



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Budget Committee Meeting

Conducted via Teleconference

Call 1-833-682-3239, enter code:274 674 647#

Agenda

February 24, 2025

2:00 p.m.

- I. FY25 Financial Report as of December 31, 2024
- II. FY25 Audit Schedule (no attachment)
 - Preliminary Audit - June 9-13, 2025
 - Final Audit – August 11-15, 2025
- III. Action Items with Budget impact:
 - 25-087 Memorandum of Agreement; E-Rate Central Consulting Services
 - 25-088 Purchase Award; E-Rate
- IV. Future Business:
 - FY26 Budget

Director of Administrative Services: Natalie Dickey

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

**Northwest Arctic Borough School District
Financial Narrative
For Month Ending December 31, 2024**

Included in the attached report are the reports for General Fund Revenue & Expenditures, Board Expenditures, and the Investment Account balance for month ending 12/31/2024. The Board last received a report January 21, 2025 with expenditures and revenue through November 30, 2024.

For the purposes of this report, we are approximately 50% through the fiscal year and have expended 39% of our general operating budget, as well as received 47% of our budgeted general fund revenue. 67% of our General Fund budget is expended and encumbered. The percent reported for expended and encumbered from the General Fund budget has reflected a reduction from the previous report of 82% due to the adjustments made in Budget Revision #2.

**Northwest Arctic Borough School District
General Fund Revenue
For Month Ending December 31, 2024**

		Approved				
		<u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Revenues By Object:						
011	Other Borough Revenue	8,068,263	3,946,423	-	4,121,840	49%
012	In-Kind Contribution	-	-	-	-	NA
030	Interest Income	770,000	399,060	-	370,940	52%
040	Other Local Revenue	2,100,000	704,501	-	1,395,499	34%
047	E-Rate Program Revenue	19,452,945	7,724,016	8,282,283	3,446,646	40%
051	Foundation Program	36,379,653	18,907,944	-	17,471,709	52%
090	Other State Funding	4,796,196	2,255,778	-	2,540,418	47%
056	TRS On-Behalf	2,505,160	-	-	2,505,160	0%
057	PERS On-Behalf	447,788	-	-	447,788	0%
111	Impact Aid	3,441,882	2,166,115	-	1,275,767	63%
250	Transfers In	(1,500,000)	-	-	(1,500,000)	0%
Revenue Totals		76,461,887	36,103,837	8,282,283	32,075,767	47%

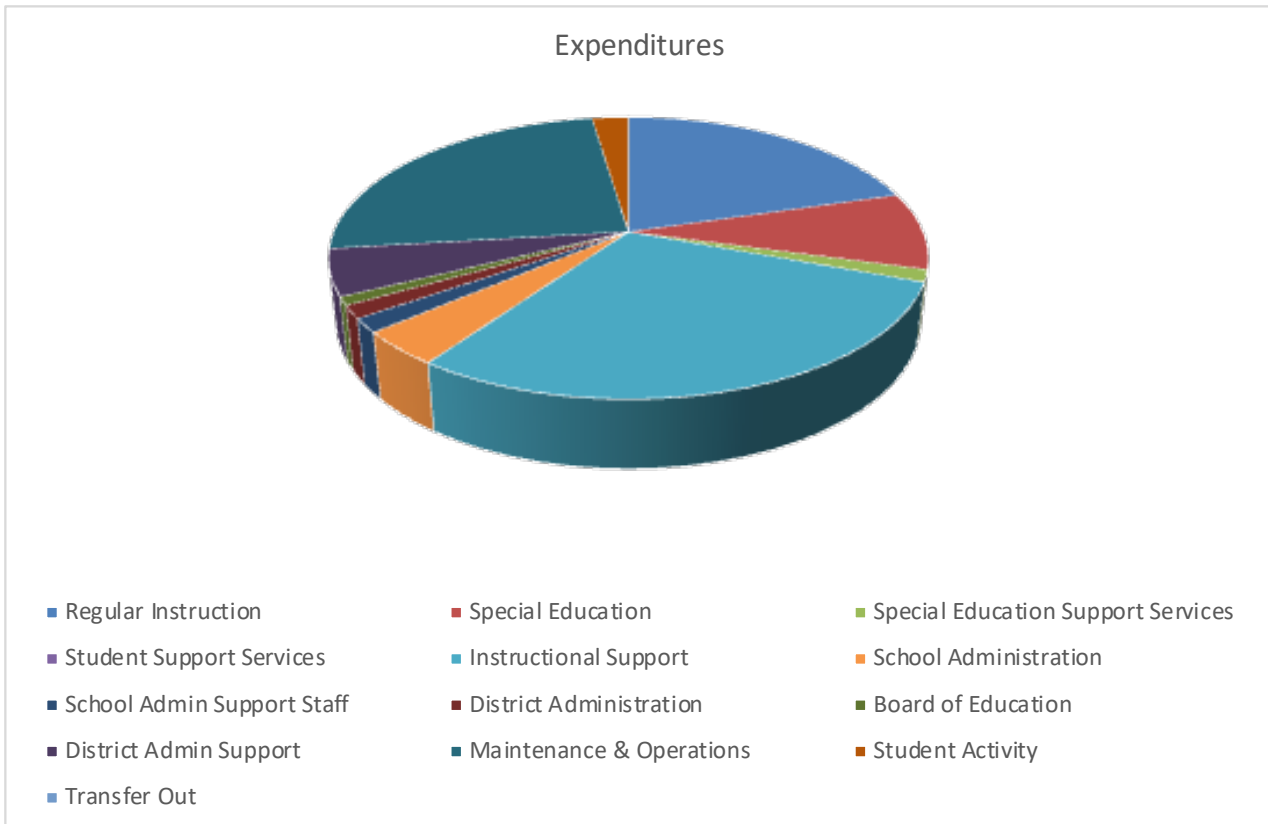
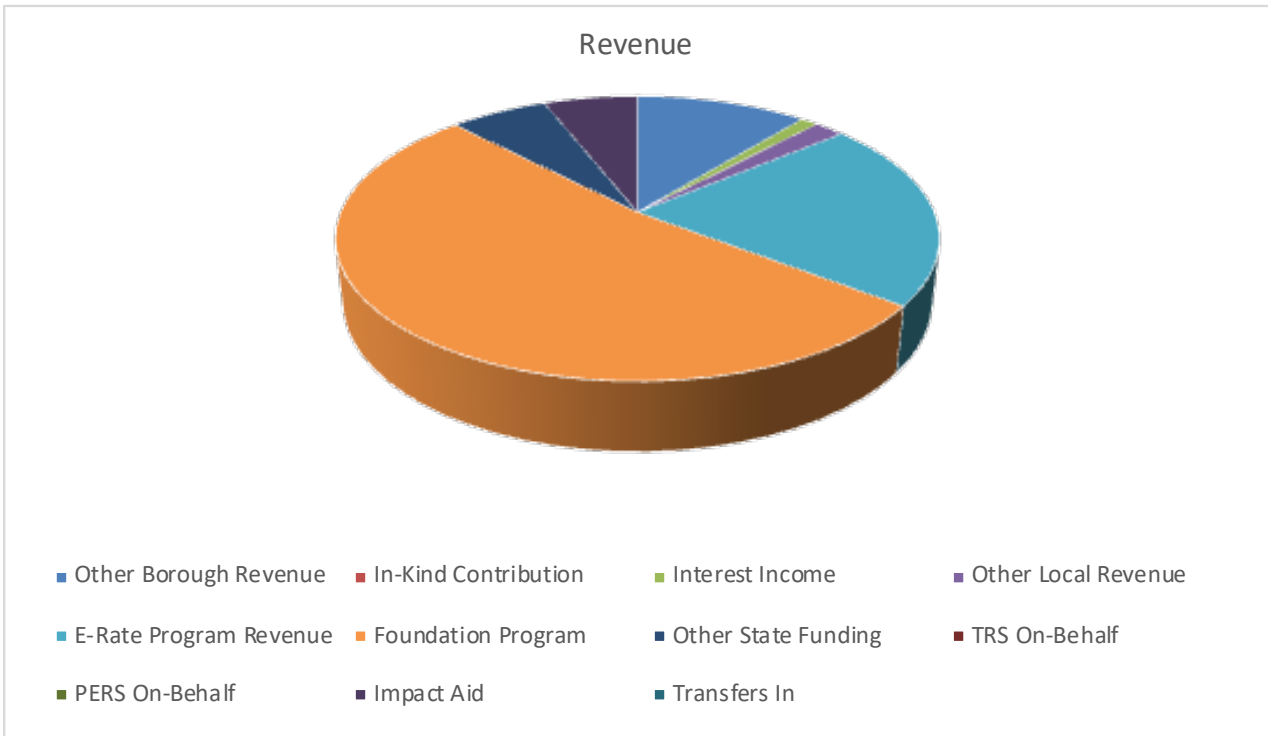
47% % Received to date

Percentage of All Funds Total Budget Expended:	38.92%
Percentage of Year Passed:	50.00%
General Checking Account Ending Balance	\$8,398,197.29
Wells Fargo IILD Account	\$15,619,766.20
JNES Scholarship Account	\$4,186.77
Month End Cash In Bank Account	<u><u>\$24,022,150</u></u>

**Northwest Arctic Borough School District
General Fund Expenditures by Object & Function
For Month Ending December 31, 2024**

		<u>Approved</u>				
		<u>Budget</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures By Object:						
310	Certificated Salaries	15,558,907	6,407,653	7,280,316	1,870,938	41%
320	Non-Certificated Salaries	9,280,698	3,630,469	3,014,449	2,635,780	39%
331	Leave Pay Out	300,000	57,528	903	241,569	19%
333	Stipends	99,750	78,250	-	21,500	78%
360	Employee Benefits	12,659,639	4,867,330	659,398	7,132,912	38%
367	TRS On-behalf	2,505,160	-	-	2,505,160	0%
368	PERS On-behalf	447,788	-	-	447,788	0%
	SUBTOTAL: Personnel	40,851,942	15,041,229	10,955,066	14,855,646	37%
410	Professional & Technical Services	4,857,047	1,778,372	811,379	2,267,297	37%
420	Staff Travel	435,000	162,709	5,207	267,084	37%
420	Board Travel	83,852	36,814	4,312	42,725	44%
425	Student Travel	1,143,775	542,720	15,868	585,187	47%
430	Utility Services	21,696,384	8,828,896	9,395,633	3,471,854	41%
435	Energy-includes electricity & fuel	4,323,719	3,010,545	1,010,162	303,012	70%
440	Other Purchased Services	4,469,056	1,152,249	2,238,847	1,077,960	26%
445	Property & Liability Insurance	1,396,451	1,396,451	-	0	100%
450	Supplies, Materials & Media	1,757,358	800,979	223,943	732,436	46%
480	Tuition	40,000	-	8,984	31,016	0%
490	Dues & Fees	89,280	54,217	34,958	104	61%
510	Inventoried Equipment	55,000	-	13,830	55,000	0%
495	Indirect Cost Recovery	(250,000)	(133,053)	-	(248,211)	53%
	SUBTOTAL: Non-Personnel	40,096,922	17,630,900	13,763,124	8,585,464	44%
550	Transfer Out	3,005,214	-	-	3,005,214	0%
Expense Totals		83,954,077	32,672,129	24,718,190	26,446,325	68%
			39% Expended to date			
		<u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures by Function						
100	Regular Instruction	18,052,307	6,671,184	5,100,912	6,280,211	37%
200	Special Education	8,627,583	2,886,925	1,884,324	3,856,334	33%
220	Special Education Support Services	1,260,998	442,465	492,373	326,159	35%
300	Student Support Services	297,660	6,747	-	290,913	2%
350	Instructional Support	23,650,260	9,523,246	9,812,755	4,314,258	40%
400	School Administration	3,334,747	1,294,242	1,317,024	723,481	39%
450	School Admin Support Staff	1,459,652	522,611	291,247	645,793	36%
510	District Administration	1,258,159	481,190	336,469	440,501	38%
511	Board of Education	642,793	305,990	66,682	270,121	48%
550	District Admin Support	3,143,276	1,745,379	722,617	675,281	56%
600	Maintenance & Operations	17,407,241	8,026,570	4,488,460	4,892,211	46%
700	Student Activity	1,814,189	765,691	205,326	843,171	42%
900	Transfer Out	3,005,214	-	-	3,005,214	0%
Total Expenditures		83,954,078	32,672,239	24,718,190	26,563,650	68%

**Northwest Arctic Borough School District
General Fund Revenue & Expenditures by Function
For Month Ending December 31, 2024**



**Northwest Arctic Borough School District
Board Expenditures
For Month Ending December 31, 2024**

		Approved			
		<u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures by Object					
333	Stipends	87,750	46,250	41,500	53%
36?	Benefits	290,511	140,424	150,087	48%
410	Professional & Technical Services	109,000	46,932	62,068	43%
420	Travel	83,852	36,814	47,038	44%
425	Student Travel	25,000	14,002	10,998	56%
450	Supplies	6,000	5,192	808	87%
490	Other Expenses (Dues & Fees)	40,680	16,375	24,305	40%
Total Expenditures		\$ 642,793	\$ 305,990	\$ 336,803	48%

Board Budget Summary

Board Stipends

Stipend	Members	# of times	# of Days	FY25 TOTAL
\$ 250 NWALT Meeting - July 1, 2024		1	1	\$ 250
\$ 250 AASB Board Meeting in OTZ		1	1	\$ 750
\$ 250 Executive Committee Meeting		4	1	\$ 1,000
\$ 250 August Region Meeting		2	1	\$ 500
\$ 250 Monthly Board Meeting		11	5	\$ 28,250
\$ 250 September QUAD Meeting		7	1	\$ 3,500
\$ 250 October Retreat		10	1	\$ 5,000
\$ 250 Fall Boardsmanship Training		7	1	\$ 7,000
TOTAL				\$ 46,250

Benefits

\$ 2,250 Health Insurance	10	6	1	\$ 135,000
\$ 5,424 Other Benefits				\$ 5,424
TOTAL				\$ 140,424

Professional & Technical Services

\$ 11,666 Lobbyists				\$ 35,472
\$ 7,380 AASB Annual Meeting Services				\$ 7,380
\$ 580 AASB Registration	7			\$ 4,080
TOTAL				\$ 46,932

Travel & Perdiem

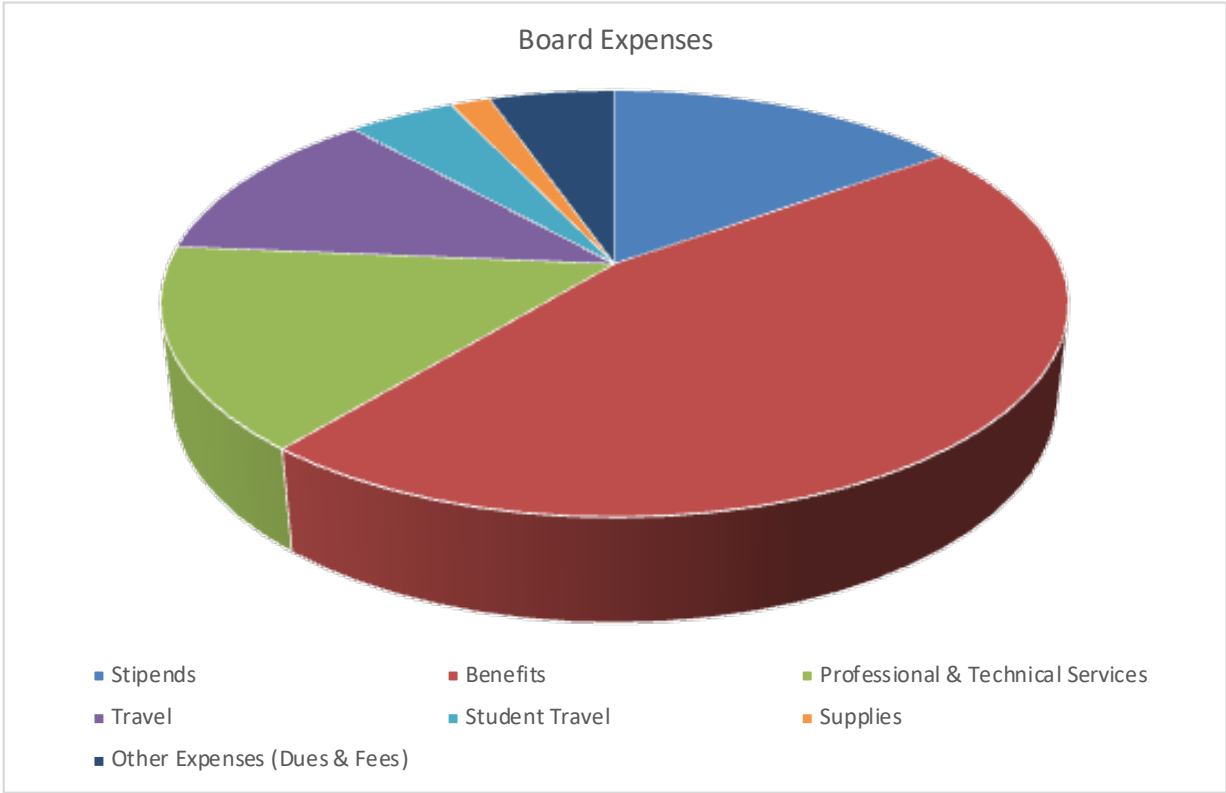
\$ 2,308 Airfare/Hotel/Car				\$ 29,161
\$ 7,654 Per-Diem				\$ 7,654
TOTAL				\$ 36,814

Miscellaneous Exp

\$ 1,196 Supplies, media and freight for Board & Board meetings				\$ 1,196.44
\$ 3,996 MacBook Air				\$ 3,996.00
\$ 13,700 CEE membership and AASB fees				\$ 13,700.00
\$ 2,675 National School Board Association				\$ 2,675.00
TOTAL				\$ 21,567

Grand Total \$ 305,990

**Northwest Arctic Borough School District
Board Expenditures
For Month Ending December 31, 2024**



**Northwest Arctic Borough School District
Investment Account Earnings
For Month Ending December 31, 2024**

	Fiscal Year	IILD GF Earnings	IILD CIP Earnings	Total Earnings	
1	FY19	\$ 112,675.74	\$ -	\$ 112,675.74	
2	FY20	\$ 134,699.78	\$ -	\$ 134,699.78	
3	FY21	\$ 1,694.94	\$ 2,564.11	\$ 4,259.05	
4	FY22	\$ 13,734.29	\$ 12,012.88	\$ 25,747.17	
5	FY23	\$ 316,919.38	\$ 17,754.50	\$ 334,673.88	
6	FY24	\$ 692,319.01	\$ -	\$ 692,319.01	
7	FY25	\$ 381,247.20	\$ -	\$ 381,247.20	Year to date
		\$ 1,653,290.34	\$ 32,331.49	\$ 1,685,621.83	

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: February 25, 2025

NUMBER: 25-087

FR: Office of the Superintendent

SUBJECT: Memorandum of
Agreement; E-Rate
Central Consulting
Services

STRATEGIC PLAN/BOARD GOAL:

Track 1: Operational Improvements
Initiative: Optimize Business Practices

ABSTRACT:

Expenditures over \$50,000 require the approval of the Board.

ISSUE:

Approve E-Rate Central Consulting Services MOA for \$89,000 to be funded by Technology FY26 General funds.

BACKGROUND AND/OR PERTINENT INFORMATION:

E-Rate Central provides consulting services to ensure the Universal Service Administrative Company (USAC) programs are followed and all proper documentation is filed in a timely manner when procuring qualified services. The District is applying for funding under E-Rate services for the 2025-2026 school internet.

The E-rate program provides funding for 90% of our school internet charges.

E-Rate Central supports timely and accurate filing of required E-Rate paperwork, program integrity assurance, and audit support. E-Rate Central has successfully supported the District in this capacity since 2012 with no increase to our annual costs until this year. The amount of E-Rate funding the District has sought from the Federal Government has increased from roughly \$4M to over \$19M in the past 13 years. Consequently, due to the requested high dollar amounts, the district has been subject to more audits, Payment Quality Assurances (PQAs), and heightened scrutiny, which require more senior resources from E-Rate Central.

The E-Rate Central 2025-2026 MOA is \$89,000 for E-Rate consulting on school internet.

ALTERNATIVES:

1. Approve the MOA with E-Rate Central Consulting Services for \$89,000 as presented.
2. Do not approve the presented MOA with E-Rate Central Consulting Services for \$89,000.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends Board approval of the E-Rate Central Consulting Services MOA for \$89,000 as presented.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

P. O. Box 51 Kotzebue, AK 99752

MEMORANDUM OF AGREEMENT (MOA)

MOA's for more than \$50,000 must be approved by the School Board prior to start of Contract
In a fiscal year MOA's to the same Contractor totaling more than \$50,000 must be approved by the School Board prior to start of Contract
Remember to follow federal procurement regulations when using federal funds to support the MOA

TAB BETWEEN FIELDS

Contractor: E-Rate Central MOA Control #: _____
Name of Company Contact Brad Eisel for #

Address: 400 Post Avenue, Suite 410 Westbury NY 11590-2291
Street or POB City State Zip + four

516 801-7803 516-801- ilegg@e-ratecentral.com
Area Code Phone # Fax # E-mail Address
7873

Federal ID #: 11-2907608 O Soc. Sec. #: _____ Alaska Business License #: _____
Enter without Dashes Enter without Dashes

07/01/2025 06/30/2026 W-9 Attached W-9 Submitted Previously
Start Date (mmddyy) End Date (mmddyy) Verify with Brad Eisel

Contractor Agrees To: Support timely and accurate filing of required E-Rate paperwork, program integrity assurance, document management, vendor management, invoice and billing support, and 2025-2026 school internet E-Rate program.

If additional space is needed, indicate here **See attachment**

District Contact Person: Amy Eakin Phone #: 907-442-1830 Ext _____
Email Address: aeakin@nwarctic.org Fax #: _____

District Agrees To: _____

If additional space is needed, indicate here **See attachment**

Payment Terms: _____

If additional space is needed, indicate here **See attachment**

Enter Account Code as:	<u>Amount</u>
Account #: _____	<u>\$ 89,000</u>
Account #: _____	<u>\$</u>
Total:	<u>\$ 89,000</u>

MOA Not to Exceed: \$89,000 Budget Authority Approval: _____

Additional Conditions/Provisions

A - GENERAL INFORMATION

1. All associated costs, not limited to fees and reimbursables, must be included in the MOA. All MOA's for more than \$50,000 require prior School Board approval before Contractor provides any service. (BP 3312)
2. The account to be charged must be determined and approved by the individual with budget authority prior to submission of the MOA to Brad Eisel. It is important to verify funds are available before submitting.
3. Prior to the starting date of the contracted services and/or activities, the Contractor and NWABSD must sign the MOA. The Contractor is not to be given a notice to proceed unless all the appropriate parties have approved and signed the MOA.
4. The District Contact Person will be responsible for obtaining the Contractor's signature and submitting the original MOA to Brad Eisel along with a W-9 for tax purposes.
5. The District Contact Person must approve for payment all Contractor invoices and verify receipts and backup documentation prior to submission for payment to the Accounting Department.
6. The Contractor must pay all expenses, and submit receipts for reimbursement, (airline receipt, hotel receipt, other travel related expenses). Mileage tickets are not eligible for reimbursement.
7. MOA's cannot be used for employee contracts or work agreements.
8. Any NWABSD employee who authorizes services prior to the required approvals may be subject to disciplinary action up to and including termination. (BP 4118, 4218)

B - CONTRACTOR RESPONSIBILITIES

1. Check the MOA for contents and completeness. If the terms are agreeable, sign the agreement and return to the individual named as the Contact Person.
2. In accordance with the payment terms set forth on page 1, the Contractor shall submit a detailed invoice with the dates the services were provided and the appropriate documentation (copies of itineraries, airline tickets, hotel bills, ground transportation, etc.) to the District Contact Person for approval of payment. This **MOA Control #:** must be on the invoice.
3. As a condition of performance, the Contractor must pay all federal, state, and local taxes incurred by the Contractor.
4. A W-9 must be on file with the NWABSD or submitted with this MOA.
5. The Contractor must provide proof of any liability insurance coverage required on page 1 of this MOA.
6. To the extent allowed by law, the Contractor shall indemnify, defend, and hold the NWABSD harmless from any liability resulting from or arising out of the acts of the Contractor in the performance of this MOA.
7. This contract may be terminated by either party with a 30-day written notice.

I HEREBY ACCEPT THIS MOA AND THE CONDITIONS/PROVISIONS CONTAINED HEREIN.
Any changes in the terms of this MOA must be on an ADDENDUM FORM prior to any services being performed. The ADDENDUM FORM must be approved by all parties.

Natalie Dickey

Director of Administrative Services – Fiscal

Approval

Director's Signature

Date (mm/dd/yy)

Terri Walker

Interim Superintendent –Authorized Signer

NWABSD

Superintendent's Signature

Date (mm/dd/yy)

Julia Legg

Contractor

Contractor's Signature

Date (mm/dd/yy)

Tel/Logic Inc.
 E-RATE CENTRAL
 400 Post Avenue, Suite 410
 Westbury, NY 11590-2291

Tel: (516) 801-7863 Fax: (516) 801-7870
 Web: <http://www.e-ratecentral.com>

Quote

Date	Quote. No.
2/10/2025	NWAB 2025

Bill To:
Northwest Arctic Borough School District Ms. Amy Eakin Director of Technology P.O. Box 51 Kotzebue, AK 99752

Federal Tax ID; 11-2907608
Project Description: Quote for E-Rate support and form preparation

P.O. No.	Project

Description	Ordered	Rate	Amount
E-Rate consulting – Category 1 and 2 for schools 2025/2026		89,000.00	89,000.00
		Total	\$89,000.00

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: February 25, 2025

NUMBER: 25-088

FR: Office of the Superintendent

SUBJECT: Purchase Award; E-Rate

STRATEGIC PLAN/BOARD GOAL:

Track 1: Operational Improvements
Initiative: Optimize Business Practices

ABSTRACT:

Board approval is required for purchases exceeding \$50,000.

ISSUE:

At issue is the E-Rate purchase award to Intellitech to provide network infrastructure equipment for the amount not to exceed \$119,340.00, with the District's obligation not to exceed \$18,316.87 contingent on E-Rate funding.

BACKGROUND AND/OR PERTINENT INFORMATION:

The Federal Communications Commission (FCC) adopted the E-Rate Modernization order in July 2014 to assist school districts in providing internet. A five-year funding cycle for Category 2 for hardware that supports the internet began in 2021 and runs through 2025. From October through December 2023, the NWABSD went through the Request for Proposal (RFP) process for Category 2 items to supplement the regional Meraki infrastructure. The improved infrastructure allows more devices to connect to the internet simultaneously and have a higher-quality network connection.

As a result of the RFP process that included a bidding matrix that weighed the cost, compatibility, technical ability, past performance, and manufacturer experience, Intellitech was awarded the bid by the NWABSD. From this process, the District submits the request for funding to USAC so the Federal Government can commit to paying 85% of the needed hardware cost to continue upgrading our Districtwide Infrastructure. USAC provides funding to improve the infrastructure of all schools in our region through Category 2 proportionate to the student count at each school. Category 2 funding is the partner to USAC's E-Rate funding that supports the internet for our District.

The District anticipates an E-Rate discount of \$100,726.13 for this equipment such that the total district cost will not exceed \$18,316.87. Funds will come from the available Technology Capital Improvement Project fund balance. The District anticipates receiving the Funding Commitment Decision Letter (FCDL) from USAC later this spring. The purchase of this equipment is contingent on Board approval and the USAC funding award and would expend all remaining Category 2 funding allocated to the District for the 2021-2025 window.

ALTERNATIVES:

1. Approve the purchase of network infrastructure equipment for the amount not to exceed \$119,340.00, with the District's obligation not to exceed \$18,316.87 contingent on E-Rate funding;
2. Do not approve the network infrastructure equipment for the amount not to exceed \$119,340.00, with the District's obligation not to exceed \$18,316.87 contingent on E-Rate funding;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the purchase of network infrastructure equipment for the amount not to exceed \$119,340.00, with the District's obligation not to exceed \$18,316.87 contingent on E-Rate funding as presented.

QUOTE

1652 Yeager Avenue
 La Verne, CA 91750
 (909) 394-5188
 fax (909) 394-5190



DATE	QUOTATION NO.
02/10/25	AE010925A-SP

CONTACT	BILLING	ACCOUNT REP
AMY EAKIN AEAKIN@nwarctic.org 907-442-1830	Northwest Arctic School District / USAC 744 Third Ave / PO BOX 51 Kotzebue, AK 99752 Attn: Account Payable	Samantha Pilcher 909-480-4459 samantha@intelli-tech.com
RFQ #	SHIP	PURCHASE ORDER NO
ERATE	Northwest Arctic School District 744 Third Ave / PO BOX 51 Kotzebue, AK 99752 Attn: AMY EAKIN / PAUL WOOD	
		TERMS
		NET 30
		DEPARTMENT
		FOB
		DROP SHIP

#	Qty	Part No.		ETA	Price	Extended
1	102	MR46-HW	Meraki MR46 Wi-Fi 6 Indoor AP	7-10 DAYS	\$ 820.00	\$ 83,640.00
2	102	LIC-ENT-5YR	Meraki MR Enterprise License, 5YR	7-10 DAYS	\$ 350.00	\$ 35,700.00

SPIN NUMBER 143017403 RESPONSE TO RFP 2025-12 2025 NWABSD C2 Equipment ERATE
 FORM 470 250006971 BEN #145645

Sub-total	\$ 119,340.00
Sales Tax	N/A
Estimated Freight	N/C
E-Waste Fee	N/A
Grand Total	\$ 119,340.00