



# **North Slope Borough School District Monthly Financial Report As of April 30, 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:** 6/14/2021

**SUBJECT:** Monthly Financial Report - April 30, 2021

**STRATEGIC PLAN SUMMARY-**

**Development of The Whole Child**

**SB21-185**

**4 Financial & Operational Stewardship:** Effectively employ our operational and financial resources to support our strategic goals and long-term stability of the district.

**4.2 Financial Stewardship/Management:** Ensure financial management based on what is best for our students.

Enclosed for your review and discussion is the North Slope Borough School District Monthly Financial Report for the month ending April 30, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through April 30, 2021 are \$67,787,813 or 88 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 April 30, 2021 are \$50,402,018.01 or 65 percent of budget through 83% of the fiscal year. Instructional Support YTD expenditures represents 93% of budget followed by School Administration of 78% of budget, Maintenance and Operations of 76% and School Admin Support Staff of 74%. 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 April 30, 2021 are \$36,897,048.60. This is a net decrease of \$3,604,445.40 or 8.9% 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.  
  
Encumbrances as of April 30, 2021 for the General Fund are \$15,936,284. In addition, the Pre-Encumbrances for the same period are \$3,116,076.62. Total Encumbrances and Pre-Encumbrances for General Fund are \$19,052,360.62.

I will be available for questions at the June 28, 2021 Special Board Meeting.

**Motion:**

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of April 30, 2021."

**North Slope Borough School District  
Monthly Financial Report  
As of April 30, 2021**

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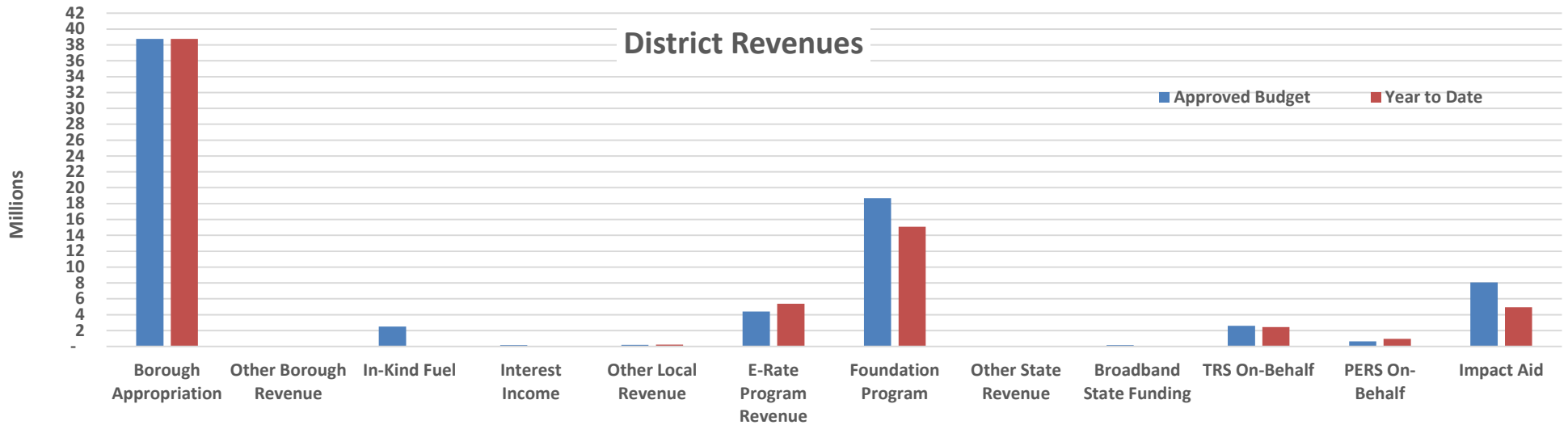
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**Section I - General  
School Operating  
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**North Slope Borough School District**  
**General School Operating Fund - Summary of Revenues**  
**As of April 30, 2021**

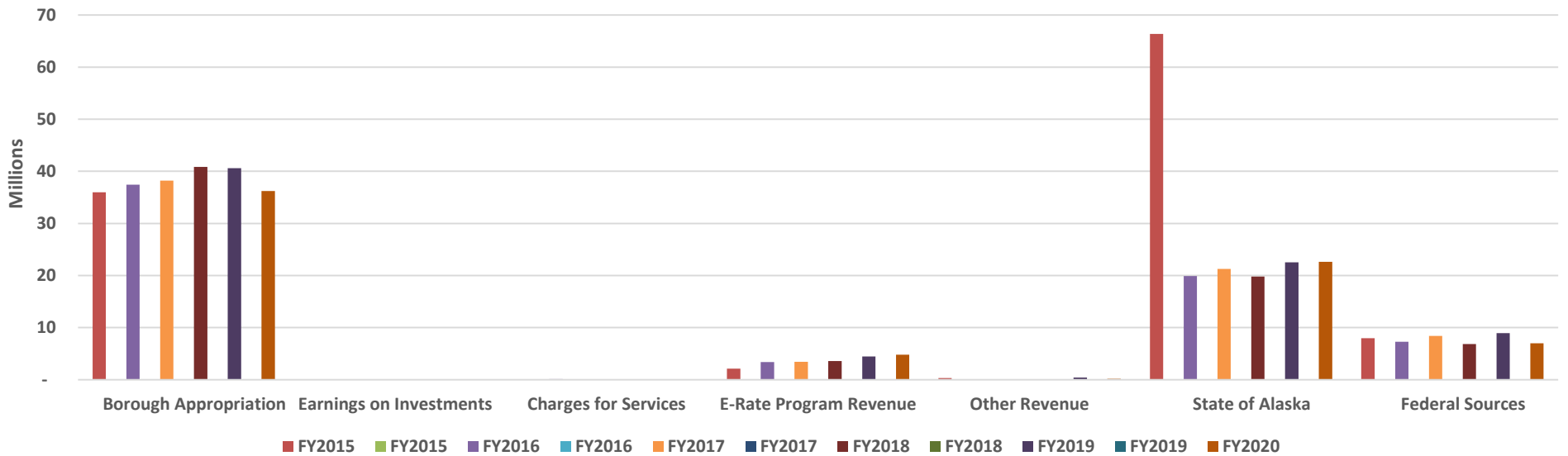
	<b>Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Revenues:</b>					
Borough Appropriation	38,766,371	38,766,371	38,766,371	-	100%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,500,000	2,500,000	-	(2,500,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	229,156	37,756	120%
E-Rate Program Revenue	4,393,440	4,393,440	5,395,140	1,001,700	123%
Foundation Program	18,678,264	18,678,264	15,072,264	(3,606,000)	81%
Other State Revenue	-	-	11,347	11,347	
Broadband State Funding	150,000	-	-	-	
TRS On-Behalf	2,605,492	3,212,465	2,429,967	(782,498)	76%
PERS On-Behalf	627,344	1,172,828	950,243	(222,585)	81%
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>67,787,813</b>	<b>(9,372,497)</b>	<b>88%</b>
<b>Total Revenues</b>	<b>76,157,853</b>	<b>77,160,310</b>	<b>67,787,813</b>	<b>(9,372,497)</b>	<b>88%</b>



**North Slope Borough School District**  
**General School Operating Fund - Summary of Historical Revenues - 6Yrs**  
**As of April 30, 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>	<b>112,736,992</b>	<b>68,237,498</b>	<b>71,508,124</b>	<b>71,270,925</b>	<b>76,930,618</b>	<b>70,890,326</b>
<b>Total Revenues</b>	<b>112,736,992</b>	<b>68,237,498</b>	<b>71,508,124</b>	<b>71,270,925</b>	<b>76,930,618</b>	<b>70,890,326</b>

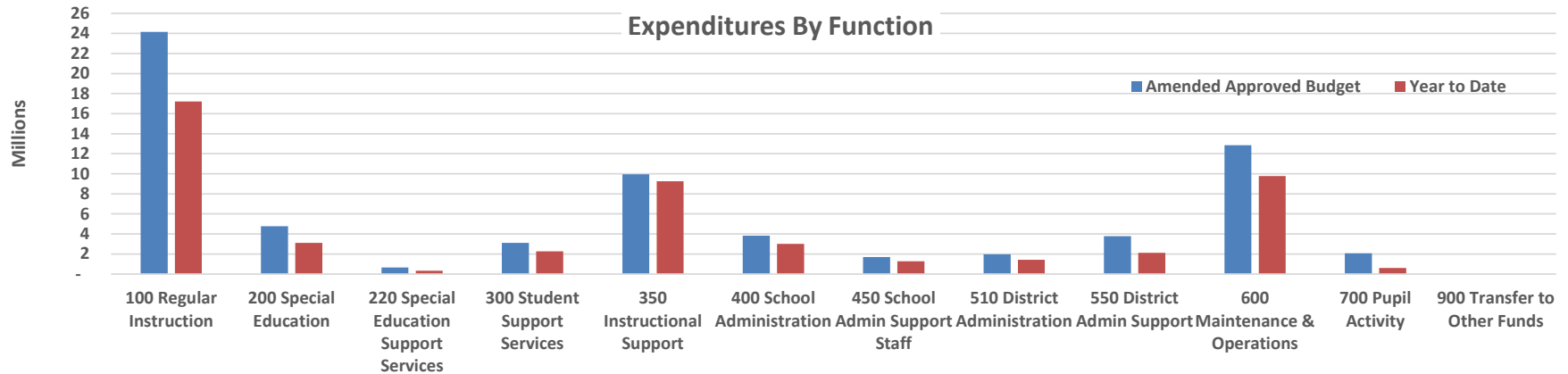
**District Revenues - Historical 6 yrs**



**North Slope Borough School District**  
**General School Operating Fund - Summary of Expenditures by Function**  
**As of April 30, 2021**

<b>Expenditures</b>	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
100 Regular Instruction	24,000,048	24,154,281	17,205,720	6,948,562	71%
200 Special Education	4,743,238	4,762,049	3,118,132	1,643,917	65%
220 Special Education Support Services	651,040	653,935	338,228	315,707	52%
300 Student Support Services	3,098,856	3,117,178	2,261,089	856,089	73%
350 Instructional Support	9,944,336	9,962,094	9,268,687	693,407	93%
400 School Administration	3,934,318	3,837,685	3,005,663	832,022	78%
450 School Admin Support Staff	1,689,718	1,710,004	1,267,547	442,457	74%
510 District Administration	1,890,390	1,962,171	1,426,201	535,969	73%
550 District Admin Support	3,086,610	3,786,350	2,113,735	1,672,615	56%
600 Maintenance & Operations	12,751,389	12,843,722	9,783,765	3,059,957	76%
700 Pupil Activity	2,087,908	2,061,295	613,249	1,448,046	30%
<b>Total Operating Expenditures</b>	<b>67,877,851</b>	<b>68,850,765</b>	<b>50,402,018</b>	<b>18,448,747</b>	<b>73%</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>77,130,765</b>	<b>50,402,018</b>	<b>26,728,747</b>	<b>65%</b>
Excess of Revenue Over Expenditures	-	(972,912)	17,385,795		

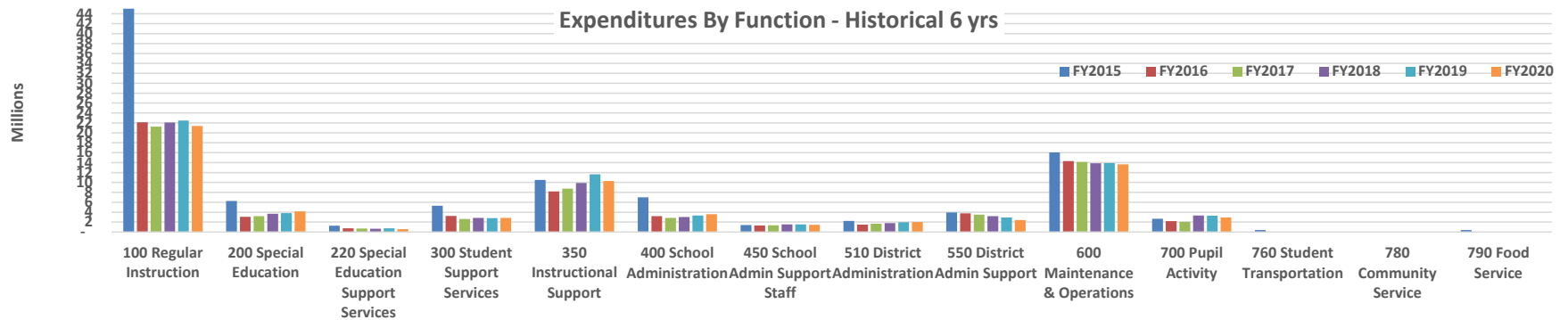
\*Expenditures do not include encumbrance activity.



**North Slope Borough School District**  
**General School Operating Fund - Summary of Expenditures by Function-Historical - 6yrs**  
**As of April 30, 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.

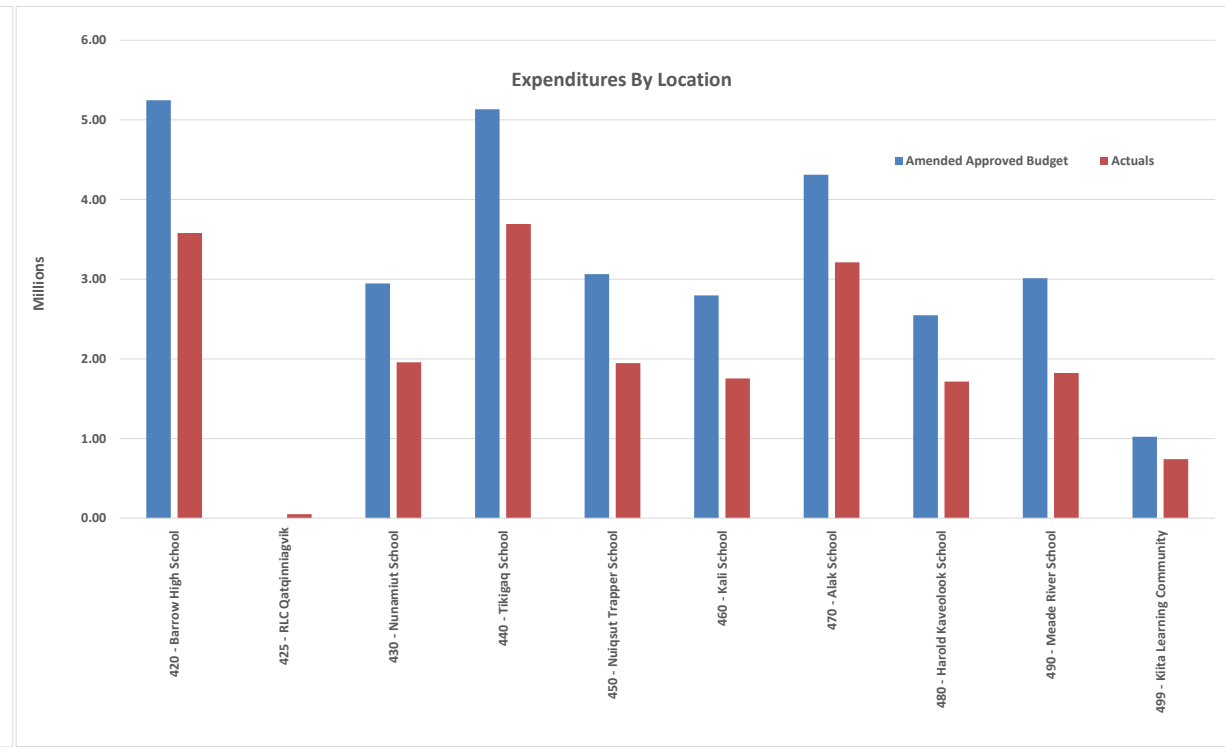
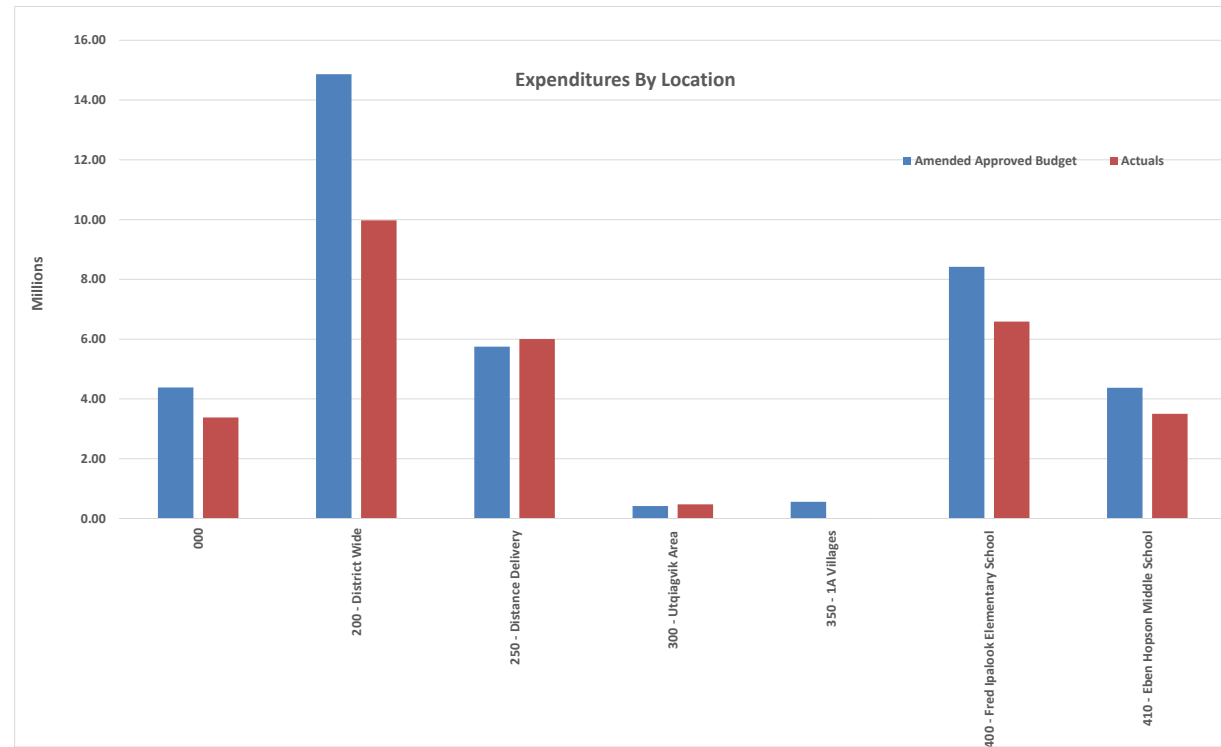






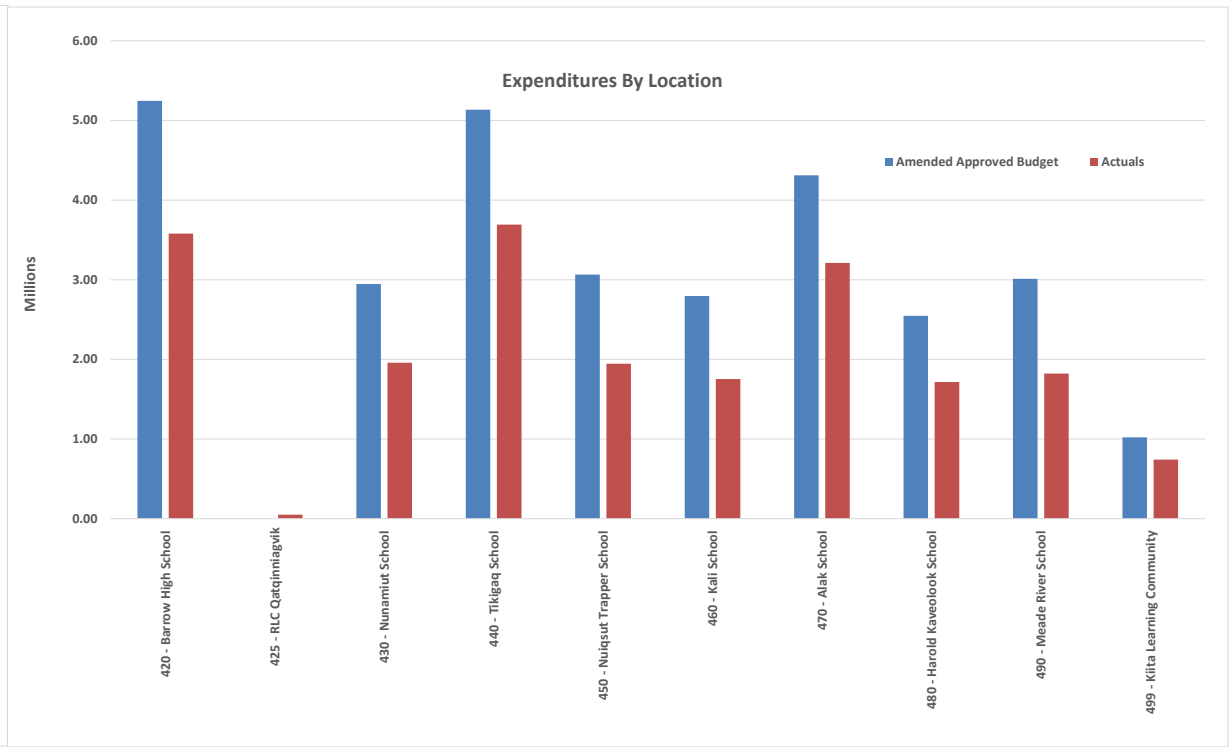
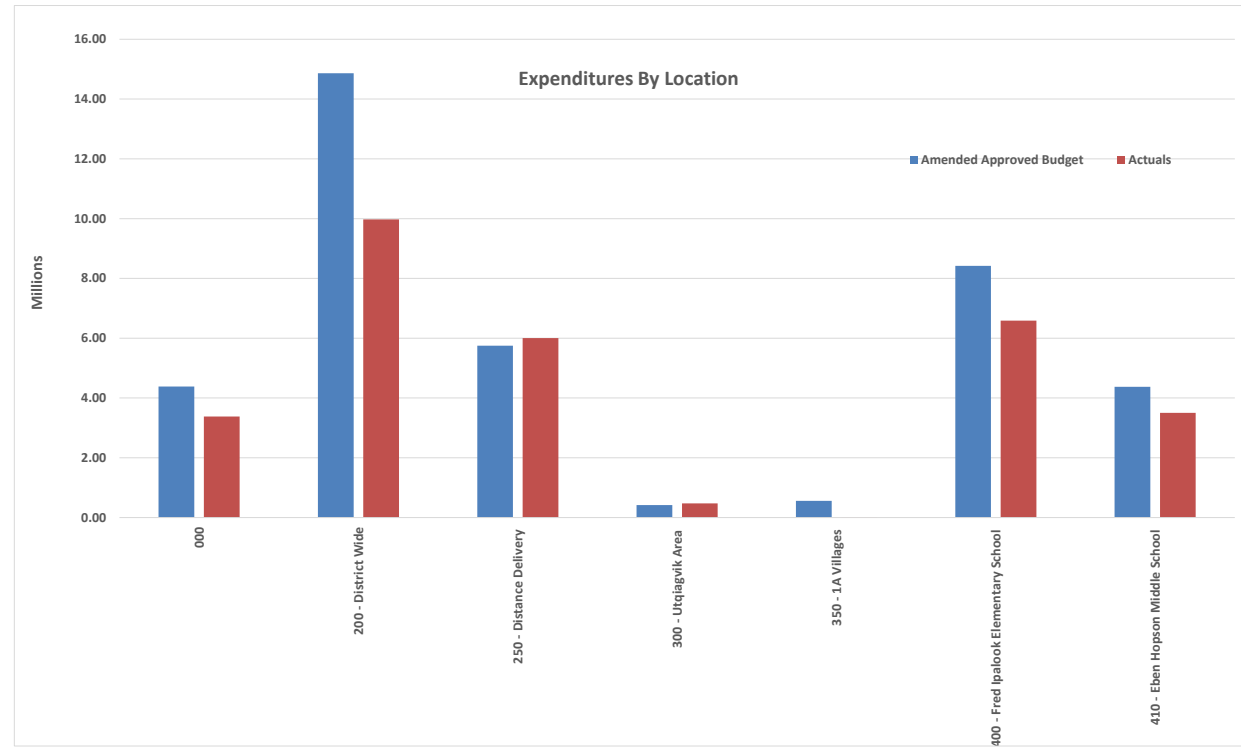
Location Names	Location					Location					Location					Location				
	300 - Utqiagvik Area					350 - 1A Villages					400 - Fred Ipalook Elementary School					410 - Eben Hopson Middle School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended 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
Expenditures By Function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Regular Instruction	-	-	-	-	-	-	-	-	-	-	5,166,751	5,166,751	3,972,260	1,194,491	77%	2,201,768	2,201,768	1,682,425	519,343	76%
200 Special Education	-	-	-	-	-	-	-	-	-	-	729,896	729,896	536,017	193,879	73%	560,714	560,714	396,831	163,883	71%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	-	-	-	-	-	-	-	-	-	-	515,851	515,851	405,018	110,833	79%	266,964	266,964	160,870	106,094	60%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	102,400	102,400	96,071	6,329	94%	67,381	67,381	55,528	11,853	82%
400 School Administration	-	-	-	-	-	-	-	-	-	-	608,184	608,184	487,469	120,715	80%	385,884	385,884	314,604	71,280	82%
450 School Admin Support Staff	-	-	-	-	-	-	-	-	-	-	361,358	361,358	320,510	40,848	89%	111,824	111,824	91,848	19,976	82%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	396,356	417,856	475,114	(57,257)	114%	-	-	-	-	-	924,012	920,012	754,109	165,903	82%	747,154	750,654	775,425	(24,770)	103%
700 Pupil Activity	-	-	-	-	-	700,000	559,000	8,106	550,894	0.0145	17,300	17,300	15,692	1,608	91%	28,200	28,200	24,872	3,327	88%
<b>Total Operating Expenditures</b>	<b>396,356</b>	<b>417,856</b>	<b>475,114</b>	<b>(57,257)</b>	<b>114%</b>	<b>700,000</b>	<b>559,000</b>	<b>8,106</b>	<b>550,894</b>	<b>0.0145</b>	<b>8,425,752</b>	<b>8,421,752</b>	<b>6,587,145</b>	<b>1,834,607</b>	<b>78%</b>	<b>4,369,890</b>	<b>4,373,390</b>	<b>3,502,404</b>	<b>870,986</b>	<b>80%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>396,356</b>	<b>417,856</b>	<b>475,114</b>	<b>(57,257)</b>	<b>114%</b>	<b>700,000</b>	<b>559,000</b>	<b>8,106</b>	<b>550,894</b>	<b>0.0145</b>	<b>8,425,752</b>	<b>8,421,752</b>	<b>6,587,145</b>	<b>1,834,607</b>	<b>78%</b>	<b>4,369,890</b>	<b>4,373,390</b>	<b>3,502,404</b>	<b>870,986</b>	<b>80%</b>

\*Expenditures do not include encumbrance act



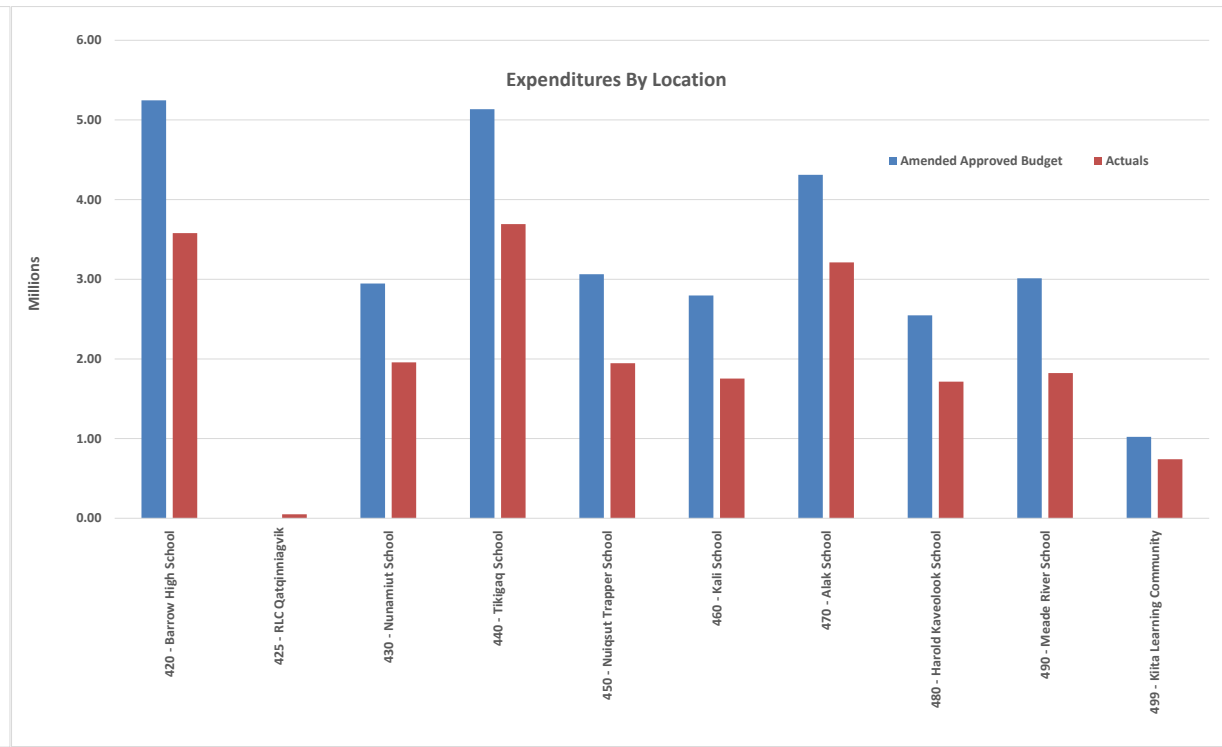
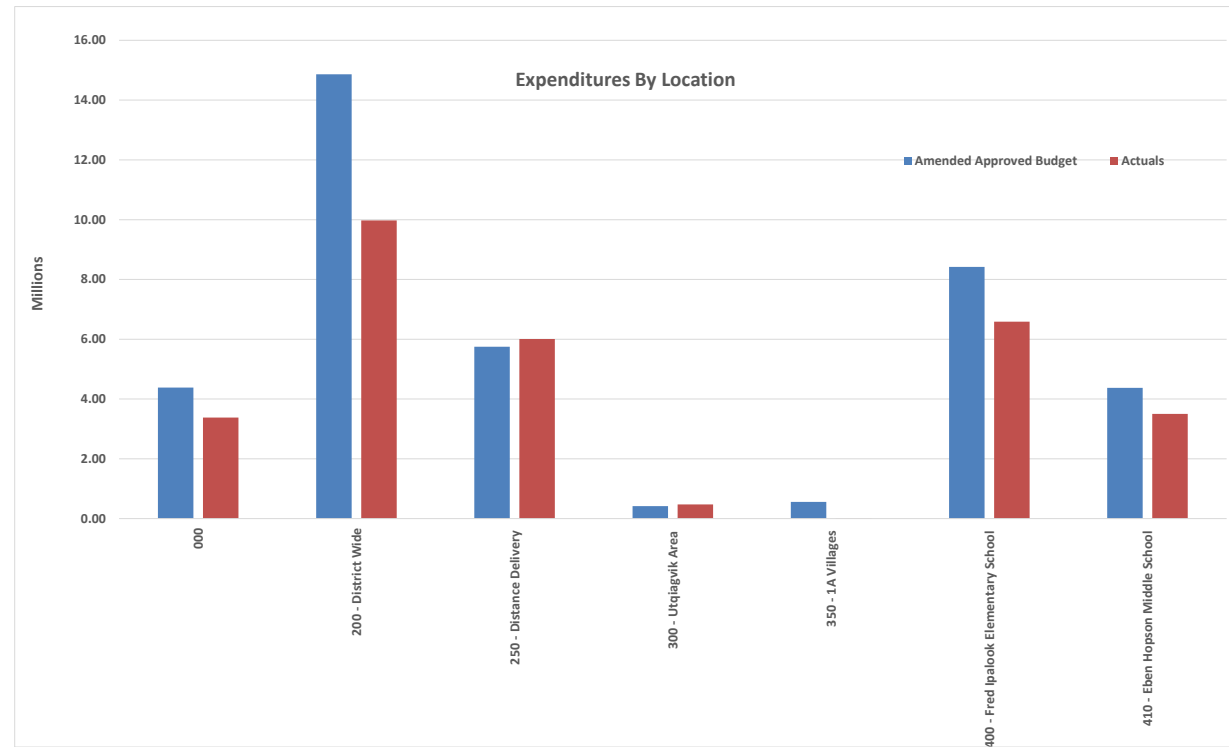
Location Names	Location: 420 - Barrow High School					Location: 425 - RLC Qatqinniagvik					Location: 430 - Nunamiut School					Location: 440 - Tikigaq School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function																				
100 Regular Instruction	2,136,581	2,136,581	1,576,303	560,279	74%	-	-	-	-	-	1,350,633	1,350,633	843,017	507,617	62%	2,389,760	2,389,760	1,741,189	648,571	73%
200 Special Education	538,848	538,848	263,871	274,977	49%	-	-	-	-	-	123,100	123,100	103,831	19,269	84%	362,732	362,732	233,787	128,945	64%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	249,502	249,502	186,274	63,228	75%	-	-	-	-	-	238,119	238,119	171,751	66,367	72%	258,470	258,470	176,241	82,229	68%
350 Instructional Support	91,866	91,866	54,742	37,124	60%	-	-	50,548	(50,548)	-	-	-	-	-	-	118,947	118,947	68,214	50,733	57%
400 School Administration	400,932	400,932	334,608	66,324	83%	-	-	-	-	-	213,633	227,457	191,958	35,499	84%	437,755	437,755	345,675	92,080	79%
450 School Admin Support Staff	178,431	178,431	131,602	46,829	74%	-	-	-	-	-	113,664	113,664	104,739	8,925	92%	230,540	230,540	168,045	62,495	73%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	1,185,403	1,184,403	979,321	205,082	83%	-	-	-	-	-	843,472	845,472	513,069	332,403	61%	1,147,503	1,143,926	822,719	321,208	72%
700 Pupil Activity	525,800	465,800	53,053	412,746	11%	-	-	-	-	-	47,973	47,973	29,133	18,841	61%	50,942	191,942	136,617	55,325	71%
<b>Total Operating Expenditures</b>	<b>5,307,363</b>	<b>5,246,363</b>	<b>3,579,774</b>	<b>1,666,589</b>	<b>68%</b>	<b>-</b>	<b>-</b>	<b>50,548</b>	<b>(50,548)</b>	<b>-</b>	<b>2,930,596</b>	<b>2,946,420</b>	<b>1,957,498</b>	<b>988,921</b>	<b>66%</b>	<b>4,996,649</b>	<b>5,134,072</b>	<b>3,692,486</b>	<b>1,441,586</b>	<b>72%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,307,363</b>	<b>5,246,363</b>	<b>3,579,774</b>	<b>1,666,589</b>	<b>68%</b>	<b>-</b>	<b>-</b>	<b>50,548</b>	<b>(50,548)</b>	<b>-</b>	<b>2,930,596</b>	<b>2,946,420</b>	<b>1,957,498</b>	<b>988,921</b>	<b>66%</b>	<b>4,996,649</b>	<b>5,134,072</b>	<b>3,692,486</b>	<b>1,441,586</b>	<b>72%</b>

\*Expenditures do not include encumbrance act



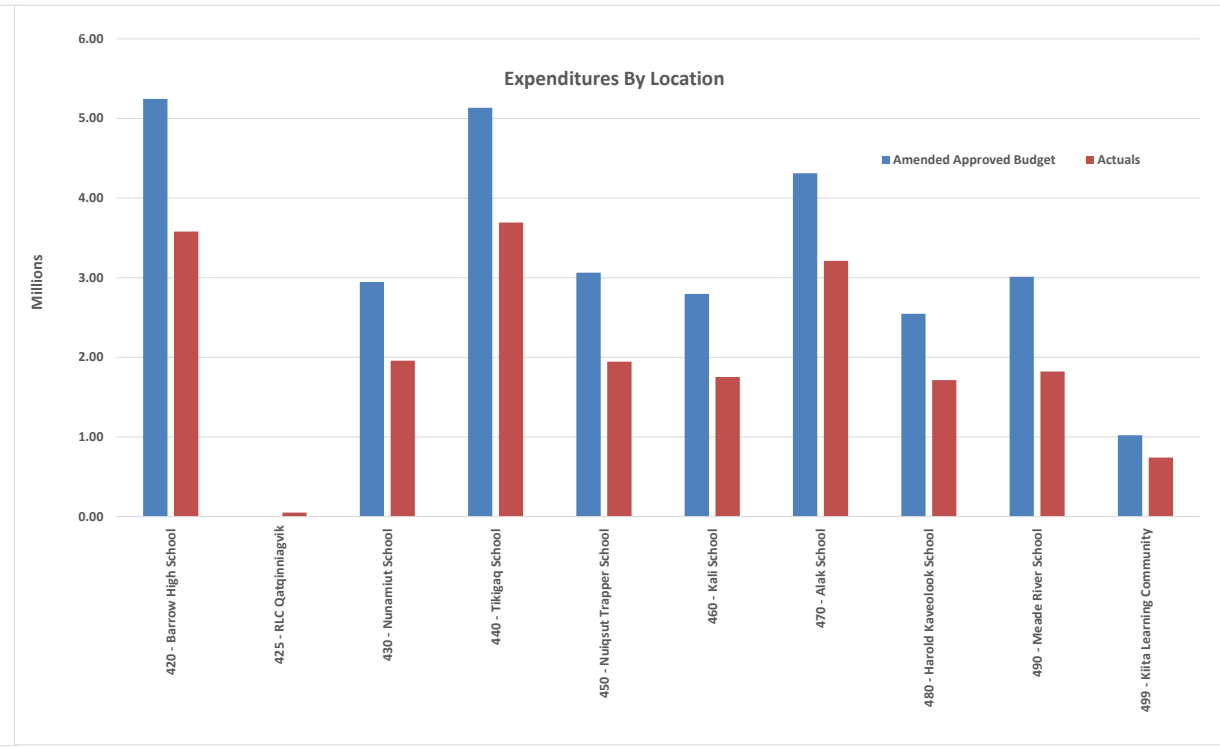
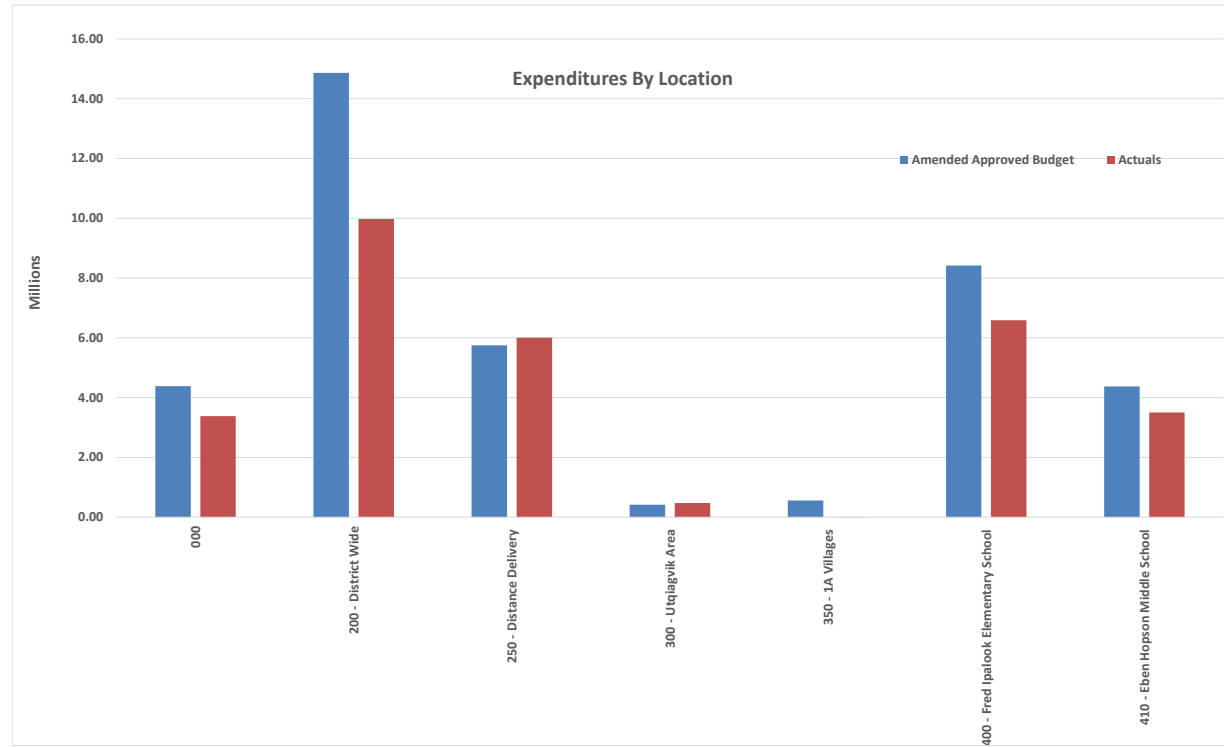
Location Names	450 - Nuiqsut Trapper School					460 - Kali School					470 - Alak School					480 - Harold Kaveelook School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
100 Regular Instruction	1,538,354	1,538,354	1,090,980	447,375	71%	1,308,781	1,318,781	756,401	562,380	57%	2,150,302	2,150,302	1,592,153	558,149	74%	883,772	883,772	643,093	240,679	73%
200 Special Education	339,386	339,386	131,059	208,328	39%	176,717	176,717	157,487	19,230	89%	315,719	315,719	235,965	79,754	75%	176,284	176,284	98,782	77,503	56%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	221,234	221,234	165,462	55,772	75%	59,735	59,735	28,960	30,775	48%	236,191	236,191	185,998	50,192	79%	262,541	262,541	177,039	85,502	67%
350 Instructional Support	-	-	-	-	-	19,215	19,215	3,168	16,047	16%	-	-	6,754	(6,754)	-	19,911	19,911	5,282	14,628	27%
400 School Administration	236,409	239,986	166,892	73,094	70%	269,686	275,223	163,088	112,135	59%	240,230	240,230	195,466	44,764	81%	218,695	227,854	173,309	54,545	76%
450 School Admin Support Staff	102,975	102,975	35,864	67,112	35%	84,125	84,125	46,280	37,845	55%	184,011	184,011	141,245	42,767	77%	88,318	88,318	44,885	43,432	51%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	594,687	603,687	333,542	270,145	55%	838,713	827,177	595,795	231,382	72%	1,180,190	1,159,207	841,638	317,569	73%	869,511	868,011	569,199	298,812	66%
700 Pupil Activity	18,347	18,347	22,171	(3,824)	121%	35,797	35,797	2,183	33,613	6%	25,641	25,641	12,775	12,866	50%	20,663	20,663	3,458	17,205	17%
<b>Total Operating Expenditures</b>	<b>3,051,393</b>	<b>3,063,970</b>	<b>1,945,969</b>	<b>1,118,001</b>	<b>64%</b>	<b>2,792,769</b>	<b>2,796,769</b>	<b>1,753,362</b>	<b>1,043,408</b>	<b>63%</b>	<b>4,332,284</b>	<b>4,311,300</b>	<b>3,211,993</b>	<b>1,099,308</b>	<b>75%</b>	<b>2,539,695</b>	<b>2,547,355</b>	<b>1,715,047</b>	<b>832,307</b>	<b>67%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,051,393</b>	<b>3,063,970</b>	<b>1,945,969</b>	<b>1,118,001</b>	<b>64%</b>	<b>2,792,769</b>	<b>2,796,769</b>	<b>1,753,362</b>	<b>1,043,408</b>	<b>63%</b>	<b>4,332,284</b>	<b>4,311,300</b>	<b>3,211,993</b>	<b>1,099,308</b>	<b>75%</b>	<b>2,539,695</b>	<b>2,547,355</b>	<b>1,715,047</b>	<b>832,307</b>	<b>67%</b>

\*Expenditures do not include encumbrance act



Location Names	Location					Location				
	490 - Meade River School					499 - Kita Learning Community				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function										
100 Regular Instruction	1,292,325	1,429,092	889,367	539,725	62%	442,939	442,939	339,433	103,506	77%
200 Special Education	114,507	114,507	84,752	29,755	74%	108,765	108,765	42,485	66,280	39%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	200,265	200,265	129,762	70,504	65%	134,805	134,805	98,589	36,216	73%
350 Instructional Support	46,750	46,750	6,804	39,946	15%	-	-	-	-	-
400 School Administration	318,454	189,725	151,081	38,644	80%	209,730	209,730	162,544	47,186	78%
450 School Admin Support Staff	71,401	71,401	49,877	21,524	70%	102,975	102,975	72,696	30,279	71%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	934,165	917,627	497,116	420,512	54%	19,500	19,500	22,975	(3,475)	118%
700 Pupil Activity	42,580	42,580	13,280	29,299	31%	3,102	3,102	2,769	333	89%
<b>Total Operating Expenditures</b>	<b>3,020,447</b>	<b>3,011,947</b>	<b>1,822,039</b>	<b>1,189,908</b>	<b>60%</b>	<b>1,021,817</b>	<b>1,021,817</b>	<b>741,491</b>	<b>280,325</b>	<b>73%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,020,447</b>	<b>3,011,947</b>	<b>1,822,039</b>	<b>1,189,908</b>	<b>60%</b>	<b>1,021,817</b>	<b>1,021,817</b>	<b>741,491</b>	<b>280,325</b>	<b>73%</b>

\*Expenditures do not include encumbrance act

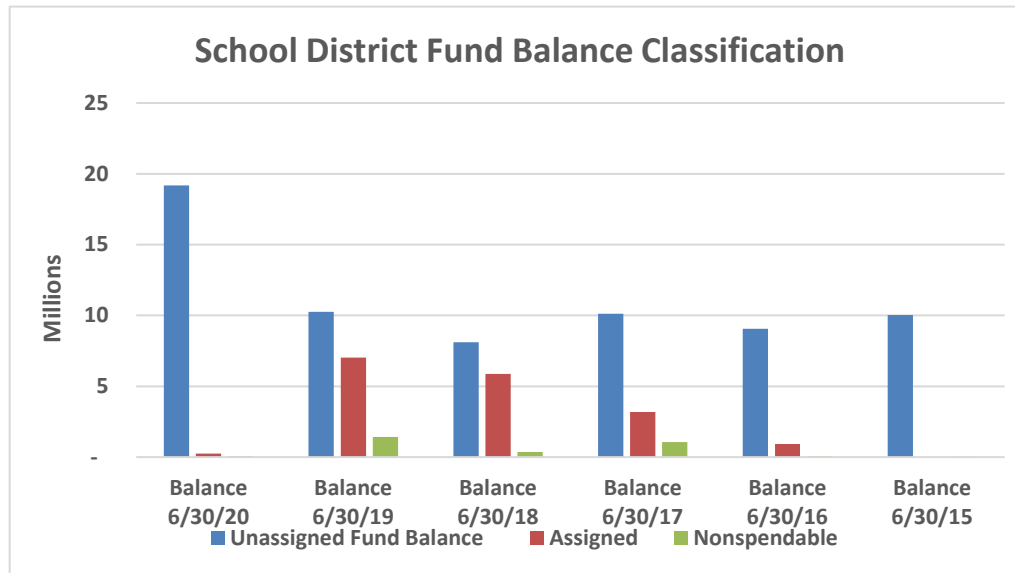


# Section II - Fund Balance Classification

**General School Operating Fund - Designation of Fund Balance**

As of April 30, 2021

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
<b>Balance 6/30/20</b>	19,188,810	247,494	58,204
<b>Balance 6/30/19</b>	10,262,831	7,030,948	1,430,041
<b>Balance 6/30/18</b>	8,101,593	5,873,882	364,655
<b>Balance 6/30/17</b>	10,132,025	3,186,103	1,066,827
<b>Balance 6/30/16</b>	9,064,785	937,619	62,004
<b>Balance 6/30/15</b>	10,040,987	-	7,815



# Section III - Cash & Investments



**North Slope Borough School District  
General School Operating Fund - Cash and Investments**

As of April 30, 2021

<b>Account Detail:</b>	<b>Book Balance as of</b>
	<b>April 30, 2021</b>
Wells Fargo Main Operating Checking Account	31,566,381.00
AMLIP-KeyBank	-
APCM-Equity Account	5,330,667.60
<b>Total</b>	<b>36,897,048.60</b>

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

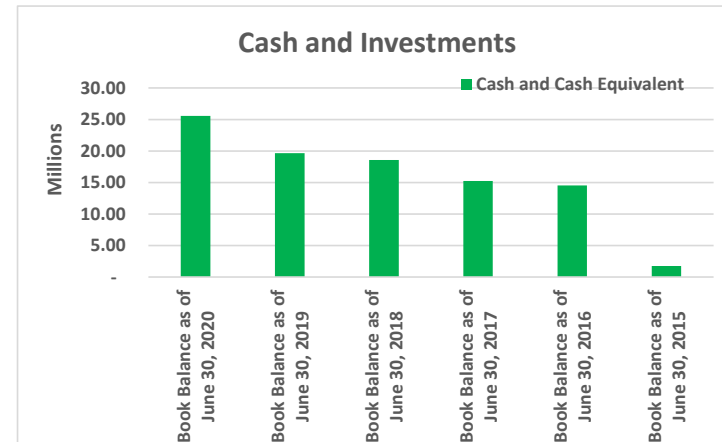
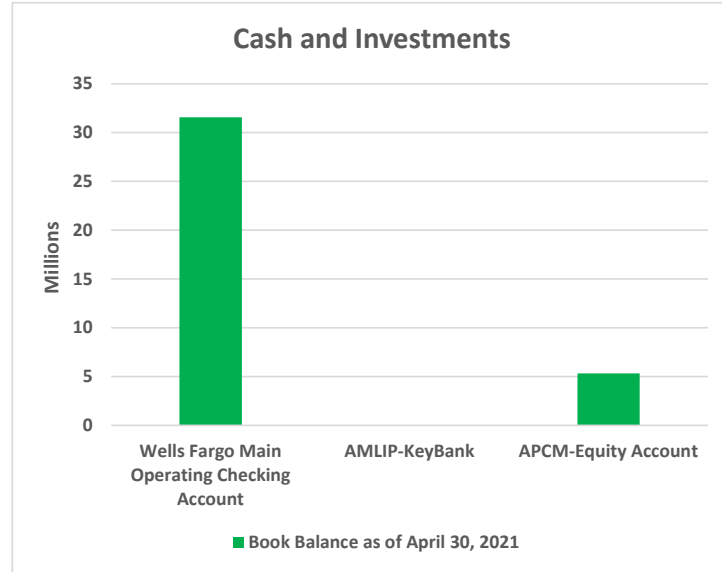
<b>Account Detail:</b>	<b>Book Balance as of</b>
	<b>June 30, 2019</b>
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

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

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

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

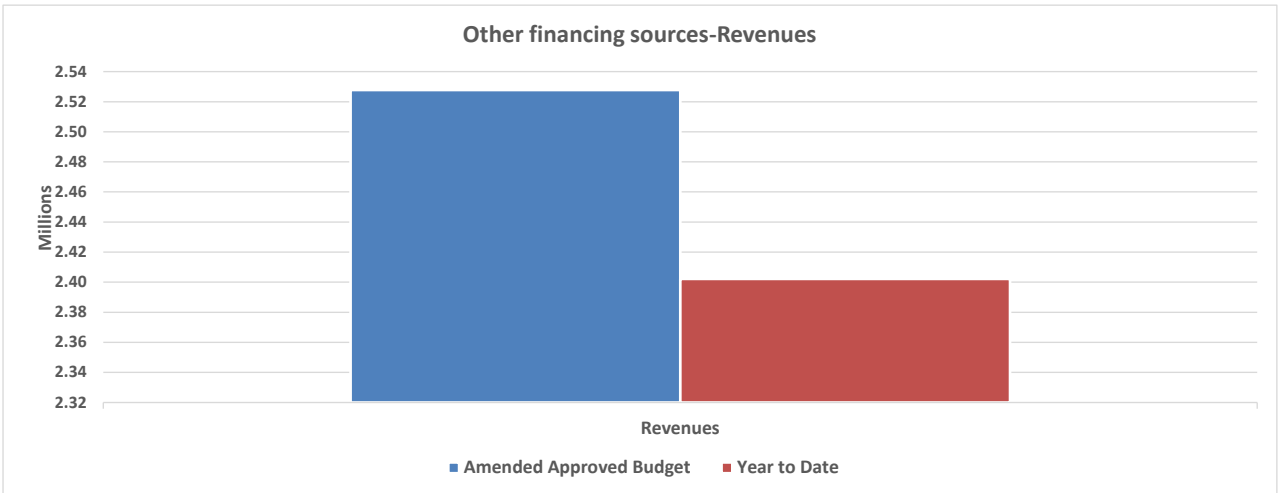
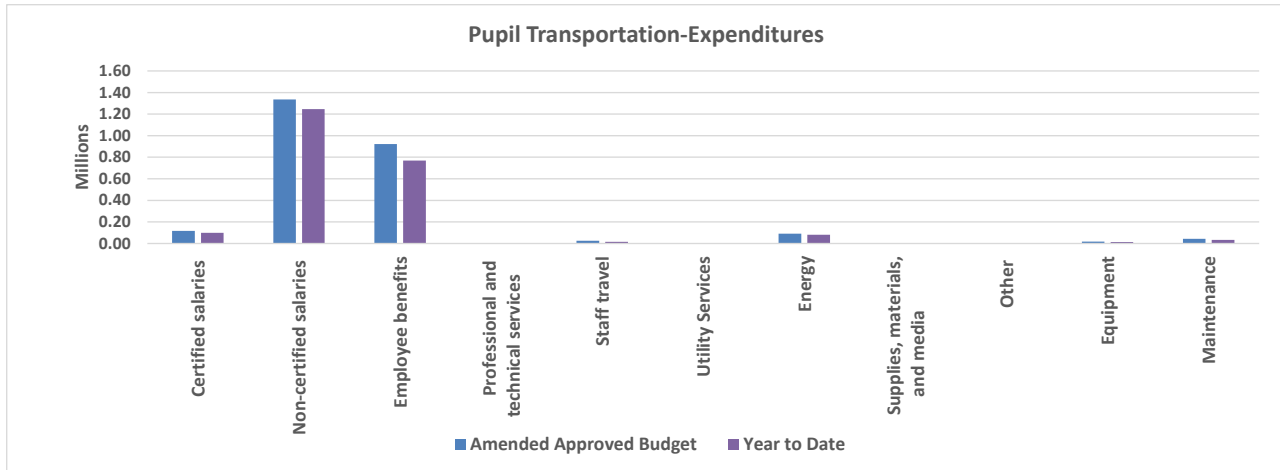
<b>Account Detail:</b>	<b>Book Balance as of</b>
	<b>June 30, 2015</b>
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



# Section IV- Special Revenue Funds

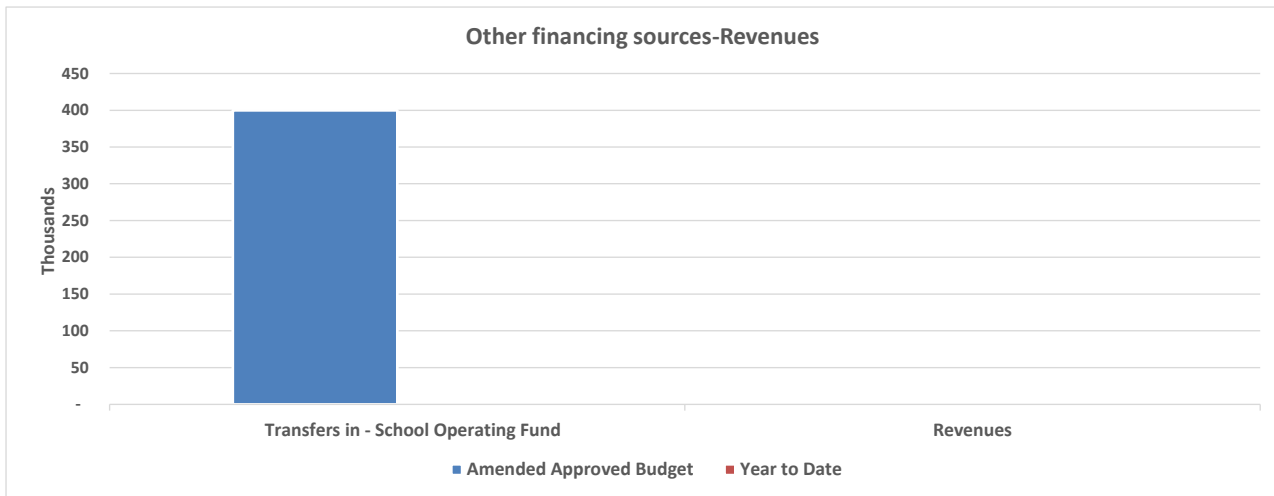
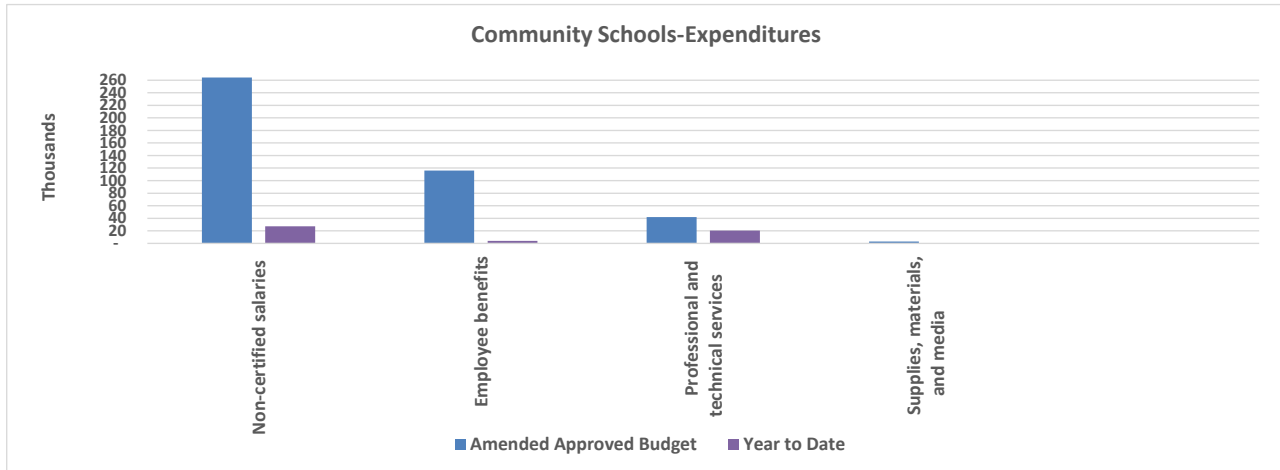
North Slope Borough School District  
 General School Operating Fund - Special Revenue Funds - Pupil Transportation  
 As of April 30, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	2,527,817	2,527,817	2,402,192	125,625
<b>Expenditures</b>				
Pupil Transportation:				
Certified salaries	117,881	117,881	98,234	19,647
Non-certified salaries	1,336,027	1,336,027	1,246,586	89,441
Employee benefits	922,959	922,959	769,359	153,601
Professional and technical services	12,350	4,350	640	3,710
Staff travel	1,500	26,500	15,787	10,713
Utility Services	4,100	4,100	3,352	748
Energy	91,800	91,800	81,774	10,026
Supplies, materials, and media	2,500	2,500	2,583	(83)
Other	300	3,300	1,268	2,032
Equipment	-	17,000	13,125	3,875
Maintenance	38,400	43,400	33,465	9,935
<b>Total Expenditures</b>	<b>2,527,817</b>	<b>2,569,817</b>	<b>2,266,173</b>	<b>303,644</b>
<b>Excess (deficiency) of revenues over expenditures</b>	-	<b>(42,000)</b>	<b>136,019</b>	<b>(178,019)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	-	-	-



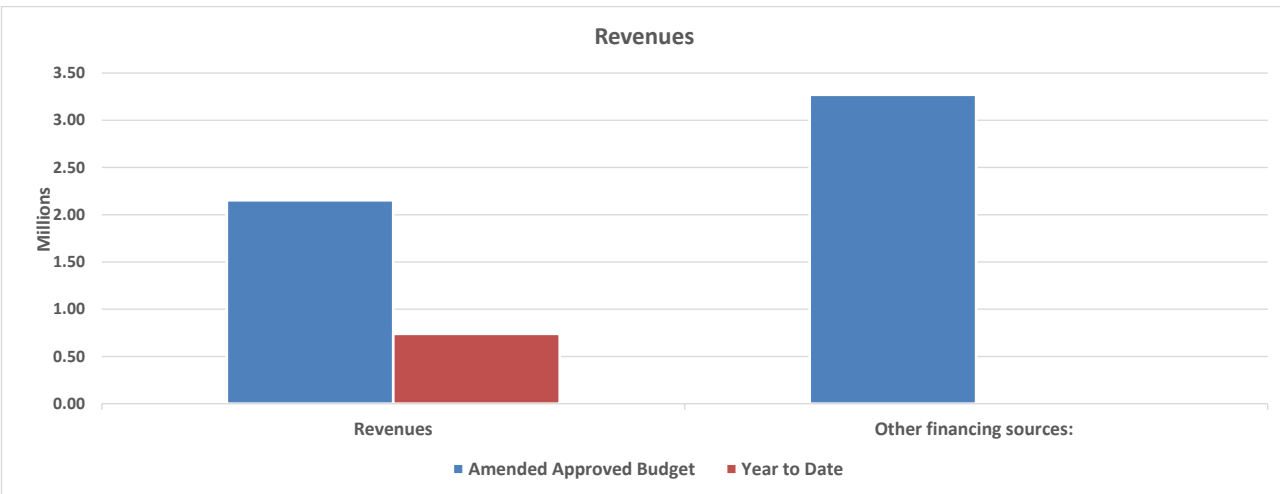
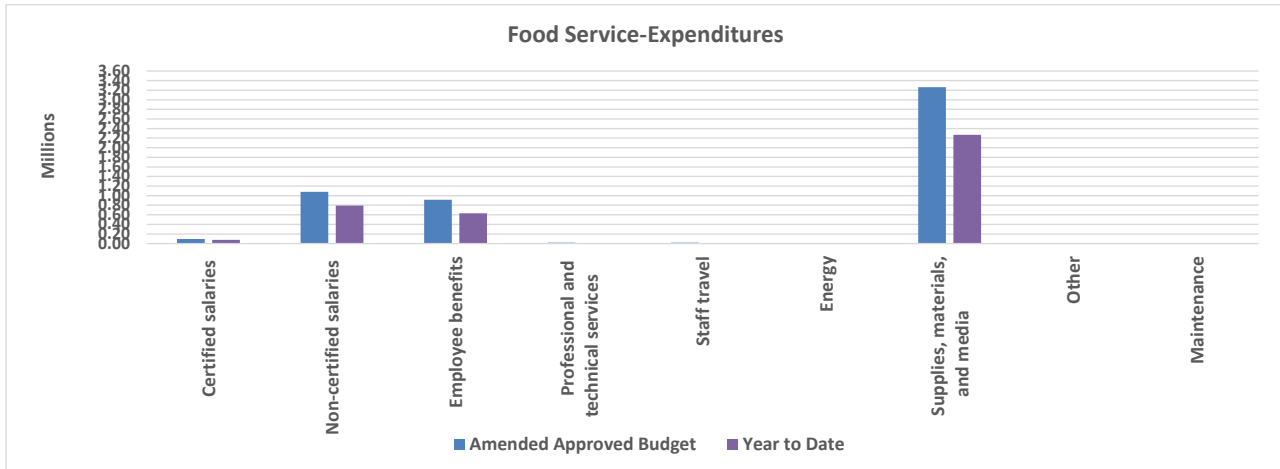
North Slope Borough School District  
 General School Operating Fund - Special Revenue Funds - Community Schools  
 As of April 30, 2021

	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	27,071	237,129
Employee benefits	115,991	115,991	4,045	111,946
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>51,453</b>	<b>373,547</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(400,000)</b>	<b>(425,000)</b>	<b>(51,453)</b>	<b>(373,547)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	400,000	400,000	-	400,000



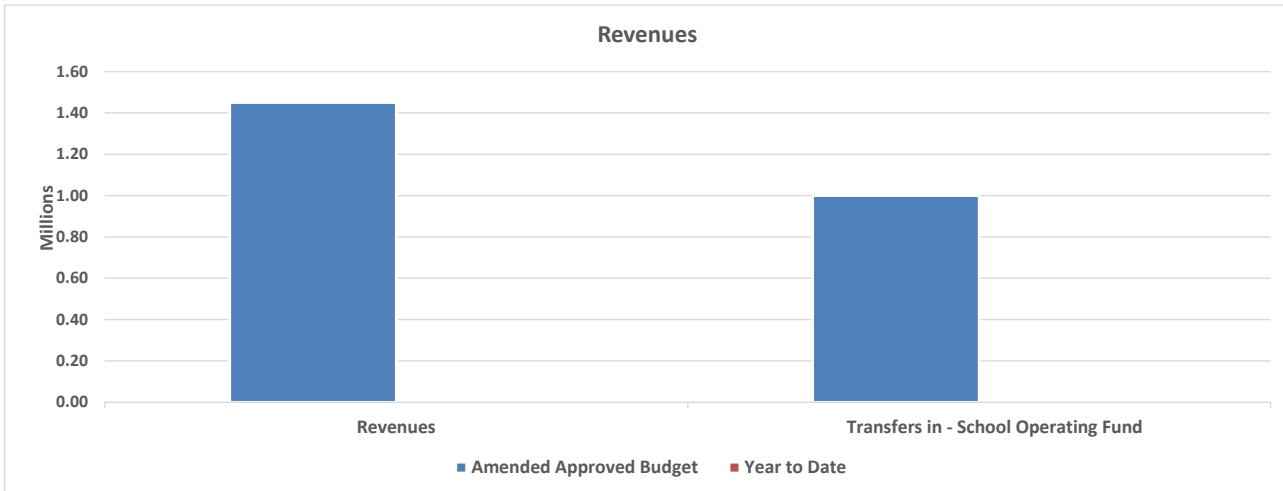
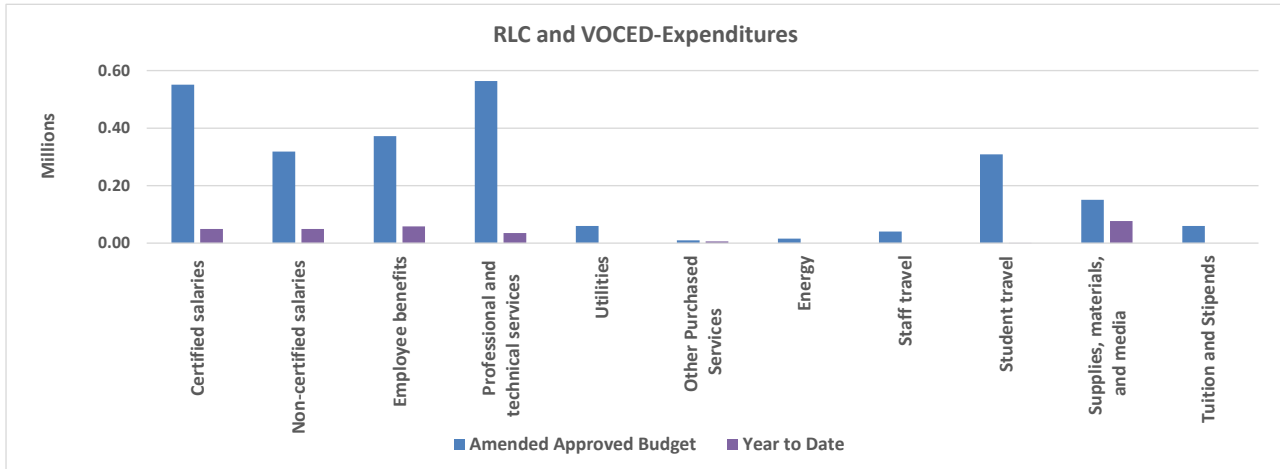
North Slope Borough School District  
 General School Operating Fund - Special Revenue Funds - Food Service  
 As of April 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	2,153,823	2,153,823	740,463	1,413,360
<b>Expenditures</b>				
Food Service:				
Certified salaries	94,201	94,201	78,501	15,700
Non-certified salaries	1,078,310	1,078,310	794,965	283,345
Employee benefits	911,939	911,939	631,852	280,088
Professional and technical services	-	20,000	-	20,000
Staff travel	18,000	18,000	-	18,000
Energy	11,050	11,050	5,684	5,366
Supplies, materials, and media	3,306,927	3,263,427	2,270,764	992,663
Other	-	500	143	358
Maintenance	3,000	3,000	2,155	845
<b>Total Expenditures</b>	<b>5,423,427</b>	<b>5,400,427</b>	<b>3,784,063</b>	<b>1,616,364</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,269,604)</b>	<b>(3,246,604)</b>	<b>(3,043,600)</b>	<b>(203,004)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	3,269,604	3,269,604	-	3,269,604



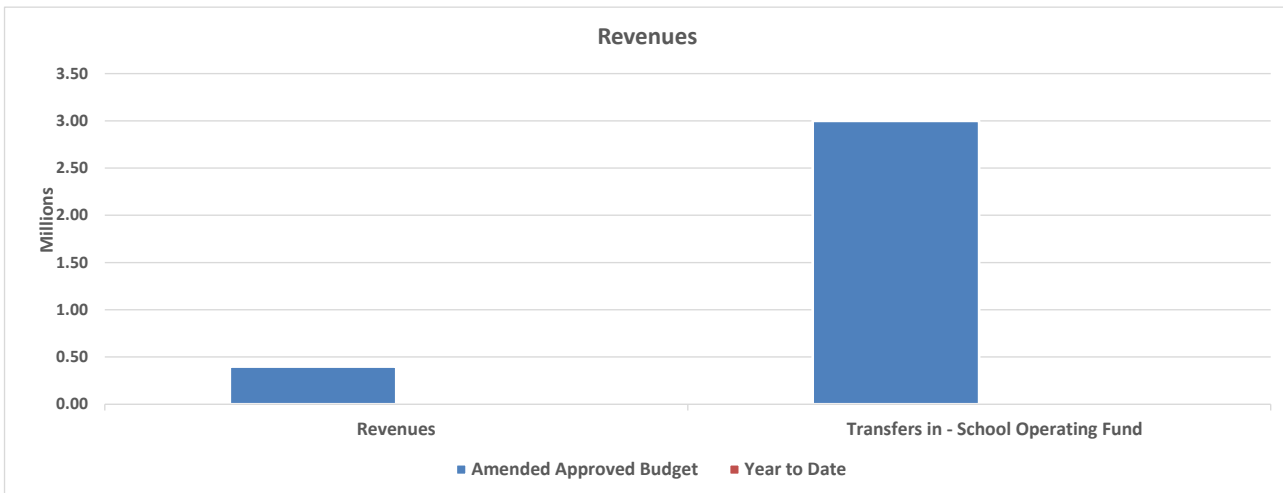
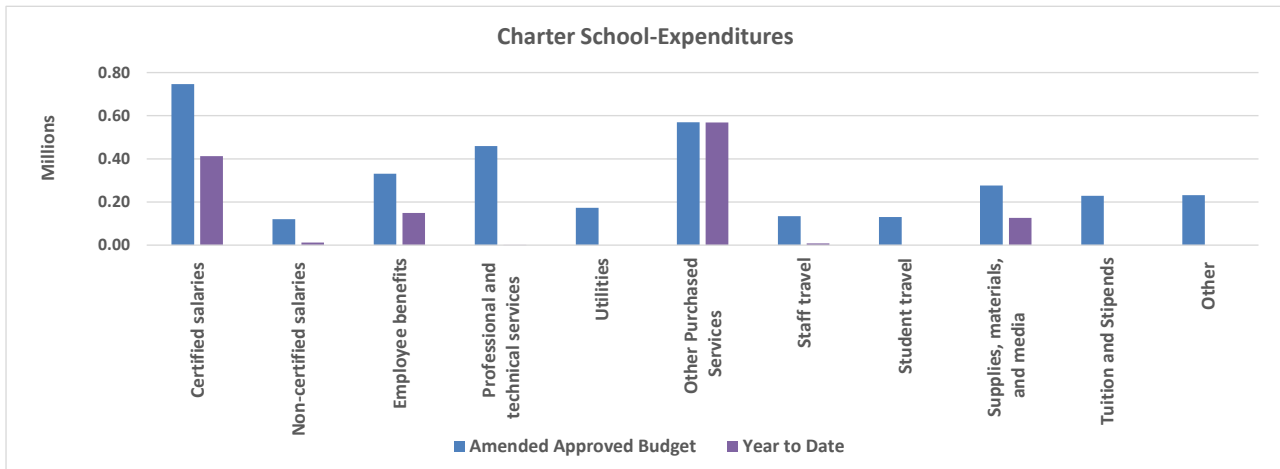
North Slope Borough School District  
 General School Operating Fund - Special Revenue Funds - RLC and VOCED  
 As of April 30, 2021

	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	49,349	501,503
Non-certified salaries	97,321	318,056	49,354	268,702
Employee benefits	373,287	371,935	58,595	313,339
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	76,588	74,083
Tuition and Stipends	60,000	60,000	-	60,000
<b>Total Expenditures</b>	<b>2,450,000</b>	<b>2,450,000</b>	<b>275,983</b>	<b>2,174,017</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(275,983)</b>	<b>(724,017)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	1,000,000	1,000,000	-	1,000,000



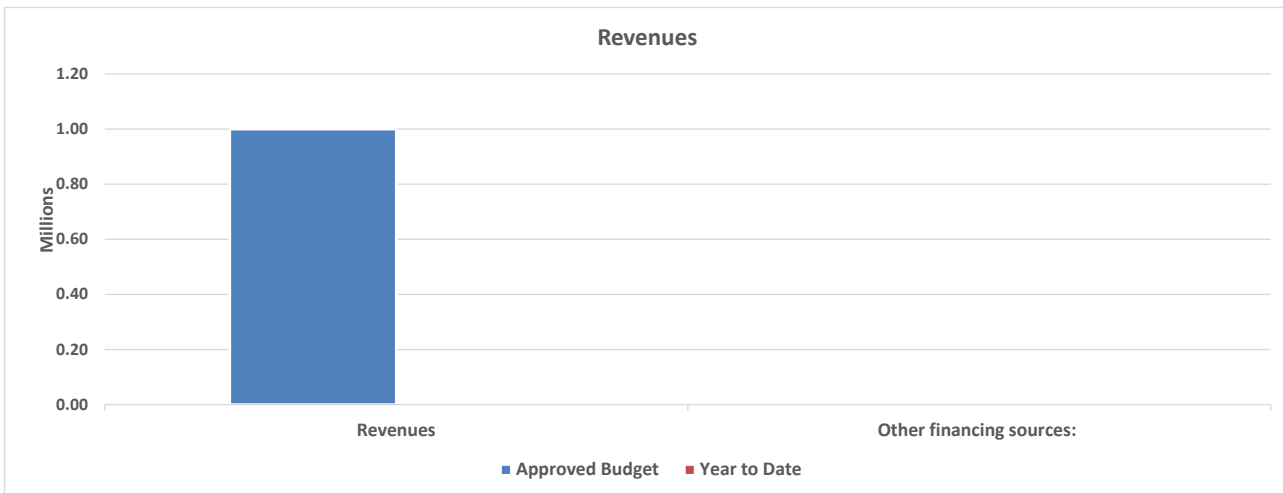
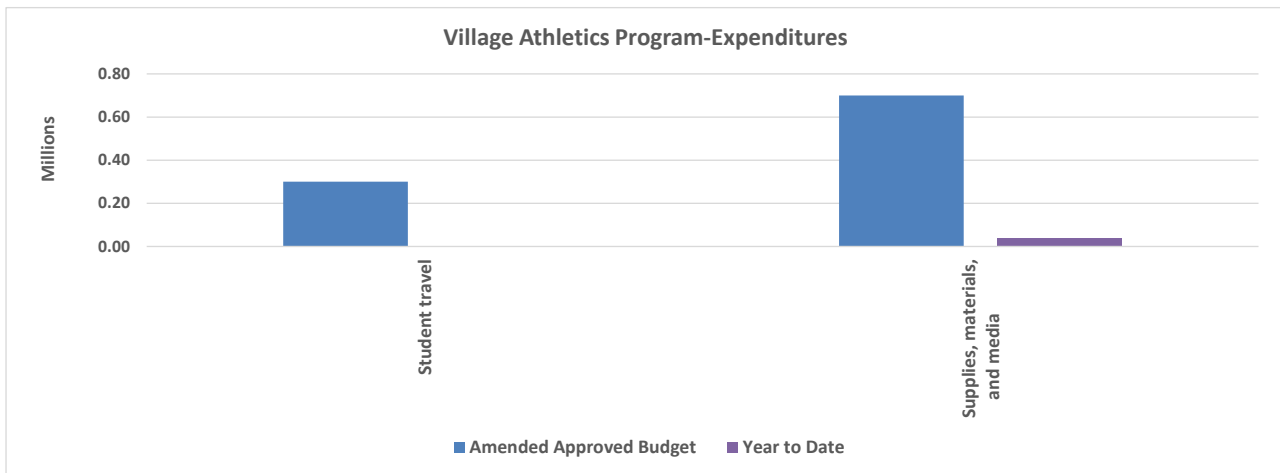
North Slope Borough School District  
 General School Operating Fund - Special Revenue Funds - Charter School  
 As of April 30, 2021

	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	412,256	334,240
Non-certified salaries	120,074	120,074	12,473	107,602
Employee benefits	331,135	331,135	148,979	182,156
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	8,184	126,217
Student travel	130,500	130,500	-	130,500
Supplies, materials, and media	276,000	276,000	126,189	149,811
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>1,277,726</b>	<b>2,122,274</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(1,277,726)</b>	<b>(1,722,274)</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 April 30, 2021

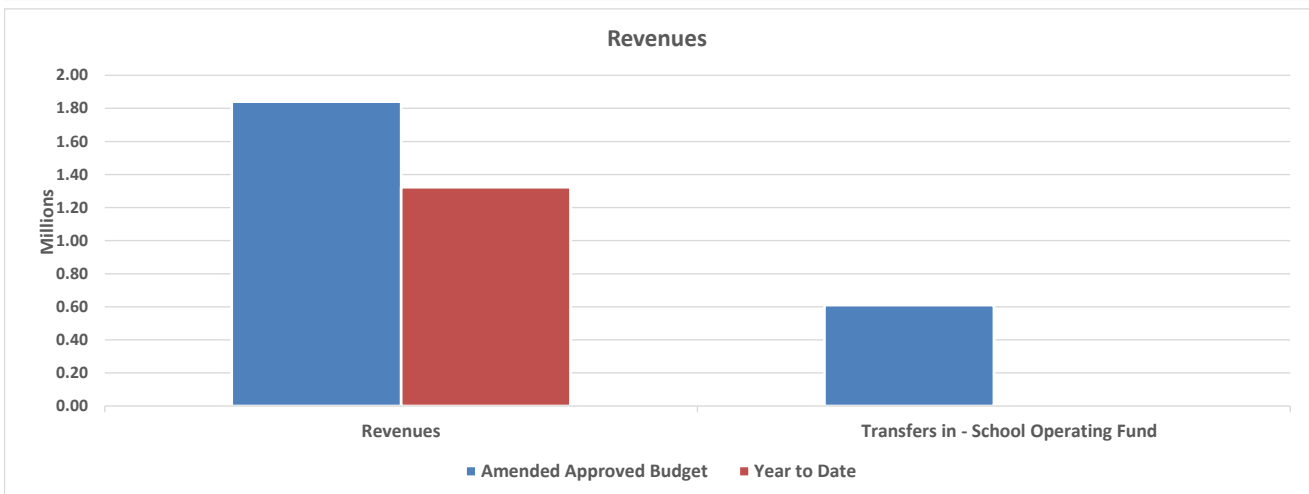
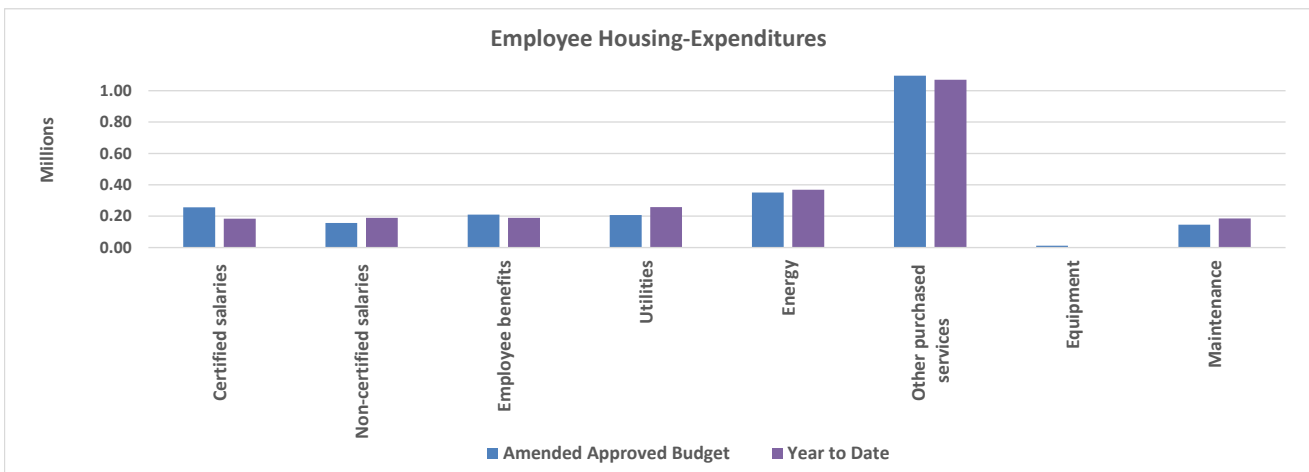
	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	1,000,000	1,000,000	-	1,000,000
<b>Expenditures</b>				
Village Athletics Program:				
Student travel	1,000,000	300,000	-	300,000
Supplies, materials, and media	-	700,000	40,976	659,024
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>40,976</b>	<b>959,024</b>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	<b>(40,976)</b>	<b>40,976</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 April 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,735,000	1,841,164	1,323,147	518,017
<b>Expenditures</b>				
Employee Housing:				
Certified salaries	256,606	256,606	184,693	71,913
Non-certified salaries	156,370	156,370	189,372	(33,002)
Employee benefits	210,536	210,536	189,006	21,530
Utilities	202,500	206,900	257,503	(50,603)
Energy	351,500	351,500	368,633	(17,133)
Other purchased services	990,200	1,096,364	1,069,764	26,600
Equipment	12,000	12,000	-	12,000
Maintenance	165,684	146,285	184,982	(38,697)
<b>Total Expenditures</b>	<b>2,345,396</b>	<b>2,436,560</b>	<b>2,443,953</b>	<b>(7,393)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(610,396)</b>	<b>(595,396)</b>	<b>(1,120,806)</b>	<b>525,410</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	610,396	610,396	-	610,396



# Section V - Budget Line Transfers



# Section VI - Grants

North Slope Borough School District  
Monthly Grant Activity Report  
As of April 30, 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	\$ 551,682.48	\$ 749,765.52	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	\$ 17,427.47	\$ 8,322.53	68%	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	\$ 317,365.61	\$ 21,393.39	94%	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	\$ 24,000.00	\$ -	\$ 24,000.00	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	\$ 248,332.99	\$ 334,529.67	43%	Approved
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	\$ 12,470.00	\$ 12,470.00	\$ -	100%	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	\$ 30,725.73	\$ 29,092.94	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	\$ 37,476.62	\$ 71,086.16	35%	Approved: Comprehensive School Improvement (lowest 5%, Year 2).

265.499	School Improvement: Kita Learning Community	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,821.39	\$ 24,465.73	\$ 35,355.66	41%	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	\$ 59,609.38	\$ 40,713.07	\$ 18,896.31	68%	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	\$ 286,447.60	\$ 251,161.24	53%	Approved.
262	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 1,200.00	\$ 1,182.92	\$ 17.08	99%	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	\$ 30,234.76	\$ 1,847.60	\$ 28,387.16	6%	Approved
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 208,627.36	\$ 144,646.51	\$ 63,980.85	69%	Approved
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 31,927.34	\$ 22,682.28	\$ 9,245.06	71%	Approved
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 74,143.01	\$ 10,326.44	\$ 63,816.57	14%	Approved
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2021	\$ 461,933.00	\$ 225,395.06	\$ 236,537.94	49%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 7,000.00	\$ 3,343.23	\$ 3,656.77	48%	Approved
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 47,804.80	\$ 31,941.49	\$ 15,863.31	67%	
235	Qargi Academy	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 9,000.00	\$ 7,130.82	\$ 1,869.18	79%	Approved
Total Grant Funding					\$ 4,774,319.13	\$ 2,378,943.74	\$ 2,395,375.39	50%	

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

Other Notes: