

# 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
  - 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. Intructional 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."

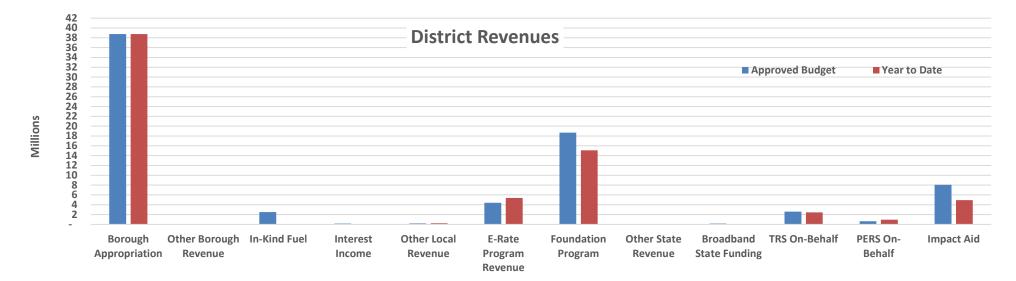
### North Slope Borough School District Monthly Financial Report As of April 30, 2021

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# Section I - General School Operating Fund Activity

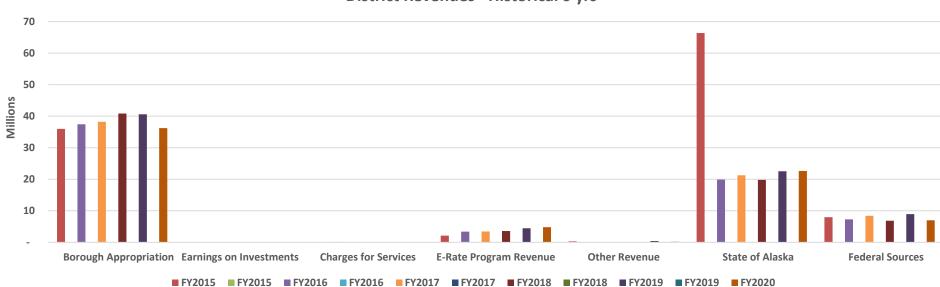
### North Slope Borough School District General School Operating Fund - Summary of Revenues As of April 30, 2021

		Amended Approved			
	Approved Budget	Budget	Year to Date	Variance	% of Budget
Revenues:					
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%
Operating Revenues	76,157,853	77,160,310	67,787,813	(9,372,497)	88%
Total Revenues	76,157,853	77,160,310	67,787,813	(9,372,497)	88%



## North Slope Borough School District General School Operating Fund - Summary of Historical Revenues - 6Yrs As of April 30, 2021

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Revenues:						
Intergovernmental: Local Resources						
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
Intergovernmental						
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
Operating Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326

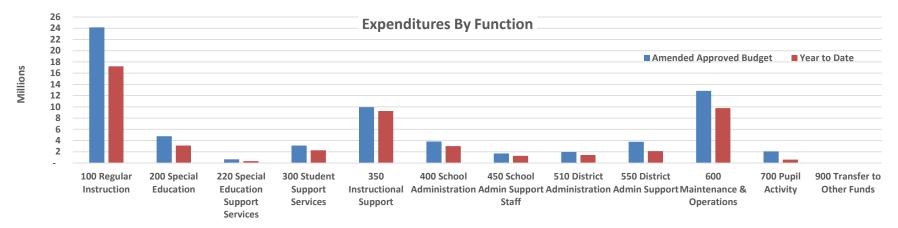


## **District Revenues - Historical 6 yrs**

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

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Expenditures					
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%
Total Operating Expenditures	67,877,851	68,850,765	50,402,018	18,448,747	73%
900 Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%
Total Expenditures	76,157,853	77,130,765	50,402,018	26,728,747	65%
Excess of Revenue Over Expenditures		(972,912)	17,385,795		

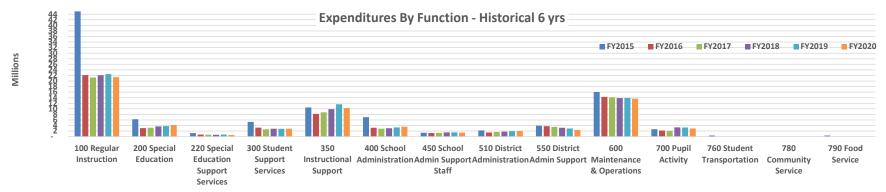
\*Expenditures do not include encumbrance activity.



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Expenditures						
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
Total Operating Expenditures	106,400,047	63,618,817	62,099,992	65,888,264	68,448,152	65,455,904
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734
Total Expenditures	109,989,468	68,221,892	67,187,577	71,315,750	72,546,928	70,119,638
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688

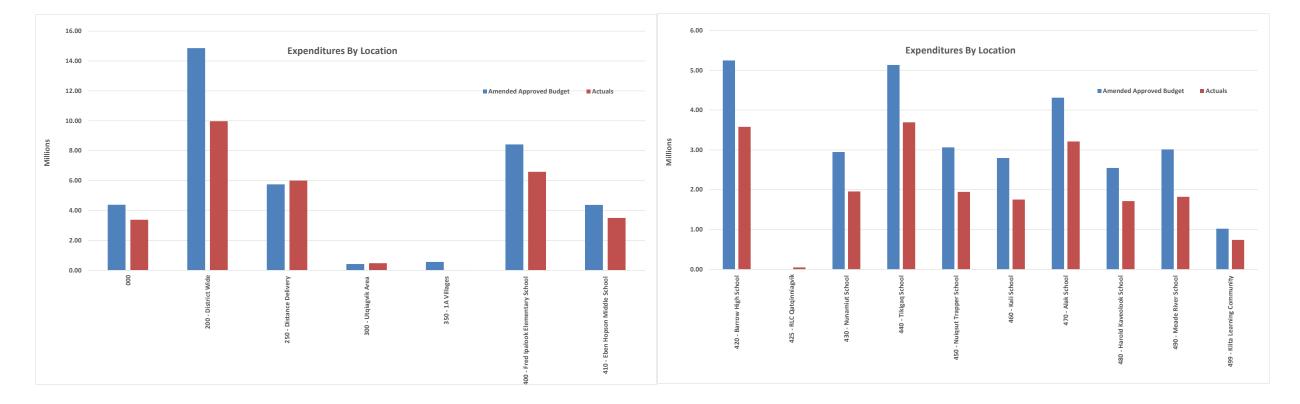
#### North Slope Borough School District General School Operating Fund - Summary of Expenditures by Function-Historical - 6yrs As of April 30, 2021

\*Expenditures do not include encumbrance activity.

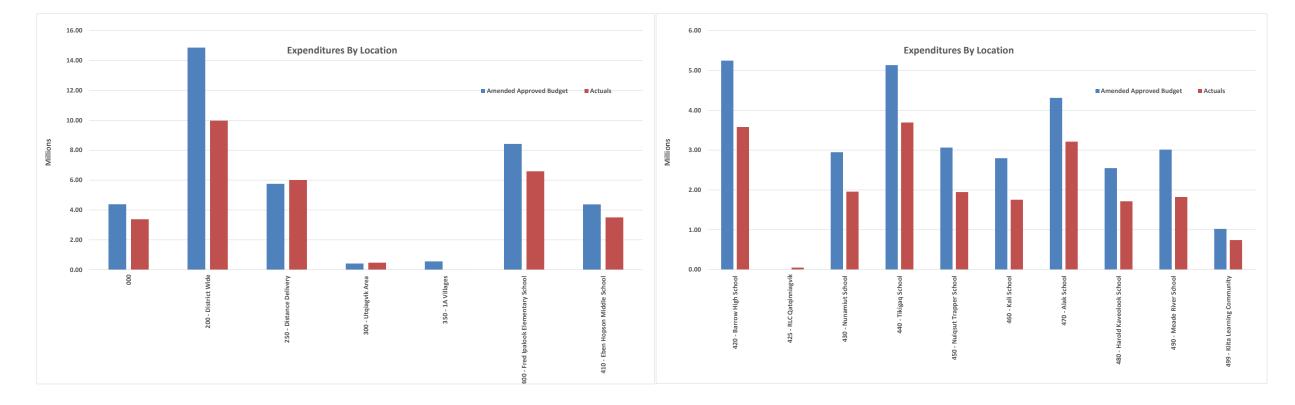


#### North Slope Borough School District General School Operating Fund - Summary of Expenditures by Location - ie. (Village/Schools) As of April 30, 2021

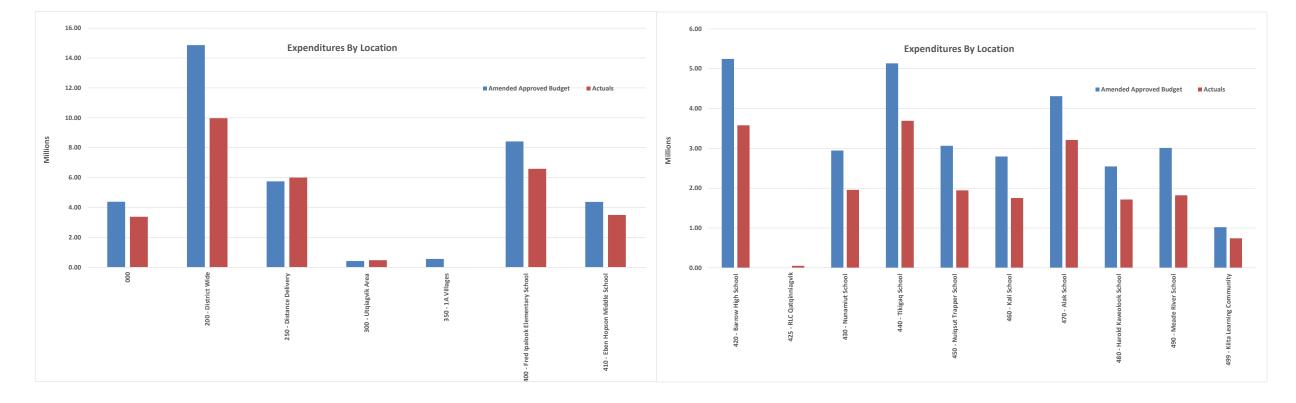
cation Names		Location	n Totals					000					200 - District Wide					250 - Distance I	Jelivery	
		Amended Approved			% of	Original Approved	Amended Approved			% of	Original Approved	Amended Approved			% of	Original Approved	Amended Approved			% (
penditures By Function	Original Approved Budget	Budget	Actuals	Variance	Budget	Budget	Budget	Actuals	Variance	Budget	Budget	Budget	Actuals	Variance	Budget	Budget	Budget	Actuals	Variance	Buc
Regular Instruction	24,000,048	24,154,281	17,205,720	6,948,562	71%	2,320,439	2,352,905	1,717,185	635,720	73%	817,641	792,641	361,916	430,726	46%				-	
Special Education	4,743,238	4,762,049	3.118.132	1.643.917	65%	345,363	364,174	253,870	110,305	70%	851,206	851,206	579.397	271,809	68%				-	
Special Education Support	651,040	653,935	338,228	315,707	52%	33,920	36,815	20,423	16,393	55%	617,120	617,120	317,805	299,315	51%	-			-	
Student Support Services	3,098,856	3,117,178	2,261,089	856,089	73%	213,447	231,768	162,514	69,255	70%	241,732	241,732	212,611	29,121	88%	-			-	
Instructional Support	9,944,336	9,962,094	9,268,687	693,407	93%	157,977	173,735	197,321	(23,587)	114%	3,569,889	3,571,889	2,718,388	853,501	76%	5,750,000	5,750,000	6,005,866	(255,866)	1
School Administration	3,934,318	3,837,685	3,005,663	832,022	78%	379,726	379,726	317,057	62,669	83%	15,000	15,000	1,912	13,088	13%	-		-		
School Admin Support Staff	1,689,718	1,710,004	1,267,547	442,457	74%	60,097	80,382	59,957	20,426	75%	-		-	-		-		-	-	
District Administration	1,890,390	1,962,171	1,426,201	535,969	73%	35,970	38,296	65,150	(26,855)	170%	1,854,420	1,923,875	1,361,051	562,824	71%			-	-	
District Admin Support	3,086,610	3,786,350	2,113,735	1,672,615	56%	83,091	99,349	72,559	26,790	73%	3,003,519	3,687,001	2,041,176	1,645,825	55%			-	-	
Maintenance & Operations	12,751,389	12,843,722	9,783,765	3,059,957	76%	316,674	393,141	325,811	67,331	83%	2,754,047	2,793,047	2,277,934	515,114	82%			-	-	
Pupil Activity	2,087,908	2,061,295	613,249	1,448,046	30%	184,616	235,001	188,364	46,637	80%	386,950	369,950	100,775	269,175	27%			-	-	
al Operating Expenditures	67,877,851	68,850,765	50,402,018	18,448,747	73%	4,131,319	4,385,294	3,380,211	1,005,083	77%	14,111,525	14,863,462	9,972,965	4,890,496	67%	5,750,000	5,750,000	6,005,866	(255,866)	10
Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%	-		-	-		8,280,000	8,280,000	-	8,280,000	0%	-		-	-	
tal Expenditures	76,157,853	77.130.765	50,402,018	26,728,747	65%	4,131,319	4.385.294	3,380,211	1.005.083	77%	22.391.525	23.143.462	9 972 965	13,170,496	43%	5,750,000	5.750.000	6.005.866	(255.866)	1



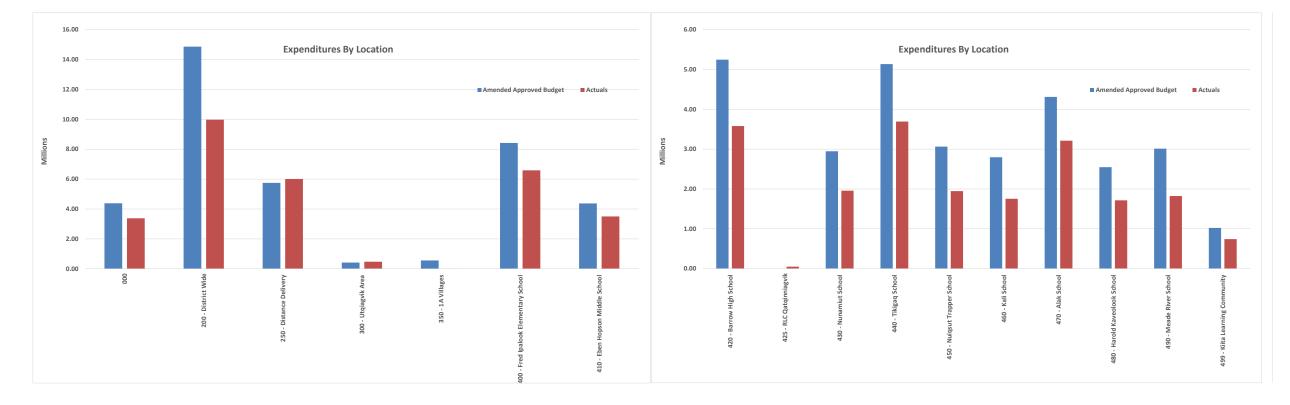
		Loc	cation					Location					Location				L	ocation		
Location Names			300 - Utqiagvi	k Area				350 - 1A Villages					400 - Fred Ipalook I	Elementary School				410 - Eben Hops	on Middle School	
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended 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%
Total Operating Expenditures	396,356	417,856	475,114	(57,257)	114%	700,000	559,000	8,106	550,894	0.0145	8,425,752	8,421,752	6,587,145	1,834,607	78%	4,369,890	4,373,390	3,502,404	870,986	80%
900 Transfer to Other Funds	-			-		-	-	-				-		-				-	-	
Total Expenditures *Expenditures do not include encumbrance	396,356	417,856	475,114	(57,257)	114%	700,000	559,000	8,106	550,894	0.0145	8,425,752	8,421,752	6,587,145	1,834,607	78%	4,369,890	4,373,390	3,502,404	870,986	80%



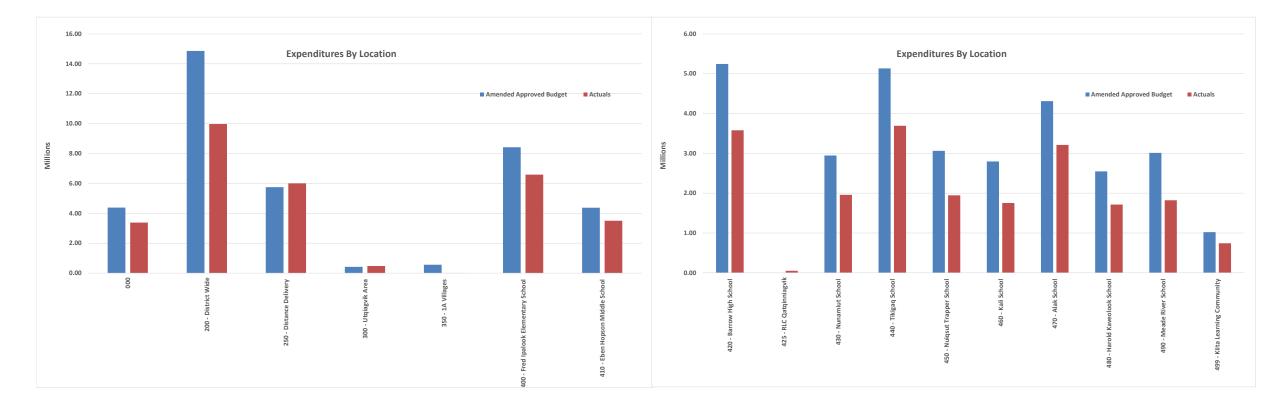
		L	ocation					Location				Lo	ocation				Lo	ocation		
Location Names			420 - Barrow High	School				425 - RLC Qatqinniagvik					430 - Nunamiut S	School				440 - Tikigaq So	hool	
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	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%
Total Operating Expenditures	5,307,363	5,246,363	3,579,774	1,666,589	68%	-	-	50,548	(50,548)		2,930,596	2,946,420	1,957,498	988,921	66%	4,996,649	5,134,072	3,692,486	1,441,586	72%
900 Transfer to Other Funds	-	-		-		-	-		-		-			-		-	-		-	
Total Expenditures *Expenditures do not include encumbrance	5,307,363 act	5,246,363	3,579,774	1,666,589	68%	-		50,548	(50,548)		2,930,596	2,946,420	1,957,498	988,921	66%	4,996,649	5,134,072	3,692,486	1,441,586	72%



		L	ocation				L	ocation				Lo	ocation				Lo	ocation		
Location Names			450 - Nuiqsut Traj	pper School				460 - Kali School					470 - Alak Schoo	I				480 - Harold Kave	≥olook 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	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%
Total Operating Expenditures	3,051,393	3,063,970	1,945,969	1,118,001	64%	2,792,769	2,796,769	1,753,362	1,043,408	63%	4,332,284	4,311,300	3,211,993	1,099,308	75%	2,539,695	2,547,355	1,715,047	832,307	67%
900 Transfer to Other Funds	-	-		-		-			-		-			-		-			-	
Total Expenditures *Expenditures do not include encumbrance	3,051,393 act	3,063,970	1,945,969	1,118,001	64%	2,792,769	2,796,769	1,753,362	1,043,408	63%	4,332,284	4,311,300	3,211,993	1,099,308	75%	2,539,695	2,547,355	1,715,047	832,307	67%



ocation Names			490 - Meade Rive	r School				499 - Kiita Learnir	na Community	
ocation Names	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budge
Expenditures By Function										
00 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
20 Special Education Support			-	-		-	-	-		
00 Student Support Services	200,265	200,265	129,762	70,504	65%	134,805	134,805	98,589	36,216	73
50 Instructional Support	46,750	46,750	6,804	39,946	15%	-		-	-	
00 School Administration	318,454	189,725	151,081	38,644	80%	209,730	209,730	162,544	47,186	78
50 School Admin Support Staff	71,401	71,401	49,877	21,524	70%	102,975	102,975	72,696	30,279	71
10 District Administration			-	-		-	-	-		
50 District Admin Support			-	-		-	-	-		
00 Maintenance & Operations	934,165	917,627	497,116	420,512	54%	19,500	19,500	22,975	(3,475)	118
00 Pupil Activity	42,580	42,580	13,280	29,299	31%	3,102	3,102	2,769	333	89
otal Operating Expenditures	3,020,447	3,011,947	1,822,039	1,189,908	60%	1,021,817	1,021,817	741,491	280,325	73
00 Transfer to Other Funds				-		-	-		-	
otal Expenditures	3,020,447	3,011,947	1,822,039	1,189,908	60%	1,021,817	1,021,817	741,491	280,325	73

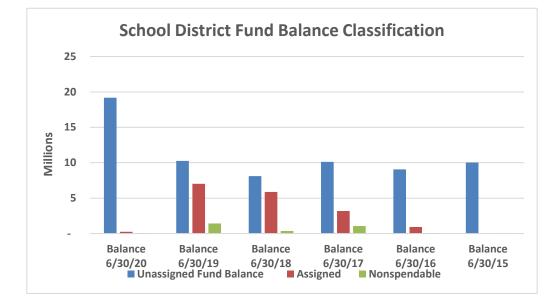


# Section II - Fund Balance Classification

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

As of April 30, 2021

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



# Section III - Cash & Investments

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

As of April 30, 2021

	Book Balance as of April 30, 2021							
Account Detail:								
Wells Fargo Main Operating Checking	31,566,381.00			Cash an	al lucius at			
Account				Lasn an	d Invest	ments		
AMLIP-KeyBank	-	35						
APCM-Equity Account	5,330,667.60							
Total	36,897,048.60	30						
	Book Balance as of	25	-					
	June 30, 2020	10 20						
Account Detail:	54116 60; 2626	SU 20						
Cash and Cash Equivalent	25,558,565.00	20 0    ¥ 15	_					
	25,558,565.00	10						
	Book Balance as of							
		5						
Assessment Defails	June 30, 2019	0						
Account Detail:	40,000,000,00	N	/ells Fargo	Main	AMLIP-Key	Bank	APCM-Equit	y Account
Cash and Cash Equivalent	19,638,268.00	Op	erating Ch					
	19,638,268.00		Account	t				
	Book Balance as of			Book Balar	nce as of Ap	ril 30, 2021		
	June 30, 2018							
Account Detail:	5011e 50; 2010							
Cash and Cash Equivalents	18,586,331.00							
Cash and Cash Equivalents	18,586,331.00							
	18,380,331.00			Cach an	d Invest	monto		
	Book Balance as of			Cash an	u mves	ments		
	June 30, 2017	30.00				Cash	and Cash Eq	uivalent
Account Detail:		رم 25.00 م						
Cash and Cash Equivalents	15,258,643.00	20.00	_		_			
	15,258,643.00	<u>5</u> 15.00		_	_			
		10.00			_	_		
	Book Balance as of	5.00	_		_	_	_	
	June 30, 2016							
Account Detail:			, of	e of	ç of	of	o đ	e ef
Cash and Cash Equivalents	14,546,385.00		ce a: 2020	ce a: 2019	ce a: 2018	ce a: 2017	ce a: 2016	ce a: 2015
	14,546,385.00		lanc 30, 2	lanc 30, 3	lanc 30, 2	lano 30, 3	lanc 30, 3	lanc 30, 3
	. 1,010,000.00		( Ba	ok Balance as June 30, 2019	( Ba	( Ba	ok Balance as June 30, 2016	(Ba
	Book Balance as of		Book Balance as o June 30, 2020	Book Balance as of June 30, 2019	Book Balance as c June 30, 2018	Book Balance as of June 30, 2017	Book Balance as of June 30, 2016	Book Balance as o June 30, 2015
	June 30, 2015							
Account Detail:								
Cash and Cash Equivalents	1,768,297.00							
	1,768,297.00							
	1,700,237.00							

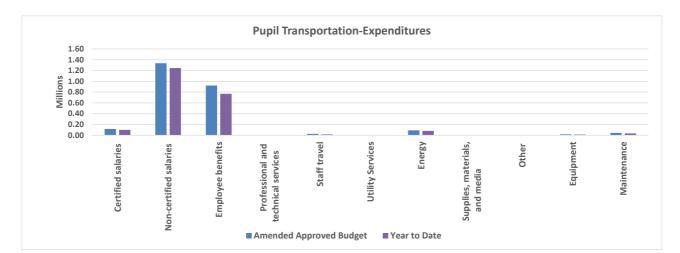
# Section IV- Special Revenue Funds

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

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	2,527,817	2,527,817	2,402,192	125,625
Expenditures				
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
Total Expenditures	2,527,817	2,569,817	2,266,173	303,644
Excess (deficiency) of revenues over expenditures	-	(42,000)	136,019	(178,019)

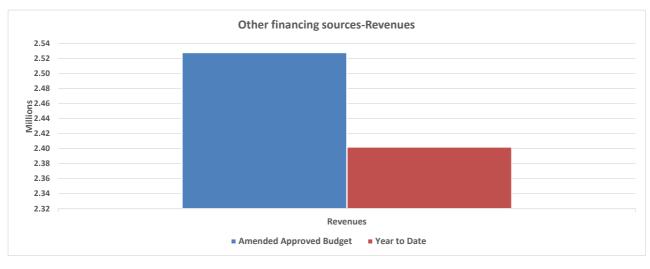
#### Other financing sources:

Transfers in - School Operating Fund



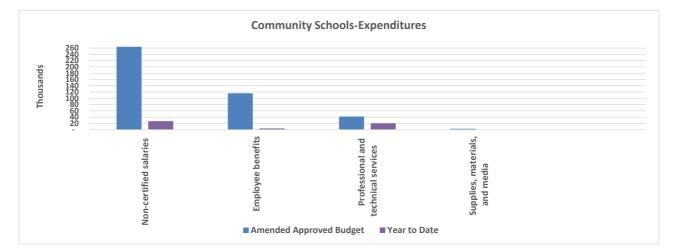
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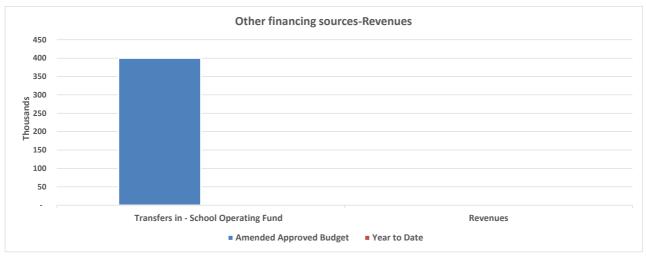
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#### North Slope Borough School District General School Operating Fund - Special Revenue Funds - Community Schools As of April 30, 2021

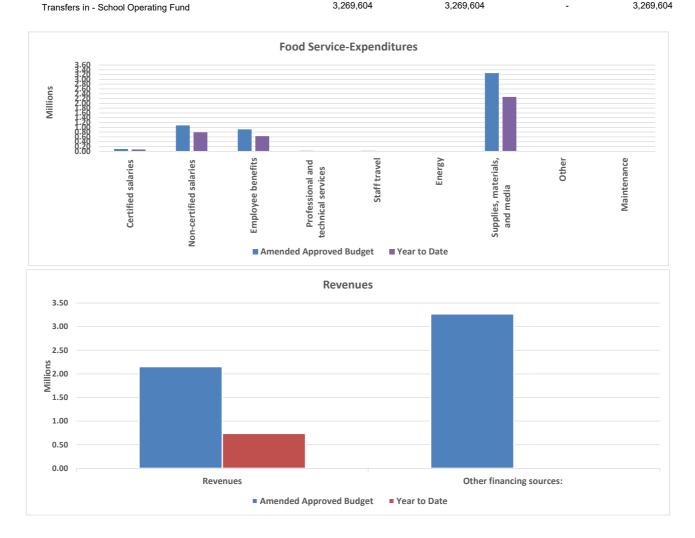
	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Non-certified salaries	264,200	264,200	27,071	237,129
Employee benefits	115,991	115,991	4,045	111,946
Professional and technical services	17,000	42,000	20,338	21,662
Supplies, materials, and media	2,809	2,809	-	2,809
Total Expenditures	400,000	425,000	51,453	373,547
Excess (deficiency) of revenues over expenditures	(400,000)	(425,000)	(51,453)	(373,547)
Other financing sources:				
Transfers in - School Operating Fund	400,000	400,000	-	400,000





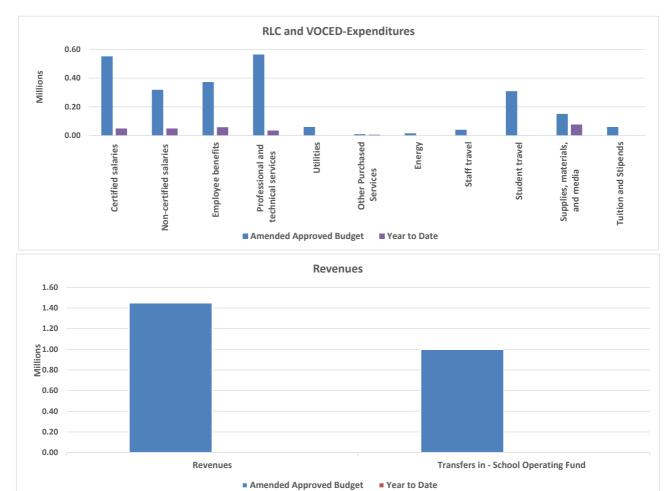
#### North Slope Borough School District General School Operating Fund - Special Revenue Funds - Food Service As of April 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	2,153,823	2,153,823	740,463	1,413,360
Expenditures				
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
Total Expenditures	5,423,427	5,400,427	3,784,063	1,616,364
Excess (deficiency) of revenues over expenditures	(3,269,604)	(3,246,604)	(3,043,600)	(203,004)
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 April 30, 2021

	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	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
Total Expenditures	2,450,000	2,450,000	275,983	2,174,017
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	(275,983)	(724,017)
Other financing sources:				
Transfers in - School Operating Fund	1,000,000	1,000,000	-	1,000,000

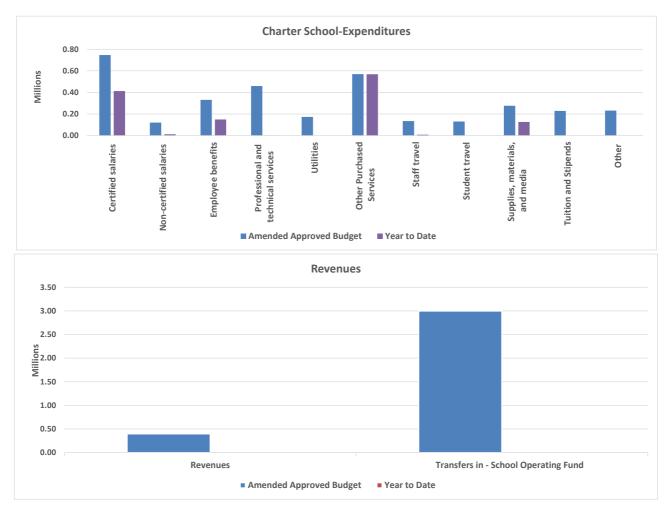


Amended Approved Budget

# 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	
Revenues	400,000	400,000	-	400,000	
Expenditures					
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	
Total Expenditures	3,400,000	3,400,000	1,277,726	2,122,274	
Excess (deficiency) of revenues over expenditures	(3,000,000)	(3,000,000)	(1,277,726)	(1,722,274)	
Other financing sources:					
Transfers in - School Operating Fund	3,000,000	3,000,000	-	3,000,000	



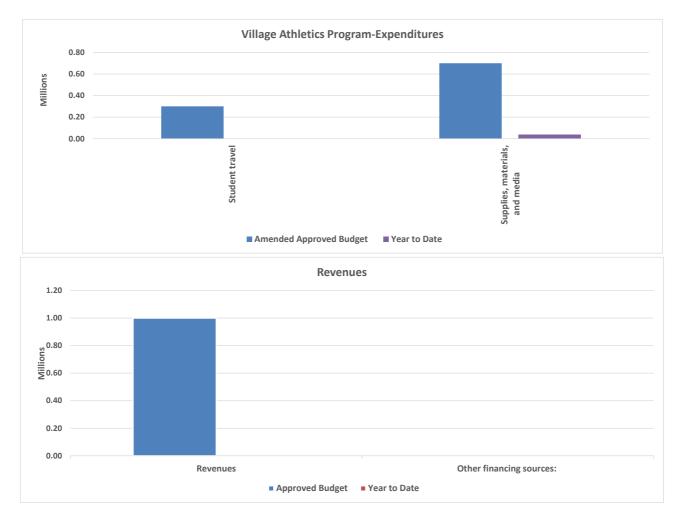


#### North Slope Borough School District General School Operating Fund - Special Revenue Funds - Village Athletics Program As of April 30, 2021

	Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	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
Total Expenditures	1,000,000	1,000,000	40,976	959,024
Excess (deficiency) of revenues over expenditures	-	-	(40,976)	40,976

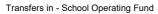
#### Other financing sources:

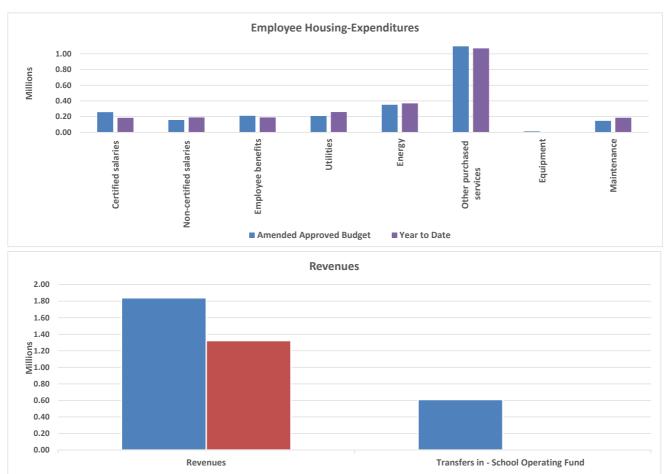
Transfers in - School Operating Fund



## 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
Revenues	1,735,000	1,841,164	1,323,147	518,017
Expenditures				
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)
Total Expenditures	2,345,396	2,436,560	2,443,953	(7,393)
Excess (deficiency) of revenues over expenditures	(610,396)	(595,396)	(1,120,806)	525,410
Other financing sources:				
Transfers in - School Operating Fund	610,396	610,396	-	610,396





Amended Approved Budget Vear to Date

# Section V - Budget Line Transfers

#### North Slope Borough School District General School Operating Fund - Budget Line Transfers As of April 30, 2021

### FY 2021 Budget Revision

Department or Location	
------------------------	--

All Departments

						FY 2021 Budget	F	Y2021 Budget	FY 2021 Adjustment		Y 2021 Adjusted	
Line	FND	LOC	FNC	PRG	OBJ	Amount	<u> </u>	Balance		1	Amount	Notes
1	100		355	000	440	\$ 222,500.00	Ś	97,293.57	\$ (97,293.57)	Ś		Decrease Other Purchased Services
2	100		355	000	510	167,500.00	Ŧ	106,537.52	(21,403.48)			Decrease Equipment (over 5k)
3	100	200	355	000	450	\$ 554,000.00	\$	1,733.78				Increase Supplies/Materials/Media
4	100	200	355	000	443	\$ 40,000.00	\$		\$ (40,000.00)		-	Decrease Equipment Repair & Maintenance
5	100	200	355	000	444	\$ -	Ś	-	\$ 40,000.00		40.000.00	Increase Technology-Related Repairs & Maintenance
6	710	440	700	764	479	\$ 2,062.34	\$	2,062.34	\$ (2,062.34)		-	Decrease Other Supplies for PHO Basketball
7	710	440	700	761	479	\$ -	\$	-	\$ 2,062.34	_	2,062.34	Increase Other Supplies for PHO Basketball
8	100	200	550	000	412	\$ 95,000.00	Ś	-	\$ 98,500.00	\$		Increase Auditing and Accounting Services
9	100	200	550	000	410	\$ 941,058.99	\$	537,311.99	\$ (98,500.00)	\$		Decrease Professional and Technical
10	100	200	550	000	450	\$ 31,110.00	\$	781.24	\$ 3,000.00	-		Increase Office Supplies for Shredder
11	100	200	550	000	420	\$ 23,000.00	\$		\$ (3,000.00)	_		Decrease Travel for Shredder
12	100	350	700	762	425	\$ 345,000.00	\$	341,010.00	\$ (1,200.00)	\$	339,810.00	Decrease 1A Village Student Activity, Travel
13	100	350	700	762	450	\$ -	\$	-	\$ 1,200.00	\$	1,200.00	1A supplies/material/media
14	100	490	400	000	313	\$ 247,710.00	\$	118,905.00	\$ (118,905.00)	\$	-	Decrease for unceccesary acting in capacity
15	100	490	400	000	362	\$ 679.20	\$	326.51	\$ (326.51)	\$	-	Decrease for unceccesary acting in capacity benefits
16	100	490	400	000	363	\$ 6,489.20	\$	3,115.25	\$ (3,115.25)	\$	-	Decrease for unceccesary acting in capacity benefits
17	100	490	400	000	364	\$ 3,570.00	\$	1,718.04	\$ (1,718.04)	\$	-	Decrease for unceccesary acting in capacity benefits
20	100	490	400	000	365	\$ 31,112.41	\$	15,811.38	\$ (15,811.38)	\$	-	Decrease for unceccesary acting in capacity benefits
21	100	490	100	000	450	\$ 23,000.00	\$	14,627.93	\$ 139,876.18	\$	154,504.11	Increase Office Supplies
22	100	350	700	762	425	\$ 343,800.00	\$	332,693.42	\$ (10,000.00)	\$	322,693.42	Decrease Student Travel
23	100	350	700	762	329	\$-	\$	-	\$ 5,000.00	\$	5,000.00	Increase Substitute/Temporaries
24	100	350	700	762	410	\$-	\$	-	\$ 5,000.00	\$	5,000.00	Increase Professional/Technical
27	100	490	100	000	450	\$ 162,876.18	\$	45,127.67	\$ (3,109.00)	\$	42,018.67	Decrease regular instruction supplies
28	100	490	400	000	450	\$-	\$	-	\$ 3,109.00	\$	3,109.00	Increase administration supplies
29	255	490	790	000	459	\$ 240,000.00	\$	50,424.29	\$ (3,000.00)	\$	47,424.29	Decrease Food
30	255	490	790	000	450	\$-	\$	-	\$ 3,000.00	\$	3,000.00	Increase Supplies/Materials/Media
31	100	200	700	728	425	\$ 225,000.00	\$	212,397.67	\$ (15,000.00)	\$	197,397.67	Decrease Student Travel (Cross Country)
32	100	200	700	000	491	\$ 1,500.00	\$	500.00	\$ 15,000.00	\$	15,500.00	Increase Dues and Fees
33	255	300	790	000	459	\$ 1,102,391.00	\$	344,272.84	\$ (48,000.00)	\$	296,272.84	Decrease BRW Food
34	255	300	790	000	410				\$ 20,000.00	\$	20,000.00	Increase Professional/Technical
35	100	450	600	000	510				\$ 28,000.00	\$		Increase Eqquipment (over \$5K) for NUI refrigerated container
36	100	200	551	000	410	\$ 76,523.00	\$	4,243.82	\$ 30,000.00	\$	,	
37	100	200	551	000	420	\$ 68,000.00	\$	46,340.64	\$ (30,000.00)		16,340.64	Decrease Travel for ATP Services
38							<u> </u>			\$	-	
39												
40							<u> </u>			<u> </u>		
41							<u> </u>			<u> </u>		
42										<u> </u>		
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48							<u> </u>			I		
49						4 050 555	I	2 2 4 2 2 2		<u> </u>		
				E	Balance:	4,953,882		2,340,235	-		2,340,235	

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 April 30, 2021

Grant by Function	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	E	cpended to Date	emaining Balance	Percent of Completion	Notes
orant by Fanotion	AK Project EXCEL Grant	Grunter	Duto	Duit	/ wara / who and		Duto	Juluiloo	Completion	Sub-grant award.
	ANEP: C-3 Grant									
	American Rescue Plan	Department of Education & Early Development								Funding amount ot be annouced
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2020	6/30/2020	\$ 1,301,448.0	5	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, $$602K$ is commited for the NSBSD and the $$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	\$ 2,400.0	) \$	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	\$ 338,759.0	\$	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	\$ 387,281.0	1\$	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	\$ 60,028.9	3\$	-	\$ 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	\$ 24,000.0	) \$	-	\$ 24,000.00		Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kiita, Kali, Barrow High, Alak & Tikigaq.
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	\$ 582,862.6	6\$	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	\$ 12,470.0	) \$	12,470.00	\$ -	100%	Approved
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2019	6/30/2020	\$ 58,420.0	) \$	-	\$ 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 districbuted in a multi-year contract.
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$	- \$	-	\$ -		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	\$ 59,818.6	7 \$	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	\$ 108,562.7	3\$	37,476.62	\$ 71,086.16	35%	Approved: Comprehensive School Improvement (lowest 5%, Year 2).

265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,821.39	\$ 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: Tikigaq 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: