



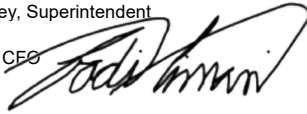
North Slope Borough School District Monthly Financial Report As of February 28, 2021

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

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

THROUGH: Pauline Harvey, Superintendent

FROM: Fadil Limani, CEO



DATE: 4/5/2021

SUBJECT: Monthly Financial Report - February 28, 2021

STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB21-159

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 February 28, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through February 28, 2021 are \$55,889,944 or 72 percent of budget. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, E-Rate and PERS/TERS on behalf payments and other local revenues.
2. Page 7 - General Fund operating expenditures to date through February 28, 2021 are \$38,662,398 or 50 percent of budget through 58% of the fiscal year. Instructional Support YTD expenditures represents 70% of budget followed by School Administration of 60% of budget, District Administration of 59% and Maintenance and Operations of 62%. 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 February 28, 2021 are \$43,444,834. This is a net decrease of \$3,134,642 or 6.7% 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.

I will be available for questions at the April 15, 2021 Regular Board Meeting.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of February 28, 2021."

**North Slope Borough School District
Monthly Financial Report
As of February 28, 2021**

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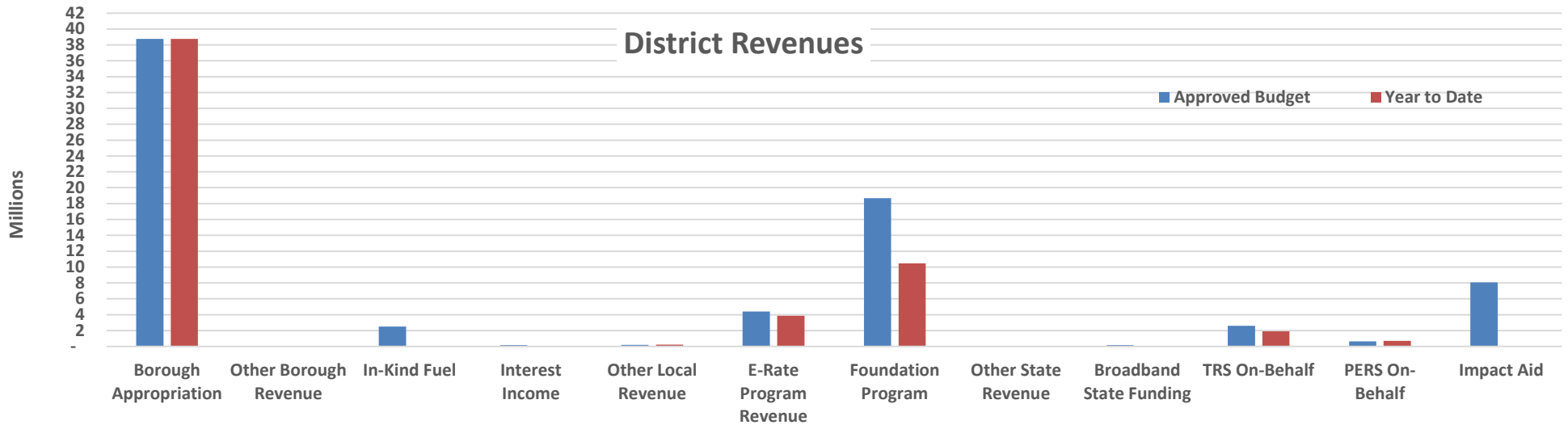
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**Section I - General
School Operating
Fund Activity**

North Slope Borough School District
General School Operating Fund - Summary of Revenues
As of February 28, 2021

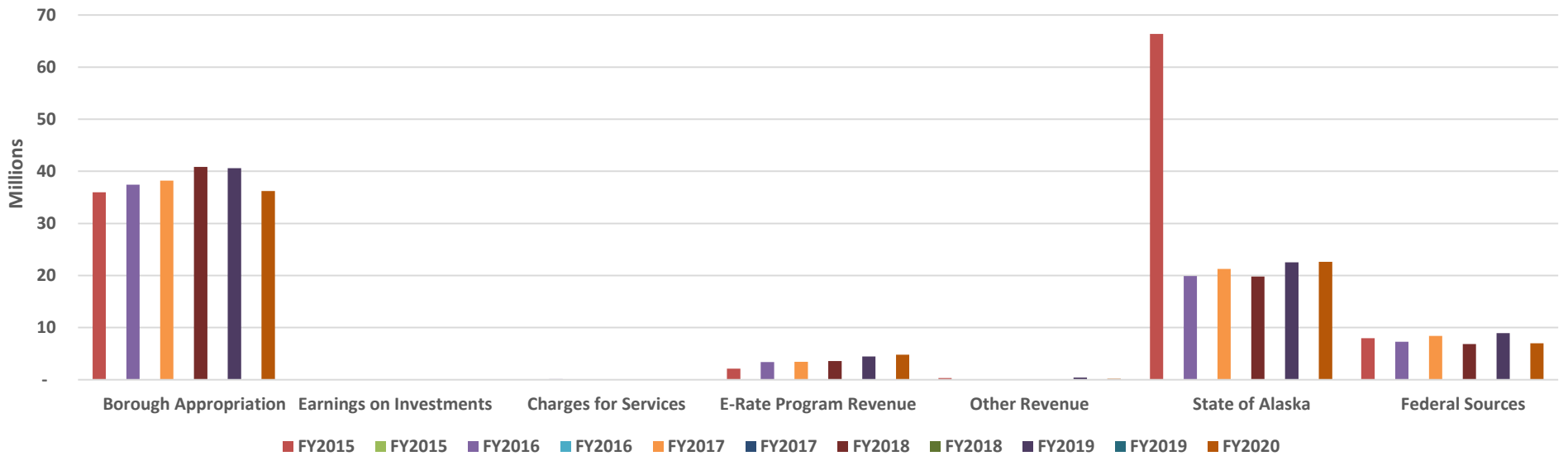
	Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Revenues:					
Borough Appropriation	38,766,371	38,766,371	38,766,371	-	100%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,500,000	2,500,000	-	(2,500,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	216,804	25,404	113%
E-Rate Program Revenue	4,393,440	4,393,440	3,852,090	(541,350)	88%
Foundation Program	18,678,264	18,678,264	10,455,578	(8,222,686)	56%
Other State Revenue	-	-	-	-	
Broadband State Funding	150,000	-	-	-	
TRS On-Behalf	2,605,492	3,212,465	1,894,511	(1,317,954)	59%
PERS On-Behalf	627,344	1,172,828	704,591	(468,237)	60%
Impact Aid	8,070,542	8,070,542	-	(8,070,542)	0%
Operating Revenues	76,157,853	77,160,310	55,889,944	(21,270,366)	72%
Total Revenues	76,157,853	77,160,310	55,889,944	(21,270,366)	72%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 6Yrs
As of February 28, 2021

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
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

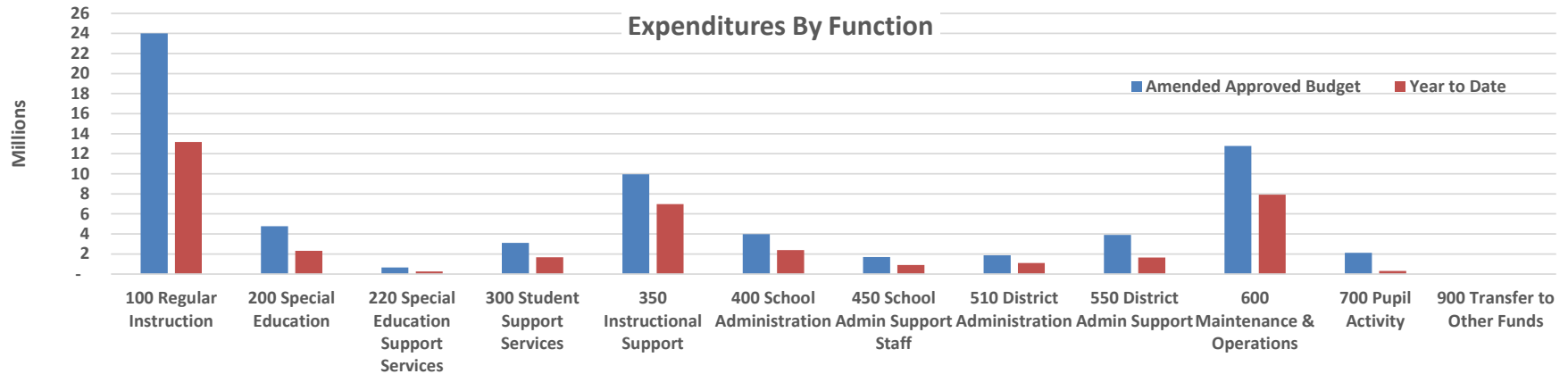
District Revenues - Historical 6 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of February 28, 2021

Expenditures	Original Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
100 Regular Instruction	24,000,048	24,007,514	13,163,035	10,844,479	55%
200 Special Education	4,743,238	4,762,049	2,318,222	2,443,828	49%
220 Special Education Support Services	651,040	653,935	266,314	387,622	41%
300 Student Support Services	3,098,856	3,117,178	1,680,310	1,436,868	54%
350 Instructional Support	9,944,336	9,962,094	6,980,100	2,981,994	70%
400 School Administration	3,934,318	3,974,453	2,383,602	1,590,851	60%
450 School Admin Support Staff	1,689,718	1,710,004	911,025	798,979	53%
510 District Administration	1,890,390	1,862,171	1,107,846	754,325	59%
550 District Admin Support	3,086,610	3,896,350	1,640,438	2,255,912	42%
600 Maintenance & Operations	12,751,389	12,770,722	7,909,064	4,861,658	62%
700 Pupil Activity	2,087,908	2,121,295	302,444	1,818,852	14%
Total Operating Expenditures	67,877,851	68,837,765	38,662,398	30,175,367	56%
900 Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%
Total Expenditures	76,157,853	77,117,765	38,662,398	38,455,367	50%
Excess of Revenue Over Expenditures	-	(959,912)	17,227,546		

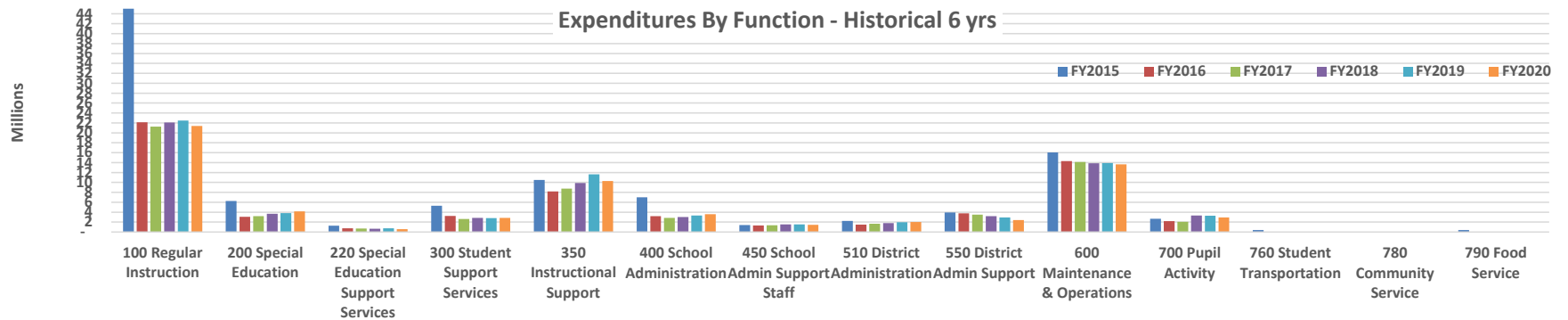
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function-Historical - 6yrs
As of February 28, 2021

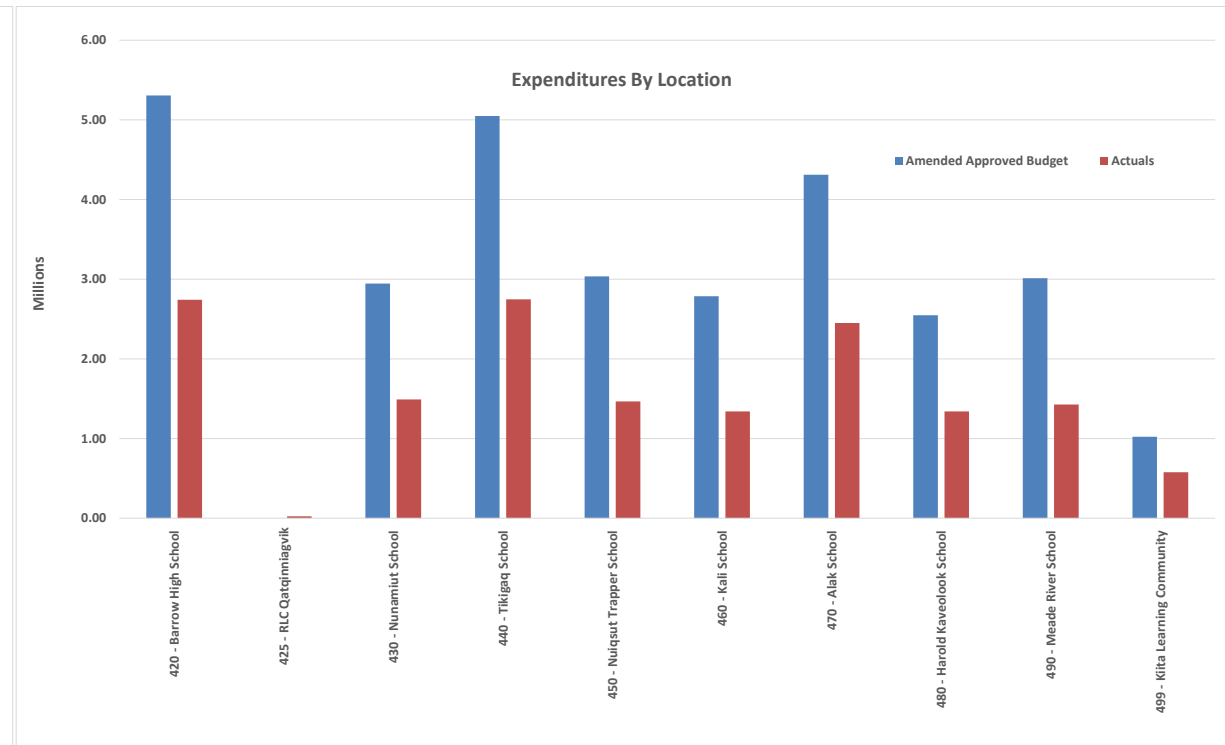
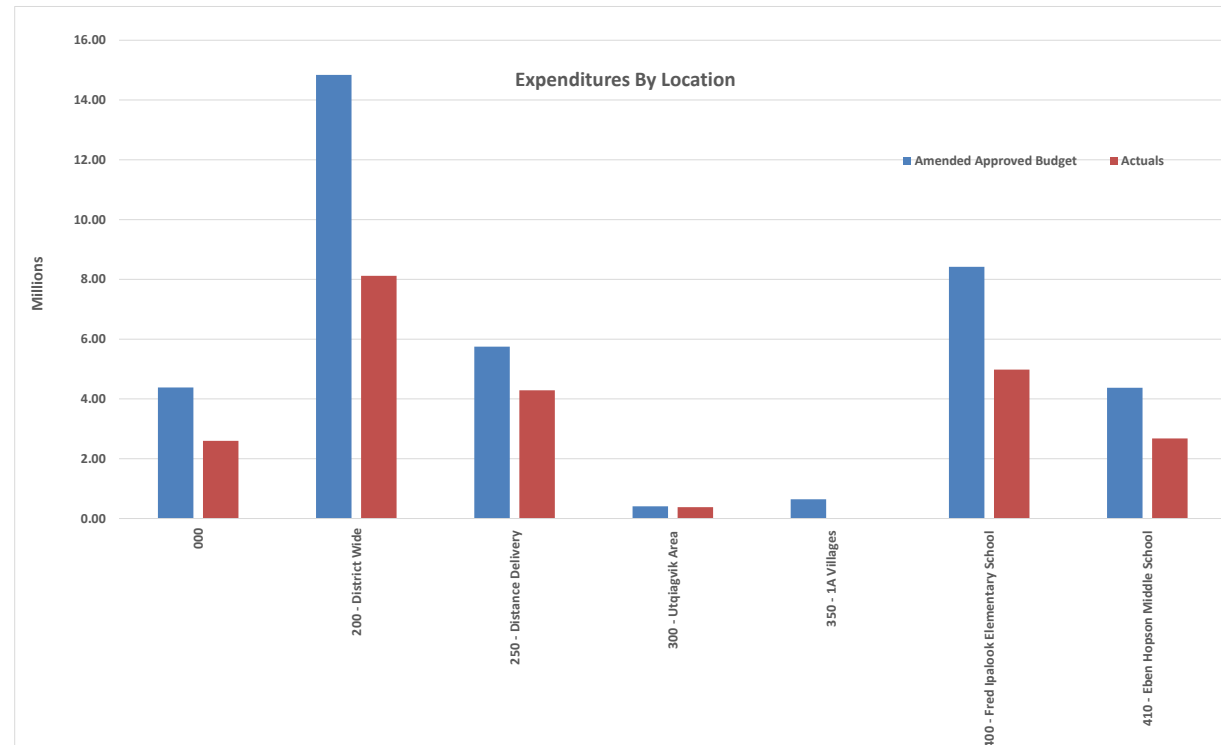
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Expenditures						
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	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

*Expenditures do not include encumbrance activity.



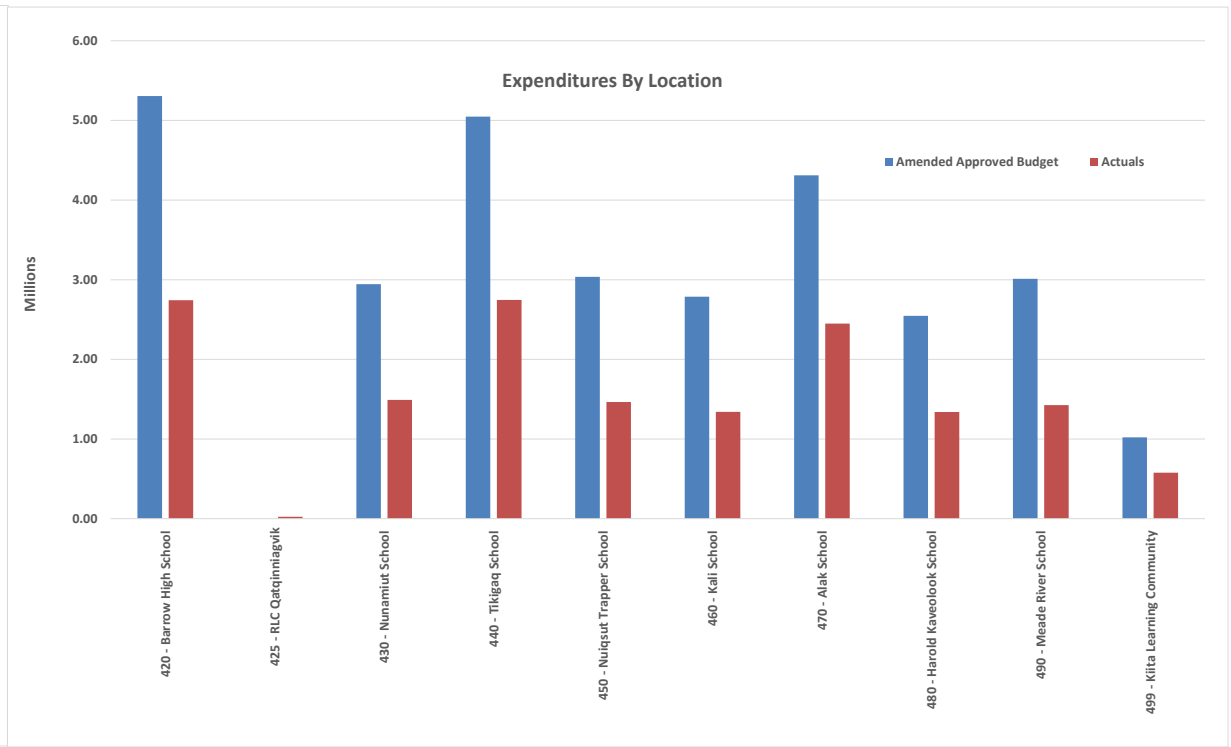
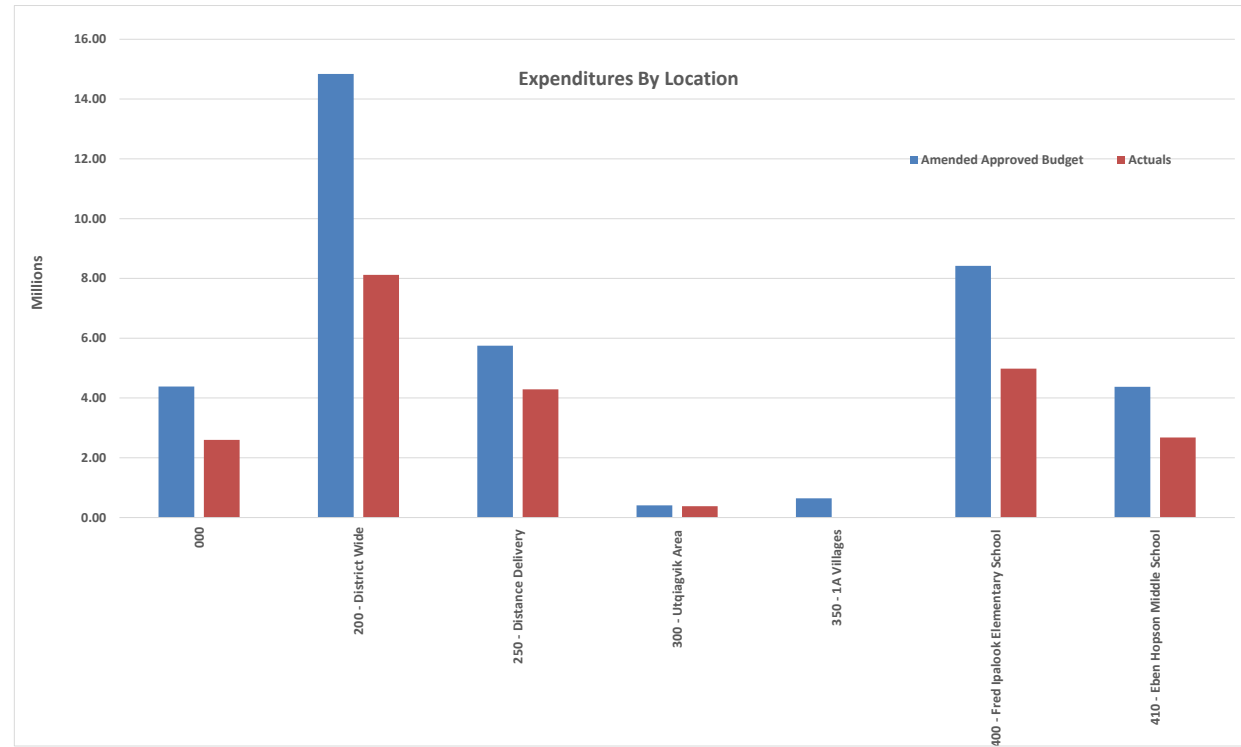
Location Names	Location					Location					Location					Location				
	300 - Utqiagvik Area					350 - 1A Villages					400 - Fred Ipalook Elementary School					410 - Eben Hopson Middle School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended 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	3,025,048	2,141,703	59%	2,201,788	2,201,788	1,275,409	926,359	58%
200 Special Education	-	-	-	-	-	-	-	-	-	-	729,896	729,896	391,651	338,245	54%	560,714	560,714	310,240	250,474	55%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	-	-	-	-	-	-	-	-	-	-	515,851	515,851	291,115	224,736	56%	266,964	266,964	118,702	148,263	44%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	102,400	102,400	65,577	36,823	64%	67,381	67,381	39,066	28,315	58%
400 School Administration	-	-	-	-	-	-	-	-	-	-	608,184	608,184	382,644	225,540	63%	385,884	385,884	250,547	135,337	65%
450 School Admin Support Staff	-	-	-	-	-	-	-	-	-	-	361,358	361,358	232,123	129,235	64%	111,824	111,824	63,156	48,668	56%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	396,356	407,856	381,810	26,047	94%	-	-	-	-	-	924,012	920,012	587,978	332,034	64%	747,154	750,654	607,502	143,152	81%
700 Pupil Activity	-	-	-	-	-	700,000	645,000	3,990	641,010	0.00619	17,300	17,300	7,081	10,219	41%	28,200	28,200	15,585	12,614	55%
Total Operating Expenditures	396,356	407,856	381,810	26,047	94%	700,000	645,000	3,990	641,010	0.00619	8,425,752	8,421,752	4,983,218	3,438,534	59%	4,369,890	4,373,390	2,680,207	1,693,183	61%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	396,356	407,856	381,810	26,047	94%	700,000	645,000	3,990	641,010	0.00619	8,425,752	8,421,752	4,983,218	3,438,534	59%	4,369,890	4,373,390	2,680,207	1,693,183	61%

*Expenditures do not include encumbrance act



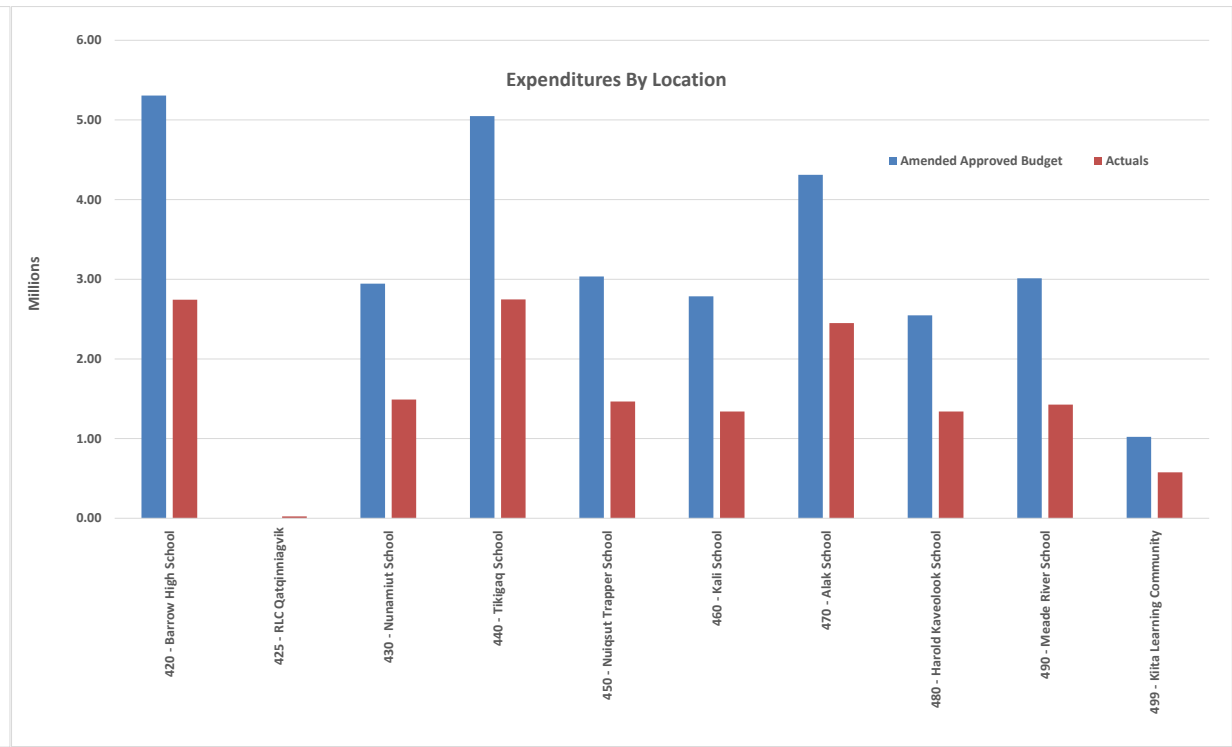
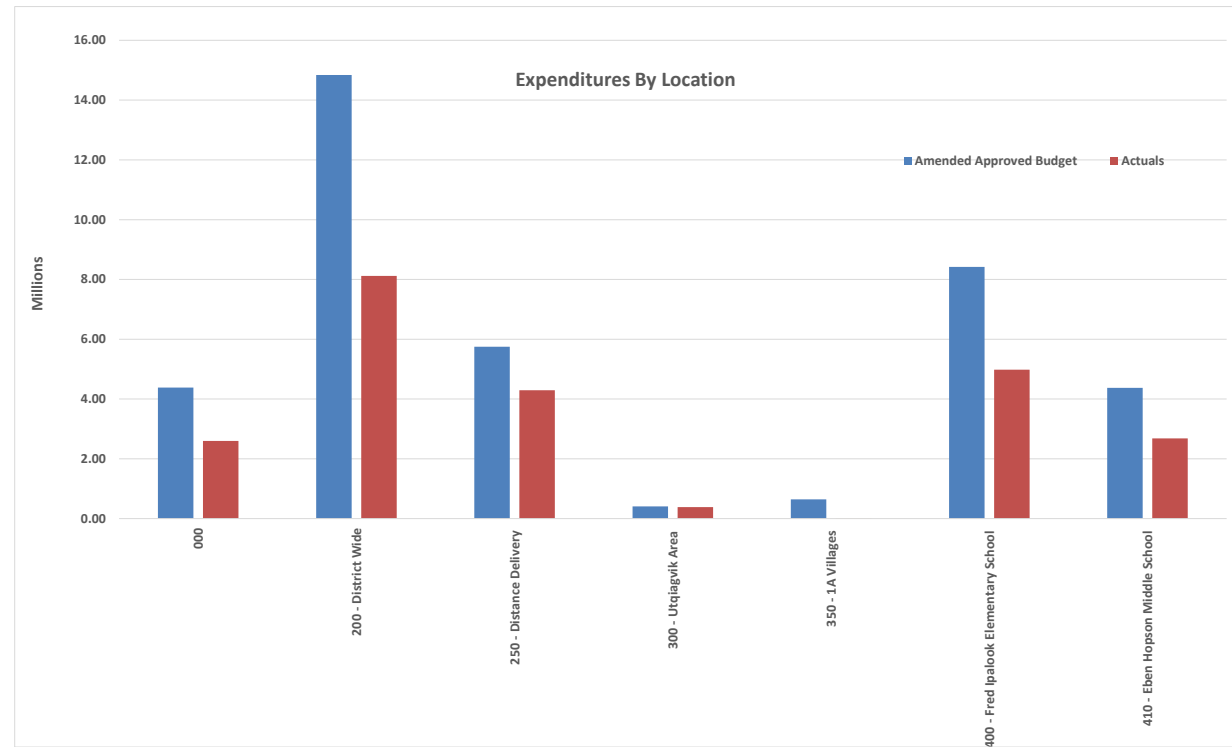
Location Names	Location: 420 - Barrow High School					Location: 425 - RLC Qatqinniagvik					Location: 430 - Nunamiut School					Location: 440 - Tikigaq School					
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% 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	1,229,211	907,370	58%	-	-	-	-	-	1,350,633	1,350,633	649,442	701,191	48%	2,389,760	2,389,760	1,306,780	1,082,981	55%	
200 Special Education	538,848	538,848	191,280	347,569	35%	-	-	-	-	-	123,100	123,100	73,187	49,913	59%	362,732	362,732	186,189	176,543	51%	
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 Student Support Services	249,502	249,502	139,684	109,817	56%	-	-	-	-	-	238,119	238,119	129,403	108,716	54%	258,470	258,470	129,910	128,560	50%	
350 Instructional Support	91,866	91,866	42,774	49,091	47%	-	-	23,754	(23,754)	-	-	-	-	-	-	118,947	118,947	45,435	73,513	38%	
400 School Administration	400,932	400,932	267,198	133,734	67%	-	-	-	-	-	213,633	227,457	150,734	76,723	66%	437,755	437,755	268,891	168,864	61%	
450 School Admin Support Staff	178,431	178,431	88,336	90,095	50%	-	-	-	-	-	113,664	113,664	77,838	35,826	68%	230,540	230,540	118,845	111,694	52%	
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
600 Maintenance & Operations	1,185,403	1,184,403	750,442	433,961	63%	-	-	-	-	-	843,472	843,472	400,811	442,662	48%	1,147,503	1,143,926	650,699	493,227	57%	
700 Pupil Activity	525,800	525,800	33,801	491,999	6%	-	-	-	-	-	47,973	47,973	9,109	38,864	19%	50,942	105,942	39,603	66,338	37%	
Total Operating Expenditures	5,307,363	5,306,363	2,742,726	2,563,636	52%	-	-	23,754	(23,754)	-	2,930,596	2,944,420	1,490,526	1,453,894	51%	4,996,649	5,048,072	2,746,352	2,301,720	54%	
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	5,307,363	5,306,363	2,742,726	2,563,636	52%	-	-	23,754	(23,754)	-	2,930,596	2,944,420	1,490,526	1,453,894	51%	4,996,649	5,048,072	2,746,352	2,301,720	54%	

*Expenditures do not include encumbrance act



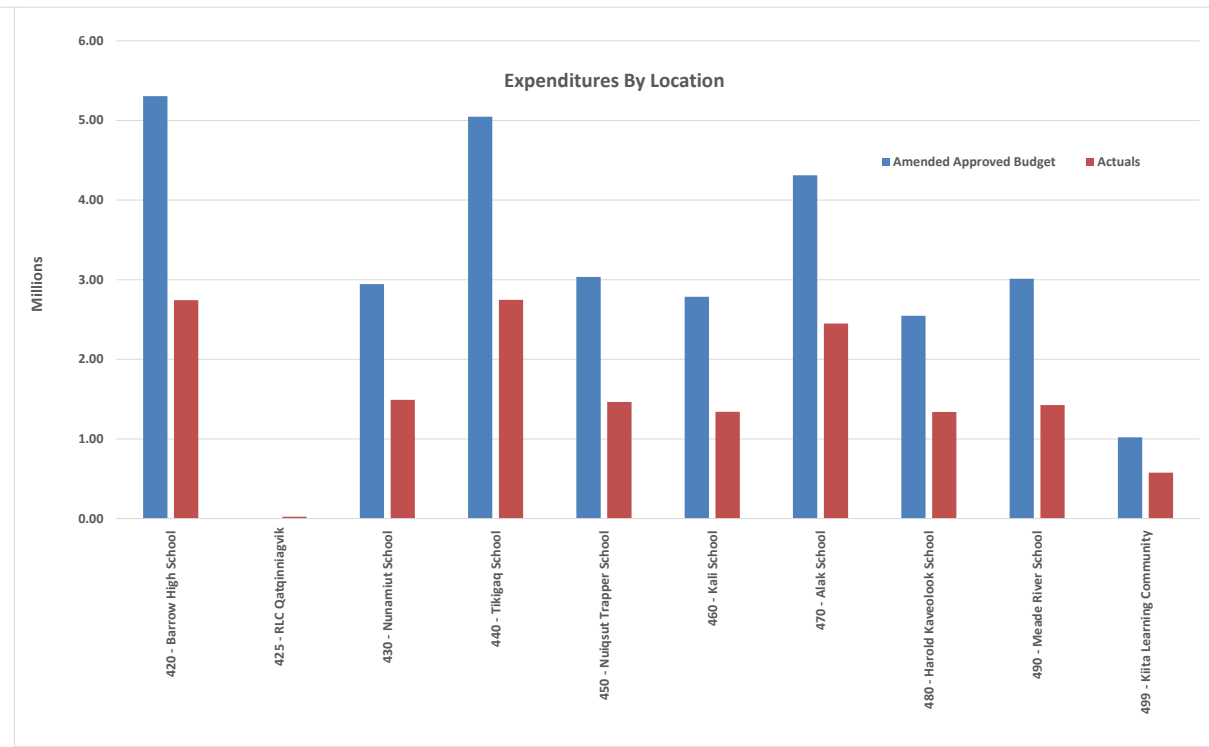
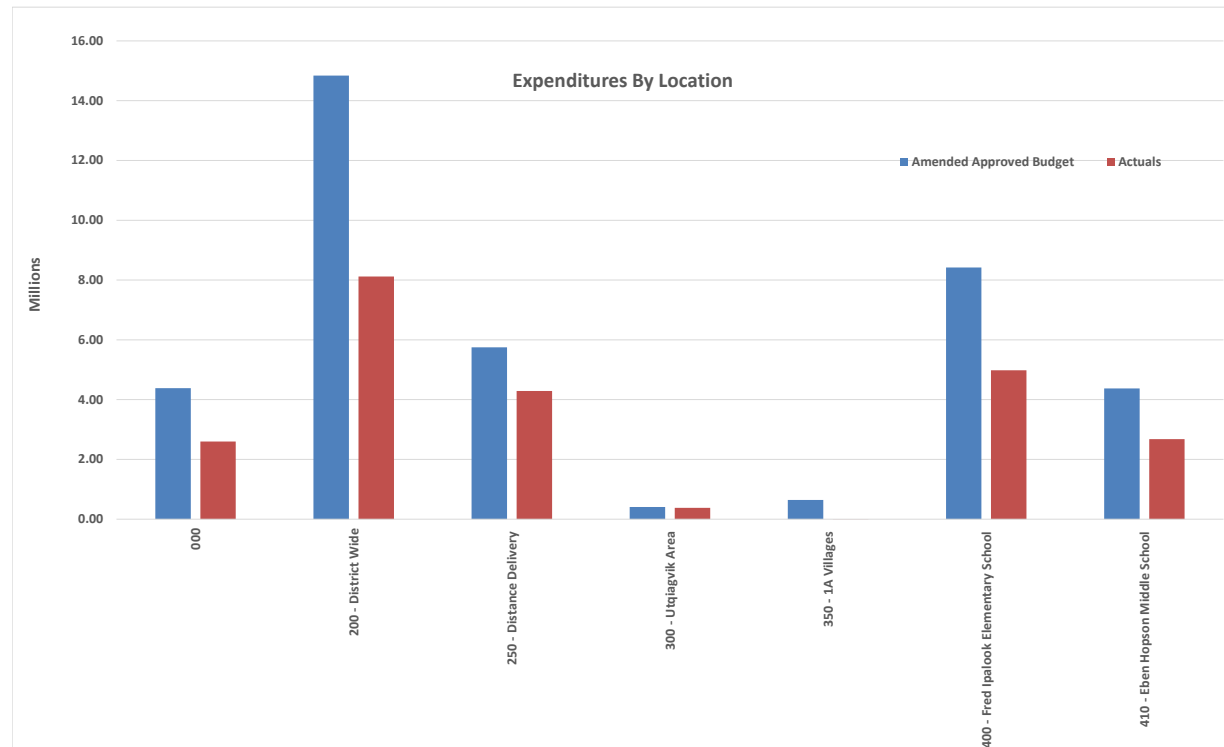
Location Names	450 - Nuiqsut Trapper School					460 - Kali School					470 - Alak School					480 - Harold Kaveoook School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	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	844,523	693,831	55%	1,308,781	1,308,781	569,550	739,231	44%	2,150,302	2,150,302	1,222,538	927,764	57%	883,772	883,772	495,054	388,718	56%
200 Special Education	339,386	339,386	88,389	250,997	26%	176,717	176,717	120,568	56,149	68%	315,719	315,719	181,043	134,676	57%	176,284	176,284	73,901	102,383	42%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	221,234	221,234	121,410	99,824	55%	59,735	59,735	20,356	39,379	34%	236,191	236,191	139,259	96,932	59%	262,541	262,541	119,223	143,319	45%
350 Instructional Support	-	-	-	-	-	19,215	19,215	1,668	17,548	9%	-	-	4,081	(4,081)	-	19,911	19,911	529	19,382	3%
400 School Administration	236,409	239,986	130,886	109,100	55%	269,686	275,223	126,826	148,397	46%	240,230	240,230	156,967	83,263	65%	218,695	227,854	142,063	85,791	62%
450 School Admin Support Staff	102,975	102,975	26,042	76,933	25%	84,125	84,125	34,821	49,303	41%	184,011	184,011	108,348	75,664	59%	88,318	88,318	30,467	57,850	34%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	594,687	575,687	245,375	330,312	43%	838,713	827,177	467,228	359,949	56%	1,180,190	1,159,207	626,348	532,858	54%	869,511	868,011	474,911	393,100	55%
700 Pupil Activity	18,347	18,347	8,468	9,879	46%	35,797	35,797	-	35,797	0%	25,641	25,641	11,393	14,248	44%	20,663	20,663	3,458	17,205	17%
Total Operating Expenditures	3,051,393	3,035,970	1,465,093	1,570,877	48%	2,792,769	2,786,769	1,341,017	1,445,752	48%	4,332,284	4,311,300	2,449,978	1,861,322	57%	2,539,695	2,547,355	1,339,606	1,207,749	53%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,051,393	3,035,970	1,465,093	1,570,877	48%	2,792,769	2,786,769	1,341,017	1,445,752	48%	4,332,284	4,311,300	2,449,978	1,861,322	57%	2,539,695	2,547,355	1,339,606	1,207,749	53%

*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	1,292,325	697,965	594,360	54%	442,939	442,939	263,607	179,332	60%
200 Special Education	114,507	114,507	66,442	48,065	58%	108,765	108,765	33,331	75,434	31%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	200,265	200,265	103,454	96,811	52%	134,805	134,805	76,680	58,125	57%
350 Instructional Support	46,750	46,750	2,012	44,738	4%	-	-	-	-	-
400 School Administration	318,454	326,492	121,692	204,800	37%	209,730	209,730	131,592	78,138	63%
450 School Admin Support Staff	71,401	71,401	35,629	35,771	50%	102,975	102,975	52,431	50,545	51%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	934,165	917,627	385,234	532,394	42%	19,500	19,500	17,097	2,403	88%
700 Pupil Activity	42,580	42,580	13,869	28,710	33%	3,102	3,102	2,769	333	89%
Total Operating Expenditures	3,020,447	3,011,947	1,426,298	1,585,649	47%	1,021,817	1,021,817	577,507	444,310	57%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,020,447	3,011,947	1,426,298	1,585,649	47%	1,021,817	1,021,817	577,507	444,310	57%

*Expenditures do not include encumbrance act

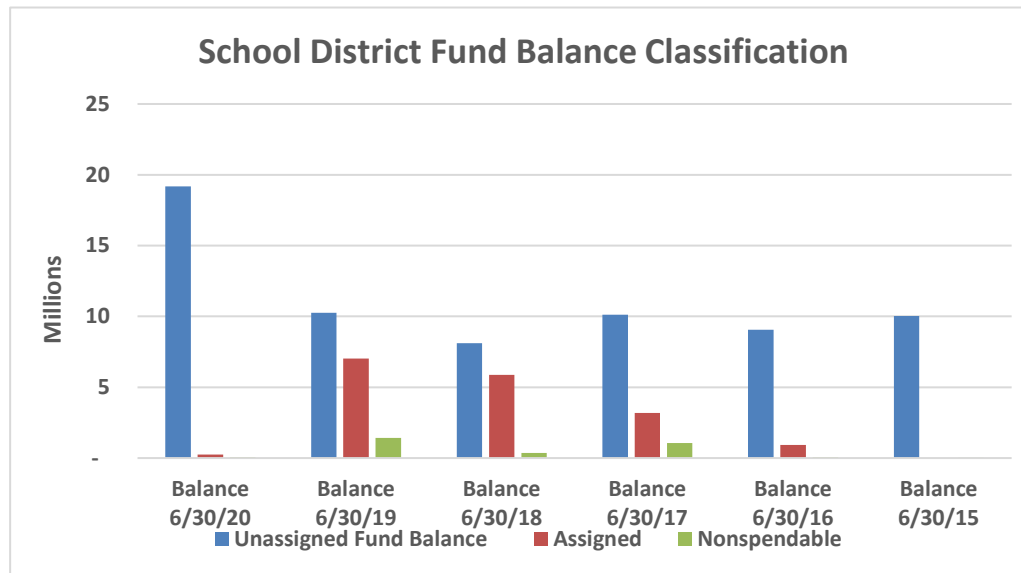


Section II - Fund Balance Classification

General School Operating Fund - Designation of Fund Balance

As of February 28, 2021

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
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 February 28, 2021

Account Detail:	Book Balance as of February 28, 2021
Wells Fargo Main Operating Checking Account	38,294,598.00
AMLIP-KeyBank	-
APCM-Equity Account	5,150,236.00
Total	43,444,834.00

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

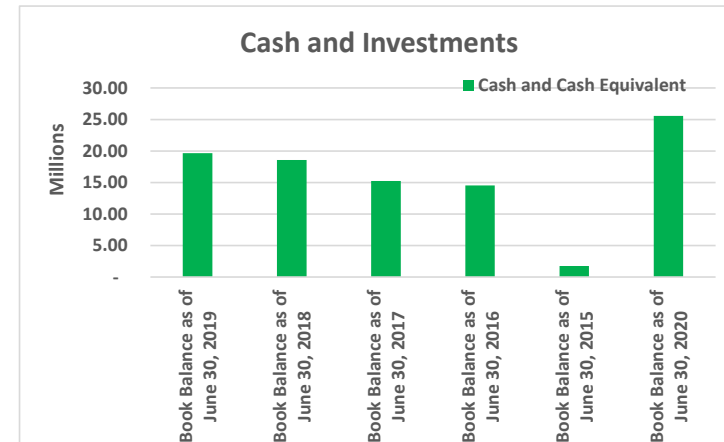
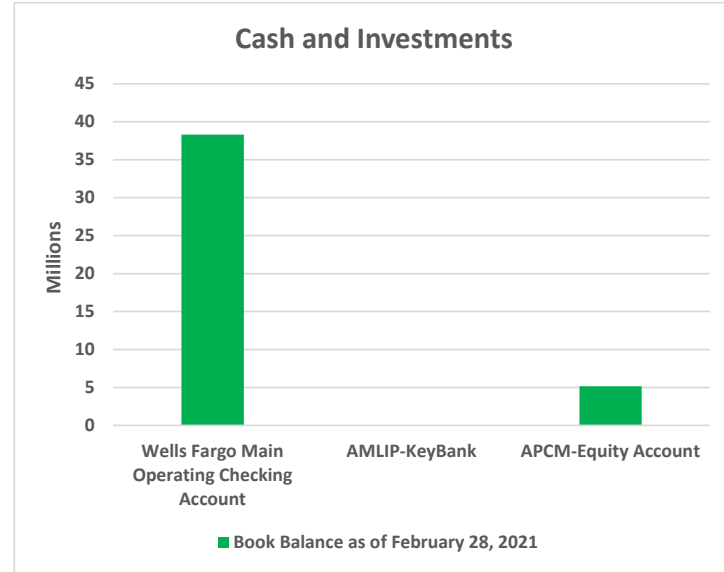
Account Detail:	Book Balance as of June 30, 2019
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

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

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

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

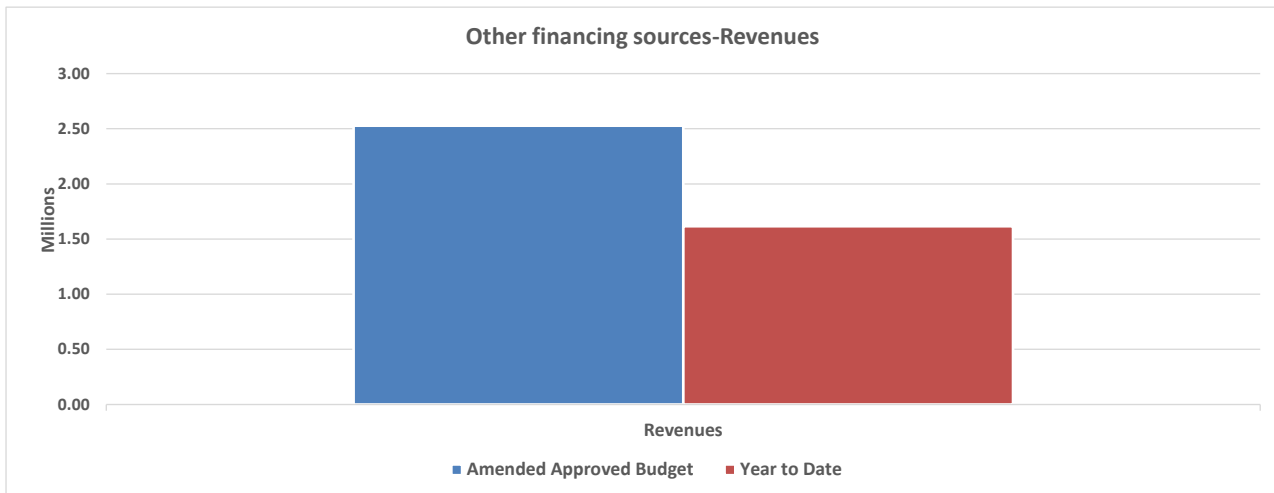
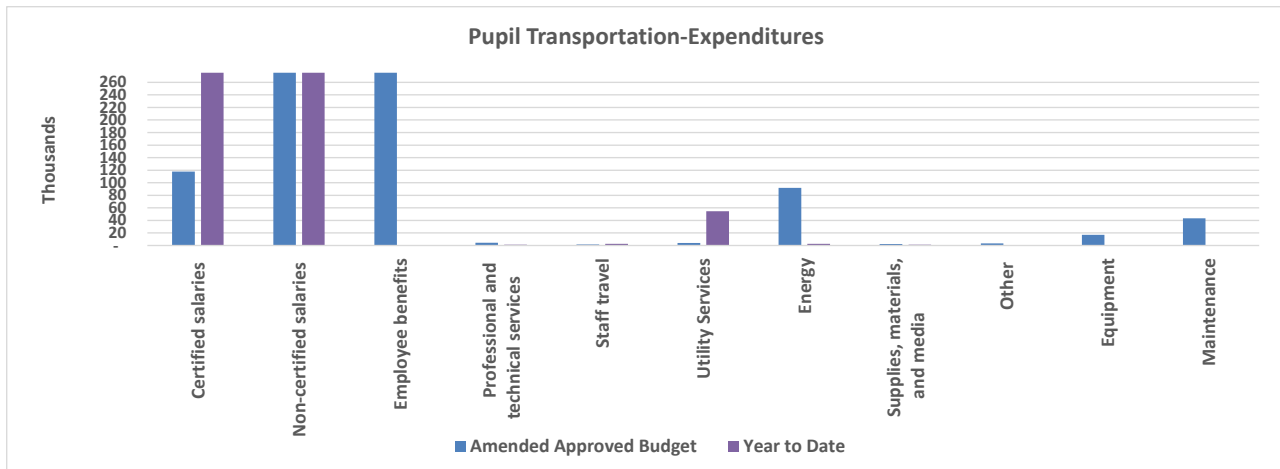
Account Detail:	Book Balance as of June 30, 2015
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

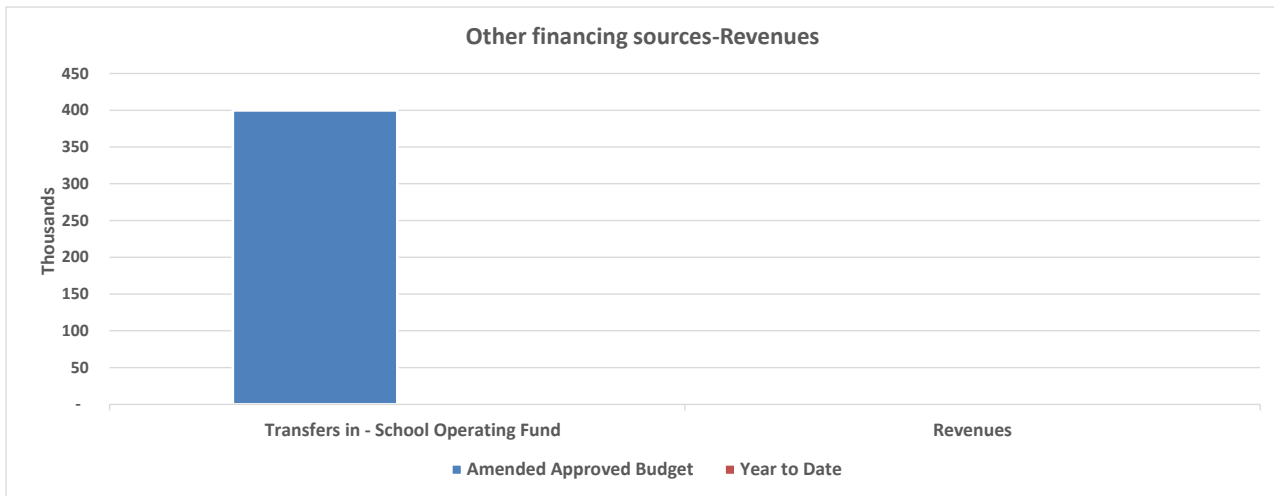
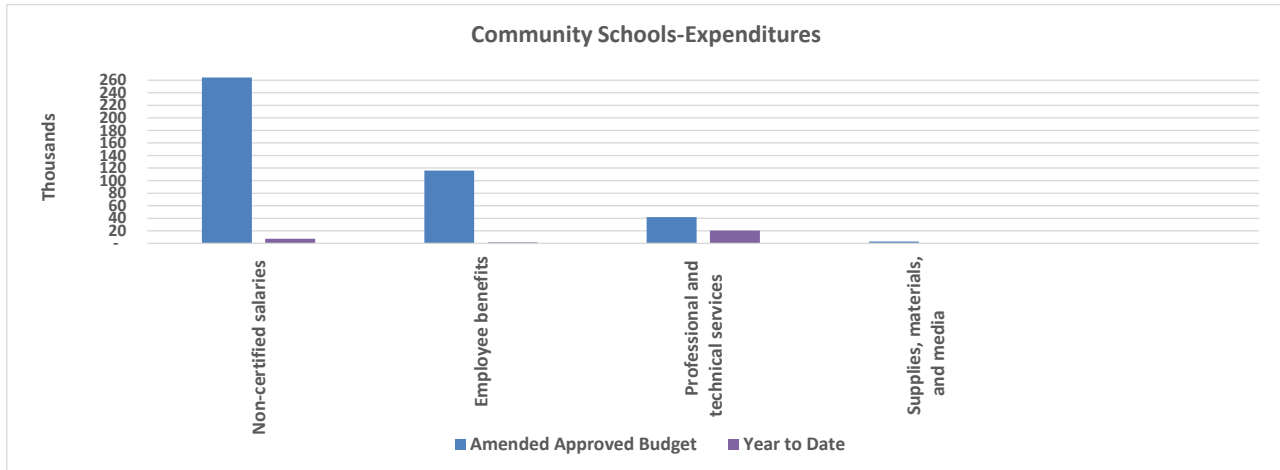
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Pupil Transportation
 As of February 28, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	2,527,817	2,527,817	1,616,728	911,089
Expenditures				
Pupil Transportation:				
Certified salaries	117,881	117,881	78,587	39,294
Non-certified salaries	1,336,027	1,336,027	907,645	428,382
Employee benefits	922,959	922,959	560,096	362,863
Professional and technical services	12,350	4,350	640	3,710
Staff travel	1,500	1,500	1,400	100
Utility Services	4,100	4,100	2,590	1,510
Energy	91,800	91,800	54,676	37,124
Supplies, materials, and media	2,500	2,500	2,511	(11)
Other	300	3,300	1,178	2,122
Equipment	-	17,000	-	17,000
Maintenance	38,400	43,400	32,585	10,815
Total Expenditures	2,527,817	2,544,817	1,641,909	902,909
Excess (deficiency) of revenues over expenditures	-	(17,000)	(25,181)	8,181
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



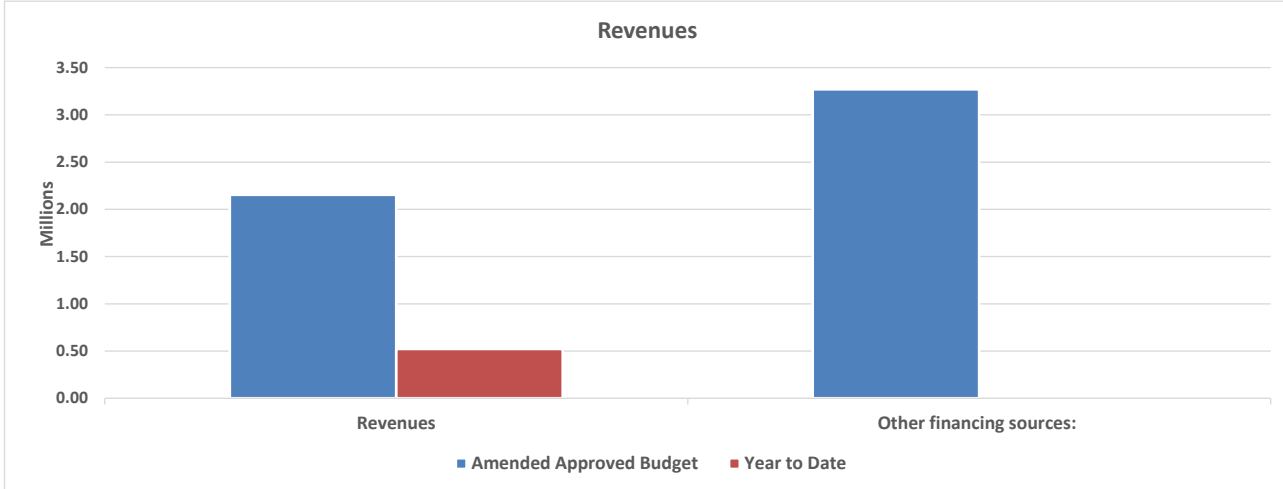
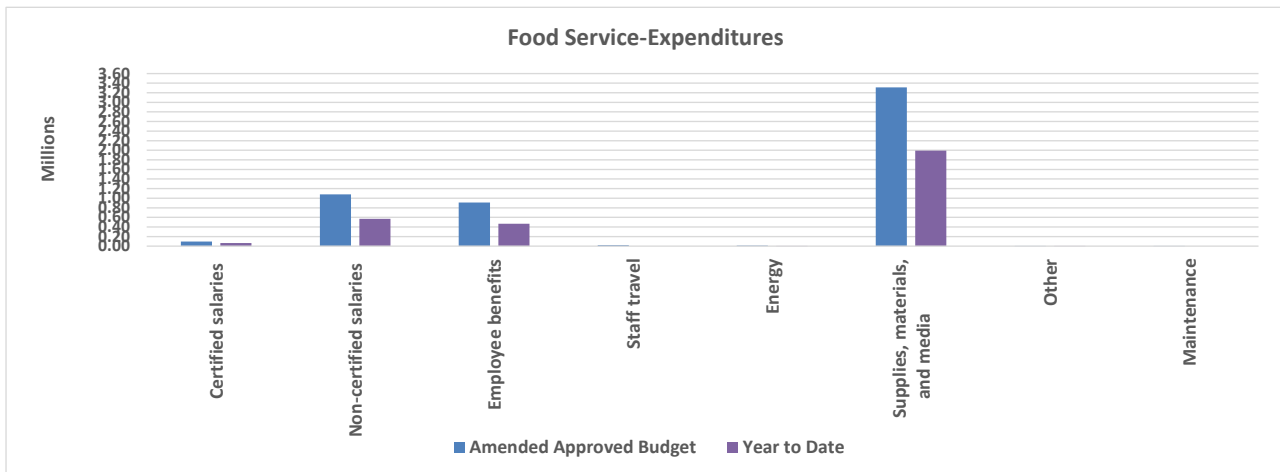
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Community Schools
 As of February 28, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Non-certified salaries	264,200	264,200	7,305	256,896
Employee benefits	115,991	115,991	1,541	114,449
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	29,184	395,816
Excess (deficiency) of revenues over expenditures	(400,000)	(425,000)	(29,184)	(395,816)
Other financing sources:				
Transfers in - School Operating Fund	400,000	400,000	-	400,000



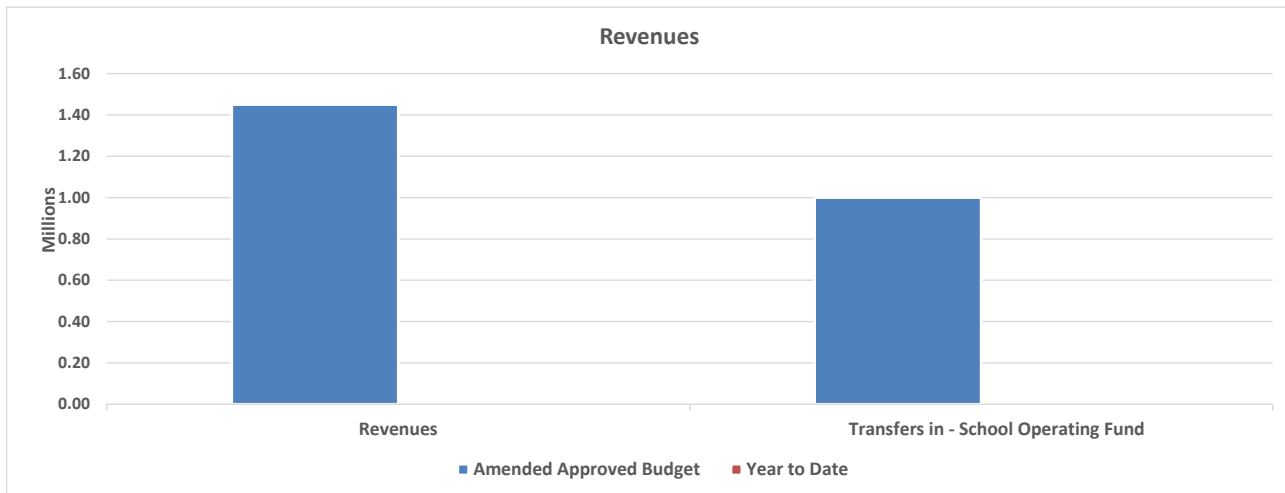
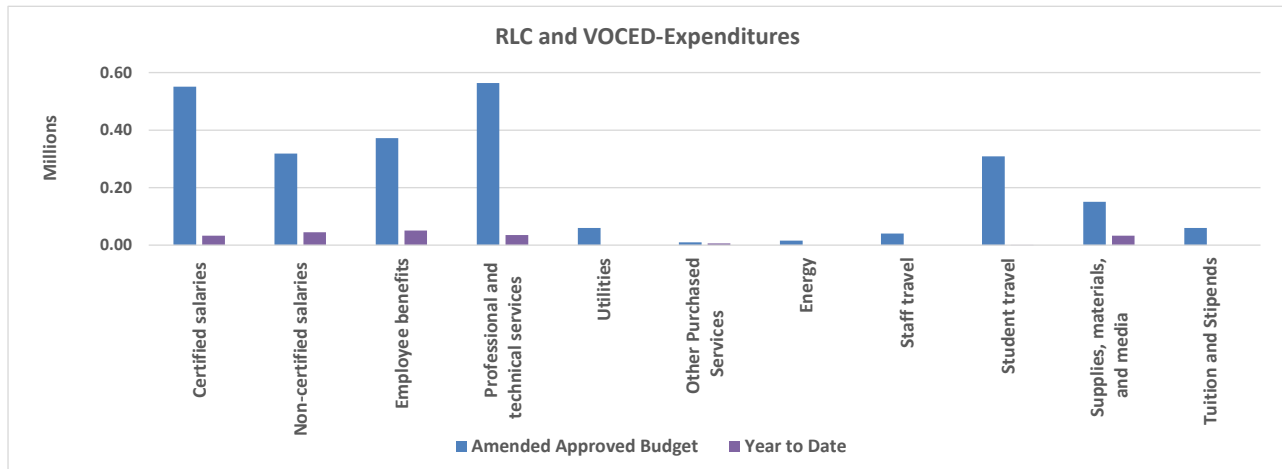
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Food Service
 As of February 28, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	2,153,823	2,153,823	521,934	1,631,889
Expenditures				
Food Service:				
Certified salaries	94,201	94,201	62,801	31,400
Non-certified salaries	1,078,310	1,078,310	567,960	510,350
Employee benefits	911,939	911,939	466,264	445,675
Staff travel	18,000	18,000	-	18,000
Energy	11,050	11,050	3,651	7,399
Supplies, materials, and media	3,306,927	3,311,427	1,993,076	1,318,351
Other	-	500	143	358
Maintenance	3,000	3,000	-	3,000
Total Expenditures	5,423,427	5,428,427	3,093,895	2,334,532
Excess (deficiency) of revenues over expenditures	(3,269,604)	(3,274,604)	(2,571,961)	(702,643)
Other financing sources:				
Transfers in - School Operating Fund	3,269,604	3,269,604	-	3,269,604



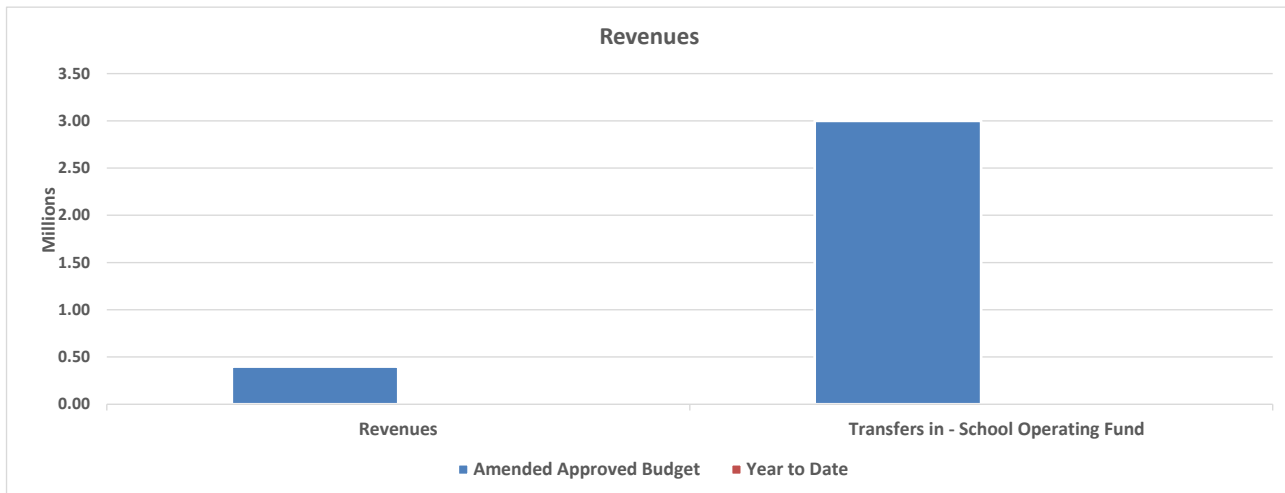
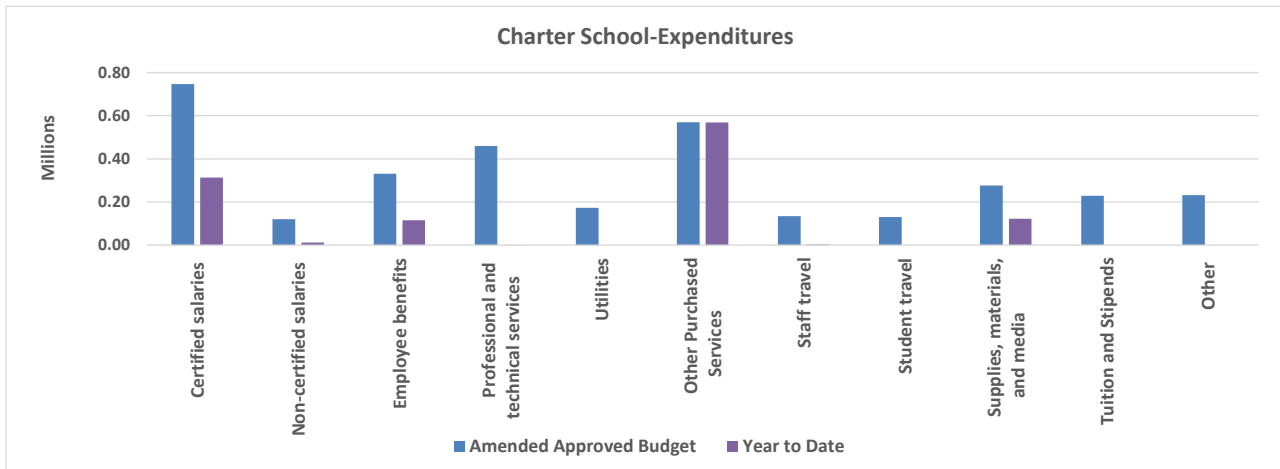
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - RLC and VOCED
 As of February 28, 2021

	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	32,899	517,952
Non-certified salaries	97,321	318,056	44,794	273,262
Employee benefits	373,287	371,935	50,452	321,483
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	32,825	117,846
Tuition and Stipends	60,000	60,000	-	60,000
Total Expenditures	2,450,000	2,450,000	203,067	2,246,933
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	(203,067)	(796,933)
Other financing sources:				
Transfers in - School Operating Fund	1,000,000	1,000,000	-	1,000,000



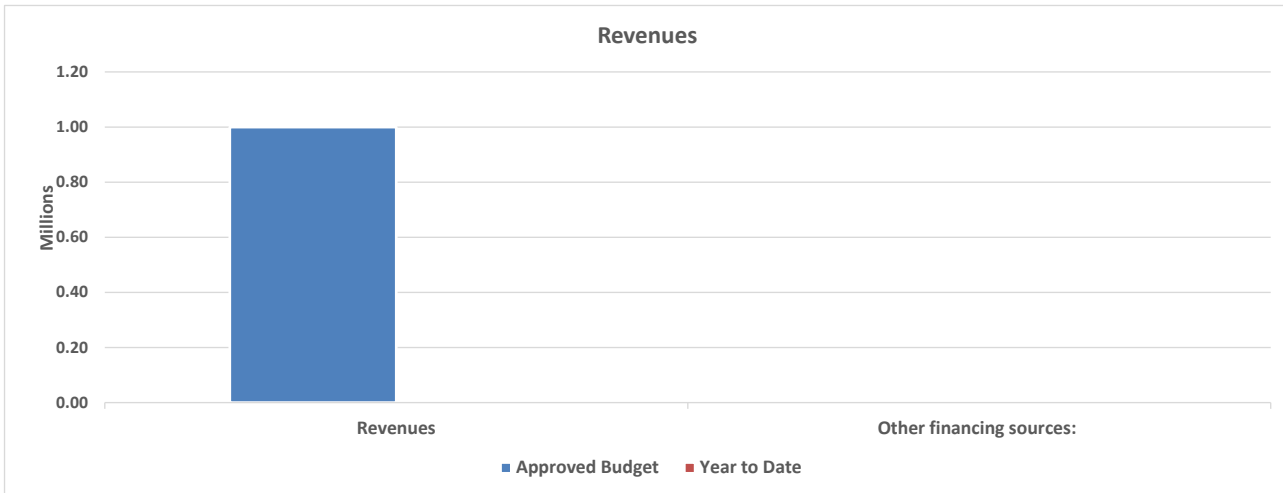
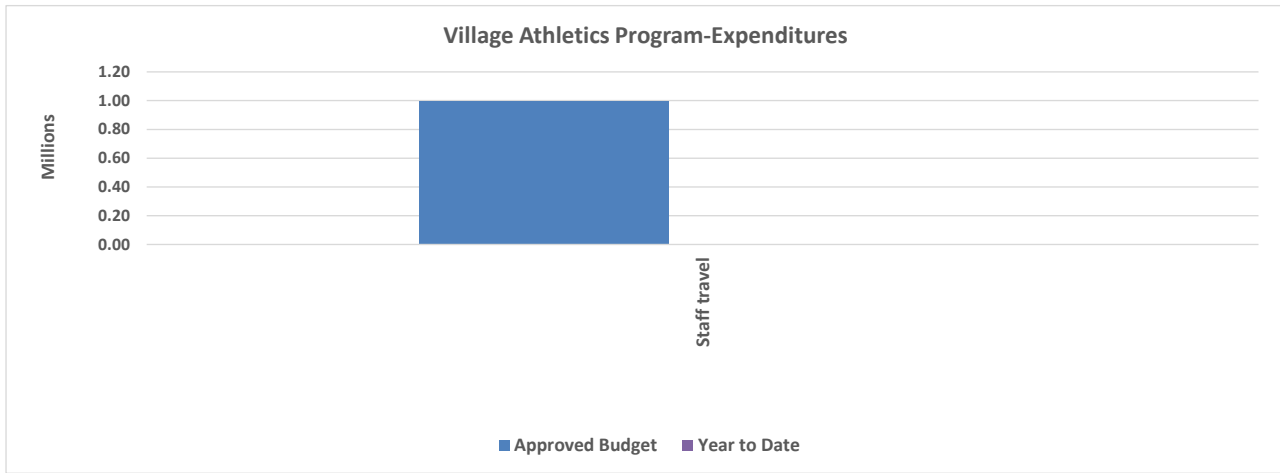
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Charter School
 As of February 28, 2021

	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	312,920	433,575
Non-certified salaries	120,074	120,074	12,473	107,602
Employee benefits	331,135	331,135	115,589	215,546
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	2,821	131,579
Student travel	130,500	130,500	-	130,500
Supplies, materials, and media	276,000	276,000	122,763	153,237
Tuition and Stipends	228,600	228,600	-	228,600
Other	231,721	231,721	-	231,721
Total Expenditures	3,400,000	3,400,000	1,136,212	2,263,788
Excess (deficiency) of revenues over expenditures	(3,000,000)	(3,000,000)	(1,136,212)	(1,863,788)
Other financing sources:				
Transfers in - School Operating Fund	3,000,000	3,000,000	-	3,000,000



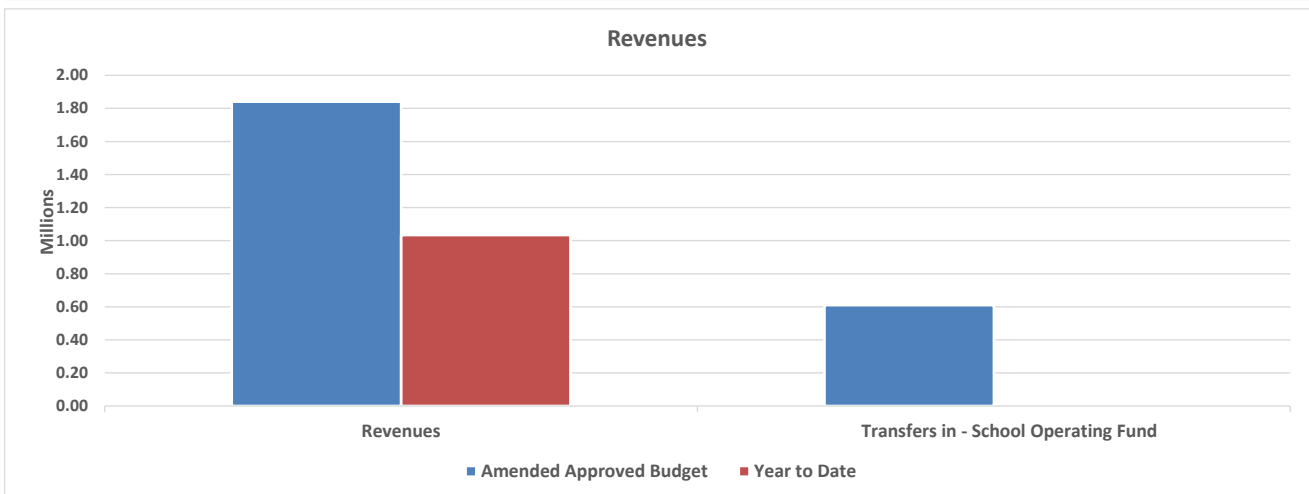
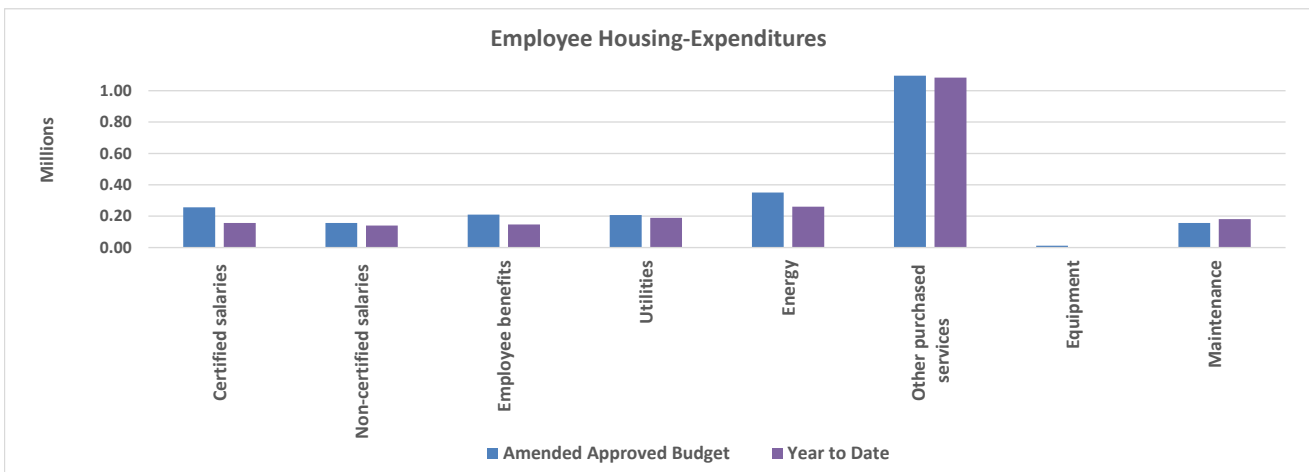
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Village Athletics Program
 As of February 28, 2021

	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,000,000	1,000,000	-	1,000,000
Expenditures				
Village Athletics Program:				
Staff travel	1,000,000	700,000	-	700,000
Supplies, materials, and media	-	300,000	-	300,000
Total Expenditures	1,000,000	1,000,000	-	1,000,000
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Employee Housing
 As of February 28, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	1,735,000	1,841,164	1,034,472	806,692
Expenditures				
Employee Housing:				
Certified salaries	256,606	256,606	156,317	100,289
Non-certified salaries	156,370	156,370	140,743	15,628
Employee benefits	210,536	210,536	147,622	62,914
Utilities	202,500	206,900	189,970	16,930
Energy	351,500	351,500	261,051	90,449
Other purchased services	990,200	1,096,364	1,083,164	13,200
Equipment	12,000	12,000	-	12,000
Maintenance	165,684	156,285	181,470	(25,186)
Total Expenditures	2,345,396	2,446,560	2,160,337	286,224
Excess (deficiency) of revenues over expenditures	(610,396)	(605,396)	(1,125,864)	520,468
Other financing sources:				
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 February 28, 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 application in process.
	ANEP: C-3 Grant								
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2020	6/30/2020	908,852.00	96,304.76	812,547.24	11%	Alaska Staff Development Reimbursement Contract for \$510,110.00 was approved by Board action March 13, 2021. Total NSBSD 20-21 award has been calculated by grantor to be \$398,742.00. This includes year 3 approved budget of \$191,183 plus \$207,559 (year 1 and year 2 rollover).
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2020	6/30/2021	25,750.00	5,713.66	20,036.34	22%	Approved
345	Artist in School Grant	Alaska State Council on the Arts	7/1/2020	6/30/2021	5,000.00	0	5,000.00	0%	Approved: funds Harold Kaveoook 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	0	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	217,724.54	121,034.46	64%	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.
To be assigned	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development						0%	Application in process and due April 30, 2021. 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	0	60,028.96	0%	Approved. Budget revision in process.
To be assigned	Higher Pathways	American Indian College Fund	7/1/2020	6/31/21				0%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kiita, Kali, Barrow High, Alak. Grant acceptance memo for Tikigaaq School submitted for Board consideration 4/8/21
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	167,838.17	415,024.49	29%	Approved
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	12,470.00	7,700.00	4,770.00	62%	Approved
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2019	6/30/2020	58,420.00	0.00		0%	Indian Education Committee Minutes and signed budget revision submitted March 31, 2021
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2020	6/30/2021	72,224	0.00		0%	Indian Education Committee Minutes and budget revision submitted April 5, 2021.
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	10,000.00	0.00	10,000.00	0%	
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2020	6/30/2021	59,818.67	1,906.49	57,912.18	3%	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	10,241.25	98,321.53	9%	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	1,887.67	57,933.72	3%	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	199.00	59,622.39	0%	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	59,815.79	3,495.00	56,320.79	6%	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	0.00	59,741.39	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2020	6/30/2021	59,821.39	2,502.50	57,318.89	4%	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	5,256.00	21,744.00	19%	Approved
260	Title I-A Basic	Department of Education & Early Development	7/1/2020	6/30/2020	537,608.84	260,786.25	276,822.59	49%	Approved: Budget revision submitted for EED consideration.
262	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021	1,200.00	0.00	1200	0%	Approved: Requisition complete and submitted for processing.
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2020	6/30/2021	29,953.76	1694.02	28,259.74	6%	Approved: Budget revision submitted for EED consideration.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	208,627	113,635.91	94,991	54%	Approved: Budget revision submitted for EED consideration.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	35,761.90	17,621.25	18,140.65	49%	Approved: Budget revision submitted for EED consideration.
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	74,143.01	3,420.00	70,723.01	5%	Approved: Budget revision submitted for EED consideration.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2021	461,933.00	135,811.71	326,121.29	29%	Approved: Budget revision submitted for USDE consideration.
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021	7,000.00	0	7000	0%	Approved
235	Qargi Academy	Department of Education & Early Development	7/1/2020	6/30/2021	9,000.00	0.00	9,000.00	0%	Approved

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

Other Notes: