



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

**Prepared by: Fadil Limani, Chief Financial Officer**

TO: Nancy Rock, Board President  
Members of the School Board

THROUGH: Rich Carlson, Interim Superintendent

FROM: Fadil Limani, CFO

DATE: 1/3/2022

SUBJECT: Monthly Financial Report - November 30, 2021



**STRATEGIC PLAN SUMMARY-**

**Development of The Whole Child**

**SB22-112**

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

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

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

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through November 30, 2021 are \$32,738,988 or 44%. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, PERS/TERS on behalf payments, E-Rate Program Revenue, Impact Aid and Other Local Revenues.
2. Page 7 - General Fund operating expenditures to date through November 30, 2021 are \$20,291,811 or 27 percent of budget through 42% of the fiscal year. School Administration YTD expenditures represents 39% of budget followed by District Administration of 36% of budget and School Admin Support Staff of 35% of budget. 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 School with the highest allocation of resources and related actuals.
4. Page 15 - Fund Balance as of June 30, 2021 was \$15,600,507. This is a net decrease of \$3,894,001 from FY20.
5. Page 17 - Cash and Investments to date through November 30, 2021 are \$43,726,154. This is a net decrease of \$3,278,178 or 7.5 % from previous month. The net decrease is attributed 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, and Employee Housing.

Encumbrances as of November 30, 2021 for the General Fund are \$26,550,359. In addition, the Pre-Encumbrances for the same period are \$3,389,023. Total Encumbrances and Pre-Encumbrances for General Fund are \$29,939,382.

I will be available for questions at the January 13, 2022 Regular Board Meeting.

**Motion:**

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

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

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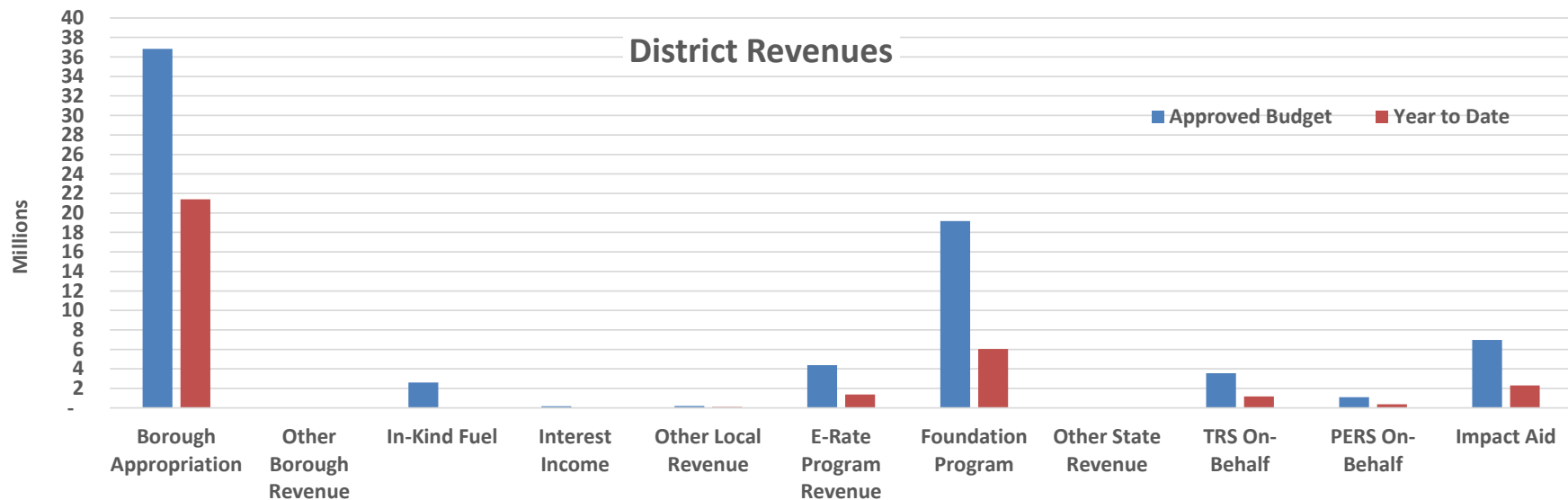
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# Section I - General School Operating Fund Activity

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

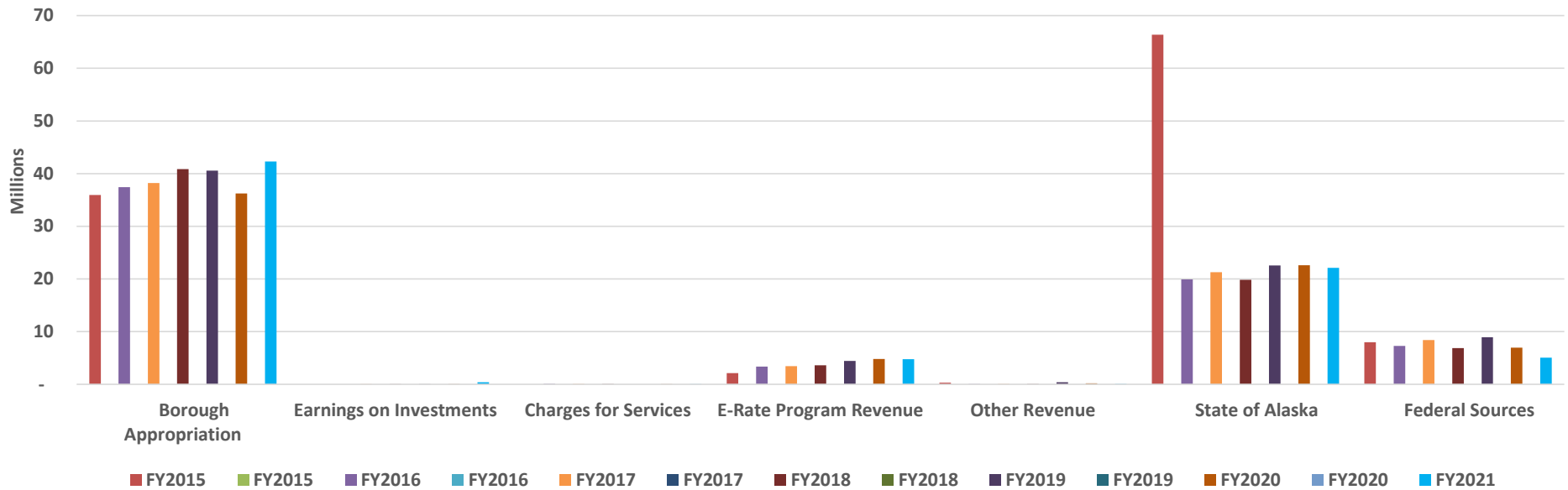
	<b>Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Revenues:</b>					
Borough Appropriation	36,828,052	36,828,052	21,385,502	(15,442,550)	58%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,600,000	2,600,000	-	(2,600,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	84,996	(106,404)	44%
E-Rate Program Revenue	4,393,440	4,393,440	1,374,165	(3,019,275)	31%
Foundation Program	19,160,684	19,160,684	6,045,068	(13,115,616)	32%
Other State Revenue	-	-	-	-	
TRS On-Behalf	3,555,105	3,555,105	1,165,503	(2,389,602)	33%
PERS On-Behalf	1,104,203	1,104,203	378,978	(725,225)	34%
Impact Aid	6,974,479	6,974,479	2,304,776	(4,669,703)	33%
<b>Operating Revenues</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>32,738,988</b>	<b>(42,243,375)</b>	<b>44%</b>
<b>Total Revenues</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>32,738,988</b>	<b>(42,243,375)</b>	<b>44%</b>



**North Slope Borough School District**  
**General School Operating Fund - Summary of Historical Revenues - 7 Yrs**  
**As of November 30, 2021**

	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
<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	42,292,818
Earnings on Investments	-	-	4,686	9,739	12,850	6,675	399,547
Charges for Services	-	112,864	55,579	61,656	-	37,010	31,359
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666	4,825,200	4,765,437
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549	68,367
<b>Intergovernmental</b>							
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056	22,120,271
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511	6,974,479	5,076,241
<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>74,754,040</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>	<b>74,754,040</b>

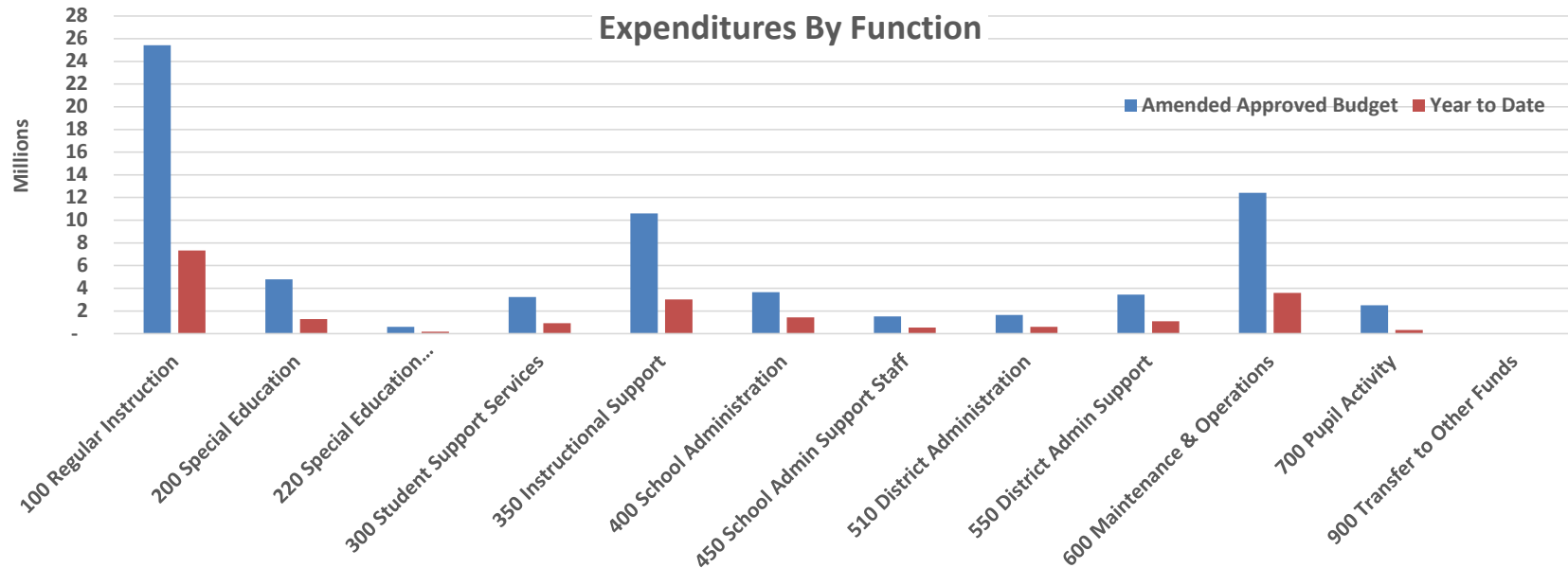
**District Revenues - Historical 7 yrs**



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

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Expenditures</b>					
100 Regular Instruction	25,424,259	25,424,159	7,336,458	18,087,701	29%
200 Special Education	4,798,794	4,798,794	1,292,865	3,505,929	27%
220 Special Education Support Services	605,725	605,725	181,221	424,504	30%
300 Student Support Services	3,233,056	3,233,056	919,094	2,313,961	28%
350 Instructional Support	10,599,485	10,594,485	3,016,259	7,578,226	28%
400 School Administration	3,647,065	3,647,165	1,437,911	2,209,253	39%
450 School Admin Support Staff	1,524,091	1,524,091	531,613	992,478	35%
510 District Administration	1,647,086	1,647,086	592,255	1,054,832	36%
550 District Admin Support	3,453,795	3,453,795	1,085,294	2,368,501	31%
600 Maintenance & Operations	12,416,300	12,421,300	3,585,381	8,835,919	29%
700 Pupil Activity	2,493,951	2,493,951	313,459	2,180,491	13%
<b>Total Operating Expenditures</b>	<b>69,843,606</b>	<b>69,843,606</b>	<b>20,291,811</b>	<b>49,551,795</b>	<b>29%</b>
900 Transfer to Other Funds	5,138,757	5,138,757	-	5,138,757	0%
<b>Total Expenditures</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>20,291,811</b>	<b>54,690,552</b>	<b>27%</b>
Excess of Revenue Over Expenditures	0	0	12,447,176		

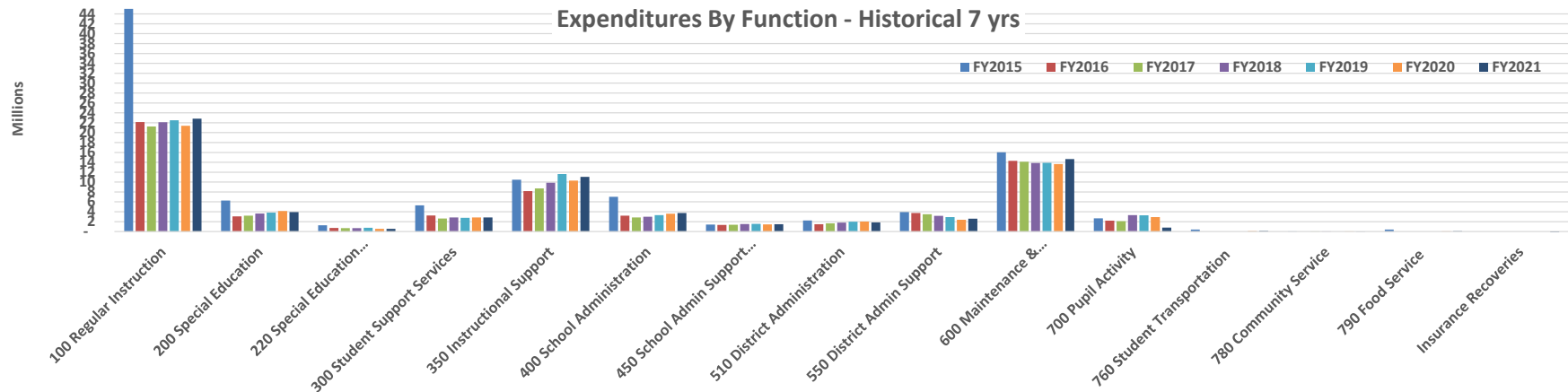
\*Expenditures do not include encumbrance activity.



North Slope Borough School District  
General School Operating Fund - Summary of Expenditures by Function-Historical - 7 yrs  
As of November 30, 2021

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
<b>Expenditures</b>							
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581	22,801,378
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607	3,942,782
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351	566,864	557,917
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721	2,855,901	2,854,277
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523	10,296,879	11,069,639
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462	3,608,096	3,743,401
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256	1,431,575	1,494,818
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899	2,015,268	1,842,881
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943	2,396,947	2,599,765
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419	13,628,896	14,643,234
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280	2,939,140	811,570
760 Student Transportation	399,420	-	-	-	-	94,784	118,958
780 Community Service	8,117	-	10,401	6,337	-	20,699	(264)
790 Food Service	406,684	-	-	-	-	59,667	68,707
<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>	<b>66,549,063</b>
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734	12,249,470
Insurance Recoveries	-	-	-	-	-	-	(150,492)
<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>	<b>78,648,041</b>
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688	(3,894,001)

\*Expenditures do not include encumbrance activity.





## As of November 30, 2021

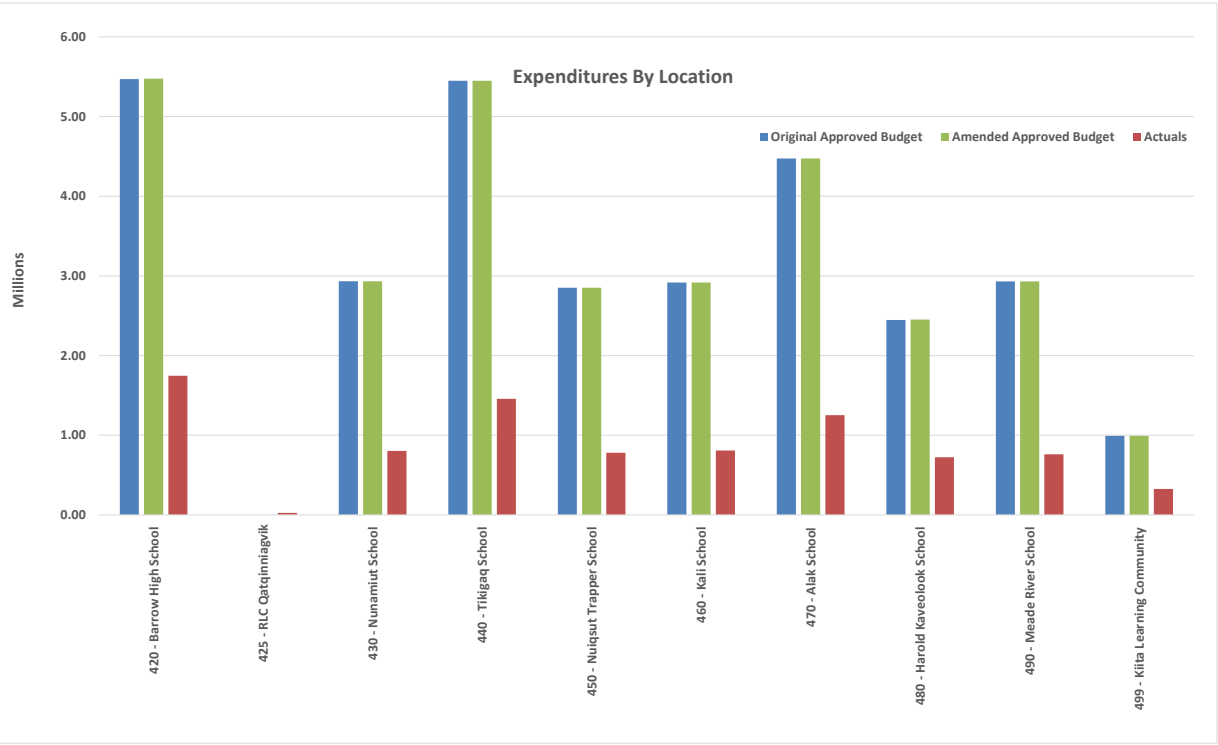
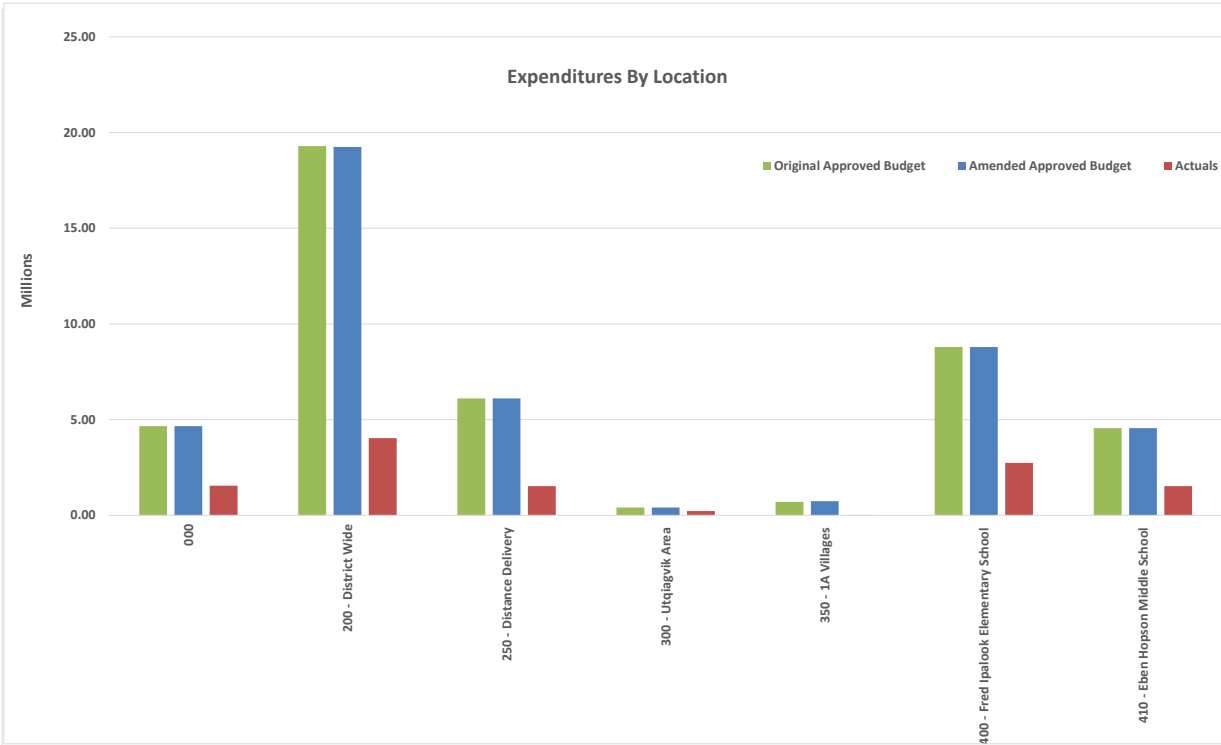
**Expenditures By Function**  
100 Regular Instruction  
200 Special Education  
220 Special Education Support  
300 Student Support Services  
350 Instructional Support  
400 School Administration  
450 School Admin Support Staff  
510 District Administration  
550 District Admin Support  
600 Maintenance & Operations  
700 Pupil Activity  
**Total Operating Expenditures**  
900 Transfer to Other Funds  
**Total Expenditures**

\*Expenditures do not include encumbrance activity



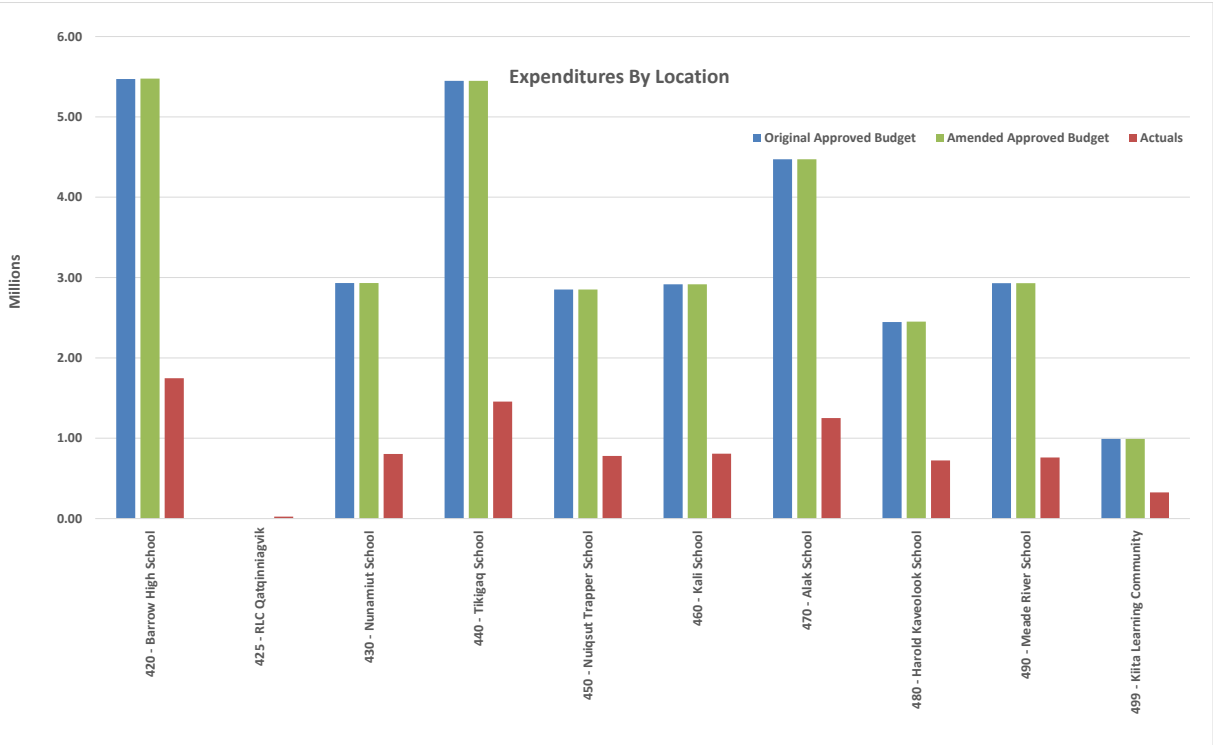
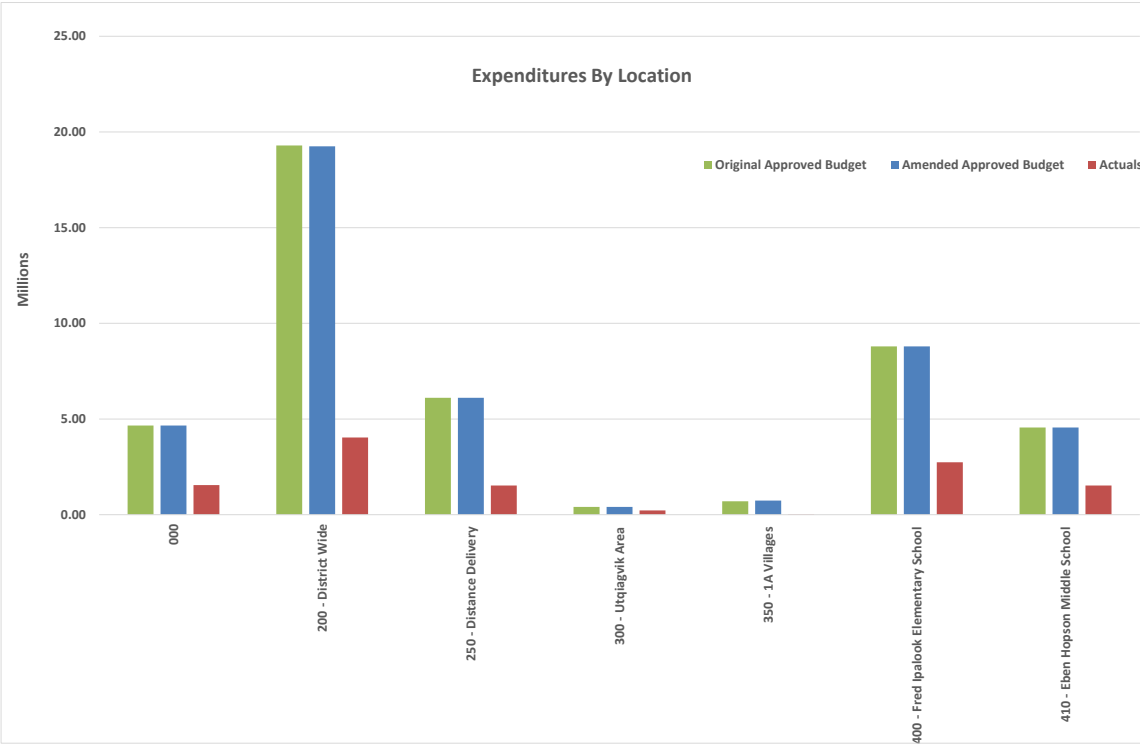
Location Names	Location					Location					Location					Location				
	300 - Utqiaġvik Area					350 - 1A Villages					400 - Fred Ipalook Elementary School					410 - Eben Hopson Middle School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended 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	-	-	-	-	-	-	-	-	-	-	5,440,000	5,440,000	1,635,152	3,804,848	30%	2,352,344	2,352,344	713,121	1,639,222	30%
100 Regular Instruction	-	-	-	-	-	-	-	-	-	-	797,163	797,163	247,940	549,223	31%	573,467	573,467	177,085	396,382	31%
200 Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	549,118	549,118	184,653	364,465	34%	208,995	208,995	70,207	138,788	34%
300 Student Support Services	-	-	-	-	-	-	-	-	-	-	137,014	137,014	34,267	102,748	25%	67,401	67,401	23,304	44,097	35%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	598,939	598,939	227,959	370,980	38%	385,581	385,581	161,277	224,304	42%
400 School Administration	-	-	-	-	-	-	-	-	-	-	325,082	325,082	110,784	214,298	34%	106,793	106,793	46,284	60,509	43%
450 School Admin Support Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510 District Administration	-	-	-	-	-	-	-	-	-	-	895,241	895,241	299,228	596,013	33%	802,086	802,086	318,683	483,403	40%
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	51,015	51,015	-	51,015	0%	62,051	62,051	12,513	49,538	20%
600 Maintenance & Operations	407,450	407,450	225,096	182,355	55%	703,290	736,290	18,843	717,447	0.02559	8,793,573	8,793,573	2,739,984	6,053,589	31%	4,558,718	4,558,718	1,522,475	3,036,243	33%
700 Pupil Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	407,450	407,450	225,096	182,355	55%	703,290	736,290	18,843	717,447	0.02559	8,793,573	8,793,573	2,739,984	6,053,589	31%	4,558,718	4,558,718	1,522,475	3,036,243	33%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	407,450	407,450	225,096	182,355	55%	703,290	736,290	18,843	717,447	0.02559	8,793,573	8,793,573	2,739,984	6,053,589	31%	4,558,718	4,558,718	1,522,475	3,036,243	33%

\*Expenditures do not include encumbrance act



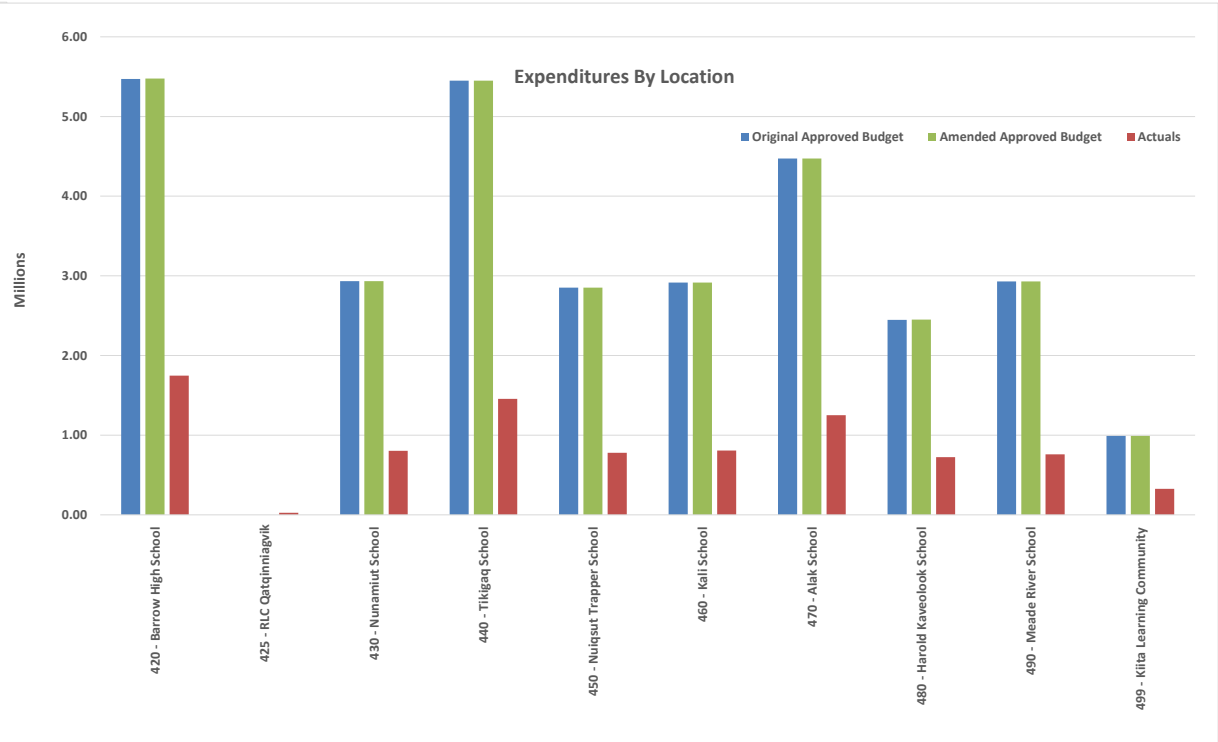
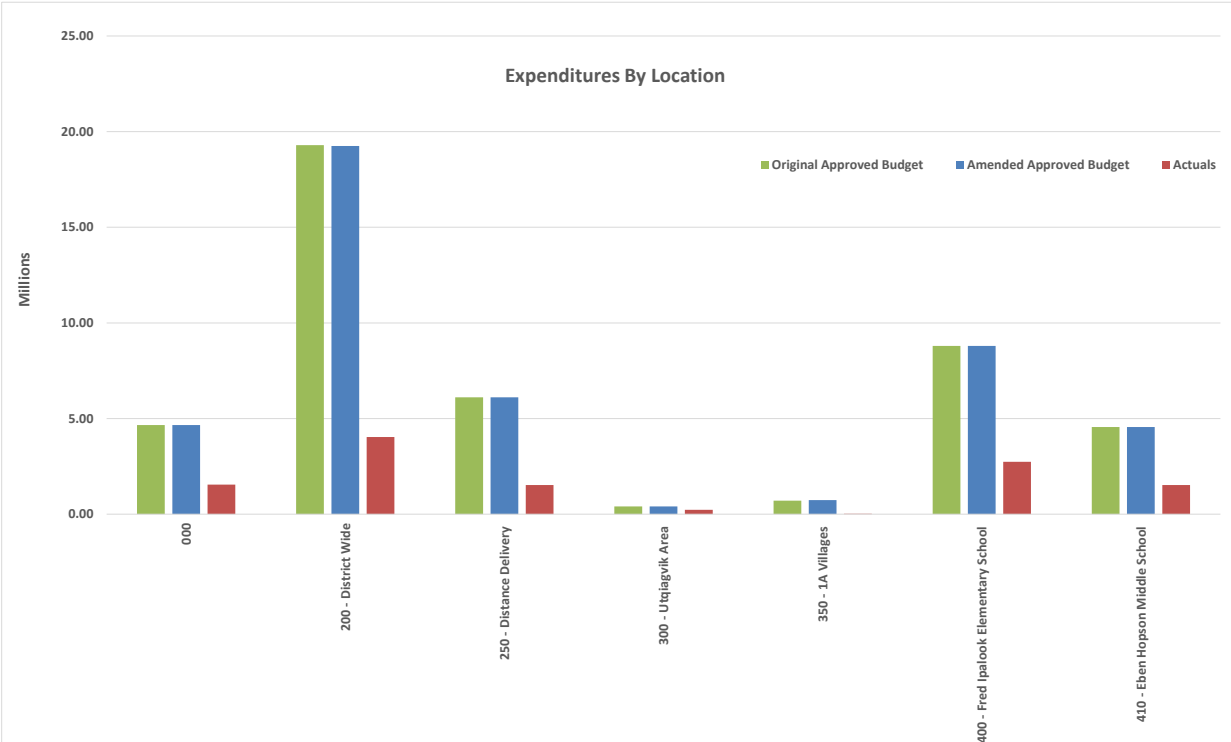
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function																				
100 Regular Instruction	2,211,492	2,211,492	668,386	1,543,106	30%	-	-	-	-	-	1,400,510	1,400,510	401,577	998,933	29%	2,827,602	2,827,602	785,639	2,041,962	28%
200 Special Education	547,785	547,785	186,706	361,079	34%	-	-	-	-	-	213,171	213,171	40,849	172,323	19%	542,894	542,894	35,657	507,237	7%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	241,949	241,949	81,299	160,649	34%	-	-	-	-	-	221,238	221,238	36,903	184,335	17%	257,049	257,049	78,523	178,526	31%
350 Instructional Support	88,786	88,786	31,777	57,009	36%	-	-	25,205	(25,205)	-	-	-	-	-	-	147,845	147,845	30,675	117,170	21%
400 School Administration	404,199	404,199	163,733	240,466	41%	-	-	-	-	-	219,449	219,449	86,994	132,455	40%	363,679	363,679	140,893	222,786	39%
450 School Admin Support Staff	160,552	160,552	77,138	83,414	48%	-	-	-	-	-	94,408	94,408	51,810	42,598	55%	209,916	209,916	51,970	157,946	25%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	1,123,199	1,123,199	400,447	722,752	36%	-	-	-	-	-	752,246	752,246	182,832	569,415	24%	1,070,069	1,070,069	326,219	743,850	30%
700 Pupil Activity	692,639	697,639	137,271	560,368	20%	-	-	-	-	-	31,466	31,466	2,760	28,706	9%	29,939	29,939	6,313	23,626	21%
Total Operating Expenditures	5,470,600	5,475,600	1,746,757	3,728,843	32%	-	-	25,205	(25,205)	-	2,932,487	2,932,487	803,724	2,128,763	27%	5,448,992	5,448,992	1,455,889	3,993,104	27%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,470,600	5,475,600	1,746,757	3,728,843	32%	-	-	25,205	(25,205)	-	2,932,487	2,932,487	803,724	2,128,763	27%	5,448,992	5,448,992	1,455,889	3,993,104	27%

\*Expenditures do not include encumbrance act



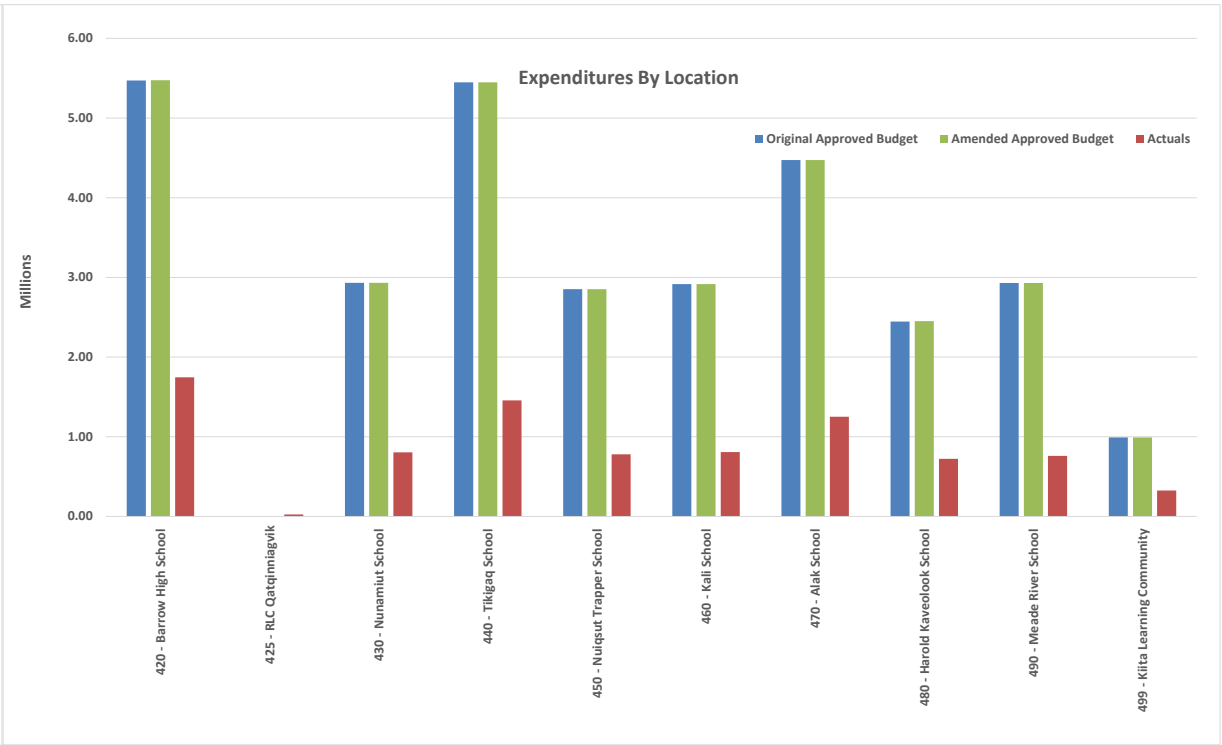
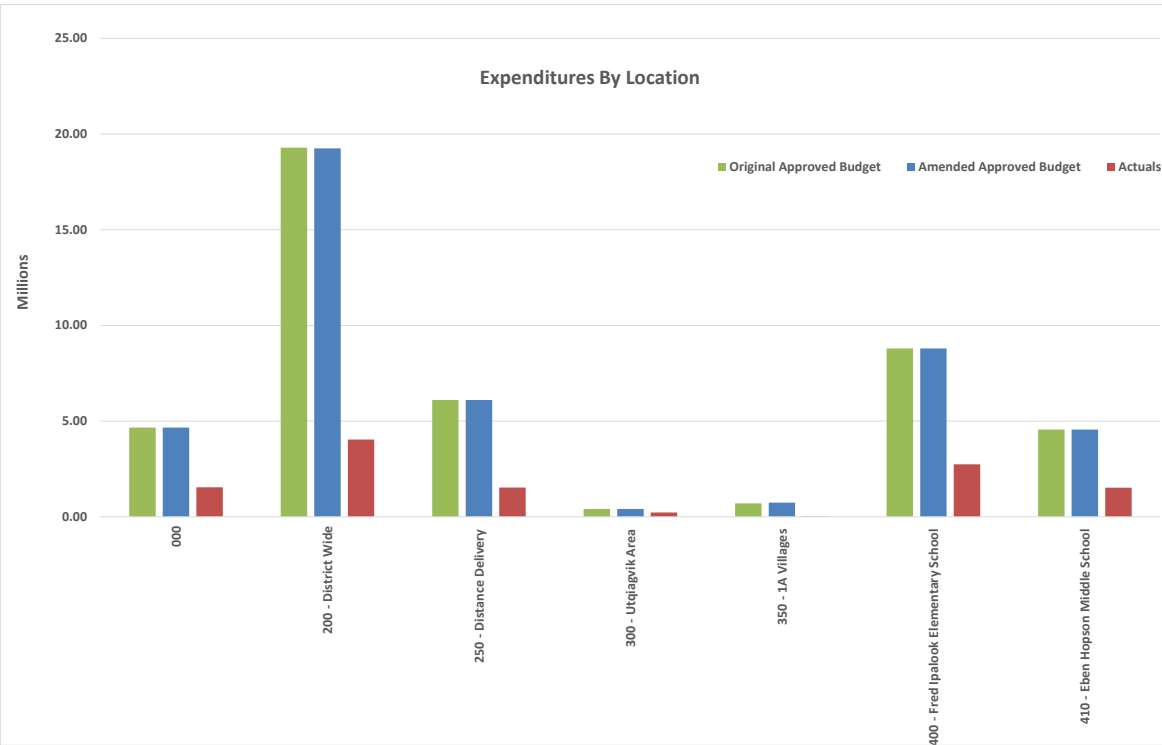
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
<b>Expenditures By Function</b>																				
100 Regular Instruction	1,696,517	1,696,517	469,697	1,226,820	28%	1,426,909	1,426,909	399,546	1,027,363	28%	2,176,855	2,176,855	594,672	1,582,183	27%	931,794	931,794	290,032	641,761	31%
200 Special Education	166,665	166,665	46,721	119,944	28%	219,689	219,689	63,716	155,973	29%	327,047	327,047	101,164	225,883	31%	135,763	135,763	36,853	98,911	27%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	181,273	181,273	11,350	169,923	6%	141,924	141,924	6,075	135,849	4%	233,323	233,323	79,115	154,208	34%	289,879	289,879	86,936	202,944	30%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,161)	-	-	-	(3,383)	-	-
400 School Administration	205,520	205,520	81,913	123,607	40%	232,761	232,761	94,652	138,109	41%	239,852	239,852	97,263	142,589	41%	194,451	194,451	72,104	122,347	37%
450 School Admin Support Staff	69,294	69,294	22,679	46,616	33%	78,058	78,058	19,472	58,586	25%	171,640	171,640	65,341	106,299	38%	83,142	83,142	22,549	60,593	27%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	473,629	473,629	144,196	329,433	30%	783,801	783,801	221,365	562,436	28%	1,175,384	1,175,384	302,645	872,740	26%	809,319	814,319	208,514	605,805	26%
700 Pupil Activity	58,875	58,875	2,760	56,116	5%	32,419	32,419	2,831	29,588	9%	149,012	149,012	7,723	141,289	5%	2,153	2,153	2,831	(678)	132%
<b>Total Operating Expenditures</b>	<b>2,851,774</b>	<b>2,851,774</b>	<b>779,316</b>	<b>2,072,458</b>	<b>27%</b>	<b>2,915,560</b>	<b>2,915,560</b>	<b>807,656</b>	<b>2,107,904</b>	<b>28%</b>	<b>4,473,114</b>	<b>4,473,114</b>	<b>1,251,084</b>	<b>3,222,030</b>	<b>28%</b>	<b>2,446,501</b>	<b>2,451,501</b>	<b>723,201</b>	<b>1,728,300</b>	<b>30%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,851,774</b>	<b>2,851,774</b>	<b>779,316</b>	<b>2,072,458</b>	<b>27%</b>	<b>2,915,560</b>	<b>2,915,560</b>	<b>807,656</b>	<b>2,107,904</b>	<b>28%</b>	<b>4,473,114</b>	<b>4,473,114</b>	<b>1,251,084</b>	<b>3,222,030</b>	<b>28%</b>	<b>2,446,501</b>	<b>2,451,501</b>	<b>723,201</b>	<b>1,728,300</b>	<b>30%</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	1,265,598	1,265,598	301,843	963,755	24%	478,302	478,202	168,451	309,751	35%
200 Special Education	126,978	126,978	54,730	72,248	43%	58,264	58,264	-	58,264	0%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	310,483	310,483	78,026	232,457	25%	135,665	135,665	45,221	90,444	33%
350 Instructional Support	40,816	40,816	1,008	39,809	2%	-	-	-	-	-
400 School Administration	184,992	184,992	61,110	123,882	33%	190,957	191,057	77,726	113,331	41%
450 School Admin Support Staff	64,533	64,533	12,671	51,862	20%	93,254	93,254	27,378	65,876	29%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	877,711	877,711	250,298	627,413	29%	32,000	32,000	7,408	24,592	23%
700 Pupil Activity	58,879	58,879	-	58,879	0%	2,769	2,769	-	2,769	0%
Total Operating Expenditures	2,929,991	2,929,991	759,686	2,170,305	26%	991,211	991,211	326,184	665,026	33%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,929,991	2,929,991	759,686	2,170,305	26%	991,211	991,211	326,184	665,026	33%

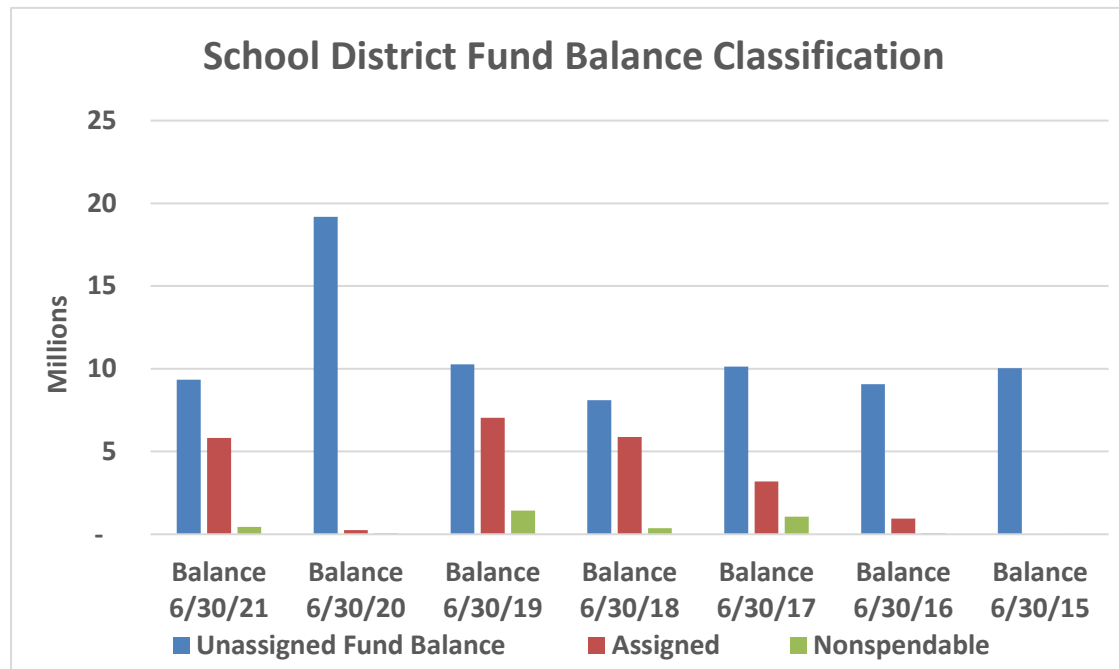
\*Expenditures do not include encumbrance act



# Section II - Fund Balance Classification

**North Slope Borough School District**  
**General School Operating Fund - Designation of Fund Balance**  
**As of November 30, 2021**

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>	<u>Total</u>
<b>Balance 6/30/21</b>	9,342,161	5,817,754	440,592	15,600,507
<b>Balance 6/30/20</b>	19,188,810	247,494	58,204	19,494,508
<b>Balance 6/30/19</b>	10,262,831	7,030,948	1,430,041	18,723,820
<b>Balance 6/30/18</b>	8,101,593	5,873,882	364,655	14,340,130
<b>Balance 6/30/17</b>	10,132,025	3,186,103	1,066,827	14,384,955
<b>Balance 6/30/16</b>	9,064,785	937,619	62,004	10,064,408
<b>Balance 6/30/15</b>	10,040,987	-	7,815	10,048,802



## Section III - Cash & Investments



North Slope Borough School District  
General School Operating Fund - Cash and Investments  
As of November 30, 2021

	Book Balance as of November 30, 2021
<b>Account Detail:</b>	
Wells Fargo Main Operating Checking Account	34,979,766.55
APCM-Equity Account	5,468,209.23
<b>Total</b>	<u>40,447,975.78</u>

	Book Balance as of June 30, 2021
<b>Account Detail:</b>	<b>Unaudited</b>
Cash and Cash Equivalent	30,094,800.00
	<u>30,094,800.00</u>

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

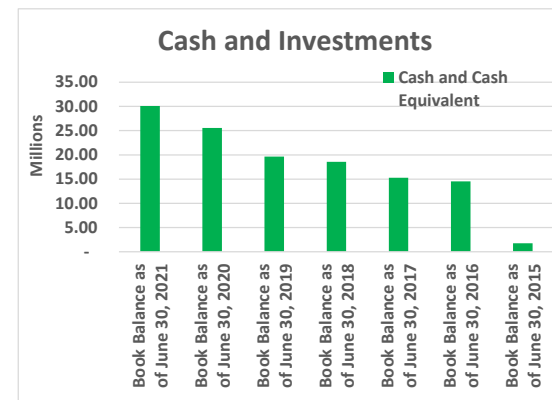
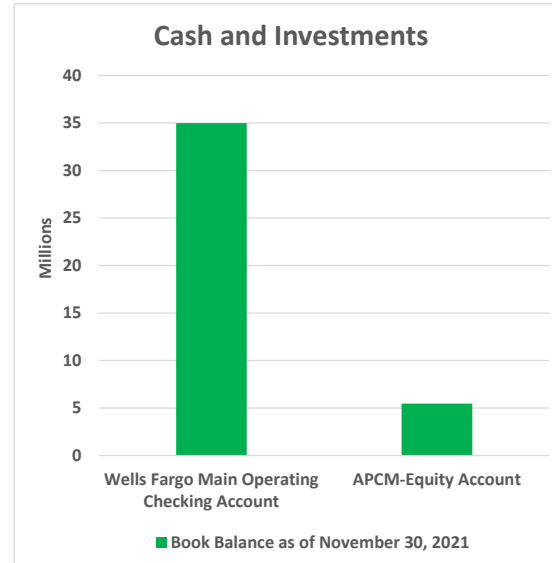
	Book Balance as of June 30, 2019
<b>Account Detail:</b>	
Cash and Cash Equivalent	19,638,268.00
	<u>19,638,268.00</u>

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

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

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

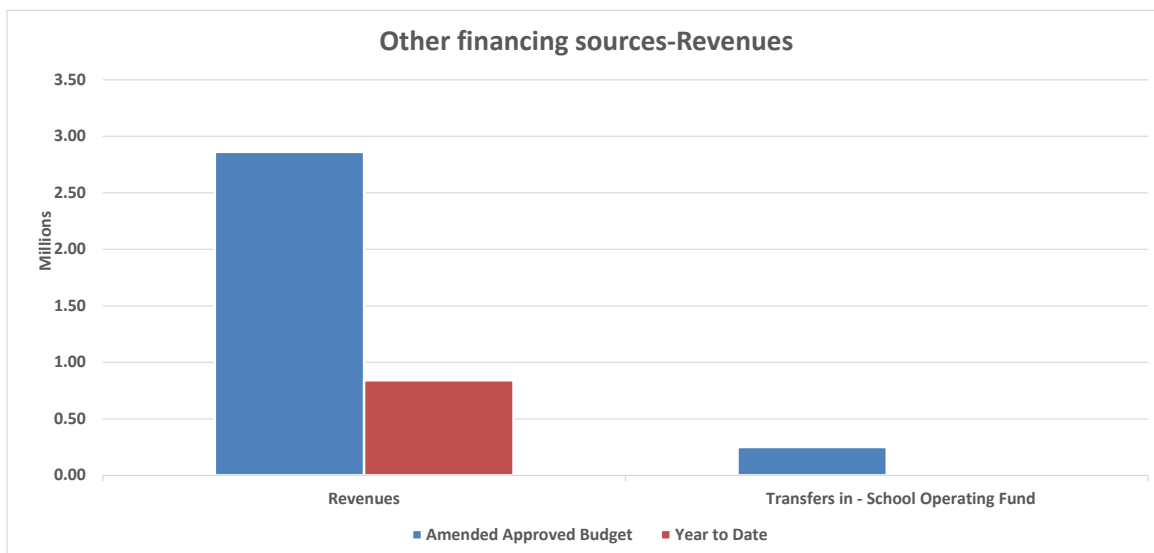
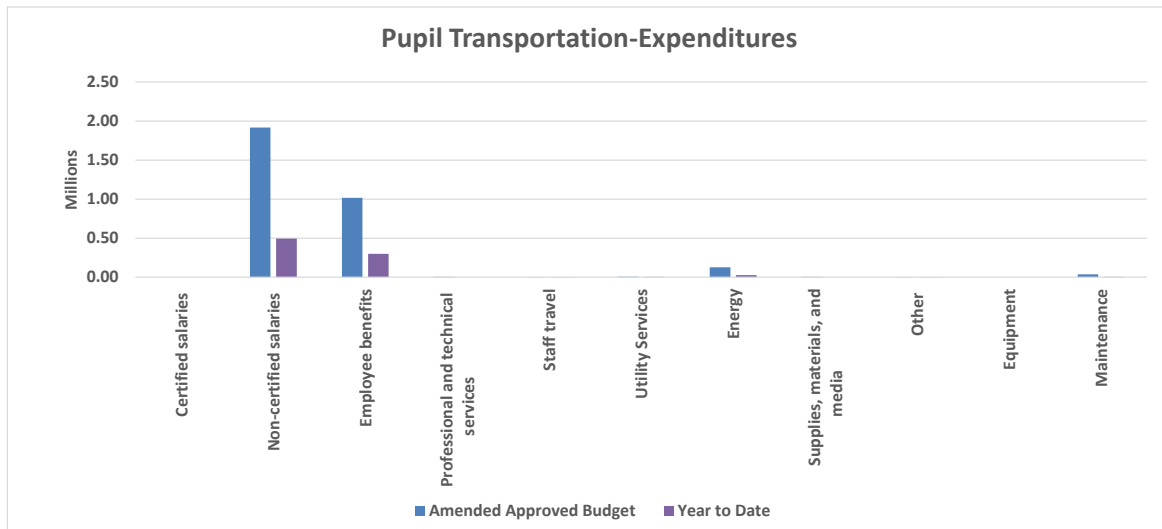
	Book Balance as of June 30, 2015
<b>Account Detail:</b>	
Cash and Cash Equivalents	1,768,297.00
	<u>1,768,297.00</u>



## Section IV- Special Revenue Funds

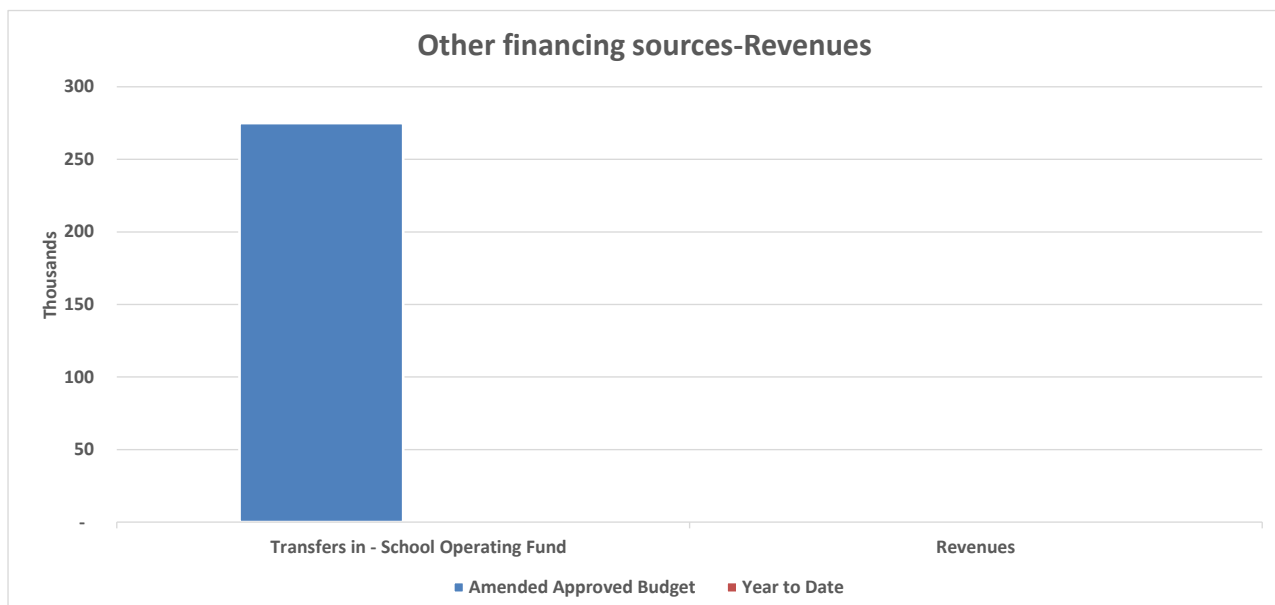
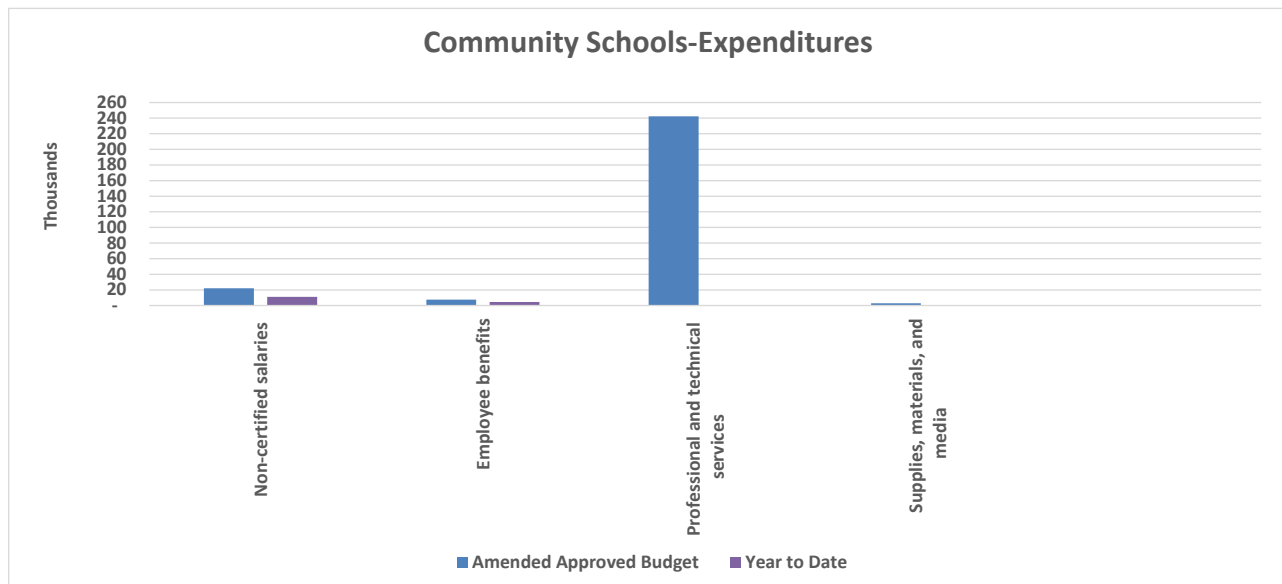
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Pupil Transportation  
As of November 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	3,112,373	2,862,373	840,748	2,021,625
<b>Expenditures</b>				
Pupil Transportation:				
Certified salaries	-	-	-	-
Non-certified salaries	1,915,599	1,915,599	493,583	1,422,016
Employee benefits	1,016,824	1,016,824	299,588	717,236
Professional and technical services	4,300	4,300	-	4,300
Staff travel	1,500	1,500	1,061	439
Utility Services	5,700	5,700	2,851	2,849
Energy	127,300	127,300	26,069	101,231
Supplies, materials, and media	4,500	4,500	-	4,500
Other	300	300	70	230
Equipment	-	-	-	-
Maintenance	36,350	36,350	4,822	31,528
<b>Total Expenditures</b>	<b>3,112,373</b>	<b>3,112,373</b>	<b>828,044</b>	<b>2,284,329</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>0</b>	<b>(250,000)</b>	<b>12,704</b>	<b>(262,704)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	250,000	-	250,000



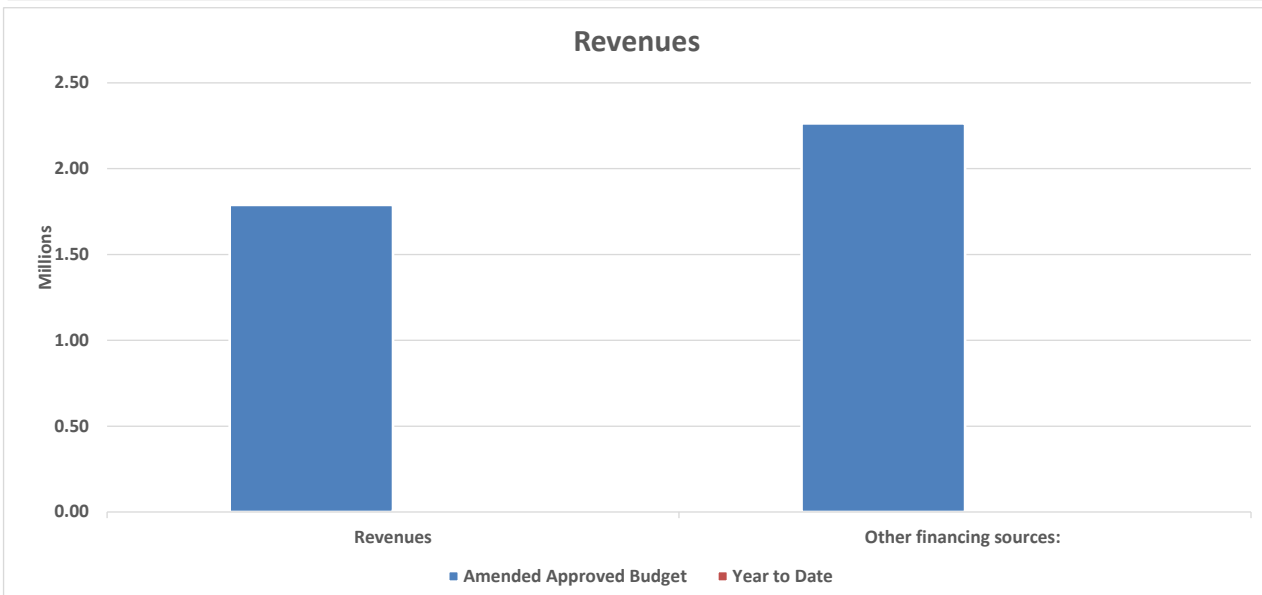
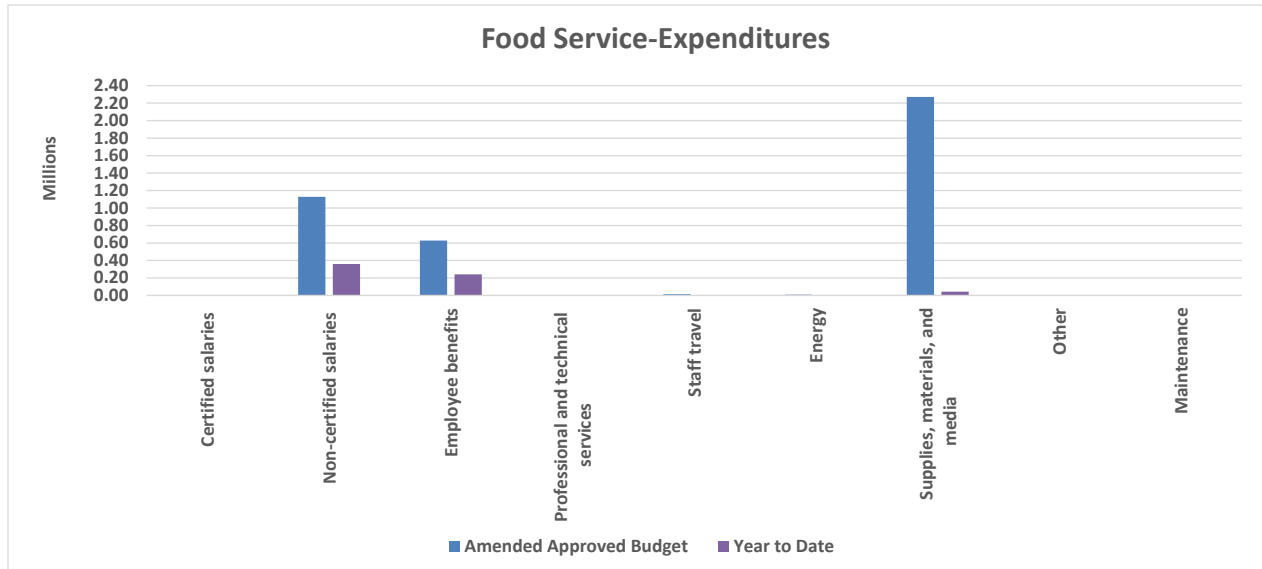
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - Community Schools**  
**As of November 30, 2021**

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Community Schools:				
Non-certified salaries	22,171	22,171	10,982	11,190
Employee benefits	7,456	7,456	4,415	3,040
Professional and technical services	242,373	242,373	-	242,373
Supplies, materials, and media	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<b>275,000</b>	<b>275,000</b>	<b>15,397</b>	<b>259,603</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(15,397)</b>	<b>(259,603)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	275,000	275,000	-	275,000



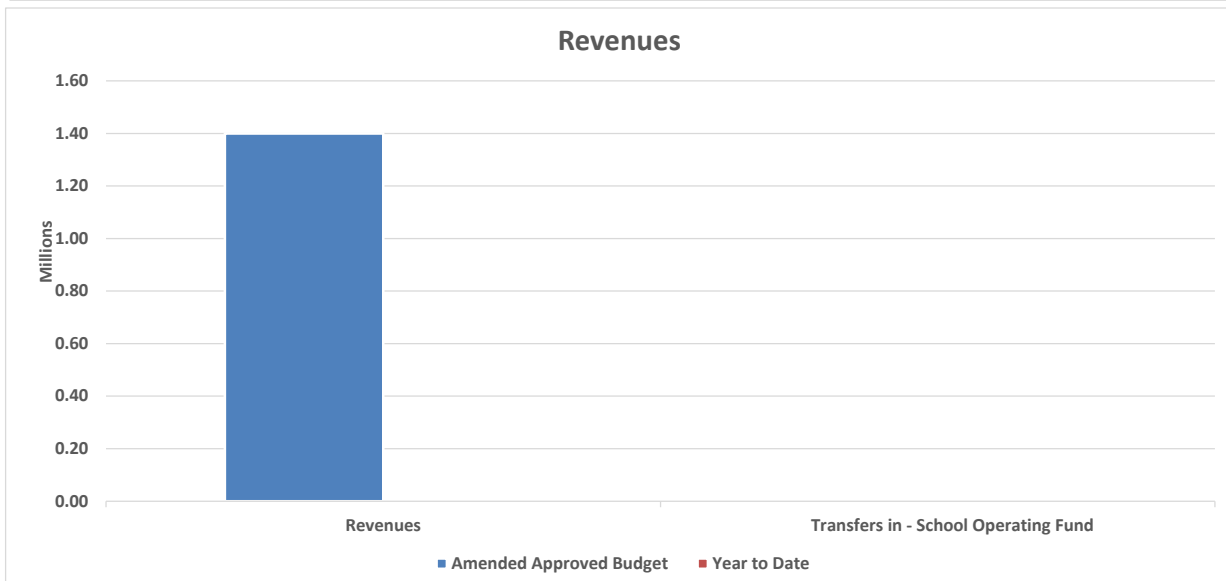
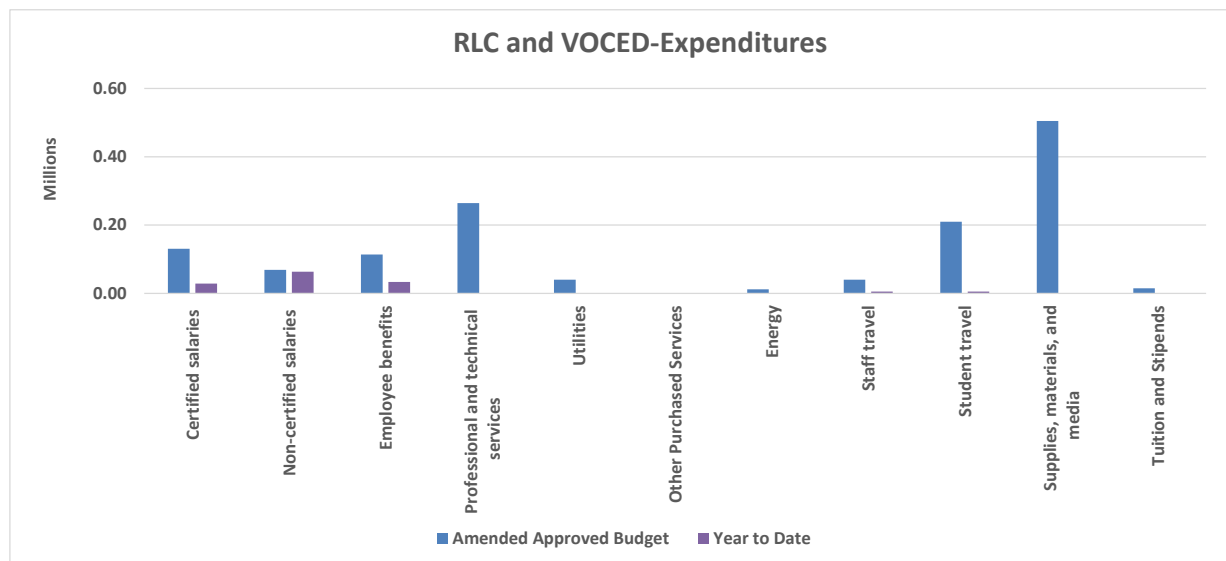
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - Food Service**  
**As of November 30, 2021**

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>
<b>Revenues</b>	1,788,823	1,788,823	12,811	1,776,013
<b>Expenditures</b>				
Food Service:				
Certified salaries	-	-	-	-
Non-certified salaries	1,127,446	1,127,446	358,781	768,665
Employee benefits	628,792	628,792	241,167	387,626
Professional and technical services	-	-	-	-
Staff travel	15,000	15,000	3,418	11,582
Energy	8,350	8,350	1,454	6,896
Supplies, materials, and media	2,269,992	2,269,992	42,480	2,227,512
Other	-	-	-	-
Maintenance	3,000	3,000	2,073	927
<b>Total Expenditures</b>	<b>4,052,580</b>	<b>4,052,580</b>	<b>649,372</b>	<b>3,403,208</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,263,757)</b>	<b>(2,263,757)</b>	<b>(636,561)</b>	<b>(1,627,196)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	2,263,757	2,263,757	-	2,263,757



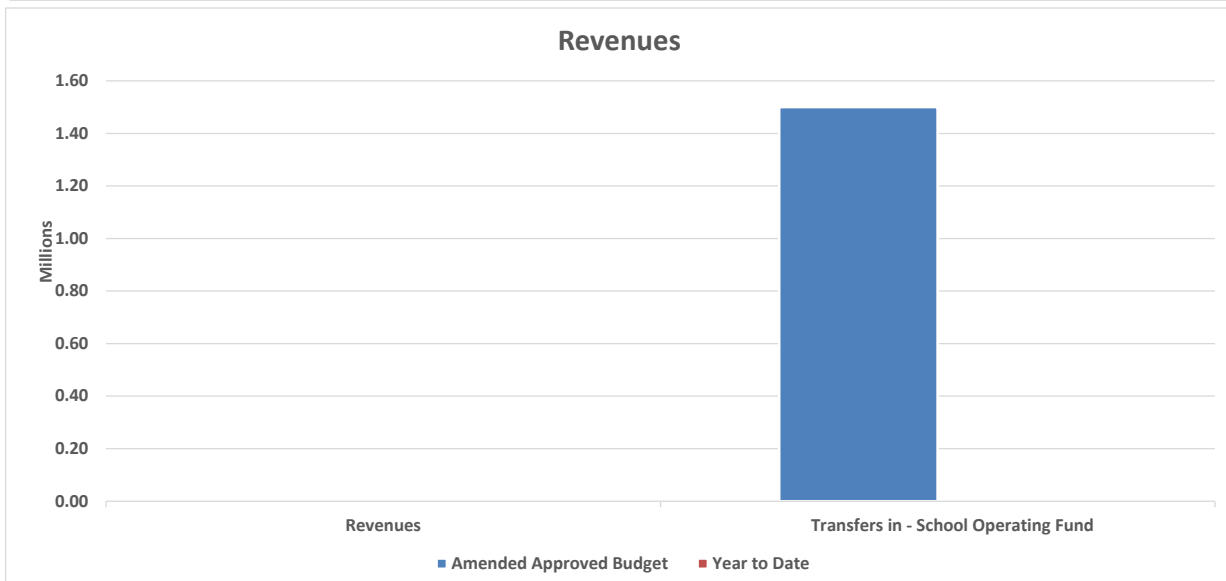
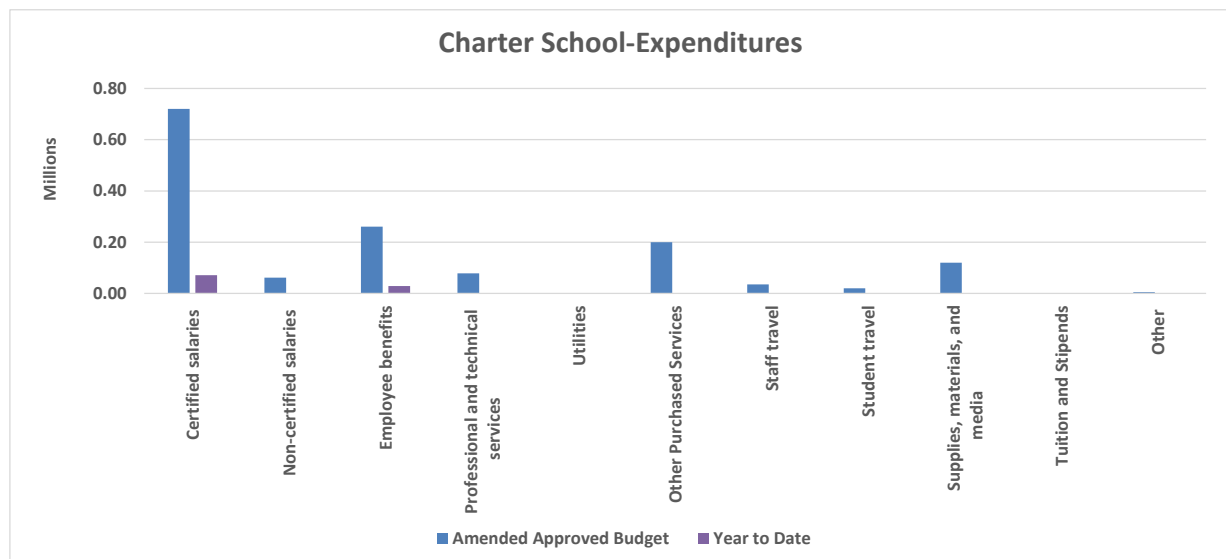
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - RLC and VOCED**  
**As of November 30, 2021**

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>
<b>Revenues</b>	1,400,000	1,400,000	-	1,400,000
<b>Expenditures</b>				
RLC and VOCED:				
Certified salaries	130,493	130,493	28,584	101,909
Non-certified salaries	69,217	69,217	63,302	5,915
Employee benefits	113,747	113,747	33,266	80,482
Professional and technical services	264,542	264,542	-	264,542
Utilities	40,000	40,000	-	40,000
Other Purchased Services	-	-	-	-
Energy	12,000	12,000	-	12,000
Staff travel	40,000	40,000	5,139	34,862
Student travel	210,000	210,000	5,180	204,820
Supplies, materials, and media	505,000	505,000	14	504,986
Tuition and Stipends	15,000	15,000	-	15,000
<b>Total Expenditures</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>135,485</b>	<b>1,264,515</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>0</b>	<b>0</b>	<b>(135,485)</b>	<b>135,485</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	-	-	-



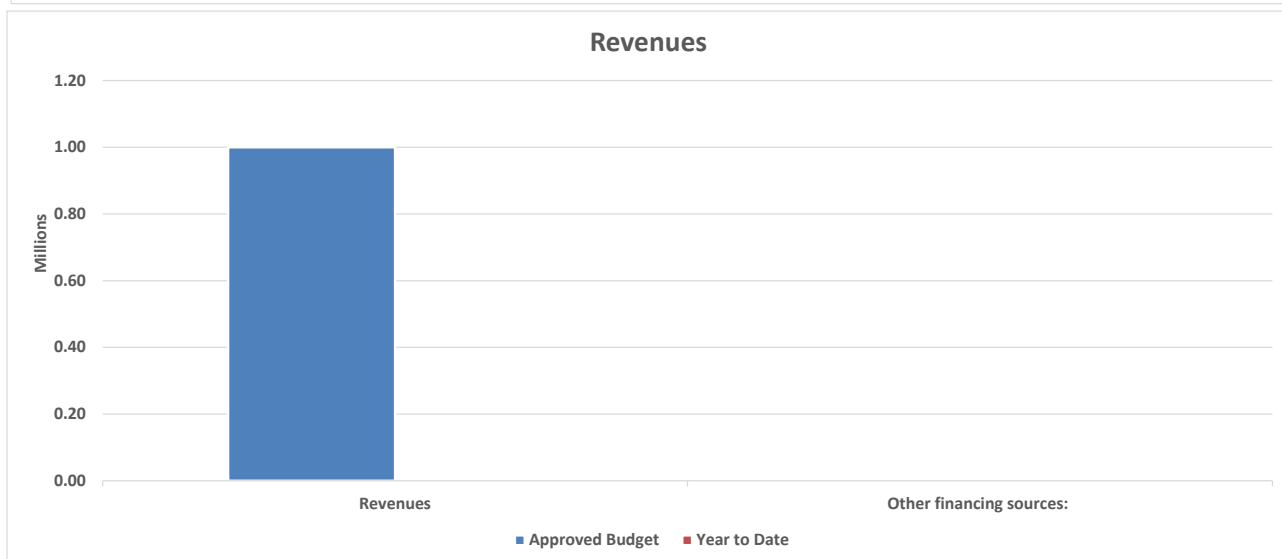
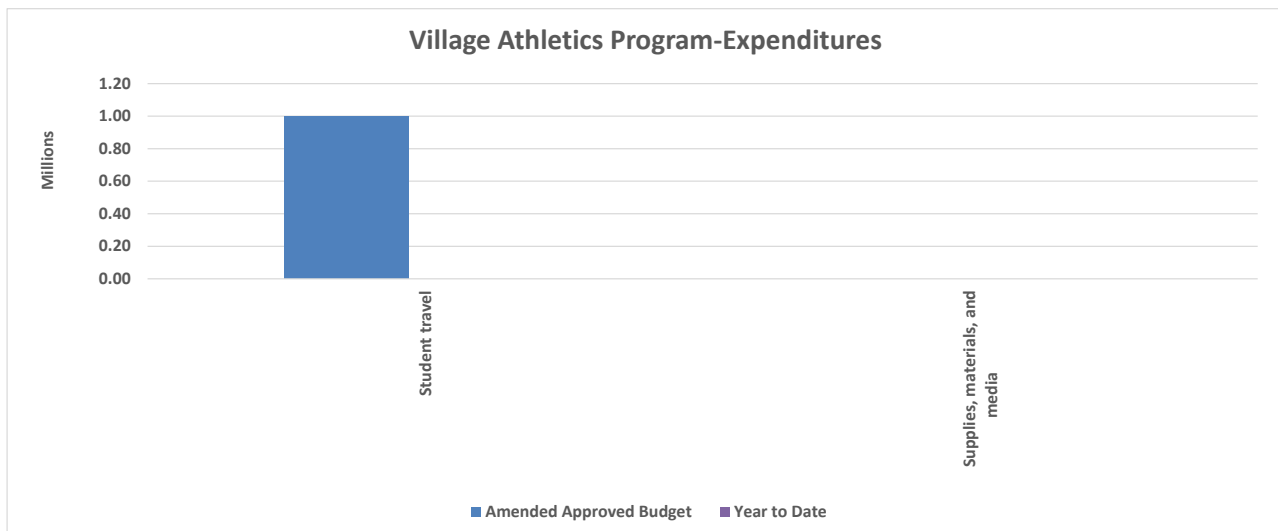
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - Charter School**  
**As of November 30, 2021**

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>
<b>Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Charter School:				
Certified salaries	720,006	720,006	70,749	649,257
Non-certified salaries	61,454	61,454	-	61,454
Employee benefits	260,358	260,358	28,395	231,963
Professional and technical services	78,182	78,182	-	78,182
Utilities	-	-	-	-
Other Purchased Services	200,000	200,000	-	200,000
Staff travel	35,000	35,000	-	35,000
Student travel	20,000	20,000	-	20,000
Supplies, materials, and media	120,000	120,000	-	120,000
Tuition and Stipends	-	-	-	-
Other	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>99,144</b>	<b>1,400,856</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>	<b>(99,144)</b>	<b>(1,400,856)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	1,500,000	1,500,000	-	1,500,000



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

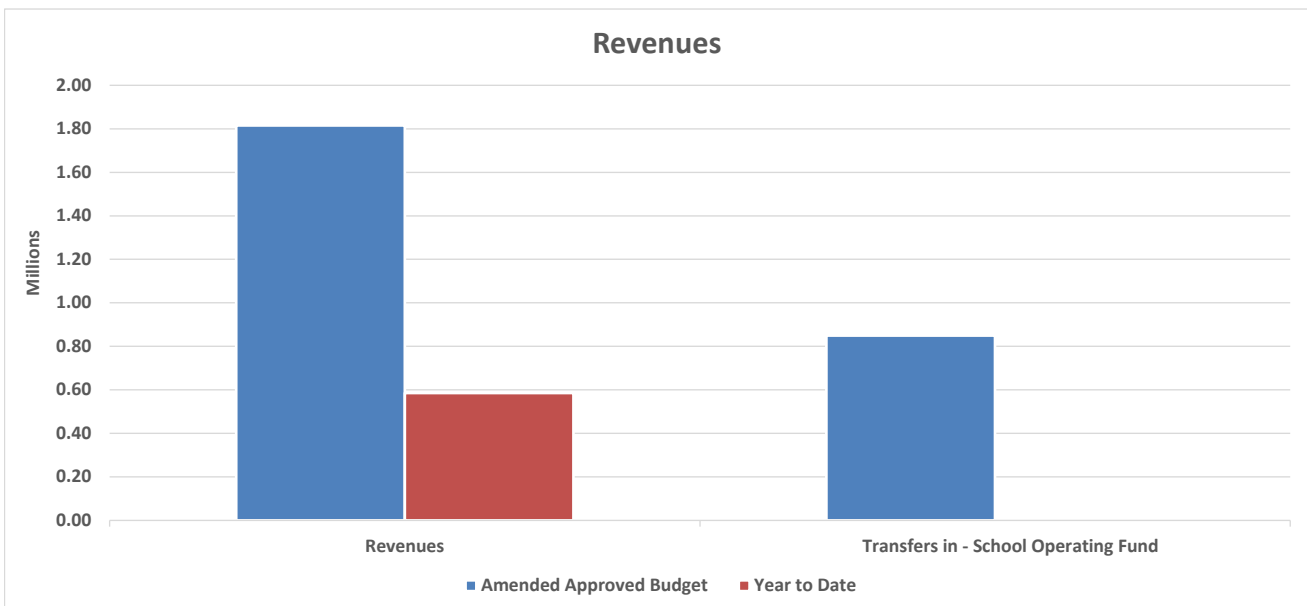
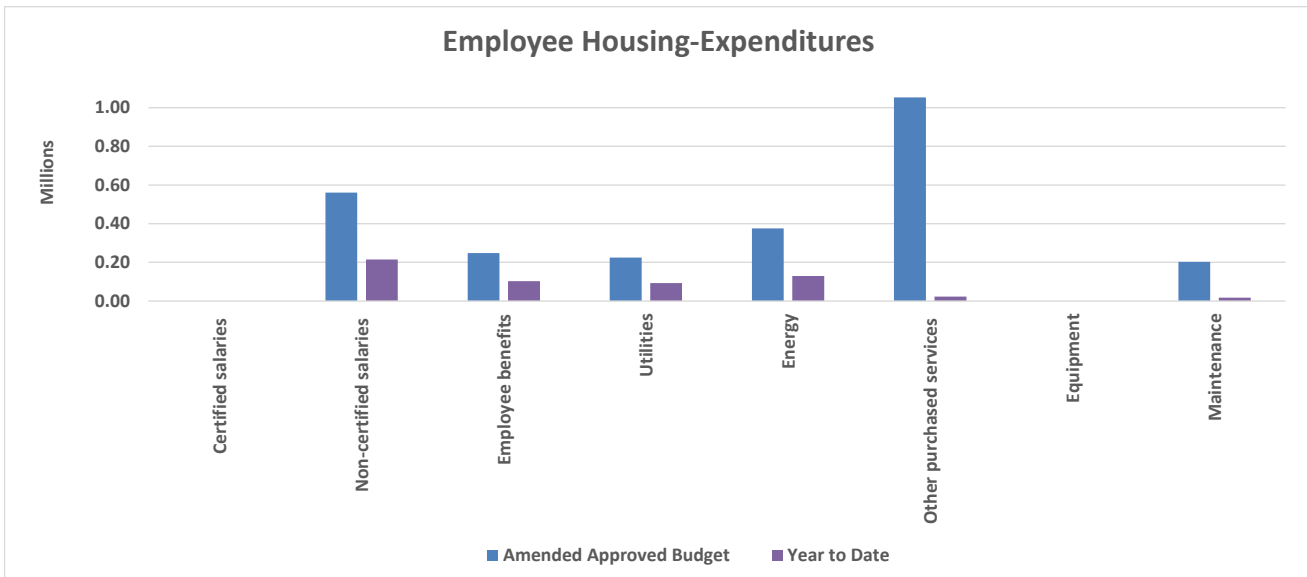
	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	1,000,000	1,000,000	-	1,000,000
<b>Expenditures</b>				
Village Athletics Program:				
Student travel	1,000,000	1,000,000	-	1,000,000
Supplies, materials, and media	-	-	-	-
<b>Total Expenditures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

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,815,000	1,815,000	585,956	1,229,044
<b>Expenditures</b>				
Employee Housing:				
Certified salaries	-	-	-	-
Non-certified salaries	561,236	561,236	214,569	346,667
Employee benefits	248,002	248,002	103,119	144,883
Utilities	224,906	224,906	93,165	131,741
Energy	375,500	375,500	129,253	246,247
Other purchased services	1,053,172	1,053,172	22,800	1,030,372
Equipment	-	-	-	-
Maintenance	202,184	202,184	17,251	184,933
<b>Total Expenditures</b>	<b>2,665,000</b>	<b>2,665,000</b>	<b>580,157</b>	<b>2,084,843</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(850,000)</b>	<b>(850,000)</b>	<b>5,799</b>	<b>(855,799)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	850,000	850,000	-	850,000



# Section V - Budget Line Transfers

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

**FY 2022 Budget Revision**

Department or Location:						All Departments			BLT No. (Assigned by Business Office)		Various
Line	FND	LOC	FNC	PRG	OBJ	FY 2022 Budget	FY2022 Budget	FY 2022 Adjustment	Amount	Notes	
						Amount	Balance				
1	100	200	351	000	440	\$ 20,000.00	\$ 20,000.00	\$ (5,000.00)	\$ 15,000.00	Decrease Other Purchases	
2	100	200	351	000	450	\$ 305,000.00	\$ 409.06	\$ 5,000.00	\$ 5,409.06	Increase Office Supplies	
3											
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Balance:						325,000	20,409	-	20,409		

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 req. and approval info.

Date:

Approvals:

Principal or Director:

Date:

Chief Financial Officer:

Date:

Superintendent:

Date:

# Section VI - Grants

North Slope Borough School District  
Monthly Grant Activity Report  
As of November 30, 2021

Grant by Fund	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	Expended to Date	Remaining Balance	Percent of Completion	Notes
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2019	9/30/2022	\$ 1,301,448.00	\$ 870,137.76	\$ 431,310.24	67%	ASNA and ASDN received approval for a 4th year extension.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 26,000.00	\$ -	\$ 26,000.00	0%	Application submitted
345	Artist in School Grant (KAK)	Alaska State Council on the Arts	7/1/2021	6/30/2022	\$ 5,000.00	\$ -	\$ 5,000.00	0%	Received approval to roll funds over to FY22.
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 91,224.00	\$ -	\$ 91,224.00	0%	Application substantially approved. Will be re-submitted with roll-over amount.
276	CARES Act 1: Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 338,759.00	\$ 429,062.18	\$ (90,303.18)	127%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
275	CARES Act 1: Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 387,281.01	\$ 321,217.56	\$ 66,063.45	83%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
277	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 1,527,317.00	\$ 129,130.86	\$ 1,398,186.14	8%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
278	CARES Act 3: American Rescue Plan	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 2,298,191.00	\$ -	\$ 2,298,191.00	0%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act. Funds in addition to CARES Act 1 and 2
370	Higher Pathways	American Indian College Fund	7/1/2020	10/15/2021	\$ 19,672.00	\$ 9,070.15	\$ 10,601.85	46%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kali, Barrow High, Alak & Tikigaq rolled over FY21 funds to be spent by October 15, 2021.
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/201	6/30/2022	\$ 855,208.84	\$ 149,145.25	\$ 706,063.59	17%	Substantially approved. Application re-submitted with FY21 roll-over amount.
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2021	6/30/2022	\$ 13,123.00	\$ 11,200.00	\$ 1,923.00	85%	Substantially approved.
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 88,067.00	\$ -	\$ 88,067.00	0%	Budget and application approved for spending and implementation.
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 72,490.00	\$ -	\$ 72,490.00	0%	Budget and application approved for spending and implementation.
349	New Visions Grant	Alaska State Council on the Arts	7/1/2020	9/30/2021	\$ 10,000.00	\$ 5,829.93	\$ 4,170.07	58%	In process.
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate (Year 3)
265.45	School Improvement: Nuiqsut Trapper School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 50,000.00	\$ -	\$ 50,000.00	0%	Approved: Comprehensive School Improvement (lowest 5%, year 3)
265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2021	6/30/202	\$ 25,000.00	\$ 1,730.10	\$ 23,269.90	7%	Approved: Targeted School Improvement for low graduation rate (Year 3).

265.42	School Improvement: Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 3).
265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ 6,585.42	\$ 18,414.58	26%	Approved: Targeted School Improvement for low performance of ELL students (Year 2).
265.44	School Improvement: Tikigag School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted school improvement for low performance socially disadvantaged (Year 2)
246	Suicide Prevention	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 30,000.00	\$ -	\$ 30,000.00	0%	Approved. Award and Budget in Tyler
260	Title I-A Basic	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 564,097.52	\$ 123,520.03	\$ 440,577.49	22%	Substantially approved. Roll-over provided. Application will be re-submitted.
262	Title I-C Library	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 2,538.00	\$ -	\$ 2,538.00	0%	Approved. Award and Budget in Tyler
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 29,145.00	\$ -	\$ 29,145.00	0%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 197,207.49	\$ 33,392.03	\$ 163,815.46	17%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 58,732.62	\$ 9,326.71	\$ 49,405.91	16%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 91,412.80	\$ -	\$ 91,412.80	0%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2022	\$ 530,380.00	\$ 57,553.24	\$ 472,826.76	11%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development						#DIV/0!	Application and funding amount not yet available.
376	ASRC Cares Act Funding	ASRC	11/23/2021	12/31/2021	\$ 4,318,542.41		\$ 4,318,542.41	0%	
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 97,027.46	\$ 17,763.47	\$ 79,263.99	18%	Approved
	Total Grant Funding				\$ 13,152,864.15	\$ 2,174,664.69	\$ 10,978,199.46	17%	

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

**Other Notes:**