

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: March 8, 2024

NUMBER: **Worksession**

FR: Office of the Superintendent

SUBJECT: Administrative Service
Update

Administrative Services Department Update:

The Administrative Services team completed quarterly and 2023 calendar year end reporting in January for Capital Project reimbursements, Grant reimbursements, 941 reporting, sent 1099s to vendors, sent W-2s out to employees, and submitted the District's Impact Aid application.

The Food Service Review was completed in November of 2023 and closed March 4th, 2024. The District received a list of corrective actions to make before the review could be closed, which included re-training of staff members on meal counting procedures, and documentation of meal counting. Once the corrective actions were completed and approved, the review was closed. Please see attached report.

FY24 Financial Narrative Report for the period July 1, 2023 – January 31, 2024

The monthly financial narrative report is included in your packet with highlights for the period ending January 31, 2024. The financial narrative report was discussed during the Budget Committee meeting.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**

FINANCE & SUPPORT SERVICES
Child Nutrition Programs
801 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8709
Fax: 907.465.8910

March 4, 2024

Mrs. Terri Walker, Superintendent
Northwest Arctic Borough School District
PO Box 51
Kotzebue, AK 99752

RE: Administrative Review, Closing Letter

Dear Superintendent, Walker:

On November 15, 2023, with the exit on November 16, 2023 Child Nutrition Programs conducted an Administrative Review for the National School Lunch Program (NSLP) administered by Northwest Arctic Borough School District as required by 7 CFR 210.18. This review consisted of an Off-Site Assessment, On-Site Assessment, Nutrient Assessment and Validation, and Meal Compliance Assessment.

Corrective action was issued to the Northwest Arctic Borough School District, this letter is to inform you corrective action items have been received and approved; the Northwest Arctic Borough School District Administrative Review is closed.

At any time during the year after the Administrative Review has closed a follow-up review may be scheduled. We have the right to conduct follow-up reviews when certain criteria have occurred:

- Fiscal Action has been taken or was waived during the review
- When corrective action has been assessed in multiple areas
- When there has been an excessive amount of corrective action
- When the Risk Assessment reflects medium to high risk, or
- New staff have been hired

Please note other areas of concern can also warrant a follow-up at any time.

However, Professional Standards training will still be followed up on during the renewal period to assure all training hours are completed for all nutrition staff.

To help meet the training requirement for Professional Standard, nutrition staff can login to our ELearning module trainings at the following link: <http://education.alaska.gov/ELearning/>. If they don't have a login already for this training site they will need to request a "New Account" to get a login. Staff should have their own login so when they complete the course they can get a certificate of completion, which you can keep on file to track training hours.

Please remember the federal requirement is to periodically assess the implementation of the wellness policy within your district. These assessment reports should be maintained in accordance with the NSLP document retention schedule and should also be made available to the public. As always, please contact our office for any questions or guidance related to your Local Wellness Policy.

As a reminder proper procurement procedures should be followed per 2 CFR 200.320 when purchasing food and nutrition supplies when using school nutrition funds, this would include micro-purchasing, and small procurement.

For information on Procurement for Child Nutrition Programs and helpful resources go to: <https://education.alaska.gov/tls/cnp/procurement.html>.

If you should have any questions concerning this review or if we can be of further assistance, feel free to contact me at (840) 331-6935 or email me at swebber@cnresource.com.

Sincerely,



Sherri Webber
Program Reviewer (contracted)

CC: Mrs. Amber Colvin, Nutrition Services Supervisor
Tonia Parfitt, School Meals Program Coordinator
Gavin Northey, Program Manager

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

Included in the attached report are the reports for General Fund Revenue & Expenditures, Board Expenditures, and the Investment Account balance for month ending 1/31/2024.

The Board last received a report in December of 2023 with expenditures and revenue through December 31, 2023.

We are 58% through the fiscal year and have expended 48% of our general operating budget, and received 62% of our budgeted general fund revenue. 83% of our General Fund budget is expended and encumbered.

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

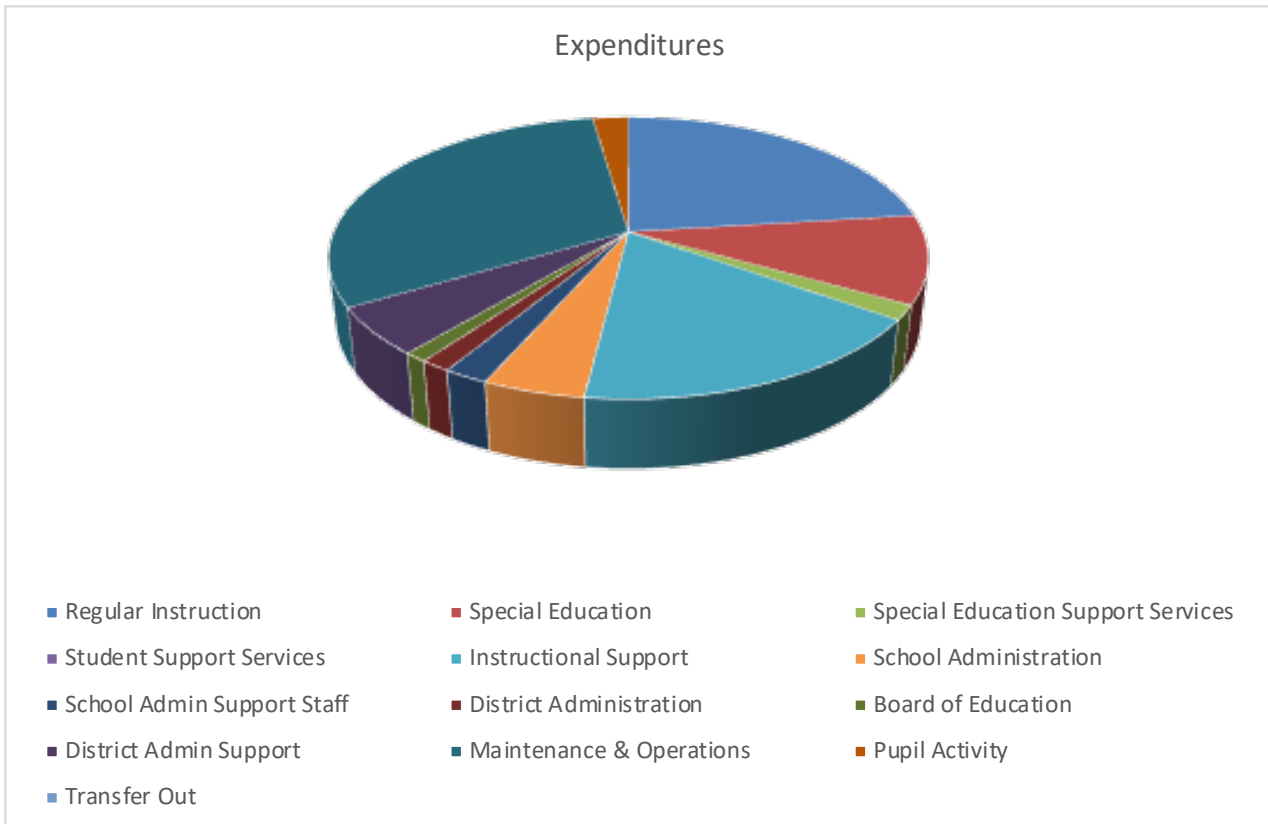
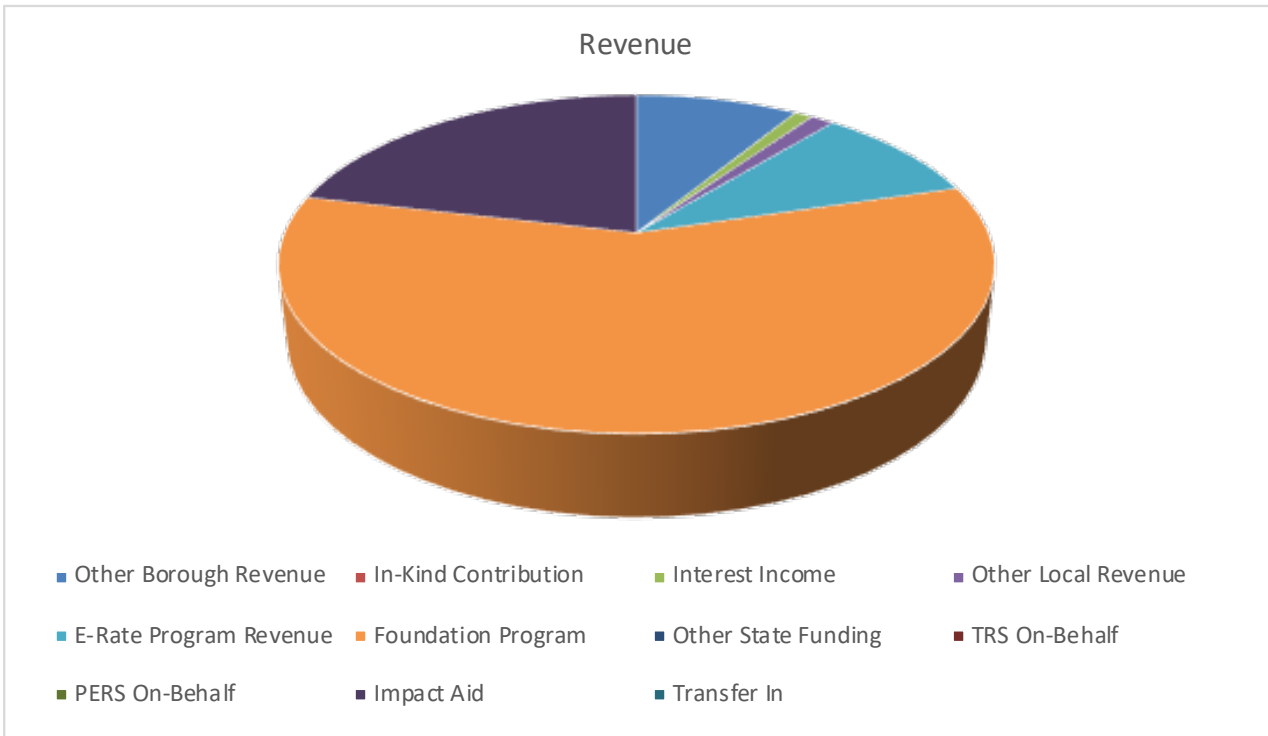
		Approved				
		<u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Revenues By Object:						
011	Other Borough Revenue	6,645,111	3,322,556	-	(3,322,556)	50%
012	In-Kind Contribution	-	-	-	-	NA
030	Interest Income	600,000	364,728	-	(235,272)	61%
040	Other Local Revenue	725,000	479,640	-	(245,360)	66%
047	E-Rate Program Revenue	7,205,220	3,548,610	3,918,771	(7,575,381)	49%
051	Foundation Program	37,434,458	22,043,182	-	(15,391,276)	59%
090	Other State Funding	124,952	-	-	(124,952)	0%
056	TRS On-Behalf	1,955,492	-	-	(1,955,492)	0%
057	PERS On-Behalf	326,903	-	-	(326,903)	0%
111	Impact Aid	6,510,519	8,096,339	-	1,585,820	124%
250	Transfer In	-	-	-	-	NA
Revenue Totals		61,527,655	37,855,055	3,918,771	(23,672,600)	62%
		62% % Received to date				

Percentage of All Funds Total Budget Expended:	47.96%
Percentage of Year Passed:	58.33%
General Checking Account Ending Balance	\$9,790,665
Wells Fargo IILD Account	\$11,944,427
JNES Scholarship Account	\$4,147
Month End Cash In Bank Account	<u><u>\$21,739,239</u></u>

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

		<u>Approved</u>				
		<u>Budget</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures By Object:						
310	Certificated Salaries	14,843,111	6,764,411	6,502,901	1,575,799	46%
320	Non-Certificated Salaries	9,428,729	4,422,150	2,759,303	2,247,276	47%
331	Leave Pay Out	196,654	37,107	-	159,547	19%
333	Board Stipends	87,750	51,750	-	36,000	59%
360	Employee Benefits	10,395,005	5,483,543	3,539,080	1,372,382	53%
367	TRS On-behalf	1,955,492	-	-	1,955,492	0%
368	PERS On-behalf	326,903	-	-	326,903	0%
	SUBTOTAL: Personnel	37,233,644	16,758,961	12,801,284	7,673,399	45%
410	Professional & Technical Services	3,942,267	1,386,168	2,373,469	182,629	35%
420	Staff Travel	452,250	210,070	22,727	219,453	46%
420	Board Travel	108,852	41,916	19,281	47,655	39%
425	Student Travel	1,144,775	489,745	17,230	637,800	43%
430	Utility Services	8,387,769	4,268,076	4,512,978	(393,286)	51%
435	Energy-includes electricity & fuel	4,928,070	3,934,653	823,620	169,797	80%
440	Other Purchased Services	4,460,051	2,265,154	2,140,098	54,799	51%
445	Property & Liability Insurance	1,305,616	1,306,397	-	(781)	100%
450	Supplies, Materials & Media	1,479,821	633,238	130,866	715,717	43%
480	Tuition	20,000	3,675	-	16,325	18%
490	Dues & Fees	134,719	97,699	23,033	13,986	73%
510	Inventoried Equipment	25,000	7,844	-	17,156	31%
495	Indirect Cost Recovery	(315,000)	(164,673)	-	(150,327)	52%
	SUBTOTAL: Non-Personnel	26,074,189	14,479,961	10,063,304	1,530,925	56%
550	Transfer Out	1,825,000	-	-	1,825,000	0%
Expense Totals		65,132,834	31,238,922	22,864,588	11,029,323	83%
		48% Expended to date				
		<u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Encumbrance</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures by Function						
100	Regular Instruction	16,585,899	7,196,786	5,905,304	3,483,809	43%
200	Special Education	6,980,017	3,160,215	2,584,733	1,235,068	45%
220	Special Education Support Services	1,491,768	518,690	355,855	617,223	35%
300	Student Support Services	4,000	1,222	-	2,778	31%
350	Instructional Support	10,515,699	5,354,585	5,024,752	136,362	51%
400	School Administration	3,379,262	1,453,208	1,334,860	591,195	43%
450	School Admin Support Staff	1,329,141	636,461	477,288	215,392	48%
510	District Administration	797,755	434,940	213,469	149,346	55%
511	Board of Education	630,427	334,599	41,661	254,167	53%
550	District Admin Support	2,668,113	1,697,949	867,875	102,290	64%
600	Maintenance & Operations	17,165,708	9,730,067	5,842,478	1,593,162	57%
700	Pupil Activity	1,760,045	720,200	216,314	823,530	41%
900	Transfer Out	1,825,000	-	-	1,825,000	0%
Total Expenditures		65,132,834	31,238,922	22,864,588	11,029,323	83%

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



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

		Approved <u>Budgeted</u>	<u>Year to Date Exp</u>	<u>Variance</u>	<u>% of Budget</u>
Expenditures by Object					
333	Board Stipends	87,750	51,750	36,000	59%
36?	Benefits	280,995	163,690	117,305	58%
410	Professional & Technical Services	108,150	51,801	56,349	48%
420	Travel	108,852	41,916	66,936	39%
450	Supplies	5,000	4,766	234	95%
490	Other Expenses (Dues & Fees)	39,680	20,675	19,005	52%
Total Expenditures		\$ 630,427.08	\$ 334,599.48	\$ 295,827.60	53%

Board Stipends

<u>Stipend</u>		<u>Members</u>	<u># of times</u>	<u># of Days</u>	<u>FY24 TOTAL</u>
\$ 250.00	Regular In Person Meetings	11	5	2	\$ 27,500.00
\$ 250.00	Regular Teams Meetings	11	3	2	\$ 16,500.00
\$ 250.00	Kivalina open house/ regular meeting	11	1	1	\$ 2,750.00
\$ 250.00	Board Retreat combined with October mtg	10	1	3	\$ 7,500.00
\$ 250.00	AASB Annual Conference November 4-7	7	1	4	\$ 7,000.00
\$ 250.00	Policy committee all day meeting	5	1	1	\$ 1,250.00
\$ 250.00	4 special meetings (Incl other board misc)	11	4	1	\$ 11,000.00
\$ 250.00	Lobby at DC and Juneau	5	1	6	\$ 7,500.00
\$ 250.00	AASB 2 member regular mtgs	2	4	1	\$ 2,000.00
\$ 250.00	President-NWALT, CWT, ATC Qtrly	3	4	1	\$ 3,000.00
\$ 250.00	NWALT Summit	3	1	1	\$ 750.00
\$ 250.00	Lobbying w NWALT Juneau and DC	1	2	2	\$ 1,000.00
TOTAL					\$ 87,750.00

Benefits

\$ 27,000.00	Health Insurance	10			\$ 270,000.00
\$ 87,750.00	Other Benefits	13%			\$ 10,995.08
TOTAL					\$ 280,995.08

Professional & Technical Services

\$ 25,000.00	Misc. Serv and training, AASB Inservice				\$ 25,000.00
\$ 80,000.00	Lobbyists				\$ 80,000.00
\$ -	Strategic Planning				\$ -
\$ 450.00	AASB Registration	7	1	4	\$ 3,150.00
TOTAL					\$ 108,150.00

Travel & Perdiem

\$ 2,475.00	Regular meeting Airfare - 5 members	6	5	1	\$ 12,375.00
\$ 1,434.00	Regular meeting Hotel - \$239.00 a night	6	5	3	\$ 21,510.00
\$ 360.00	Regular meeting Perdiem-\$60.00	6	5	3	\$ 5,400.00
TOTAL					\$ 39,285.00

\$ 305.00	Annual AASB Airfare \$300.00	7	1	1	\$ 2,135.00
\$ 744.00	Annual AASB Village to OTZ	3	1	1	\$ 2,232.00
\$ 225.00	Annual AASB Hotel \$225.00	7	1	4	\$ 6,300.00
\$ 650.00	Annual AASB Car-actual costs				\$ 650.00
\$ 80.00	AASB Perdiem	7	1	4	\$ 2,240.00
					\$ 13,557.00

AASB Quarterly Trainings

\$ 330.00	AASB travel - Anchorage	11	2	1	\$ 7,260.00
\$ 2,740.00	Village to OTZ	5	2	1	\$ 5,480.00
\$ 250.00	AASB hotel @250.00	11	2	3	\$ 16,500.00
\$ 80.00	AASB Perdiem	11	2	3	\$ 5,280.00
\$ 337.00	ASSB Car rental			4	\$ 1,348.00
					\$ 35,868.00

\$ 750.00	1 National Conference-Travel	9			\$ 6,750.00
\$ 378.00	Village to OTZ	4			\$ 1,512.00
\$ 250.00	Hotel @250.00	9	1	4	\$ 9,000.00
\$ 80.00	Perdiem	9	1	4	\$ 2,880.00
					\$ 20,142.00

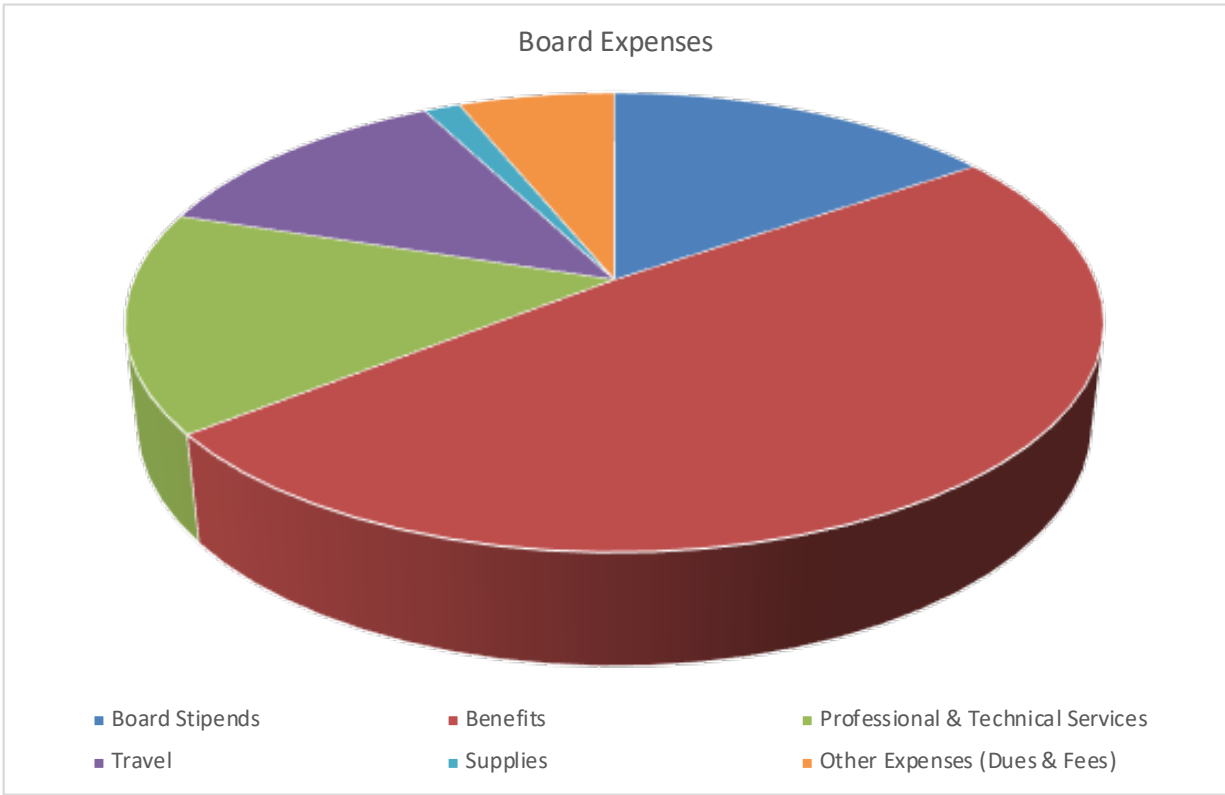
TOTAL \$ 108,852.00

Miscellaneous Exp

\$ 5,000.00	Supplies, media and freight for Board & Board meetings				\$ 5,000.00
\$ 39,680.00	CEE membership and AASB fees				\$ 39,680.00
\$ -	Joint ASC meeting supplies (Teams meeting)				\$ -
					TOTAL \$ 44,680.00

Grand Total \$ 630,427.08

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



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

	Fiscal Year	IILD GF Earnings	IILD CIP Earnings	Total Earnings	
1	FY19	\$ 112,675.74	\$ -	\$ 112,675.74	
2	FY20	\$ 134,699.78	\$ -	\$ 134,699.78	
3	FY21	\$ 1,694.94	\$ 2,564.11	\$ 4,259.05	
4	FY22	\$ 13,734.29	\$ 12,012.88	\$ 25,747.17	
5	FY23	\$ 316,919.38	\$ 17,754.50	\$ 334,673.88	
6	FY24	\$ 364,728.12	\$ -	\$ 364,728.12	Year to date
		\$ 944,452.25	\$ 32,331.49	\$ 976,783.74	

Deposit Activities

INST INSURED LIQ DEPOSIT SAVINGS A000MK6

*As of January 31, 2024

Interest earned
this period
53,641.30

Transaction Date	Activity	Principal	Market Value (\$)	Interest Amount	Principal Balance
01/31/24	Interest Rate 5.2998000%			53,641.30	11,944,426.96
	Beginning Balance				11,890,785.66
	Ending Balance				11,944,426.96