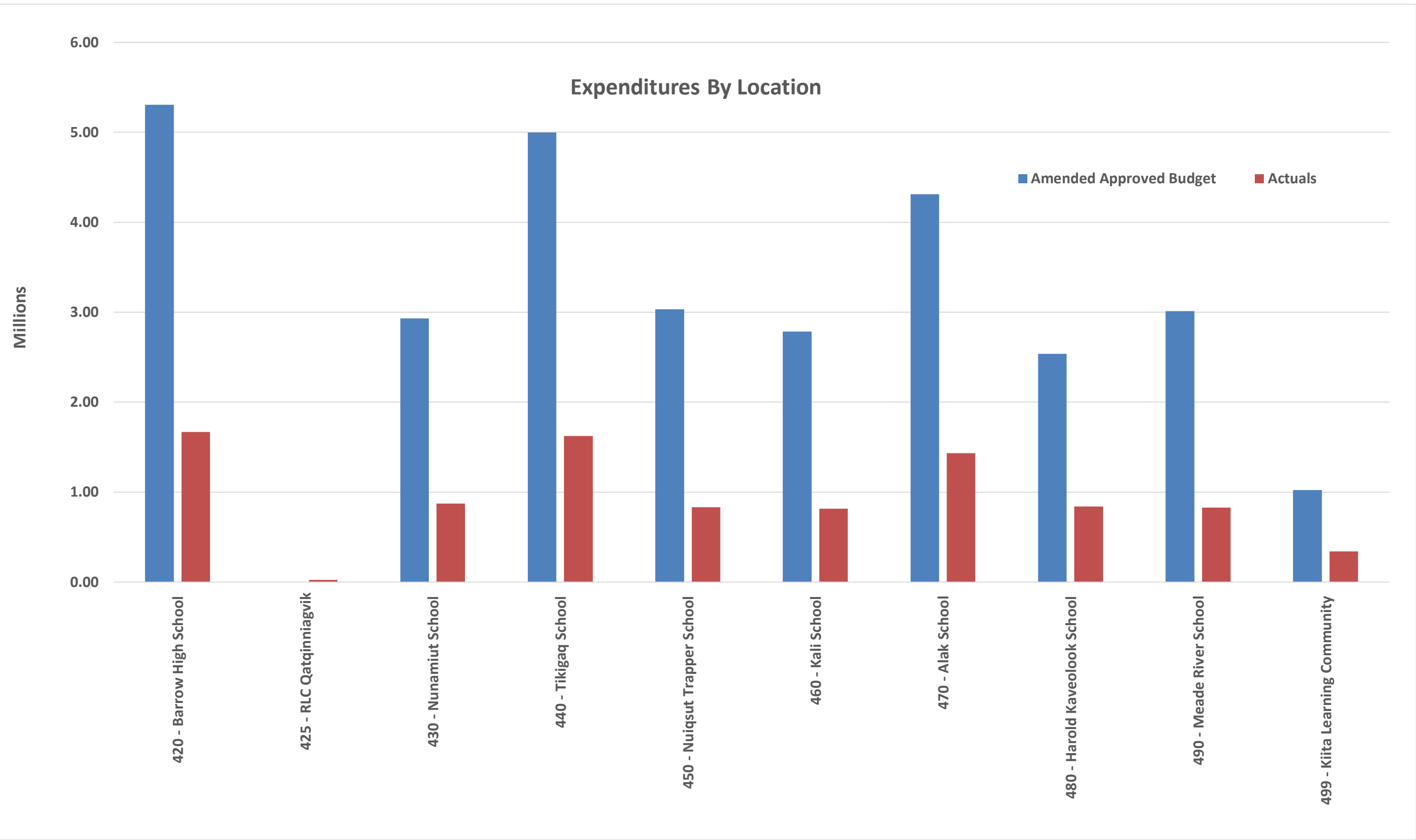
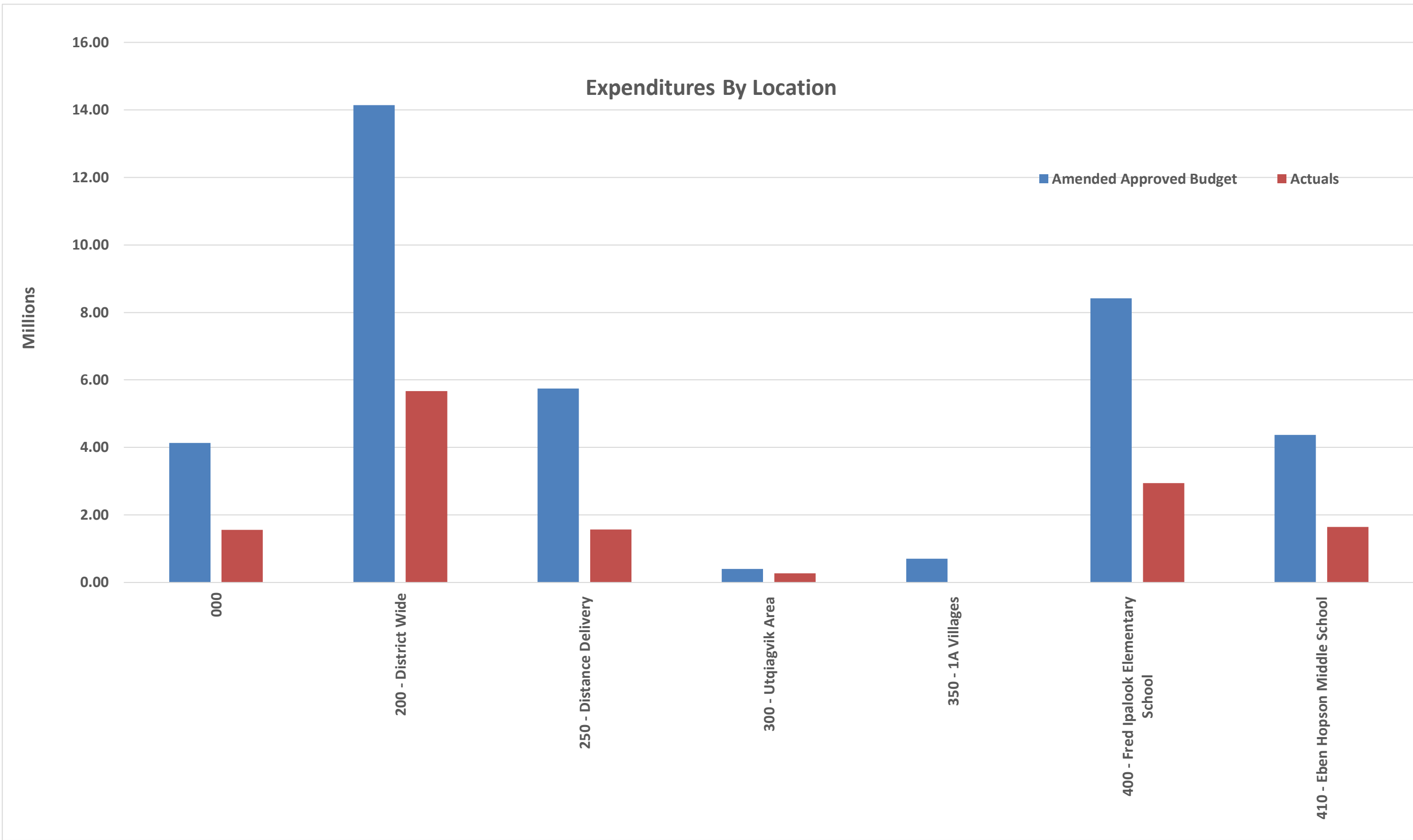
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
300 - Utqiaġvġk Area					
Expenditures By Function					
100 Regular Instruction	-	-	-	-	
200 Special Education	-	-	-	-	
220 Special Education Support Services	-	-	-	-	
300 Student Support Services	-	-	-	-	
350 Instructional Support	-	-	-	-	
400 School Administration	-	-	-	-	
450 School Admin Support Staff	-	-	-	-	
510 District Administration	-	-	-	-	
550 District Admin Support	-	-	-	-	
600 Maintenance & Operations	396,356	397,856	274,581	123,275	69%
700 Pupil Activity	-	-	-	-	
Total Operating Expenditures	396,356	397,856	274,581	123,275	69%
900 Transfer to Other Funds	-	-	-	-	
Total Expenditures	396,356	397,856	274,581	123,275	69%

*Expenditures do not include encumbrance activ

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
350 - 1A Villages				
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
700,000	700,000	-	700,000	0
700,000	700,000	-	700,000	0
-	-	-	-	
700,000	700,000	-	700,000	0

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
400 - Fred Ipalook Elementary School				
5,166,751	5,166,751	1,732,005	3,434,745	34%
729,896	729,896	221,779	508,118	30%
-	-	-	-	
515,851	515,851	152,440	363,411	30%
102,400	102,400	40,382	62,018	39%
608,184	608,184	235,457	372,727	39%
361,358	361,358	138,112	223,246	38%
-	-	-	-	
-	-	-	-	
924,012	920,012	423,316	496,696	46%
17,300	17,300	-	17,300	0%
8,425,752	8,421,752	2,943,491	5,478,261	35%
-	-	-	-	
8,425,752	8,421,752	2,943,491	5,478,261	35%

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
410 - Eben Hopson Middle School				
2,201,768	2,201,768	753,565	1,448,203	34%
560,714	560,714	177,621	383,094	32%
-	-	-	-	
266,964	266,964	69,573	197,392	26%
67,381	67,381	23,452	43,928	35%
385,884	385,884	154,780	231,105	40%
111,824	111,824	42,039	69,785	38%
-	-	-	-	
-	-	-	-	
747,154	750,654	412,092	338,562	55%
28,200	28,200	9,451	18,749	34%
4,369,890	4,373,390	1,642,573	2,730,817	38%
-	-	-	-	
4,369,890	4,373,390	1,642,573	2,730,817	38%



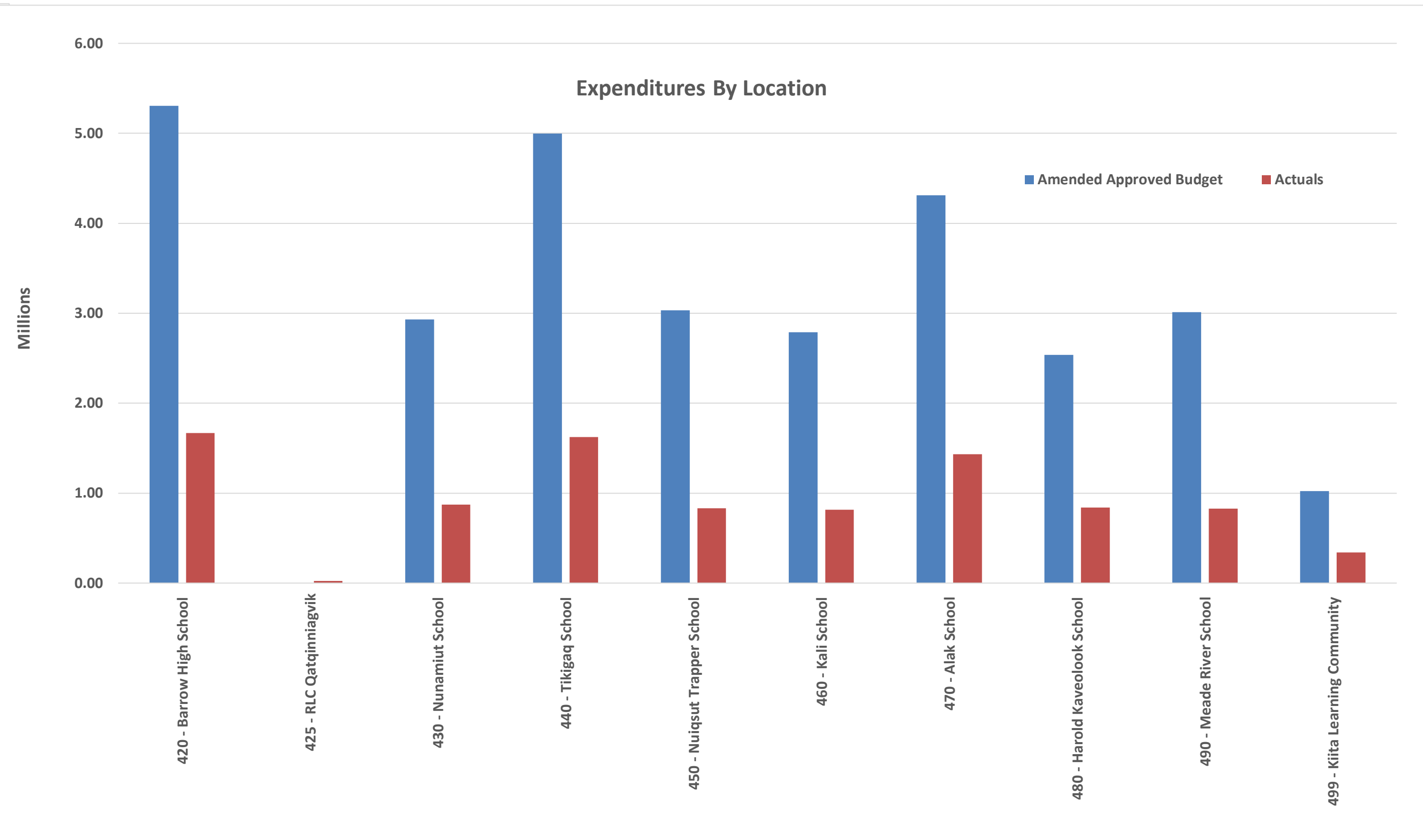
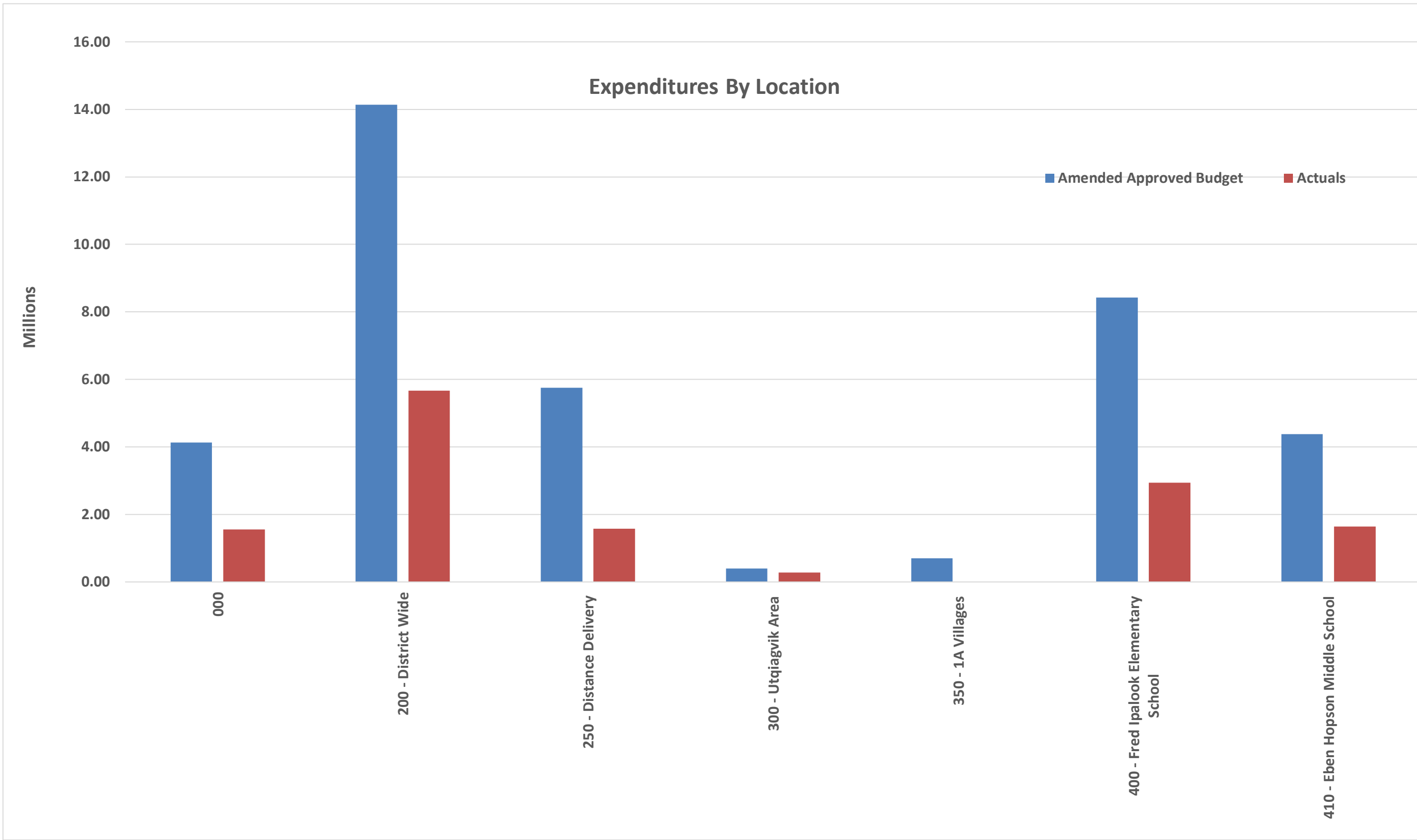
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
420 - Barrow High School					
Expenditures By Function					
100 Regular Instruction	2,136,581	2,136,581	716,787	1,419,794	34%
200 Special Education	538,848	538,848	110,492	428,357	21%
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	249,502	249,502	79,829	169,673	32%
350 Instructional Support	91,866	91,866	28,041	63,825	31%
400 School Administration	400,932	400,932	161,254	239,678	40%
450 School Admin Support Staff	178,431	178,431	49,243	129,188	28%
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	1,185,403	1,184,403	489,449	694,954	41%
700 Pupil Activity	525,800	525,800	31,853	493,947	6%
Total Operating Expenditures	5,307,363	5,306,363	1,666,947	3,639,415	31%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	5,307,363	5,306,363	1,666,947	3,639,415	31%

*Expenditures do not include encumbrance activ

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
425 - RLC Qatqinnigvik				
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	25,668	(25,668)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	25,668	(25,668)	-
-	-	-	-	-
-	-	25,668	(25,668)	-

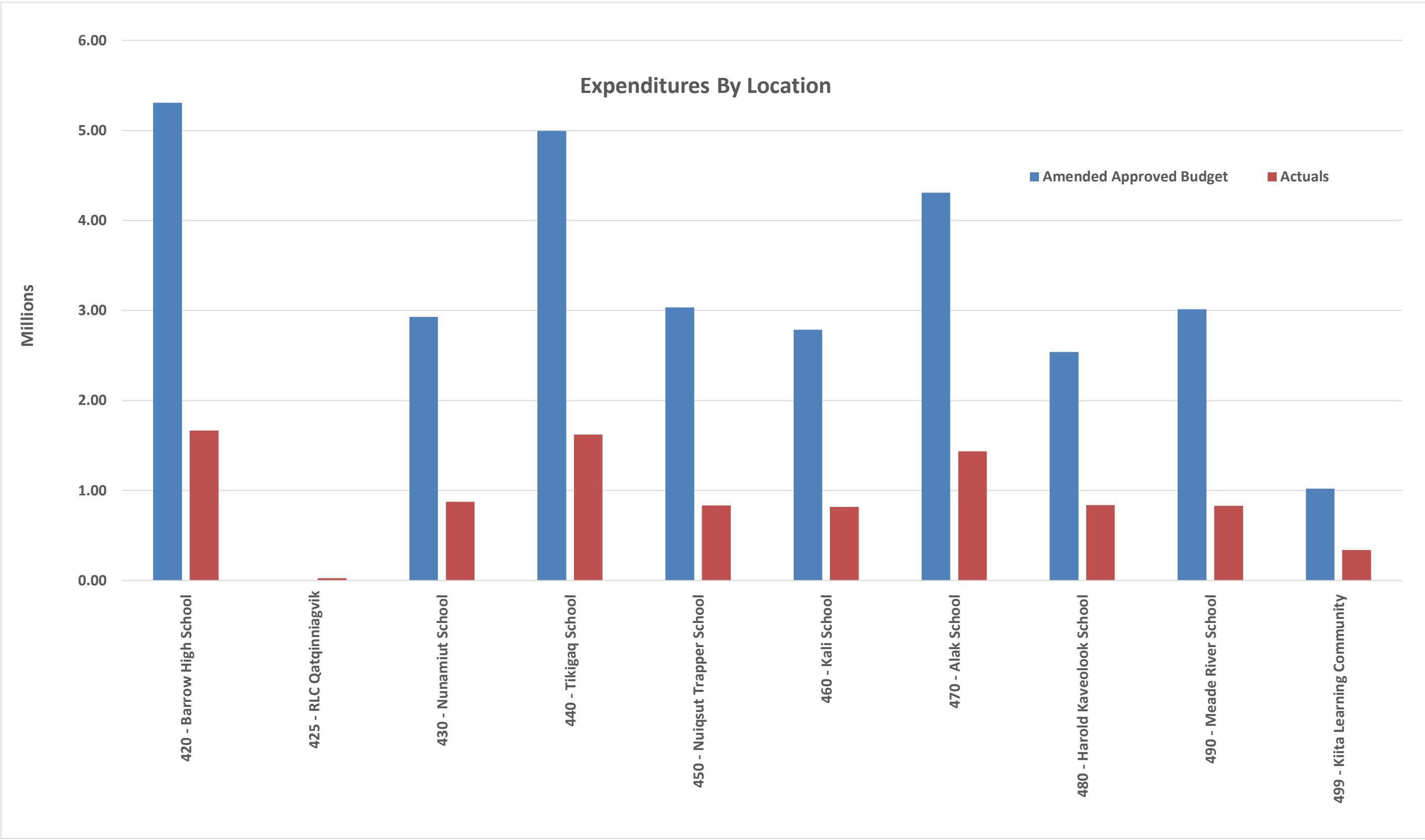
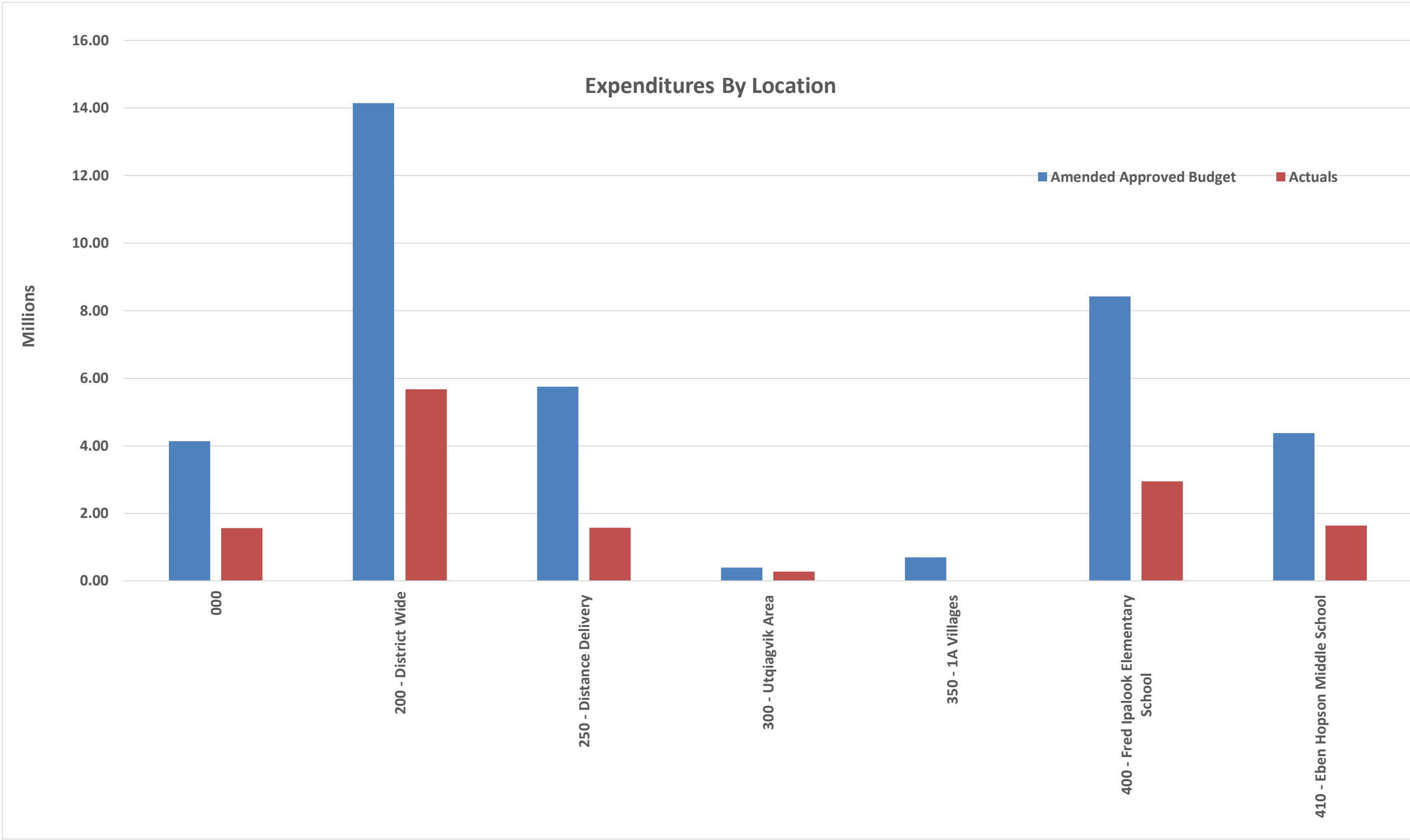
Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
430 - Nunamiut School				
1,350,633	1,350,633	364,573	986,061	27%
123,100	123,100	39,435	83,665	32%
-	-	-	-	-
238,119	238,119	65,915	172,204	28%
-	-	-	-	-
213,633	213,633	94,209	119,424	44%
113,664	113,664	48,001	65,664	42%
-	-	-	-	-
-	-	-	-	-
843,472	843,472	258,265	585,207	31%
47,973	47,973	2,463	45,510	5%
2,930,596	2,930,596	872,860	2,057,735	30%
-	-	-	-	-
2,930,596	2,930,596	872,860	2,057,735	30%

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
440 - Tikigaq School				
2,389,760	2,389,760	747,506	1,642,255	31%
362,732	362,732	115,657	247,076	32%
-	-	-	-	-
258,470	258,470	77,471	180,998	30%
118,947	118,947	18,411	100,536	15%
437,755	437,755	167,612	270,143	38%
230,540	230,540	70,981	159,558	31%
-	-	-	-	-
-	-	-	-	-
1,147,503	1,147,503	424,404	723,099	37%
50,942	50,942	-	50,942	0%
4,996,649	4,996,649	1,622,041	3,374,608	32%
-	-	-	-	-
4,996,649	4,996,649	1,622,041	3,374,608	32%



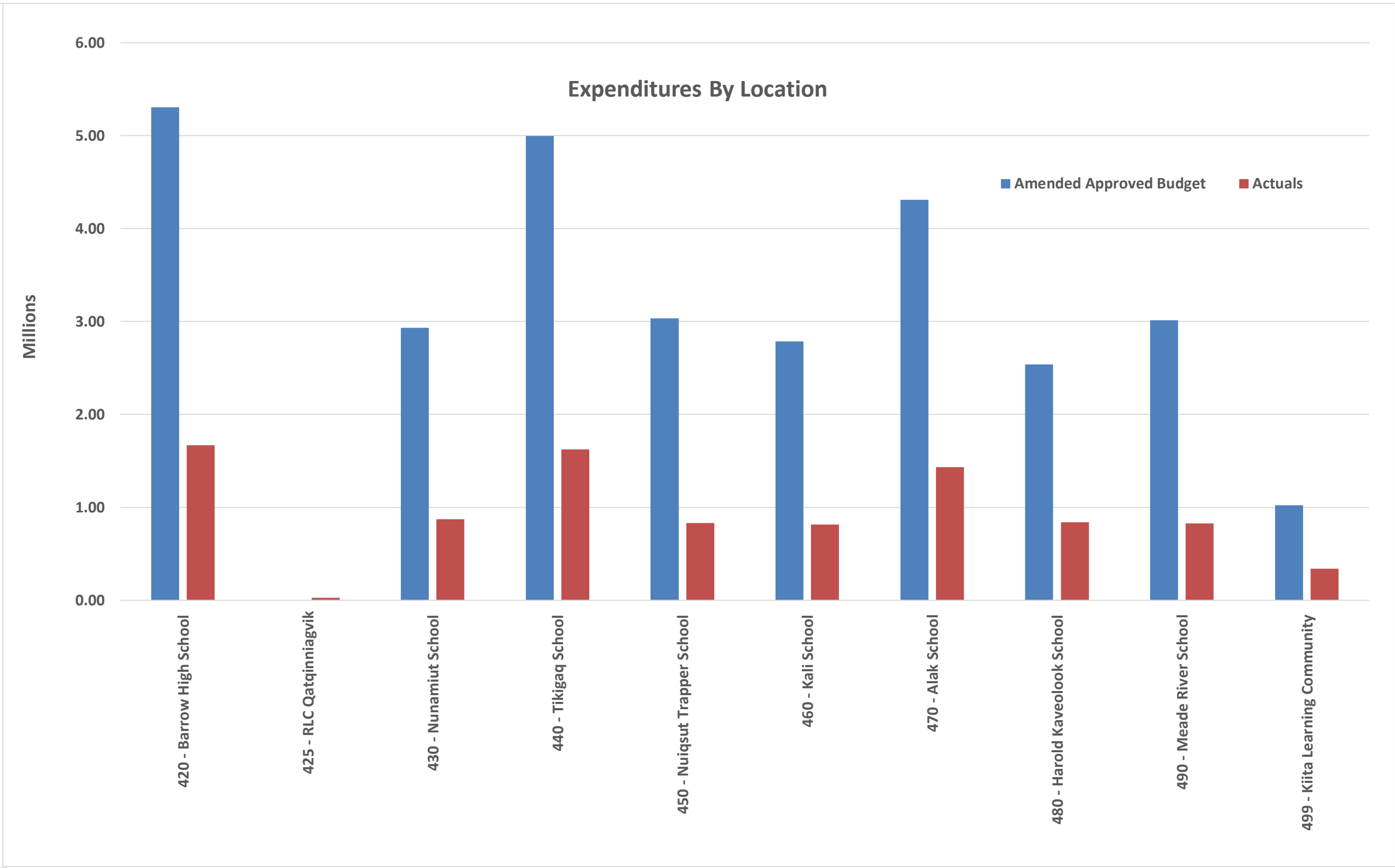
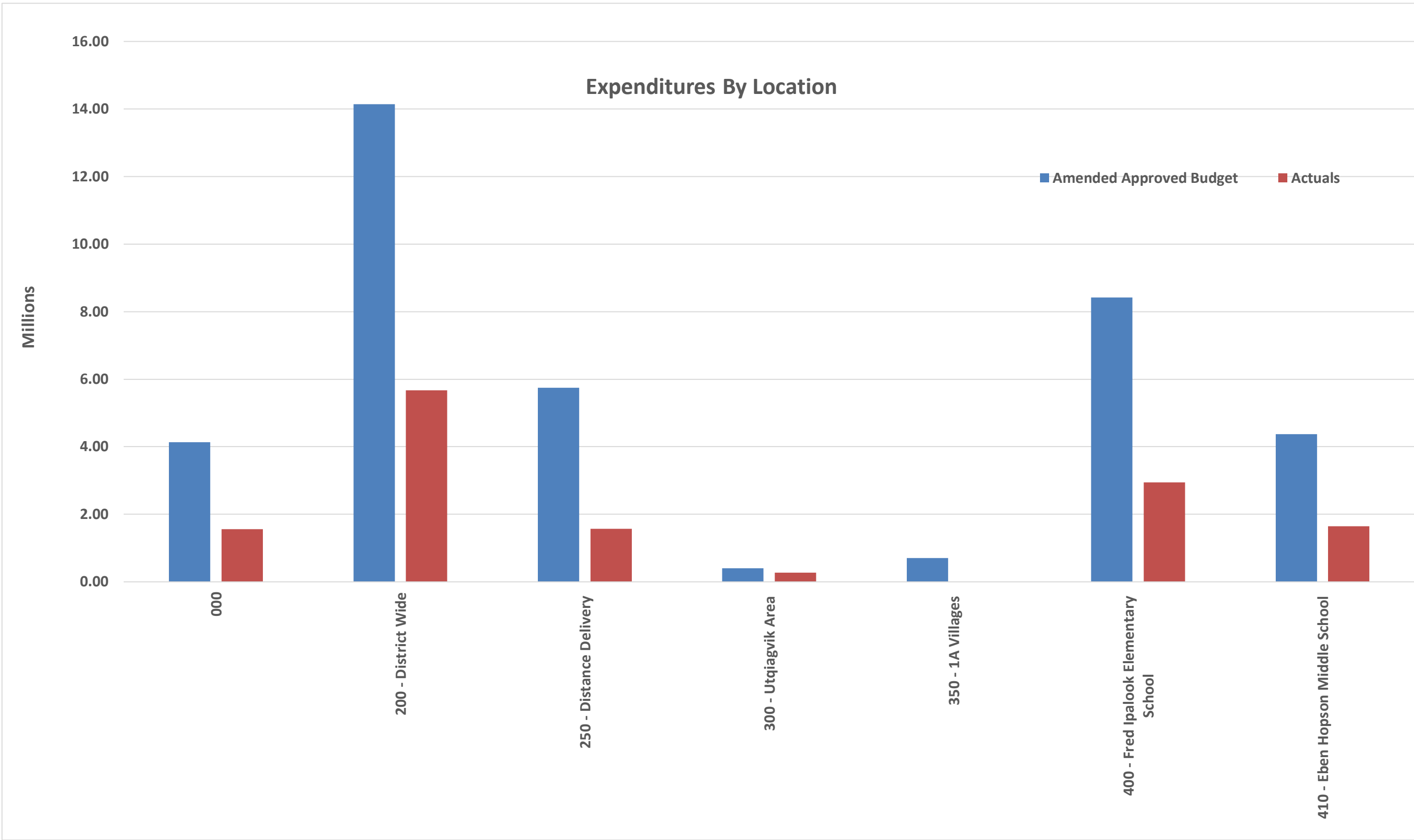
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
450 - Nuigsut Trapper School																				
Expenditures By Function																				
100 Regular Instruction	1,538,354	1,538,354	464,417	1,073,938	30%	1,308,781	1,308,781	322,428	986,353	25%	2,150,302	2,150,302	682,375	1,467,927	32%	883,772	883,772	285,527	598,245	32%
200 Special Education	339,386	339,386	46,849	292,537	14%	176,717	176,717	66,111	110,606	37%	315,719	315,719	104,149	211,570	33%	176,284	176,284	44,913	131,371	25%
220 Special Education Support Services	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
300 Student Support Services	221,234	221,234	62,835	158,400	28%	59,735	59,735	13,471	46,264	23%	236,191	236,191	79,058	157,132	33%	262,541	262,541	64,030	198,511	24%
350 Instructional Support	-	-	-	-		19,215	19,215	-	19,215	0%	-	-	2,005	(2,005)		19,911	19,911	-	19,911	0%
400 School Administration	236,409	236,409	80,327	156,083	34%	269,686	269,686	79,406	190,280	29%	240,230	240,230	96,451	143,779	40%	218,695	223,195	90,519	132,675	41%
450 School Admin Support Staff	102,975	102,975	11,710	91,265	11%	84,125	84,125	21,742	62,383	26%	184,011	184,011	65,448	118,564	36%	88,318	88,318	16,581	71,737	19%
510 District Administration	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
550 District Admin Support	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
600 Maintenance & Operations	594,687	575,687	167,267	408,420	29%	838,713	832,713	313,890	518,824	38%	1,180,190	1,157,690	404,484	753,206	35%	869,511	863,011	335,683	527,328	39%
700 Pupil Activity	18,347	18,347	-	18,347	0%	35,797	35,797	-	35,797	0%	25,641	25,641	-	25,641	0%	20,663	20,663	1,305	19,358	6%
Total Operating Expenditures	3,051,393	3,032,393	833,404	2,198,989	27%	2,792,769	2,786,769	817,048	1,969,721	29%	4,332,284	4,309,784	1,433,970	2,875,814	33%	2,539,695	2,537,695	838,559	1,699,136	33%
900 Transfer to Other Funds	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
Total Expenditures	3,051,393	3,032,393	833,404	2,198,989	27%	2,792,769	2,786,769	817,048	1,969,721	29%	4,332,284	4,309,784	1,433,970	2,875,814	33%	2,539,695	2,537,695	838,559	1,699,136	33%

*Expenditures do not include encumbrance activ



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										
Expenditures By Function										
100 Regular Instruction	1,292,325	1,292,325	391,147	901,178	30%	442,939	442,939	150,357	292,582	34%
200 Special Education	114,507	114,507	36,774	77,733	32%	108,765	108,765	19,600	89,165	18%
220 Special Education Support Services	-	-	-	-		-	-	-	-	
300 Student Support Services	200,265	200,265	68,935	131,331	34%	134,805	134,805	43,818	90,987	33%
350 Instructional Support	46,750	46,750	-	46,750	0%	-	-	-	-	
400 School Administration	318,454	318,454	74,839	243,615	24%	209,730	209,730	82,223	127,507	39%
450 School Admin Support Staff	71,401	71,401	24,928	46,472	35%	102,975	102,975	31,396	71,579	30%
510 District Administration	-	-	-	-		-	-	-	-	
550 District Admin Support	-	-	-	-		-	-	-	-	
600 Maintenance & Operations	934,165	925,665	226,911	698,754	25%	19,500	19,500	12,267	7,233	63%
700 Pupil Activity	42,580	42,580	5,669	36,911	13%	3,102	3,102	-	3,102	0%
Total Operating Expenditures	3,020,447	3,011,947	829,203	2,182,744	28%	1,021,817	1,021,817	339,662	682,155	33%
900 Transfer to Other Funds	-	-	-	-		-	-	-	-	
Total Expenditures	3,020,447	3,011,947	829,203	2,182,744	28%	1,021,817	1,021,817	339,662	682,155	33%

*Expenditures do not include encumbrance activ

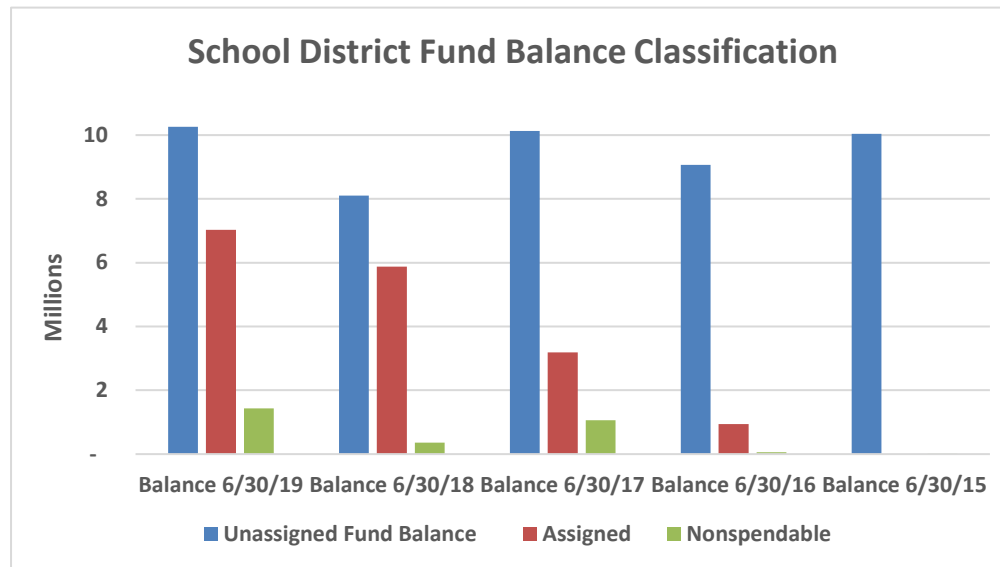


Section II - Fund Balance Classification

General School Operating Fund - Designation of Fund Balance

As of November 30, 2020

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
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 November 30, 2020

	Book Balance as of November 30, 2020
Account Detail:	
Wells Fargo Main Operating Checking Account	35,456,515.45
AMLIP-KeyBank	-
Charles Schwab-Equity Account	5,060,920.21
Total	40,517,435.66

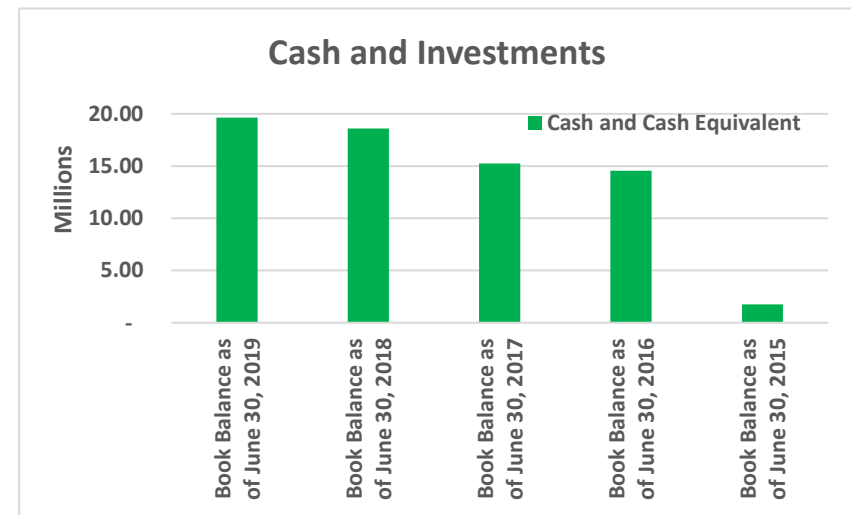
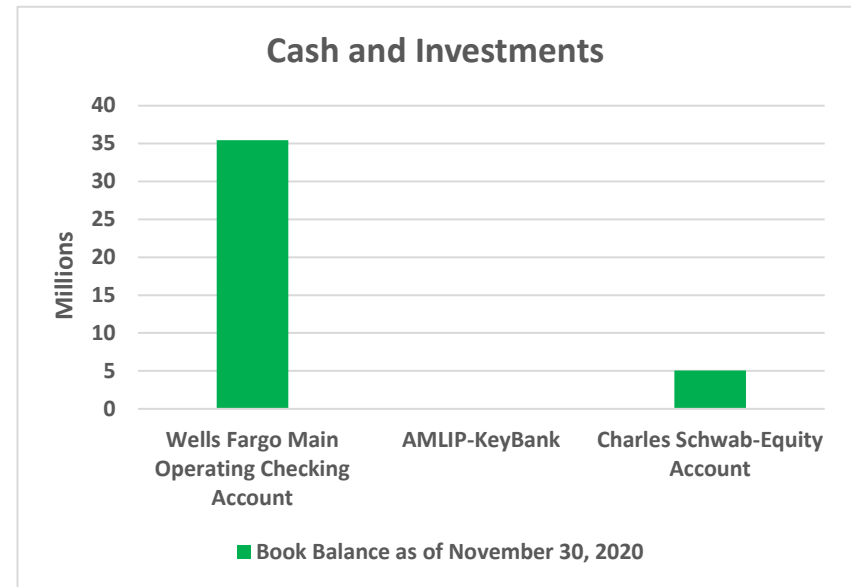
	Book Balance as of June 30, 2019
Account Detail:	
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

	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

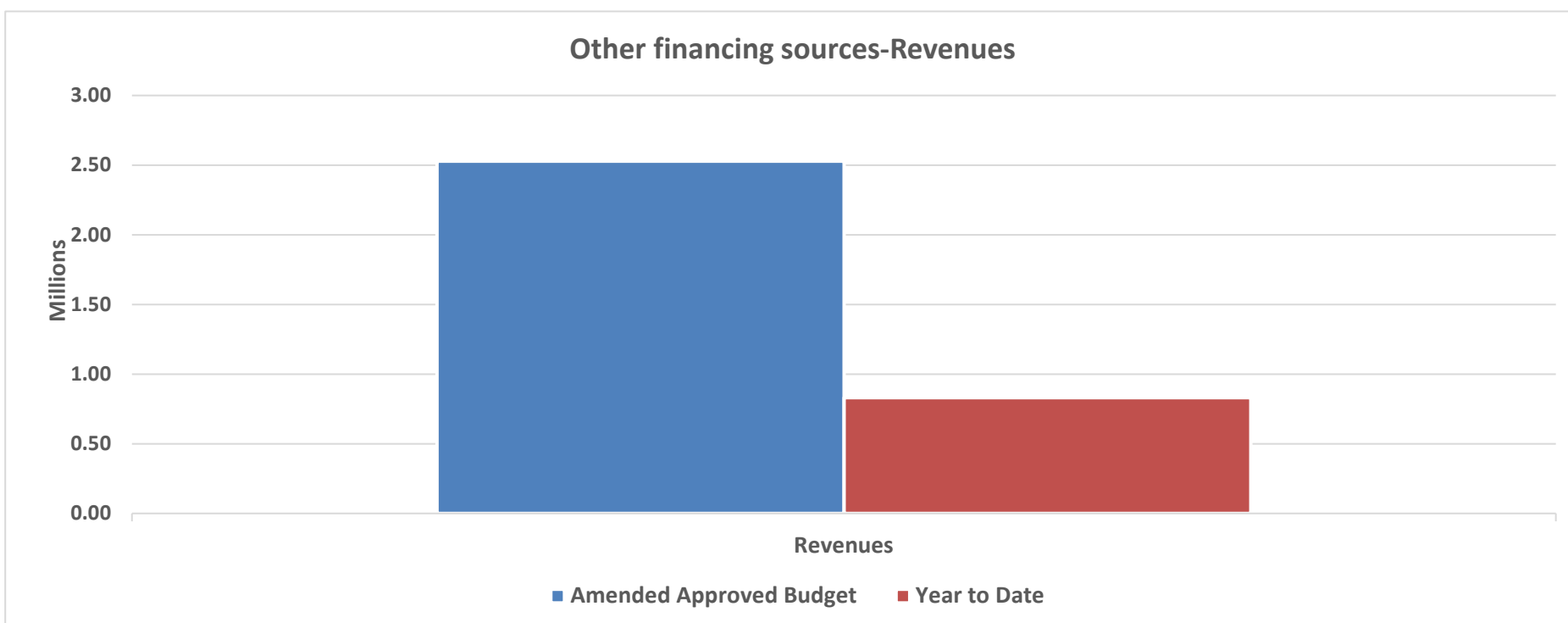
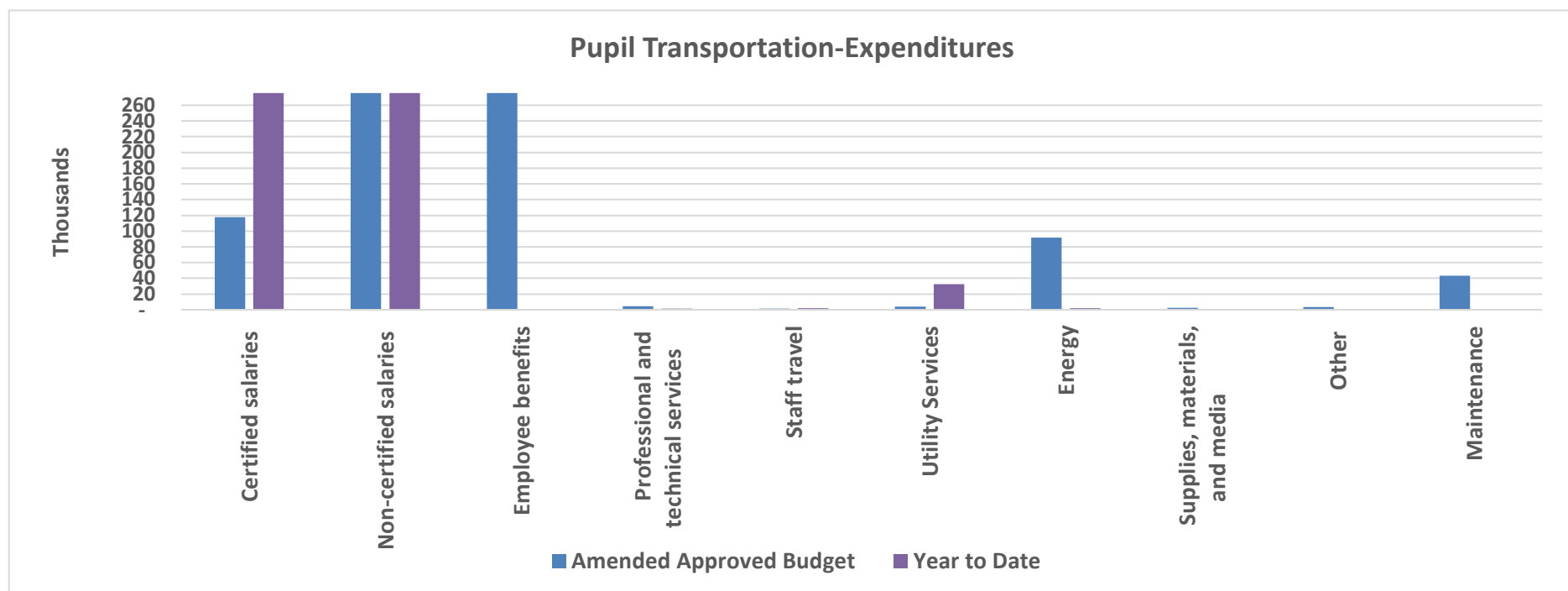
	Book Balance as of June 30, 2015
Account Detail:	
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

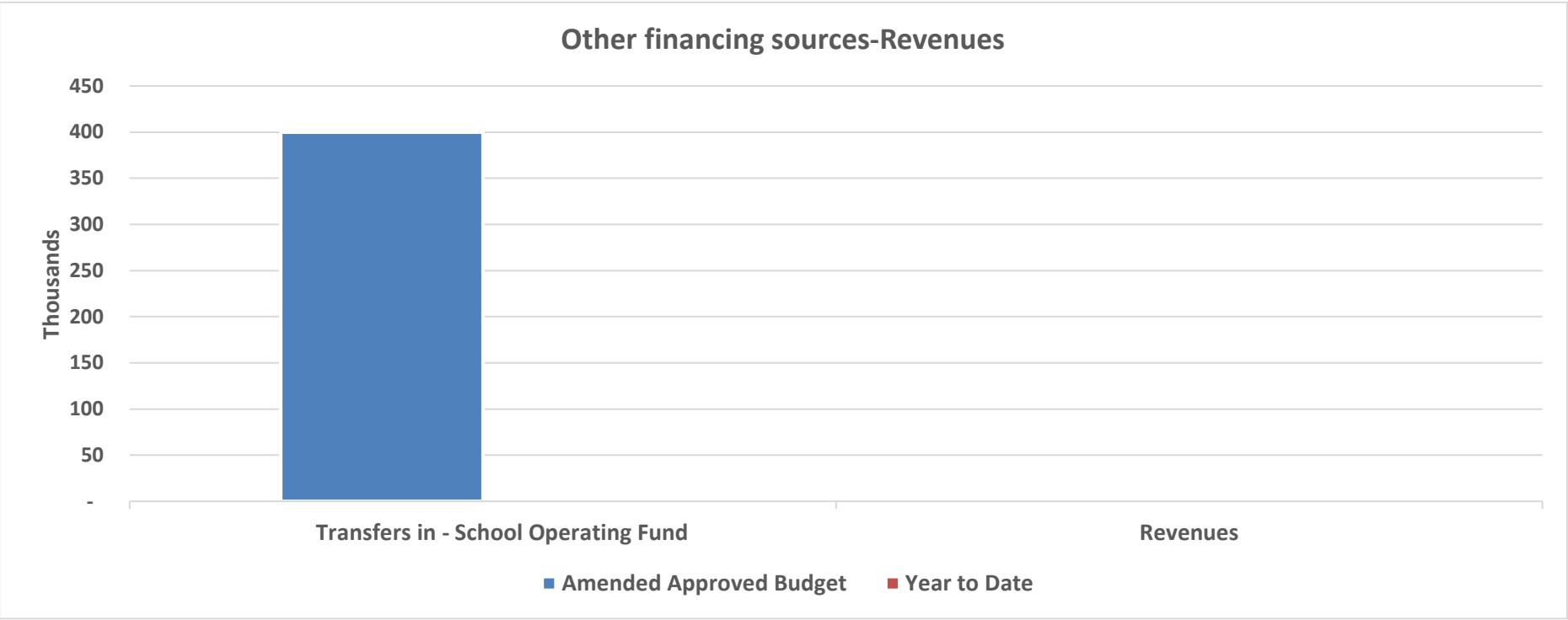
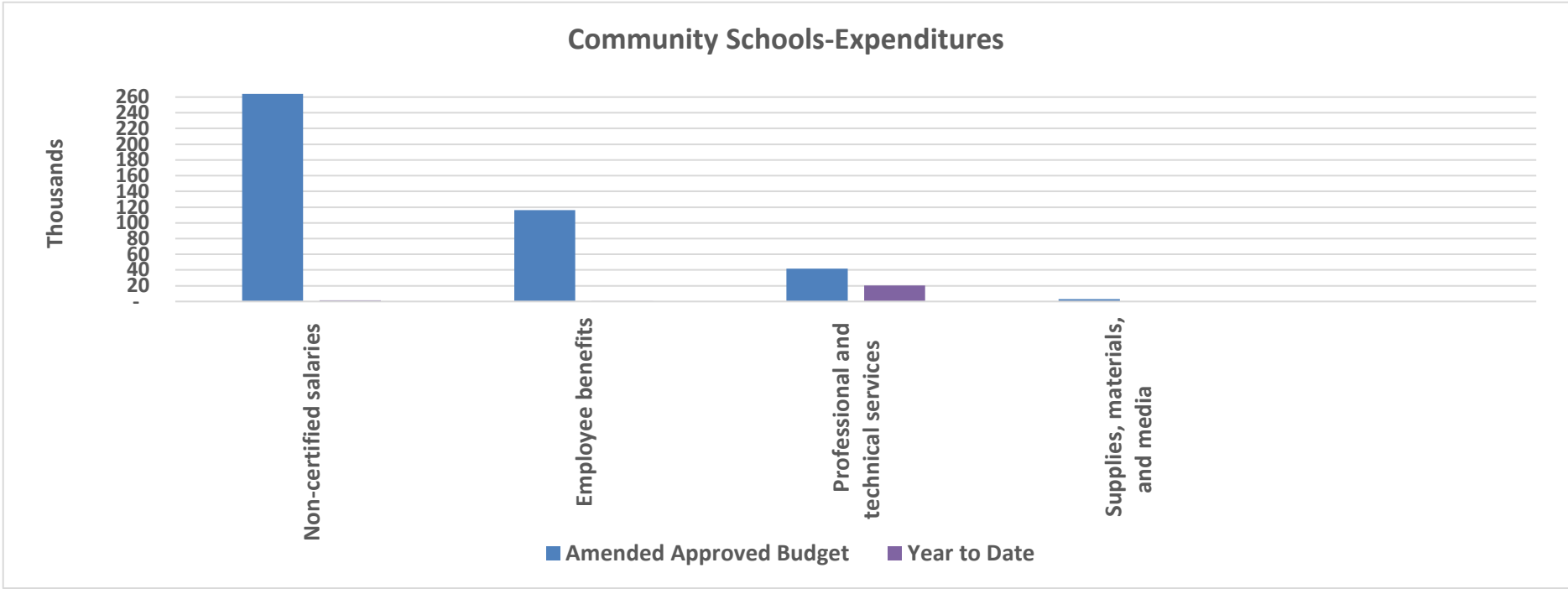
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Pupil Transportation
As of November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	2,527,817	2,527,817	831,264	1,696,553
Expenditures				
Pupil Transportation:				
Certified salaries	117,881	117,881	49,117	68,764
Non-certified salaries	1,336,027	1,336,027	579,130	756,897
Employee benefits	922,959	922,959	362,764	560,195
Professional and technical services	12,350	4,350	-	4,350
Staff travel	1,500	1,500	1,400	100
Utility Services	4,100	4,100	1,756	2,344
Energy	91,800	91,800	32,374	59,426
Supplies, materials, and media	2,500	2,500	1,941	559
Other	300	3,300	1,178	2,122
Maintenance	38,400	43,400	22,634	20,766
Total Expenditures	2,527,817	2,527,817	1,052,295	1,475,522
Excess (deficiency) of revenues over expenditures	-	-	(221,031)	221,031
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



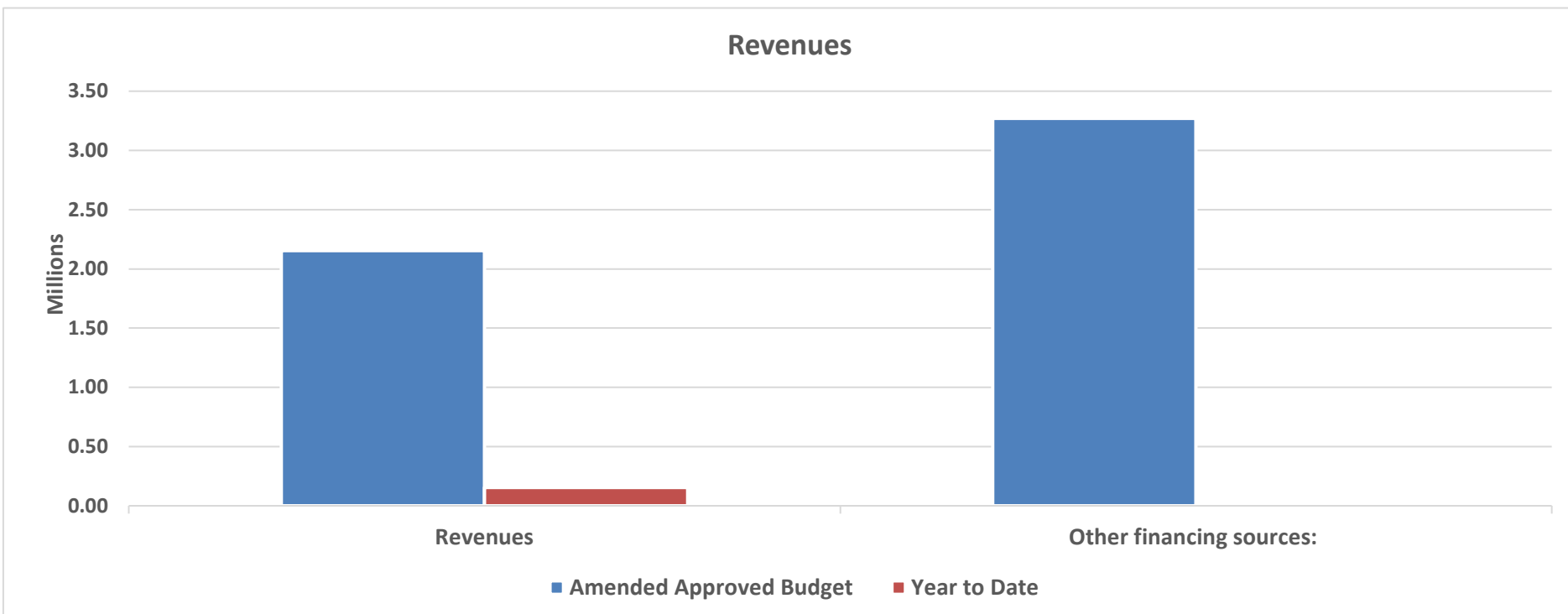
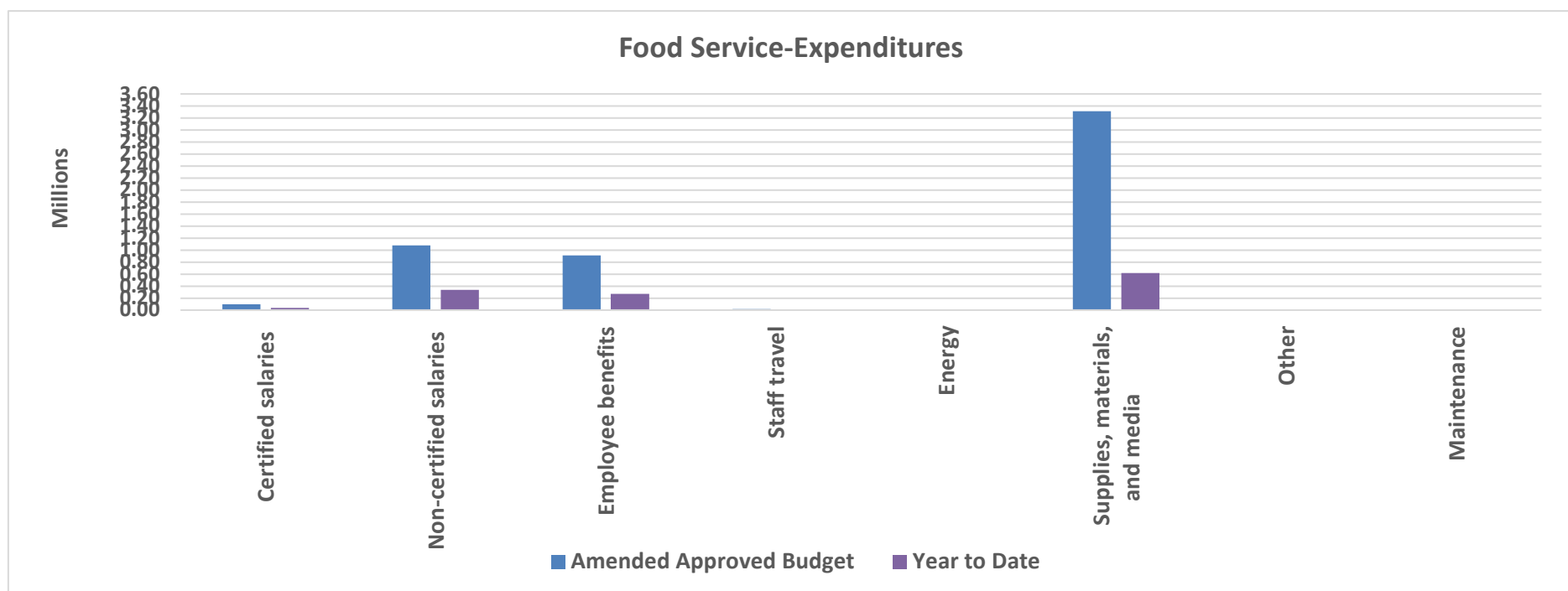
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Community Schools
 As of November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Non-certified salaries	264,200	264,200	1,298	262,902
Employee benefits	115,991	115,991	435	115,556
Professional and technical services	17,000	42,000	20,338	21,662
Supplies, materials, and media	2,809	2,809	-	2,809
Total Expenditures	400,000	425,000	22,071	402,929
Excess (deficiency) of revenues over expenditures	(400,000)	(425,000)	(22,071)	(402,929)
Other financing sources:				
Transfers in - School Operating Fund	400,000	400,000	-	400,000



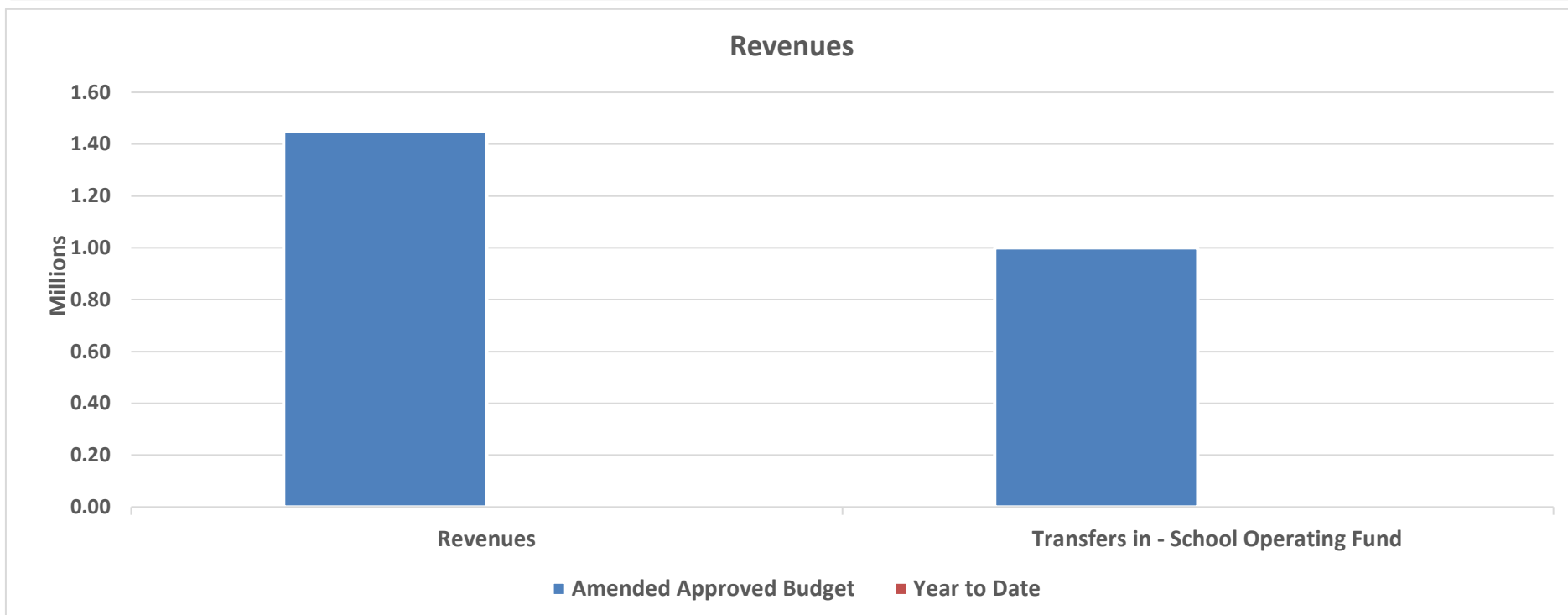
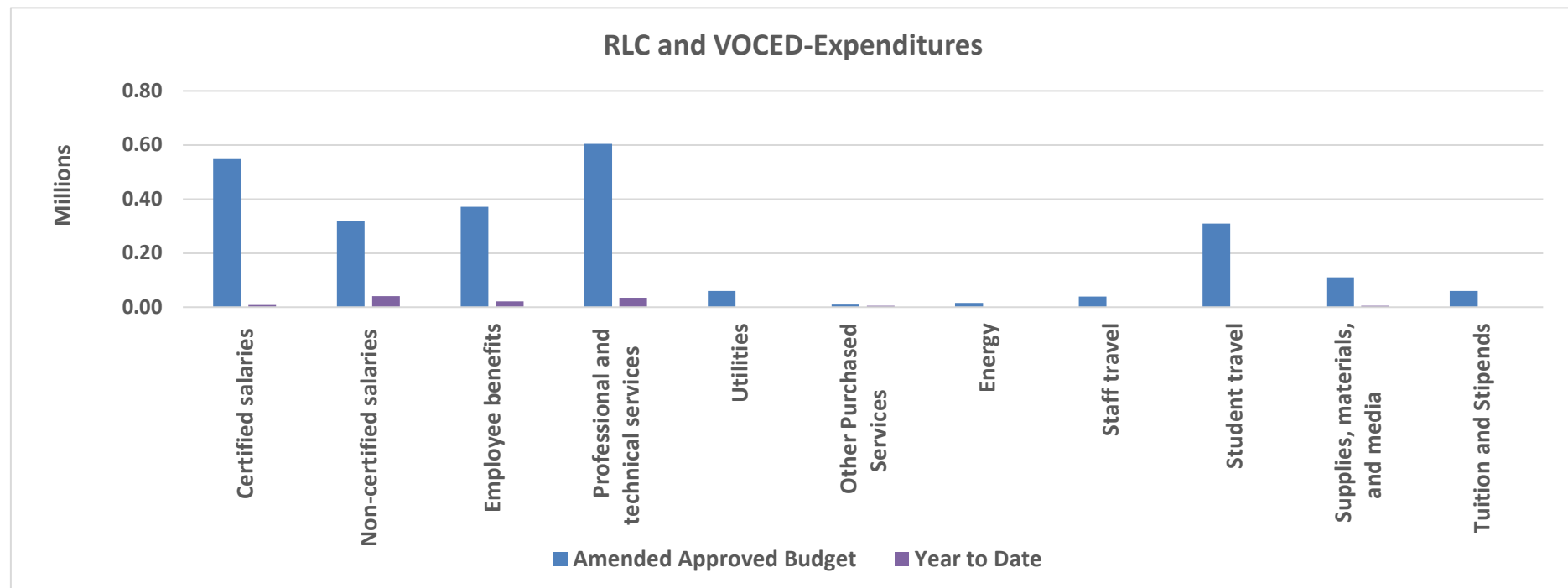
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Food Service
As of November 30, 2020

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	2,153,823	2,153,823	155,356	1,998,467
Expenditures				
Food Service:				
Certified salaries	94,201	94,201	39,250	54,950
Non-certified salaries	1,078,310	1,078,310	335,171	743,140
Employee benefits	911,939	911,939	273,780	638,159
Staff travel	18,000	18,000	-	18,000
Energy	11,050	11,050	624	10,426
Supplies, materials, and media	3,306,927	3,311,427	617,327	2,694,100
Other	-	500	143	358
Maintenance	3,000	3,000	-	3,000
Total Expenditures	5,423,427	5,428,427	1,266,295	4,162,132
Excess (deficiency) of revenues over expenditures	(3,269,604)	(3,274,604)	(1,110,939)	(2,163,665)
Other financing sources:				
Transfers in - School Operating Fund	3,269,604	3,269,604	-	3,269,604



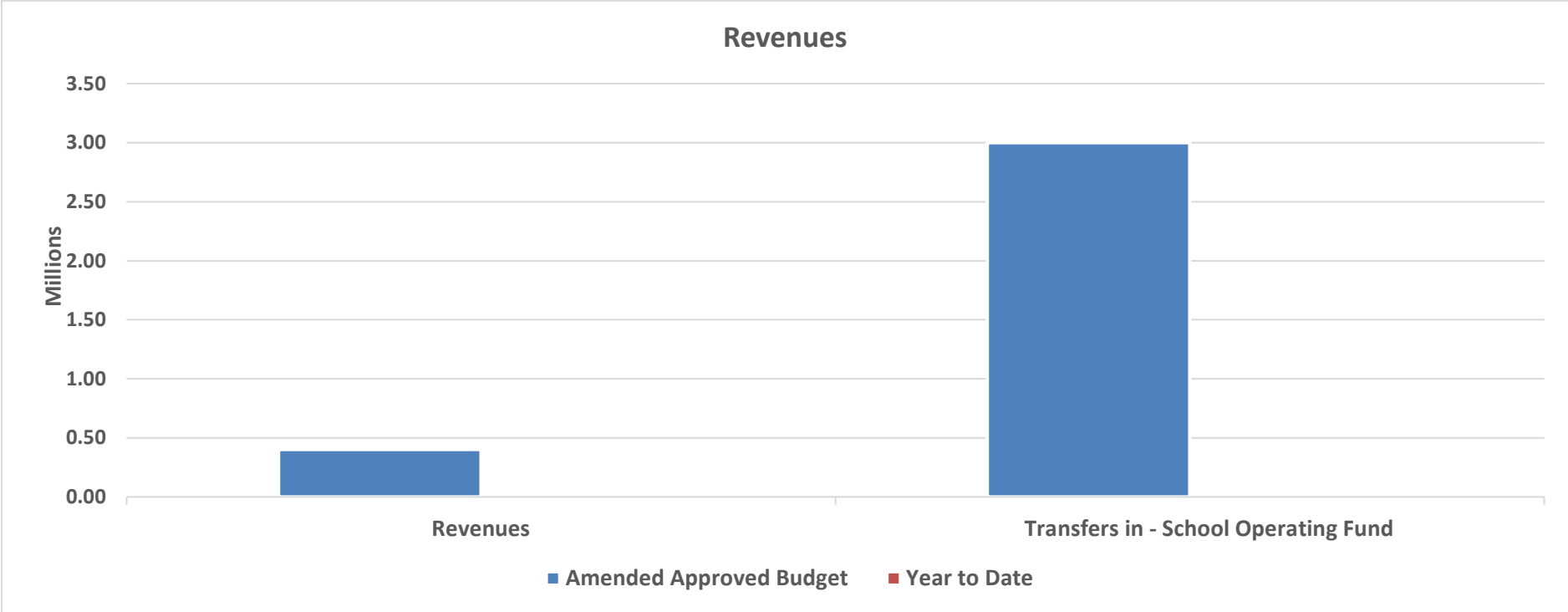
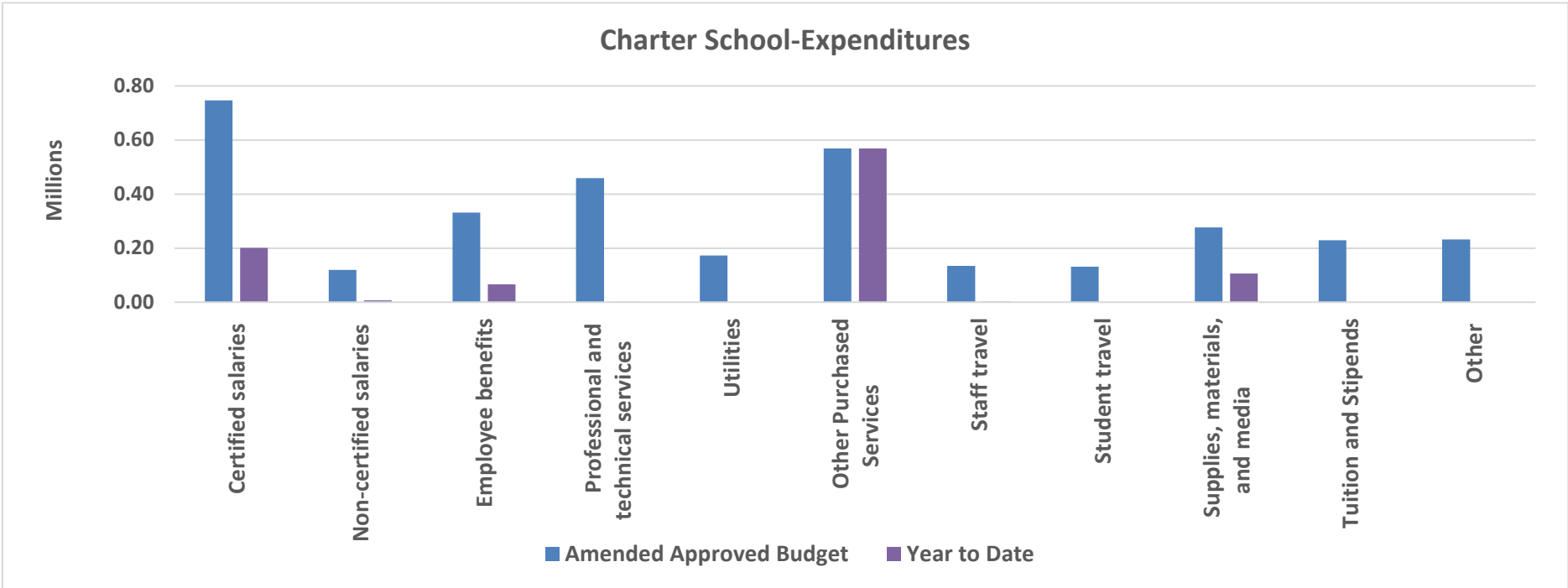
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - RLC and VOCED
As of November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	1,450,000	1,450,000	-	1,450,000
Expenditures				
RLC and VOCED:				
Certified salaries	682,234	550,852	8,225	542,627
Non-certified salaries	97,321	318,056	40,981	277,075
Employee benefits	373,287	371,935	22,119	349,816
Professional and technical services	701,540	603,540	35,425	568,115
Utilities	60,000	60,000	-	60,000
Other Purchased Services	-	10,000	5,700	4,300
Energy	16,000	16,000	-	16,000
Staff travel	40,000	40,000	-	40,000
Student travel	308,947	308,947		308,947
Supplies, materials, and media	110,671	110,671	4,465	106,206
Tuition and Stipends	60,000	60,000		60,000
Total Expenditures	2,450,000	2,450,000	116,915	2,333,085
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	(116,915)	(883,085)
Other financing sources:				
Transfers in - School Operating Fund	1,000,000	1,000,000	-	1,000,000



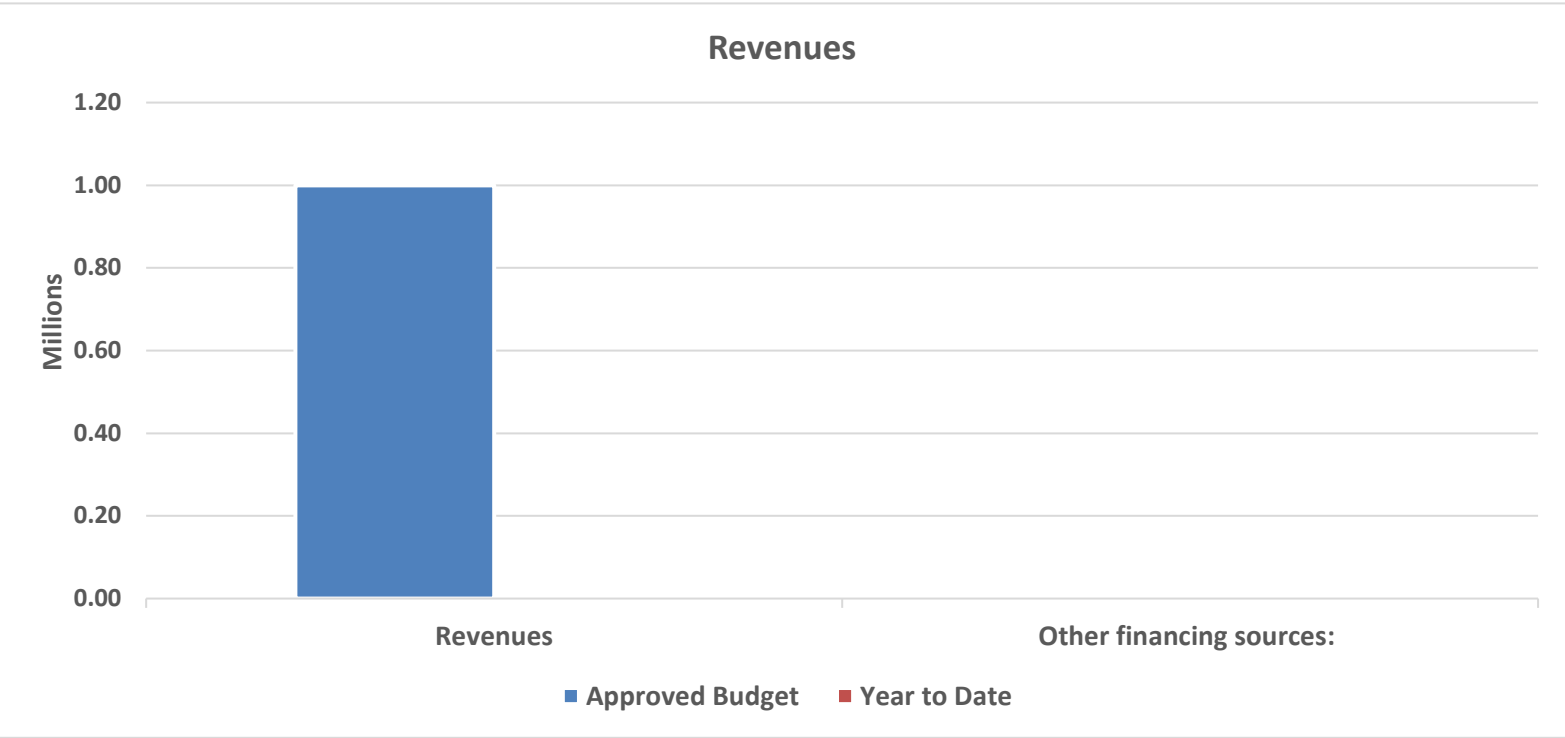
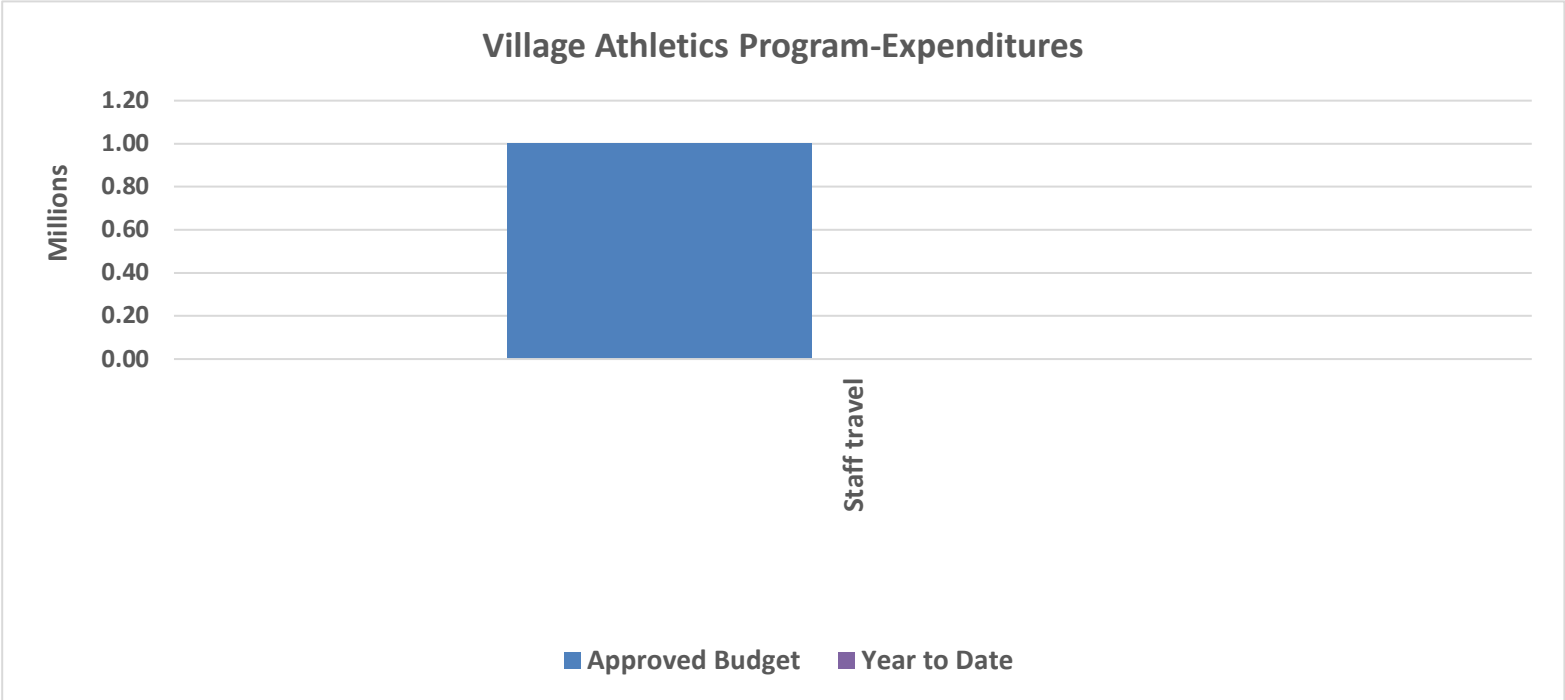
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Charter School
As of November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	400,000	400,000	-	400,000
Expenditures				
Charter School:				
Certified salaries	746,496	746,496	200,288	546,208
Non-certified salaries	120,074	120,074	6,327	113,747
Employee benefits	331,135	331,135	66,523	264,612
Professional and technical services	593,755	459,025	870	458,155
Utilities	172,800	172,800	-	172,800
Other Purchased Services	434,520	569,250	568,250	1,000
Staff travel	134,400	134,400	2,112	132,288
Student travel	130,500	130,500		130,500
Supplies, materials, and media	276,000	276,000	105,527	170,473
Tuition and Stipends	228,600	228,600	-	228,600
Other	231,721	231,721	-	231,721
Total Expenditures	3,400,000	3,400,000	949,897	2,450,103
Excess (deficiency) of revenues over expenditures	(3,000,000)	(3,000,000)	(949,897)	(2,050,103)
Other financing sources:				
Transfers in - School Operating Fund	3,000,000	3,000,000	-	3,000,000



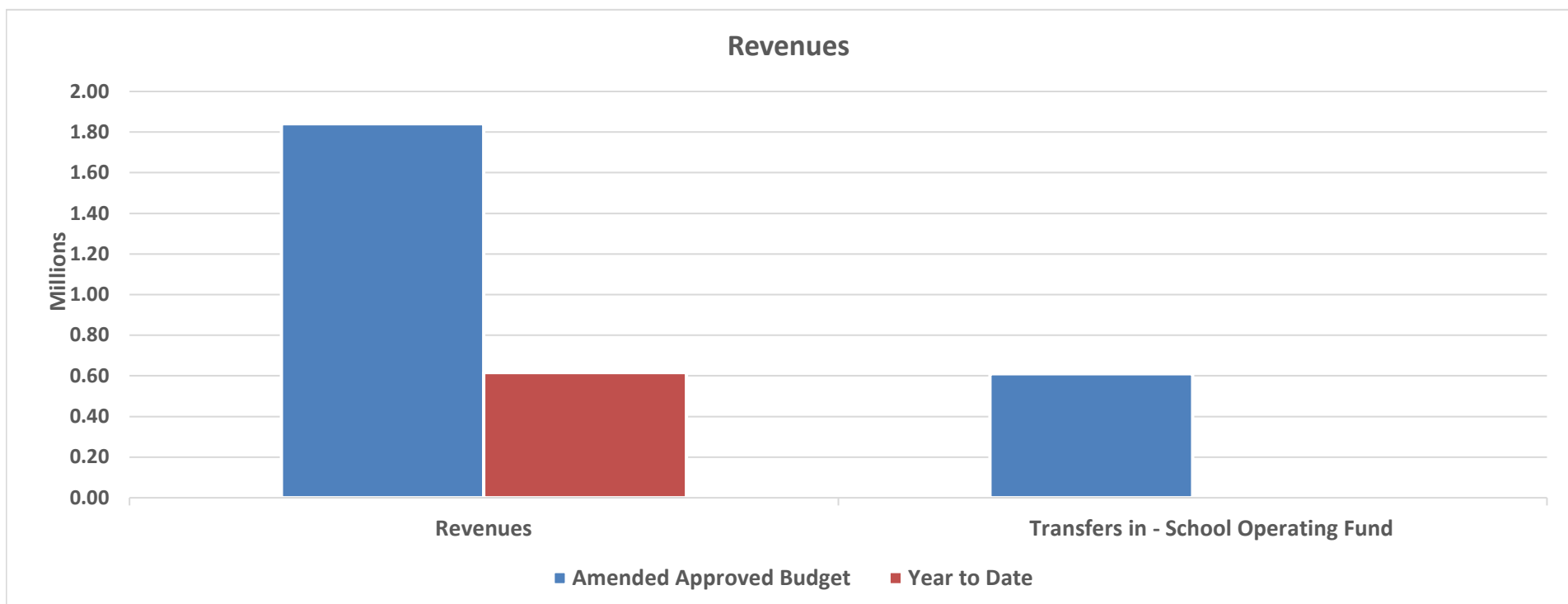
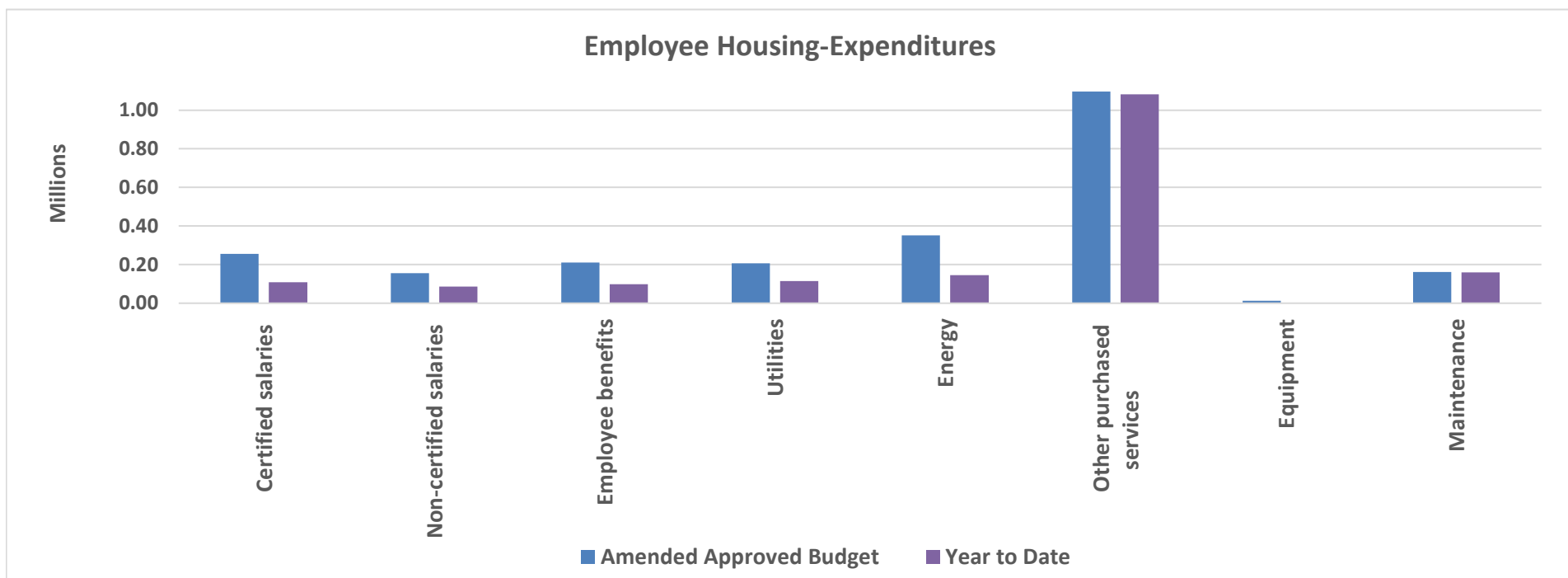
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Village Athletics Program
As of November 30, 2020

	<u>Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,000,000	-	1,000,000
Expenditures			
Village Athletics Program:			
Staff travel	1,000,000	-	1,000,000
Total Expenditures	1,000,000	-	1,000,000
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 November 30, 2020

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	1,735,000	1,841,164	616,037	1,225,127
Expenditures				
Employee Housing:				
Certified salaries	256,606	256,606	108,303	148,302
Non-certified salaries	156,370	156,370	86,243	70,127
Employee benefits	210,536	210,536	98,358	112,178
Utilities	202,500	206,900	115,597	91,303
Energy	351,500	351,500	145,681	205,819
Other purchased services	990,200	1,096,364	1,083,164	13,200
Equipment	12,000	12,000	-	12,000
Maintenance	165,684	161,285	158,814	2,471
Total Expenditures	2,345,396	2,451,560	1,796,160	655,401
Excess (deficiency) of revenues over expenditures	(610,396)	(610,396)	(1,180,123)	569,727
Other financing sources:				
Transfers in - School Operating Fund	610,396	610,396	-	610,396



Section V - Budget Line Transfers

North Slope Borough School District
General School Operating Fund - Budget Line Transfers
As of November 30, 2020

FY 2021 Budget Revision

Department or Location: All Departments

Line	FND	LOC	FNC	PRG	OBJ	FY 2021 Budget	FY2021 Budget	FY 2021 Adjustment	FY 2021 Adjusted	Notes
						Amount	Balance		Amount	
1	100	200	351	000	410	\$ 67,020.00	\$ 65,640.00	\$ (40,000.00)	\$ 25,640.00	Decrease PT to support software
2	100	200	351	000	450	\$ 250,980.00	\$ (18,490.01)	\$ 40,000.00	\$ 21,509.99	Increase supplies to support software renewals
3	100	200	700	728	425	\$ 225,000.00	\$ 212,229.45	\$ (10,000.00)	\$ 202,229.45	District-Wide X-Country
4	100	200	700	000	450	\$ 3,160.00	\$ 1,267.76	\$ 10,000.00	\$ 11,267.76	District-Wide Supplies
5	100	200	510	000	410	\$ 13,000.00	\$ 12,300.00	\$ (545.00)	\$ 11,755.00	DEC Prof & Tech for Class of 2020 Scholarship
6	710	420	700	780	479	\$ 1,455.00	\$ 1,455.00	\$ 545.00	\$ 2,000.00	INC Prof & Tech for Class of 2020 Scholarship
7	100	450	600	000	410	\$ 23,500.00	\$ 17,500.00	\$ (2,500.00)	\$ 15,000.00	Decrease Professional/Technical NUI
8	100	470	600	000	452	\$ 31,000.00	\$ 1,461.90	\$ 2,500.00	\$ 3,961.90	Increase Maintenance Supplies AIN
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Balance:						615,115	293,364	-	293,364	

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 requestor and approval information.

Approvals:

Principal or Director: _____

Director of Financial Services: _____

Superintendent: _____

Section VI - Grants

North Slope Borough School District
Monthly Grant Activity Report
As of November 30, 2020

Grant by Function	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	Expended to Date	Remaining Balance	Percent of Completion	Notes
100	Quality School Grant	Department of Education & Early Development	7/1/2020	6/30/2021	96,976	0.00	96,976.00	0%	Approved: Funds go directly into the general fund.
218	CARES Act Lodging	Department of Education & Early Development	7/1/2020	12/30/2020	2,400.00	2,400.00	0	100%	Completed: One time funds provided to doistricts to support lodging expenses due to COVID-19 CDC and local Guidelines.
246	Suicide Prevention	Department of Education & Early Development	7/1/2020	6/30/2021	27,000.00	0.00	27,000.00	0%	Approved
	School Improvement	Department of Education & Early Development							This is one large grant consisting of 7 school improvement sites within NSBSD. Separate budgets and objectives have been set up for each school but need to be revised based on FY20 roll-over and FY21 funding. Total Funding: \$467,402.80
265.49	Meade River School	Department of Education & Early Development	7/1/2020	6/30/2021	59,818.67	0.00	59,818.67	0%	Approved: Targeted School Improvement for low graduation rate (Year 2). Includes FY20 roll-over funds.
265.45	Nuiqsut Trapper School	Department of Education & Early Development	7/1/2020	6/30/2021	108,562.78	0.00	108,562.78	0%	Approved: Comprehensive School Improvement (lowest 5%, Year 2).
265.499	Kiita Learning Community	Department of Education & Early Development	7/1/2020	6/30/2021	59,821.39	0.00	59,821.39	0%	Approved: Targeted School Improvement for low graduation rate (Year 2).
265.42	Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2020	6/30/2021	59,821.39	0.00	59,821.39	0%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 2).
265.47	Alak School	Department of Education & Early Development	7/1/2020	6/30/2021	59,815.79	0.00	59,815.79	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.44	Tikigag School	Department of Education & Early Development	7/1/2020	6/30/2021	59,741.39	0.00	59,741.39	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	Nunamiut School	Department of Education & Early Development	7/1/2020	6/30/2021	59,821.39	0.00	59,821.39	0%	Revision Needed: Targeted School Improvement for low performance of ELL students (Year 1).
260	Title I-A Basic	Department of Education & Early Development	7/1/2020	6/30/2020	537,608.84	136,413.00	401,195.84	25%	Approved: Funds (2) Title 1 teachers in PHO, .75 NUI, 1 Alternative Teacher in AKP. Funds will be allocated for Kali School on a school-wide basis.
263	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021		0.00	0		Approved
	Title I-C Migrant Education	Department of Education & Early Development	7/1/2020	6/30/2021	29,953.76	0.00	29,953.76	0%	Approved: Migrant Ed recruiting for FY22 ended Dec 4, 2020.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	208,627	60,706.81	147,921	29%	Approved: Funds for professional development for NSBSD staff. Primary funding for Sylvan Learning Program for paraprofessionals and maintenance of Sylvan certification. Funds part of an education specialist.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	35,761.90	11,095.90	24,666.00	31%	Approved: Funds EL coordinator, supplies for site-based "literacy night", and partial travel for on-site EL support.

Fund code to be assigned by Business Office	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	74,143.01	0.00	74,143.01	0%	Approved: Funds social emotional and academic supports for at-risk youth.
	CARES Act Grant	Department of Education & Early Development							
275	Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2021	387,281.01	250,369	136,911.94	65%	Approved: FY21 Application approved and funds are available for reimbursement.
276	Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2021	338,759.00	148,431.34	190,327.66	44%	Approved: FY21 application approved and funds are available for reimbursement.
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	119,513.00	463,349.66	21%	Substantially Approved: Excess Cost Verification Form requiredprior to submitting for final approval.
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	12,470.00	0.00	12,470.00	0%	Substantially Approved: Excess Cost Verification Form requiredprior to submitting for final approval.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2020	6/30/2021	25,750.00	322.00	25,428.00	1%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021	7,000.00	0	7000	0%	Approved
300	Carl Perkins Grant	Department of Education & Early Development	7/1/2020	6/30/2021	60,028.96	0	60,028.96	0%	Approved
345	Artist in School Grant	Alaska State Council on the Arts	7/1/2020	6/30/2021	5,000.00	0	5,000.00	0%	Approved
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	10,000.00	0.00	10,000.00	0%	New Visions \$10,000.00 grant requires a \$10,000.00 match.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2021	461,933.00	86,431.33	375,501.67	19%	Approved
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2020	6/30/2020	398,742.00	88,742.03	309,999.97	22%	Inter-agency grant with Arctic Slope Native Association & Alaska Staff Development Network.
No fund code available	ANEP: C-3 Grant								

Upcoming Reports: _____

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

Other Notes: