



North Slope Borough School District Monthly Financial Report As of September 30, 2020

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

TO: Muriel Brower, President
Members of the School Board

THROUGH: Pauline Harvey, Superintendent

FROM: Fadil Limani, CFO/Financial Consultant

DATE: 10/31/2020

SUBJECT: Monthly Financial Report - September 30, 2020



STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB21-066

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 September 30, 2020.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through September 30, 2020 are \$23,978,501 or 31 percent of budget. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, E-Rate and PERS/TERS on behalf payments.
2. Page 7 - General Fund operating expenditures to date through September 30, 2020 are \$12,580,587 or 17 percent of budget through 25% of the fiscal year. Year to Date, the Majority of 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 Regular Instruction, Instructional Support and Maintenance and Operations and with the highest portion of the budget and related actuals year to date. Expenditures by location showing District Wide, Distance Delivery, Fred Ipalook Elementary School, Barrow High School, Tikigaq School, and Alak School with the highest allocation of resources and related actuals year to date.
4. Page 15 - Fund Balance as of June 30, 2019 was \$18,723,820. We are in the midst of our FY20 Audit, Fund Balance figures will be updated upon completion of the FY20 Audit.
5. Page 17 - Cash and Investments to date through September 30, 2020 are \$36,913,210. This is a net decrease of \$3,081,565 or 7.7% from previous month. The net decrease is mainly due to operating expenditures for the month end.
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 November 12, 2020 Regular Board Meeting.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of September 30, 2020."

**North Slope Borough School District
Monthly Financial Report
As of September 30, 2020**

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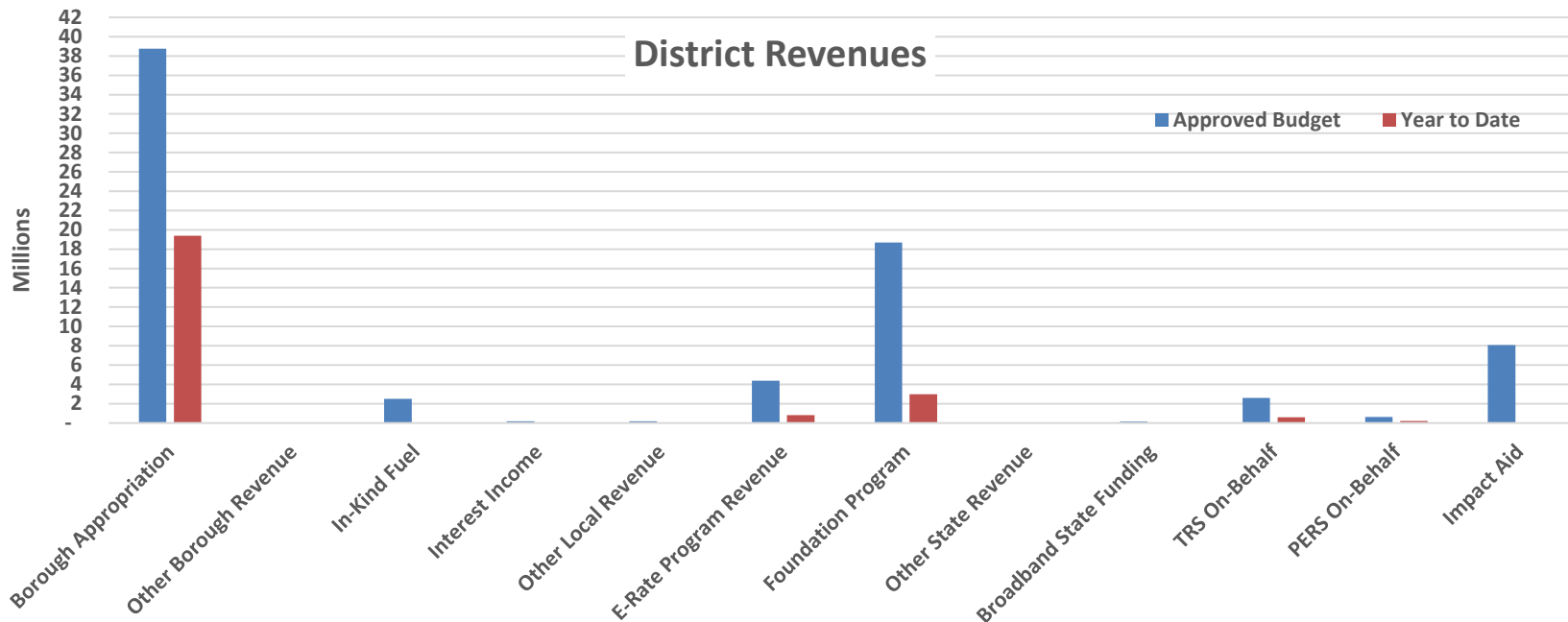
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Section I - General School Operating Fund Activity

North Slope Borough School District
General School Operating Fund - Summary of Revenues
As of September 30, 2020

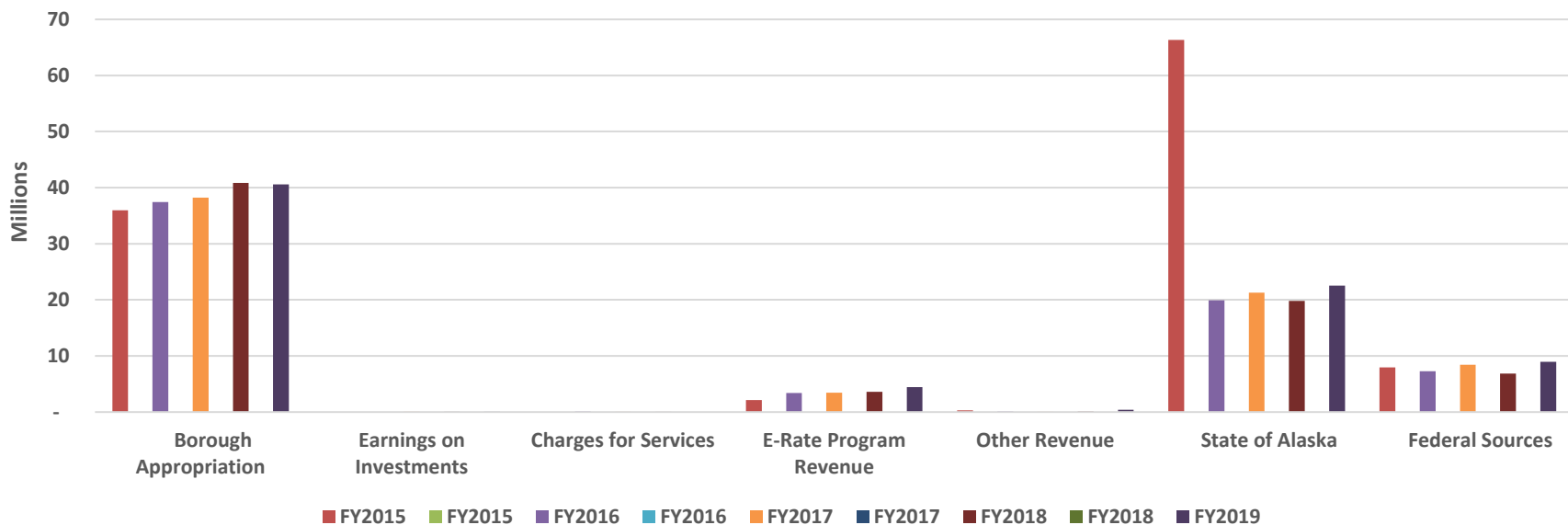
	Approved Budget	Year to Date	Variance	% of Budget
Revenues:				
Borough Appropriation	38,766,371	19,383,186	(19,383,186)	50%
Other Borough Revenue	-	-	-	
In-Kind Fuel	2,500,000	-	(2,500,000)	0%
Interest Income	175,000	-	(175,000)	0%
Other Local Revenue	191,400	1,250	(190,150)	1%
E-Rate Program Revenue	4,393,440	811,200	(3,582,240)	18%
Foundation Program	18,678,264	2,987,308	(15,690,956)	16%
Other State Revenue	-	-	-	
Broadband State Funding	150,000	-	(150,000)	0%
TRS On-Behalf	2,605,492	592,859	(2,012,633)	23%
PERS On-Behalf	627,344	202,699	(424,645)	32%
Impact Aid	8,070,542	-	(8,070,542)	0%
Operating Revenues	76,157,853	23,978,501	(52,179,352)	31%
Total Revenues	76,157,853	23,978,501	(52,179,352)	31%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 5Yrs
As of September 30, 2020

	FY2015	FY2016	FY2017	FY2018	FY2019
Revenues:					
Intergovernmental: Local Resources					
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614
Earnings on Investments	-	-	4,686	9,739	12,850
Charges for Services	-	112,864	55,579	61,656	-
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666
Other Revenue	301,346	80,047	58,126	71,014	404,307
Intergovernmental					
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511
Operating Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618

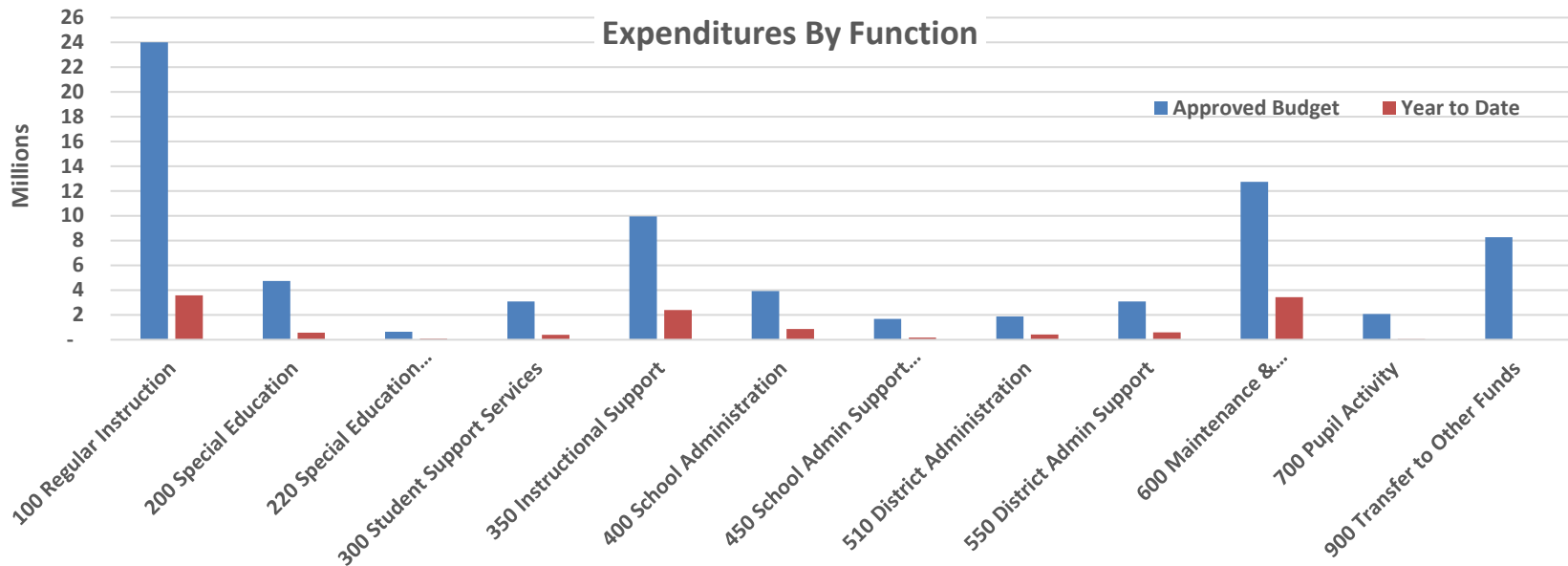
District Revenues - Historical 5 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of September 30, 2020

Expenditures	Approved Budget	Year to Date	Variance	% of Budget
100 Regular Instruction	24,000,048	3,578,891	20,421,156	15%
200 Special Education	4,743,238	573,341	4,169,896	12%
220 Special Education Support Services	651,040	105,476	545,564	16%
300 Student Support Services	3,098,856	407,044	2,691,812	13%
350 Instructional Support	9,944,336	2,394,488	7,549,849	24%
400 School Administration	3,934,318	871,219	3,063,099	22%
450 School Admin Support Staff	1,689,718	182,536	1,507,183	11%
510 District Administration	1,890,390	409,051	1,481,338	22%
550 District Admin Support	3,086,610	595,789	2,490,821	19%
600 Maintenance & Operations	12,751,389	3,424,057	9,327,332	27%
700 Pupil Activity	2,087,908	38,694	2,049,214	2%
Total Operating Expenditures	67,877,851	12,580,587	55,297,264	19%
900 Transfer to Other Funds	8,280,002	-	8,280,002	0%
Total Expenditures	76,157,853	12,580,587	63,577,266	17%
Excess of Revenue Over Expenditures	-	11,397,914		

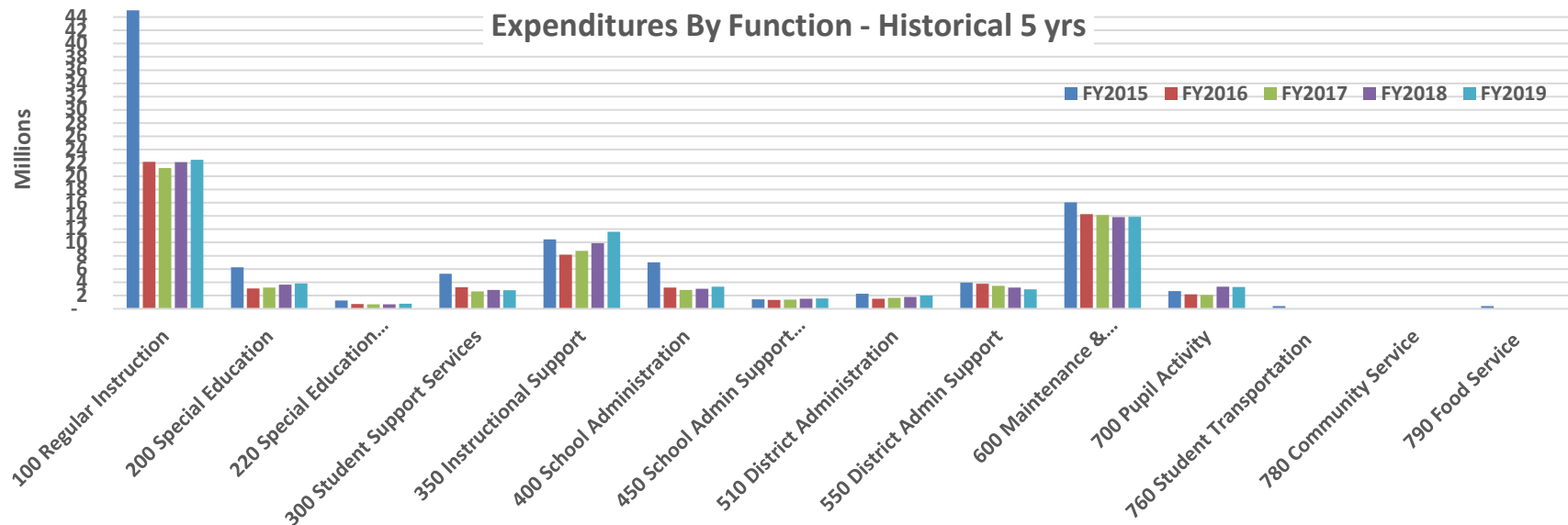
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function-Historical - 5yrs
As of September 30, 2020

	FY2015	FY2016	FY2017	FY2018	FY2019
Expenditures					
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280
760 Student Transportation	399,420	-	-	-	-
780 Community Service	8,117	-	10,401	6,337	-
790 Food Service	406,684	-	-	-	-
Total Operating Expenditures	106,400,047	63,618,817	62,099,992	65,888,264	68,448,152
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776
Total Expenditures	109,989,468	68,221,892	67,187,577	71,315,750	72,546,928
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690

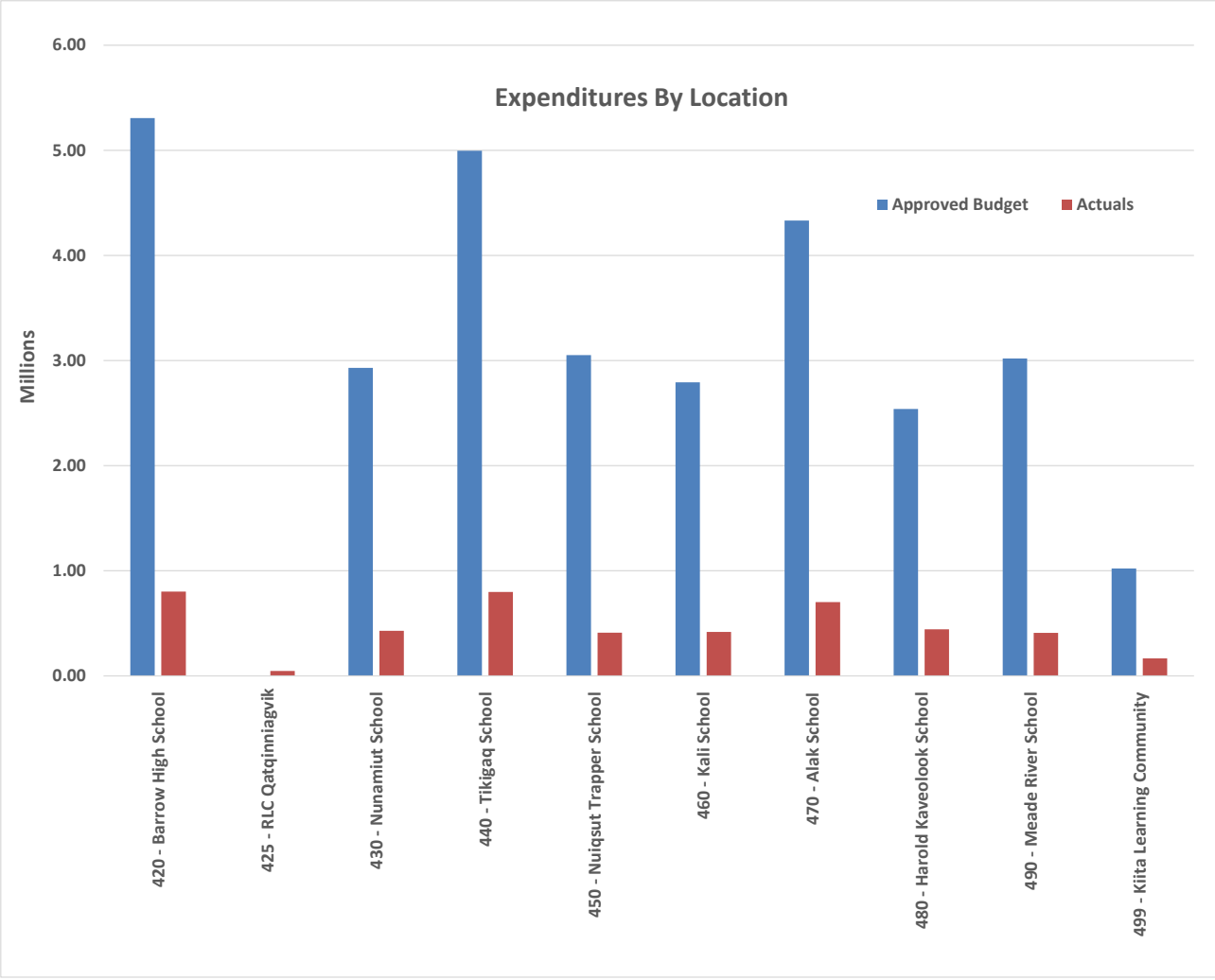
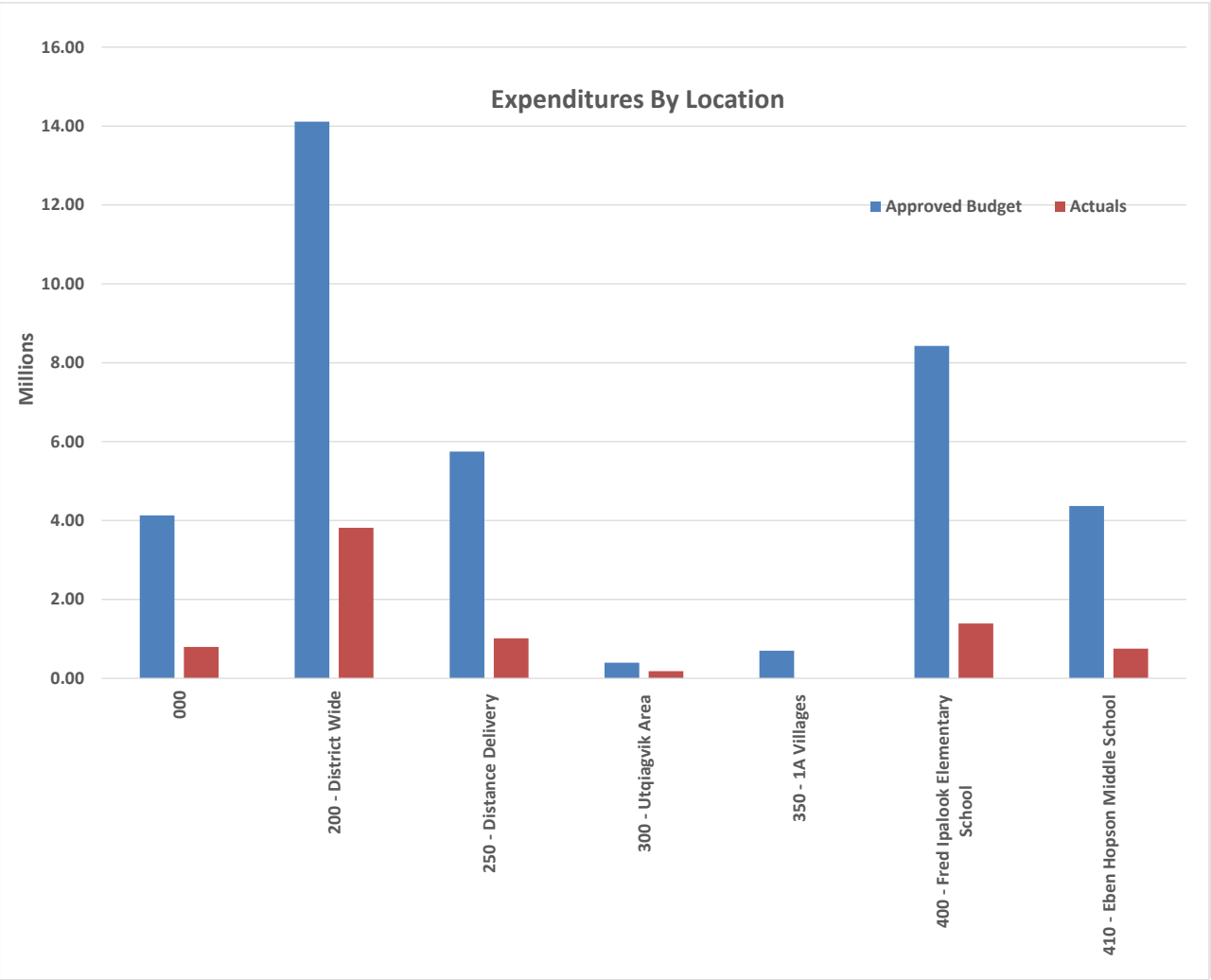
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Location - ie. (Village/Schools)
As of September 30, 2020

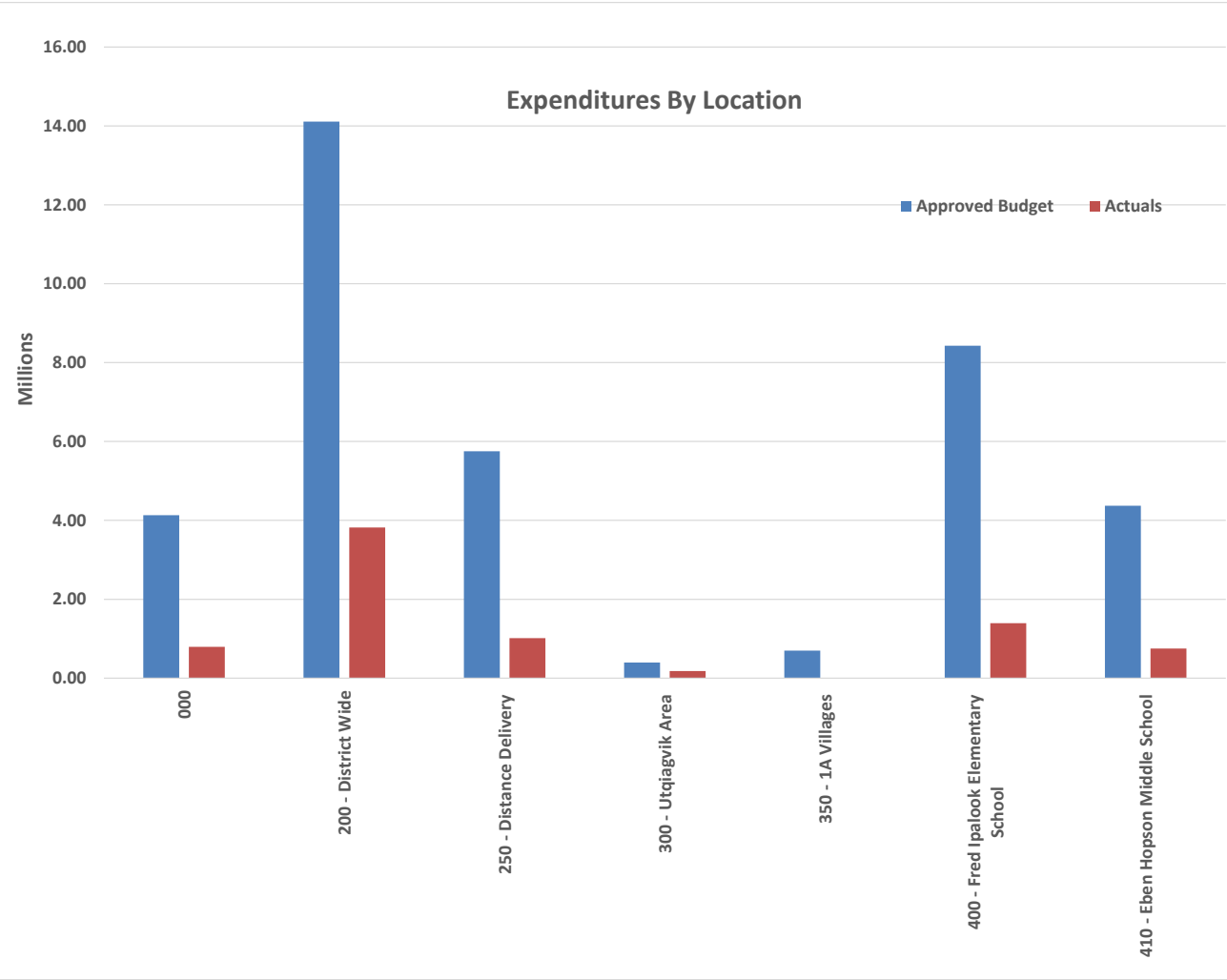
Location Names	No Location				Location				Location			
	000				200 - District				250 - Distance Delivery			
	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function												
100 Regular Instruction	24,000,048	3,578,891	20,421,156	15%	2,320,439	384,148	1,936,291	17%	817,641	73,546	744,095	9%
200 Special Education	4,743,238	573,341	4,169,896	12%	345,363	51,693	293,670	15%	851,206	60,775	790,431	7%
220 Special Education Support Services	651,040	105,476	545,564	16%	33,920	5,744	28,176	17%	617,120	99,732	517,388	16%
300 Student Support Services	3,098,856	407,044	2,691,812	13%	213,447	33,361	193,675	16%	241,732	63,199	178,533	26%
350 Instructional Support	9,944,336	2,394,488	7,549,849	24%	157,977	57,404	128,927	36%	3,569,889	1,240,465	2,329,424	35%
400 School Administration	3,934,318	871,219	3,063,099	22%	379,726	94,730	284,996	25%	15,000	-	15,000	0%
450 School Admin Support Staff	1,689,718	182,536	1,507,183	11%	60,097	8,628	51,469	14%	-	-	-	-
510 District Administration	1,890,390	409,051	1,481,338	22%	35,970	19,434	16,536	54%	1,854,420	389,617	1,464,803	21%
550 District Admin Support	3,086,610	595,789	2,490,821	19%	83,091	20,103	62,987	24%	3,003,519	575,685	2,427,834	19%
600 Maintenance & Operations	12,751,389	3,424,057	9,327,332	27%	316,674	86,627	230,047	27%	2,754,047	1,310,446	1,443,601	48%
700 Pupil Activity	2,087,908	38,694	2,049,214	2%	184,616	33,684	150,931	18%	386,950	4,797	382,153	1%
Total Operating Expenditures	67,877,851	12,580,587	55,297,264	19%	4,131,319	795,557	3,335,761	19%	14,111,525	3,818,262	10,293,262	27%
900 Transfer to Other Funds	8,280,002	-	8,280,002	0%	-	-	-	-	8,280,000	-	8,280,000	0%
Total Expenditures	76,157,853	12,580,587	63,577,266	17%	4,131,319	795,557	3,335,761	19%	22,391,525	3,818,262	18,573,262	17%

*Expenditures do not include encumbrance activity.



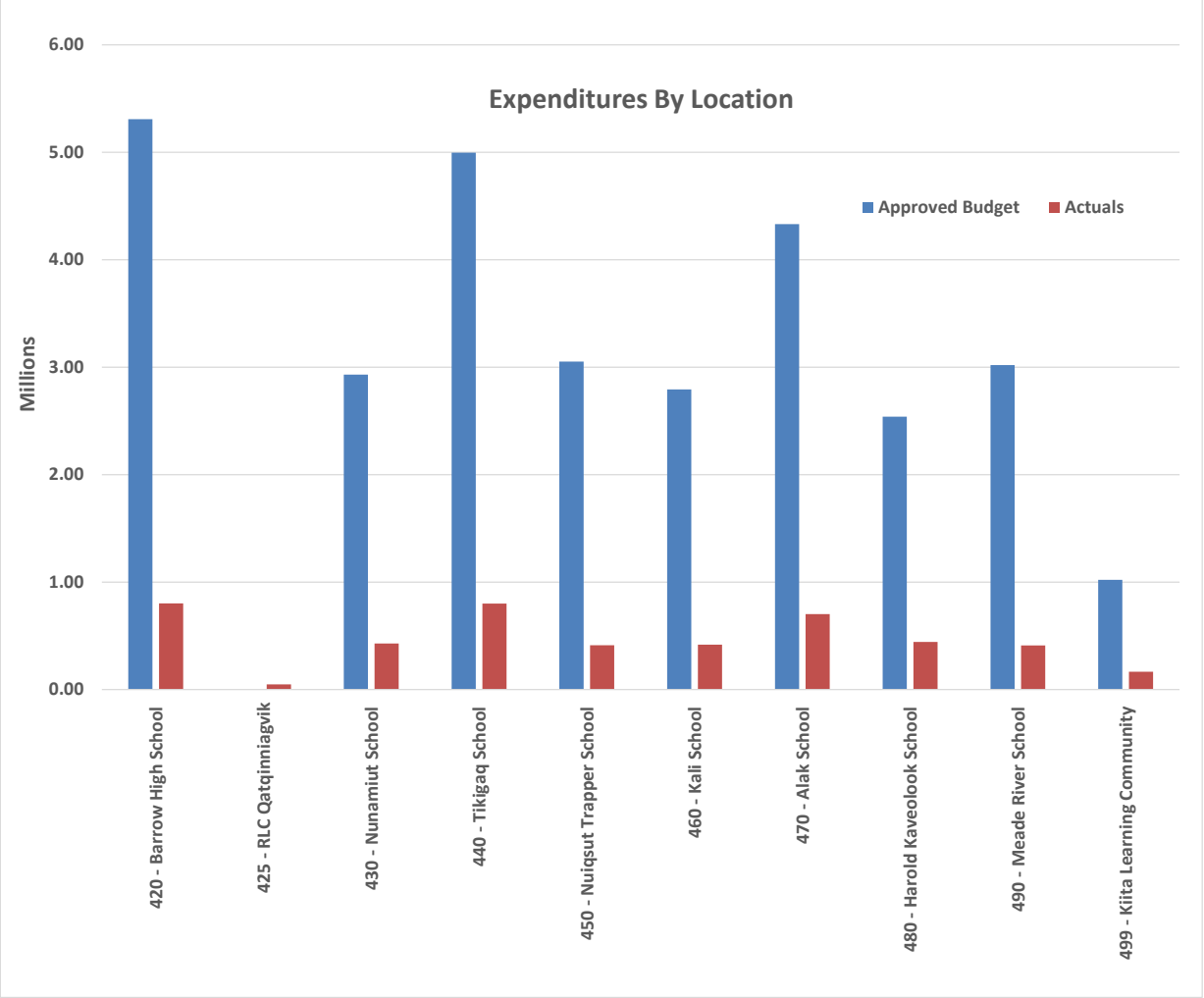
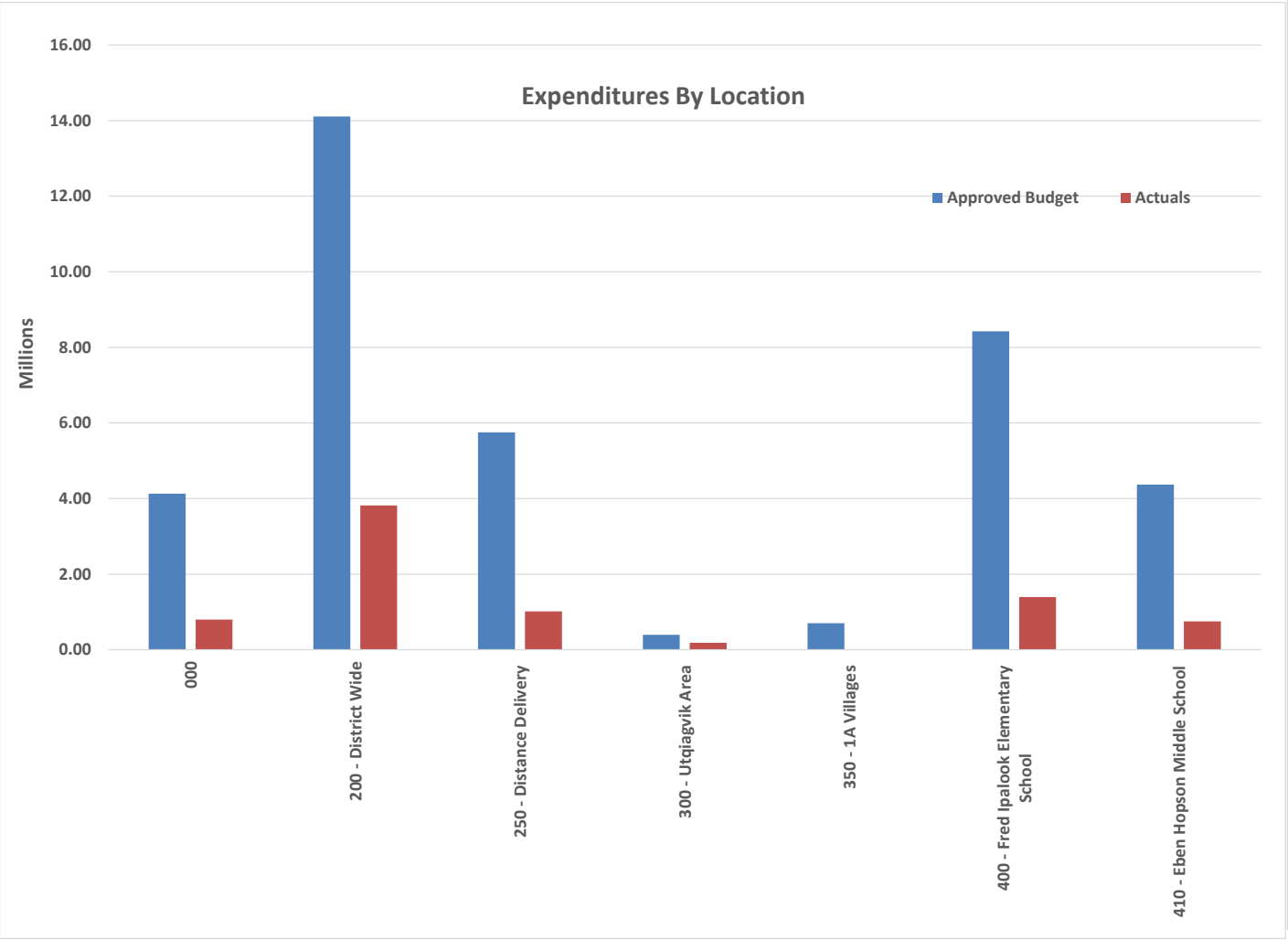
Location Names	Location				Location				Location				Location			
	300 - Utqiagvik Area				350 - 1A Villages				400 - Fred Ipalook Elementary School				410 - Eben Hopson Middle School			
	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function		-														
100 Regular Instruction	-	-	-		-	-	-		5,166,751	795,435	4,371,316	15%	2,201,768	344,063	1,857,706	16%
200 Special Education	-	-	-		-	-	-		729,896	100,372	629,524	14%	560,714	82,841	477,873	15%
220 Special Education Support Services	-	-	-		-	-	-		-	-	-		-	-	-	
300 Student Support Services	-	-	-		-	-	-		515,851	62,634	453,217	12%	266,964	24,972	241,993	9%
350 Instructional Support	-	-	-		-	-	-		102,400	14,383	88,017	14%	67,381	7,054	60,326	10%
400 School Administration	-	-	-		-	-	-		608,184	133,299	474,885	22%	385,884	93,537	292,347	24%
450 School Admin Support Staff	-	-	-		-	-	-		361,358	48,750	312,608	13%	111,824	13,949	97,876	12%
510 District Administration	-	-	-		-	-	-		-	-	-		-	-	-	
550 District Admin Support	-	-	-		-	-	-		-	-	-		-	-	-	
600 Maintenance & Operations	396,356	181,732	214,624	46%	-	-	-		924,012	237,153	686,859	26%	747,154	184,778	562,376	25%
700 Pupil Activity	-	-	-		700,000	-	700,000	0	17,300	-	17,300	0%	28,200	-	28,200	0%
Total Operating Expenditures	396,356	181,732	214,624	46%	700,000	-	700,000	0	8,425,752	1,392,028	7,033,724	17%	4,369,890	751,193	3,618,697	17%
900 Transfer to Other Funds	-	-	-		-	-	-		-	-	-		-	-	-	
Total Expenditures	396,356	181,732	214,624	46%	700,000	-	700,000	0	8,425,752	1,392,028	7,033,724	17%	4,369,890	751,193	3,618,697	17%

*Expenditures do not include encumbrance a



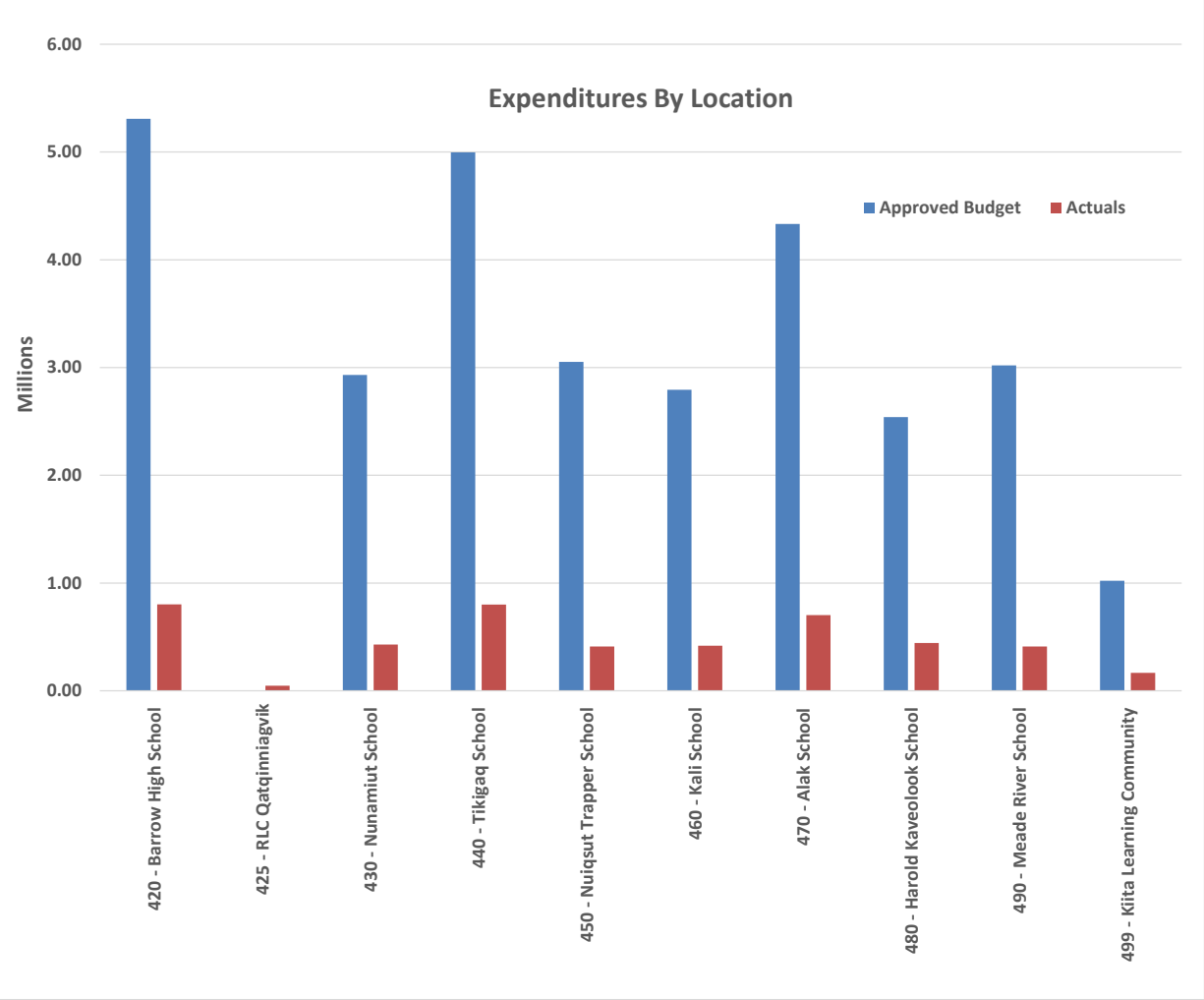
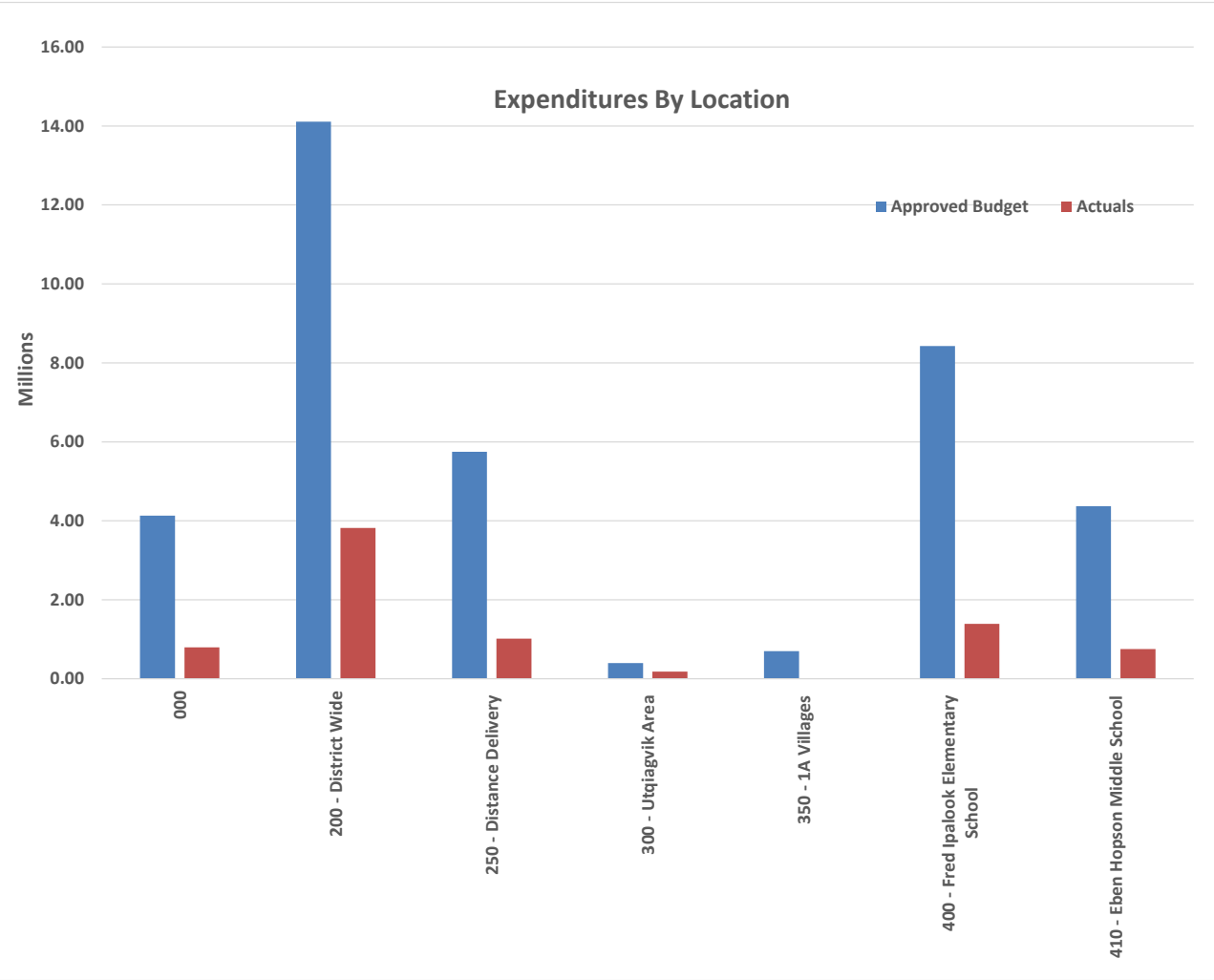
Location Names	Location				Location				Location				Location			
	420 - Barrow High School				425 - RLC Qatqinniagvik				430 - Nunamiut School				440 - Tikigaaq School			
	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function																
100 Regular Instruction	2,136,581	360,119	1,776,462	17%	-	-	-		1,350,633	171,693	1,178,941	13%	2,389,760	351,057	2,038,704	15%
200 Special Education	538,848	53,076	485,772	10%	-	-	-		123,100	19,717	103,383	16%	362,732	53,120	309,612	15%
220 Special Education Support Services	-	-	-		-	-	-		-	-	-		-	-	-	
300 Student Support Services	249,502	31,685	217,816	13%	-	-	-		238,119	24,703	213,416	10%	258,470	30,593	227,876	12%
350 Instructional Support	91,866	8,538	83,328	9%	-	47,553	(47,553)		-	-	-		118,947	5,089	113,858	4%
400 School Administration	400,932	92,253	308,678	23%	-	-	-		213,633	57,720	155,913	27%	437,755	104,665	333,089	24%
450 School Admin Support Staff	178,431	22,336	156,094	13%	-	-	-		113,664	19,120	94,545	17%	230,540	19,529	211,011	8%
510 District Administration	-	-	-		-	-	-		-	-	-		-	-	-	
550 District Admin Support	-	-	-		-	-	-		-	-	-		-	-	-	
600 Maintenance & Operations	1,185,403	233,791	951,612	20%	-	-	-		843,472	135,746	707,727	16%	1,147,503	235,198	912,305	20%
700 Pupil Activity	525,800	213	525,587	0%	-	-	-		47,973	-	47,973	0%	50,942	-	50,942	0%
Total Operating Expenditures	5,307,363	802,012	4,505,350	15%	-	47,553	(47,553)		2,930,596	428,698	2,501,898	15%	4,996,649	799,252	4,197,397	16%
900 Transfer to Other Funds	-	-	-		-	-	-		-	-	-		-	-	-	
Total Expenditures	5,307,363	802,012	4,505,350	15%	-	47,553	(47,553)		2,930,596	428,698	2,501,898	15%	4,996,649	799,252	4,197,397	16%

*Expenditures do not include encumbrance at



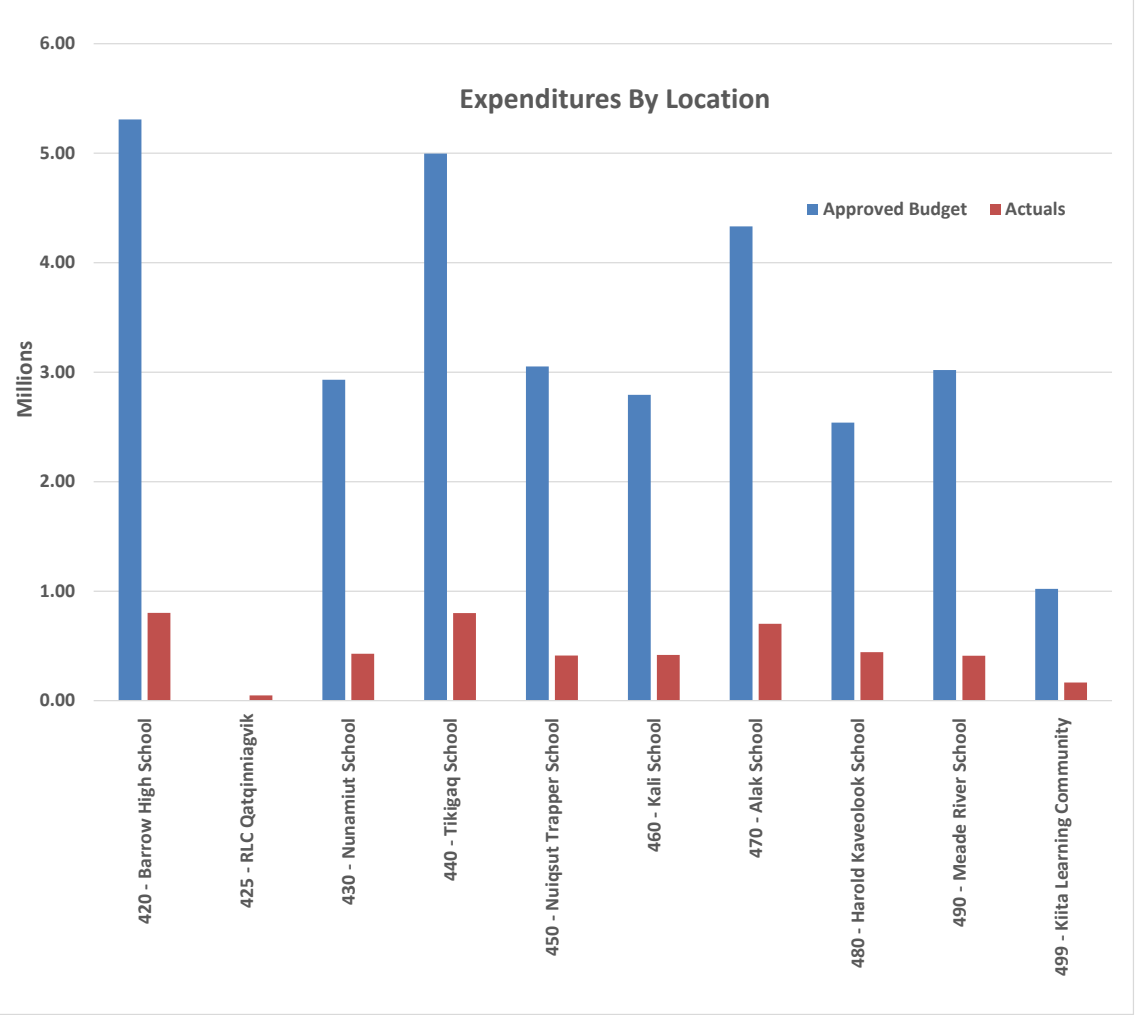
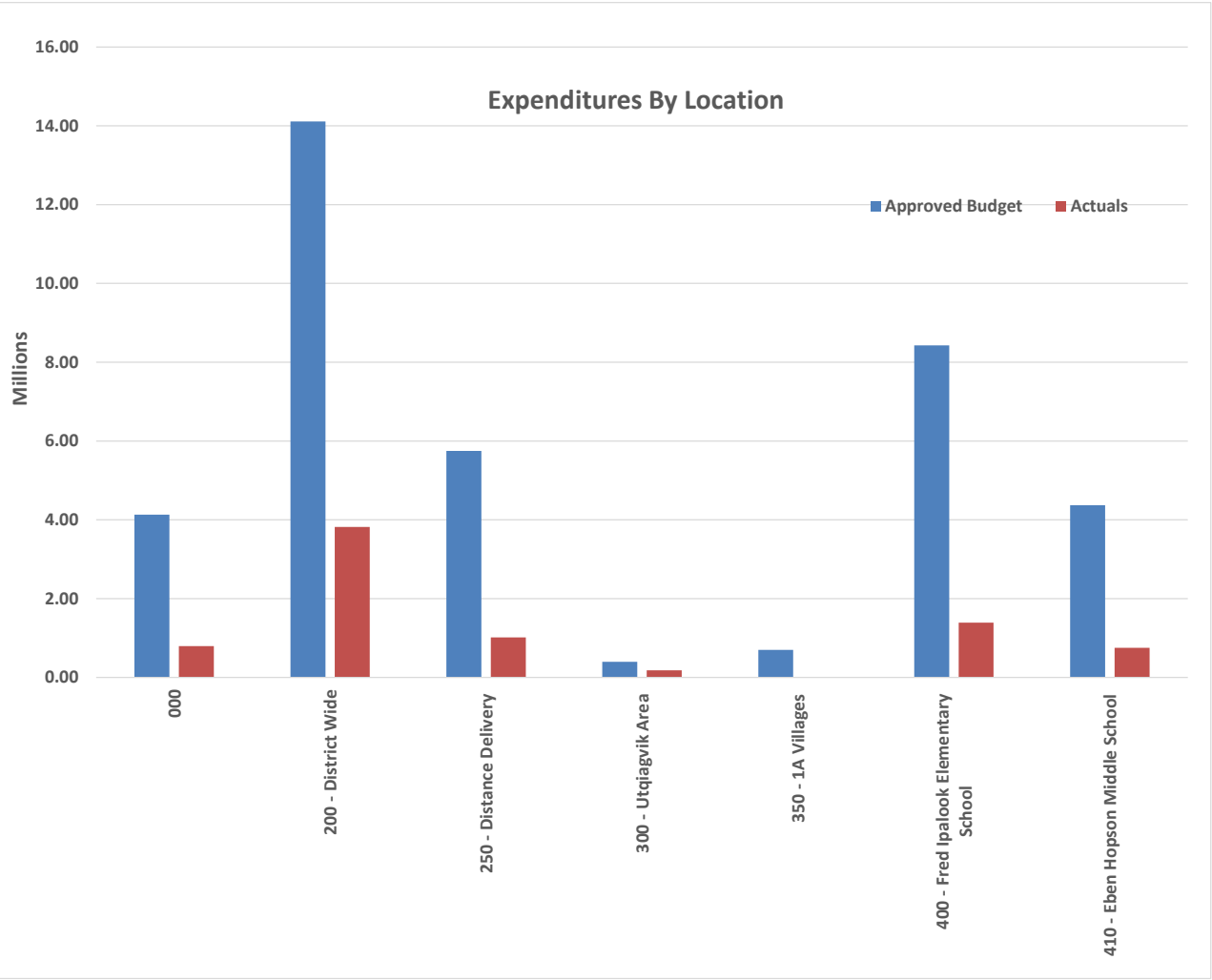
Location Names	Location				Location				Location				Location			
	450 - Nuiqsut Trapper School				460 - Kali School				470 - Alak School				480 - Harold Kaveolook School			
	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function																
100 Regular Instruction	1,538,354	225,434	1,312,920	15%	1,308,781	154,974	1,153,807	12%	2,150,302	312,602	1,837,700	15%	883,772	137,795	745,978	16%
200 Special Education	339,386	22,601	316,786	7%	176,717	25,676	151,041	15%	315,719	47,125	268,593	15%	176,284	27,511	148,773	16%
220 Special Education Support Services	-	-	-		-	-	-		-	-	-		-	-	-	
300 Student Support Services	221,234	21,943	199,292	10%	59,735	3,391	56,344	6%	236,191	31,828	204,363	13%	262,541	22,334	240,207	9%
350 Instructional Support	-	-	-		19,215	-	19,215	0%	-	-	-		19,911	-	19,911	0%
400 School Administration	236,409	48,020	188,389	20%	269,686	45,097	224,590	17%	240,230	57,024	183,205	24%	218,695	54,500	164,195	25%
450 School Admin Support Staff	102,975	-	102,975	0%	84,125	7,421	76,704	9%	184,011	22,737	161,275	12%	88,318	-	88,318	0%
510 District Administration	-	-	-		-	-	-		-	-	-		-	-	-	
550 District Admin Support	-	-	-		-	-	-		-	-	-		-	-	-	
600 Maintenance & Operations	594,687	93,424	501,263	16%	838,713	181,137	657,576	22%	1,180,190	230,148	950,042	20%	869,511	201,024	668,487	23%
700 Pupil Activity	18,347	-	18,347	0%	35,797	-	35,797	0%	25,641	-	25,641	0%	20,663	-	20,663	0%
Total Operating Expenditures	3,051,393	411,421	2,639,972	13%	2,792,769	417,695	2,375,075	15%	4,332,284	701,464	3,630,819	16%	2,539,695	443,164	2,096,531	17%
900 Transfer to Other Funds	-	-	-		-	-	-		-	-	-		-	-	-	
Total Expenditures	3,051,393	411,421	2,639,972	13%	2,792,769	417,695	2,375,075	15%	4,332,284	701,464	3,630,819	16%	2,539,695	443,164	2,096,531	17%

*Expenditures do not include encumbrance a



Location Names	Location				Location			
	490 - Meade River School				499 - Kiita Learning Community			
	Approved Budget	Actuals	Variance	% of Budget	Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function								
100 Regular Instruction	1,292,325	193,622	1,098,703	15%	442,939	74,404	368,535	17%
200 Special Education	114,507	18,387	96,120	16%	108,765	10,446	98,319	10%
220 Special Education Support Services	-	-	-		-	-	-	
300 Student Support Services	200,265	34,492	165,773	17%	134,805	21,910	112,895	16%
350 Instructional Support	46,750	-	46,750	0%	-	-	-	
400 School Administration	318,454	43,190	275,264	14%	209,730	47,184	162,546	22%
450 School Admin Support Staff	71,401	9,675	61,725	14%	102,975	10,391	92,584	10%
510 District Administration	-	-	-		-	-	-	
550 District Admin Support	-	-	-		-	-	-	
600 Maintenance & Operations	934,165	110,827	823,339	12%	19,500	2,027	17,473	10%
700 Pupil Activity	42,580	-	42,580	0%	3,102	-	3,102	0%
Total Operating Expenditures	3,020,447	410,193	2,610,254	14%	1,021,817	166,361	855,455	16%
900 Transfer to Other Funds	-	-	-		-	-	-	
Total Expenditures	3,020,447	410,193	2,610,254	14%	1,021,817	166,361	855,455	16%

*Expenditures do not include encumbrance a

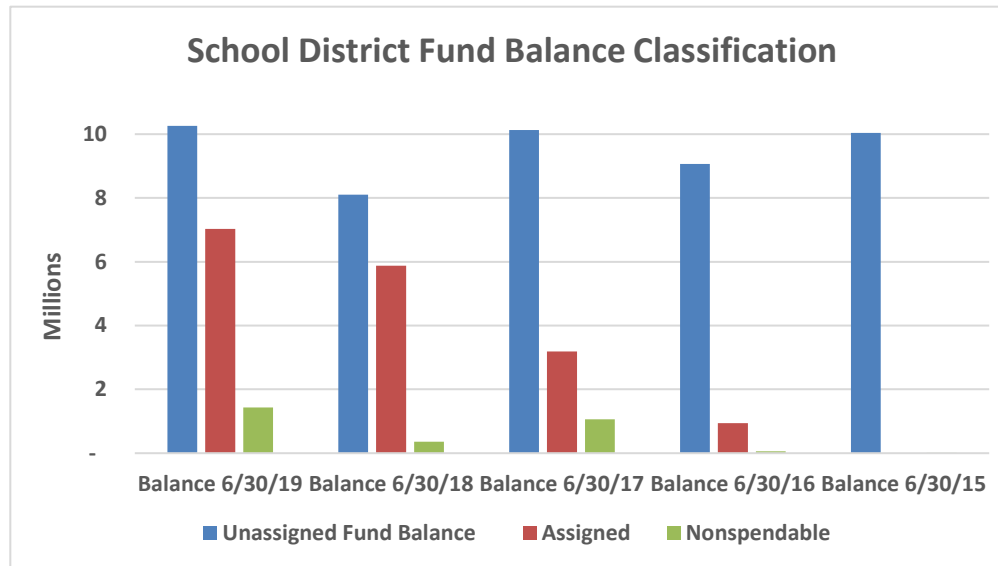


Section II - Fund Balance Classification

General School Operating Fund - Designation of Fund Balance

As of September 30, 2020

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
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 September 30, 2020

Account Detail:	Book Balance as of September 30, 2020
Wells Fargo Main Operating Checking Account	35,257,299.08
AMLIP-KeyBank	-
APCM-Equity Account	-
Wells Fargo Investment Trust Account	1,655,911.17
Total	36,913,210.25

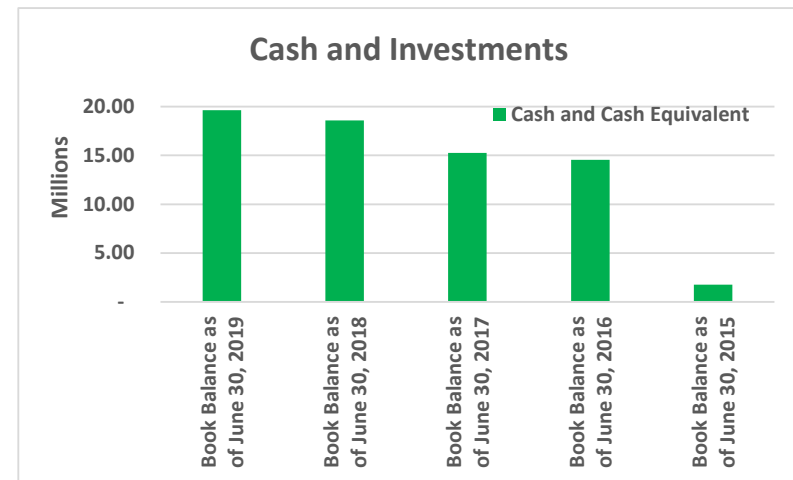
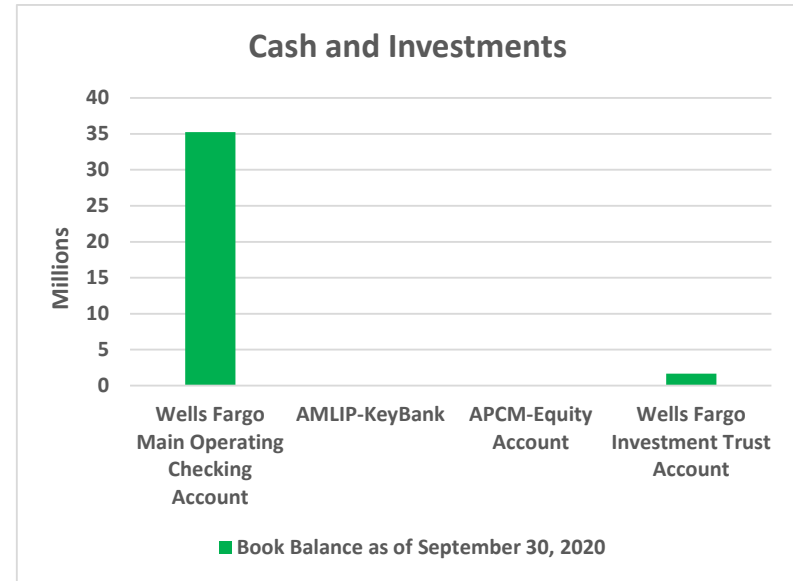
Account Detail:	Book Balance as of June 30, 2019
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

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

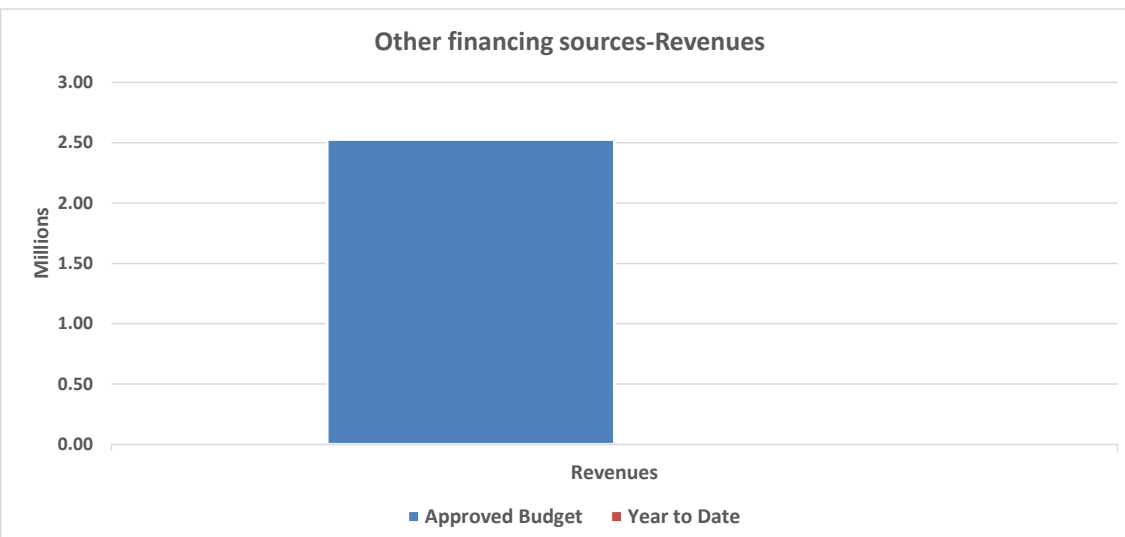
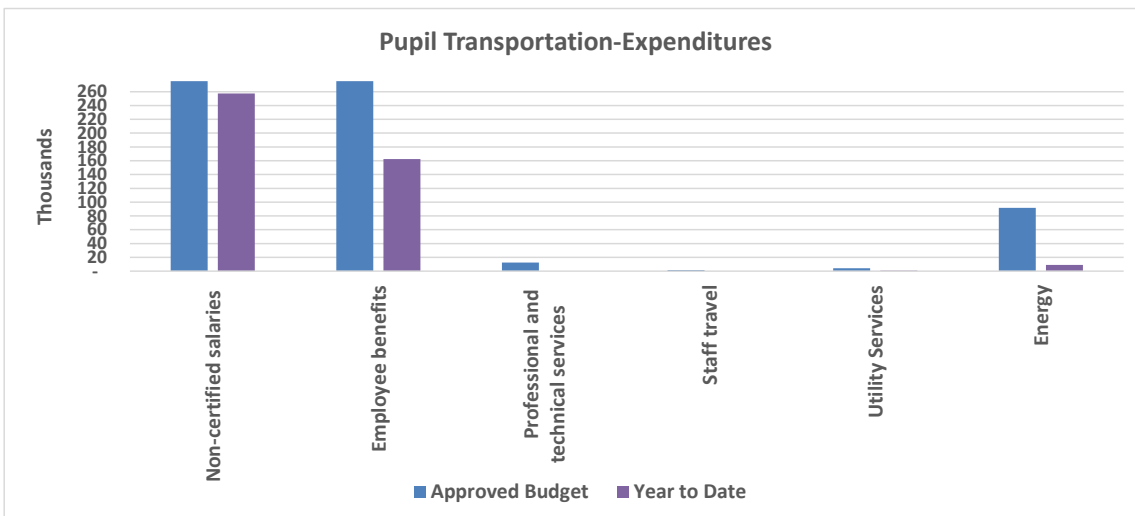
Account Detail:	Book Balance as of June 30, 2015
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

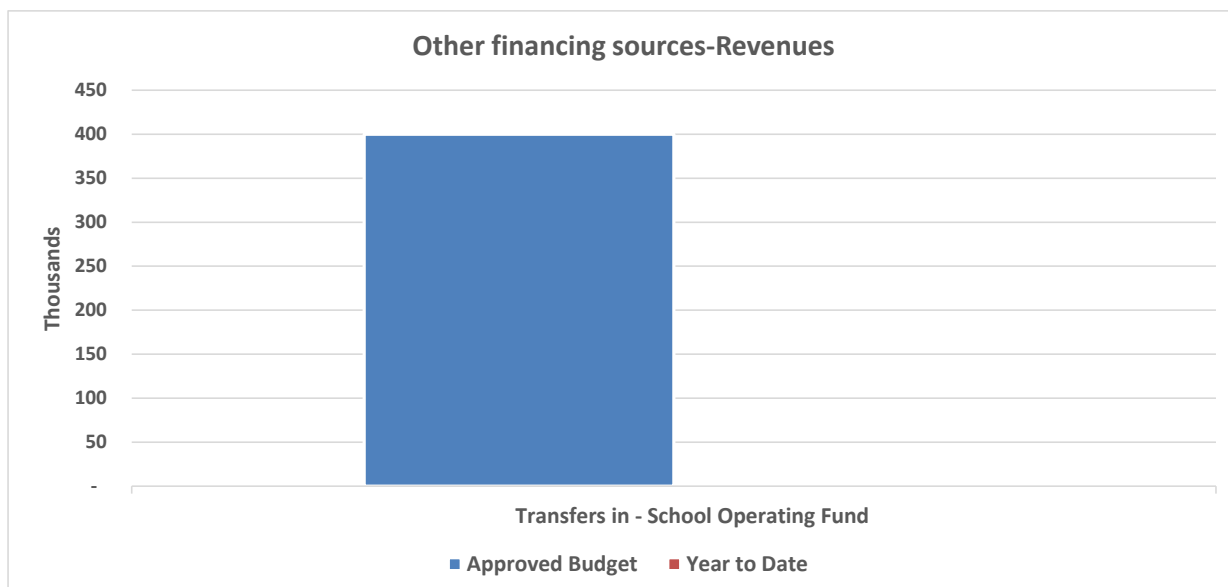
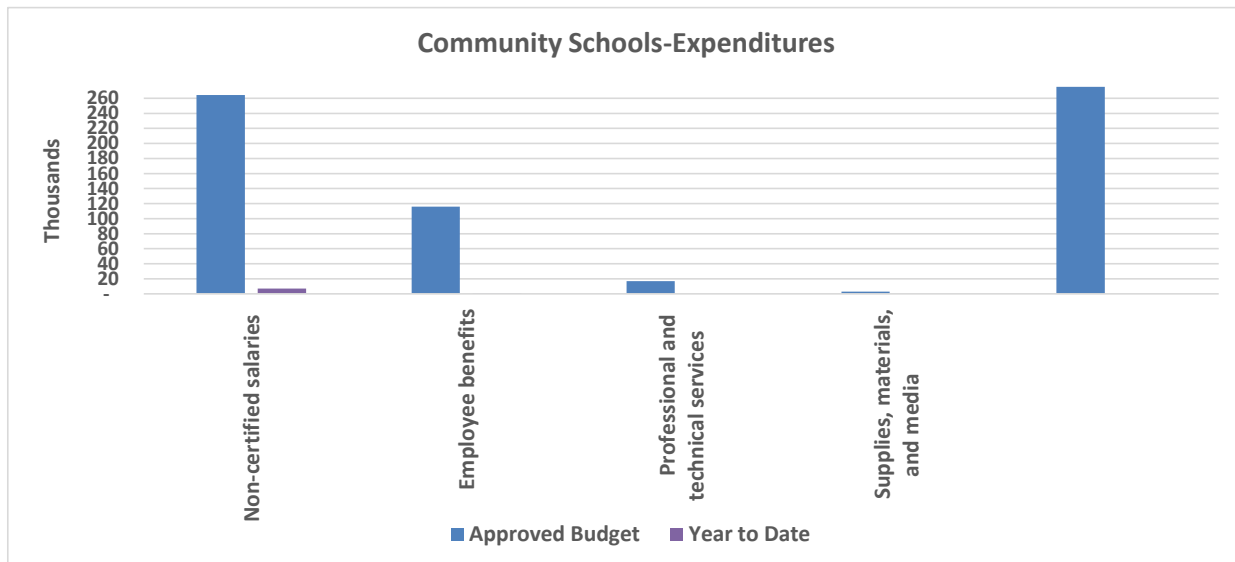
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Pupil Transportation
As of September 30, 2020

	Approved Budget	Year to Date	Variance
Revenues	2,527,817	-	2,527,817
Expenditures			
Pupil Transportation:			
Certified salaries	117,881	29,470	
Non-certified salaries	1,336,027	257,503	1,078,524
Employee benefits	922,959	162,376	760,584
Professional and technical services	12,350	-	12,350
Staff travel	1,500	-	1,500
Utility Services	4,100	745	
Energy	91,800	9,062	
Supplies, materials, and media	2,500	1,869	631
Other	300	988	(688)
Maintenance	38,400	11,935	
Total Expenditures	2,527,817	473,949	2,053,868
Excess (deficiency) of revenues over expenditures	-	(473,949)	473,949
Other financing sources:			
Transfers in - School Operating Fund	-	-	-



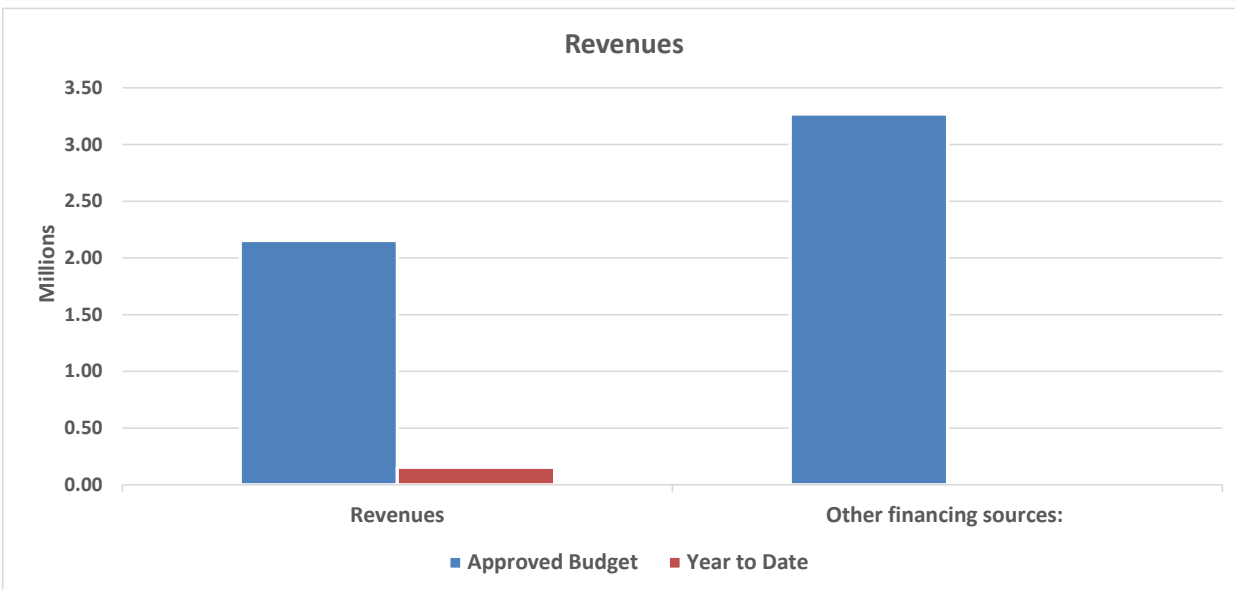
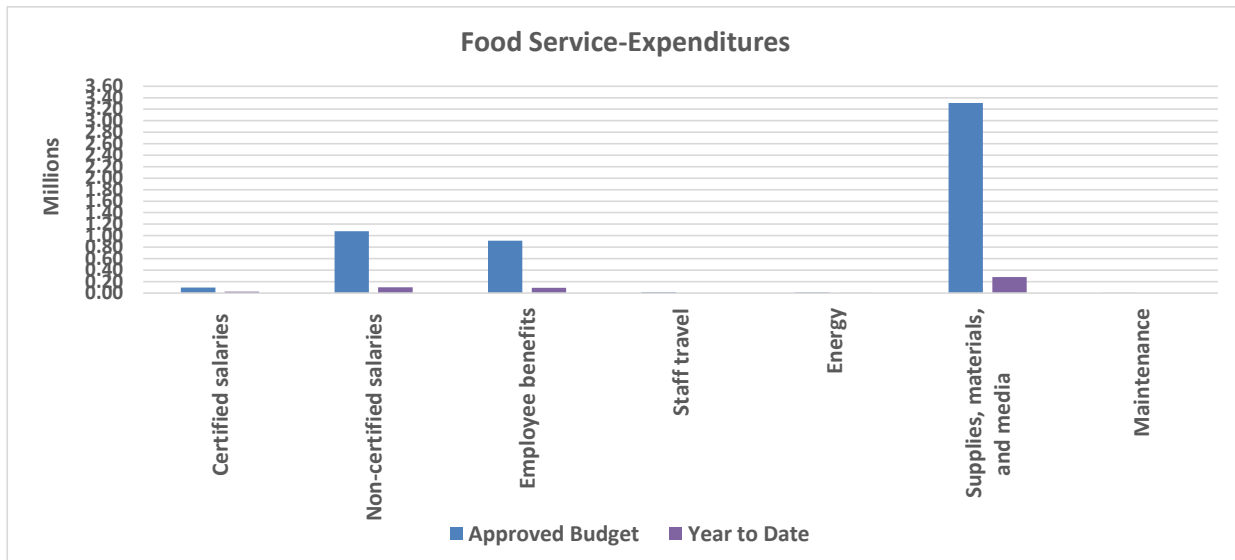
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Community Schools
As of September 30, 2020

	<u>Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	-	-	-
Expenditures			
Community Schools:			
Non-certified salaries	264,200	7,040	257,160
Employee benefits	115,991	735	115,256
Professional and technical services	17,000	-	17,000
Supplies, materials, and media	2,809	-	2,809
Total Expenditures	400,000	7,775	392,225
Excess (deficiency) of revenues over expenditures	(400,000)	(7,775)	(392,225)
Other financing sources:			
Transfers in - School Operating Fund	400,000	-	400,000



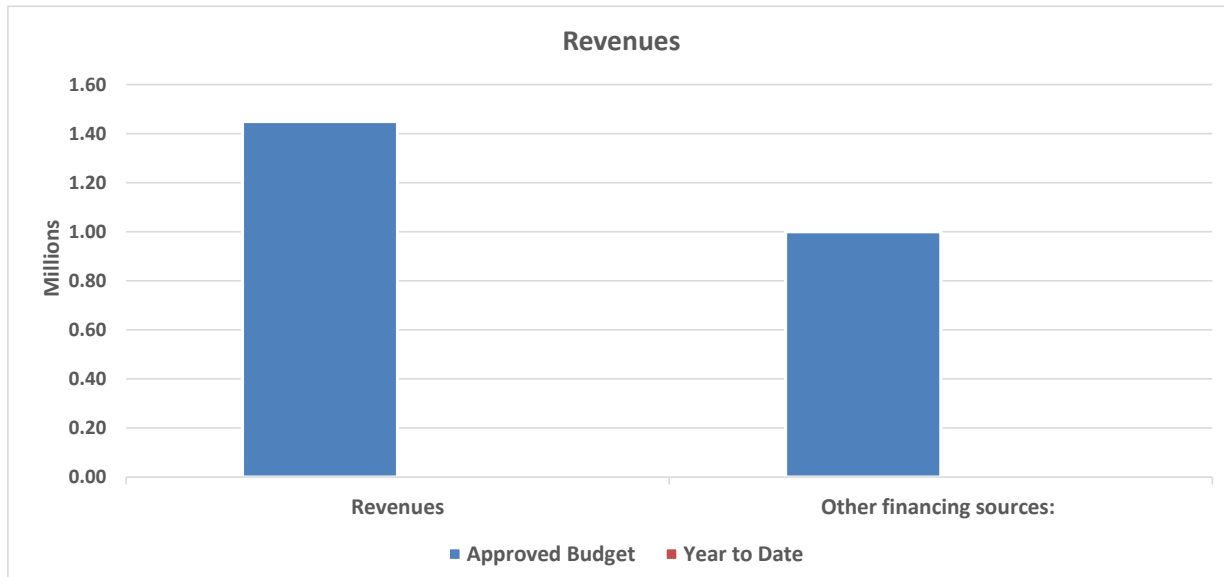
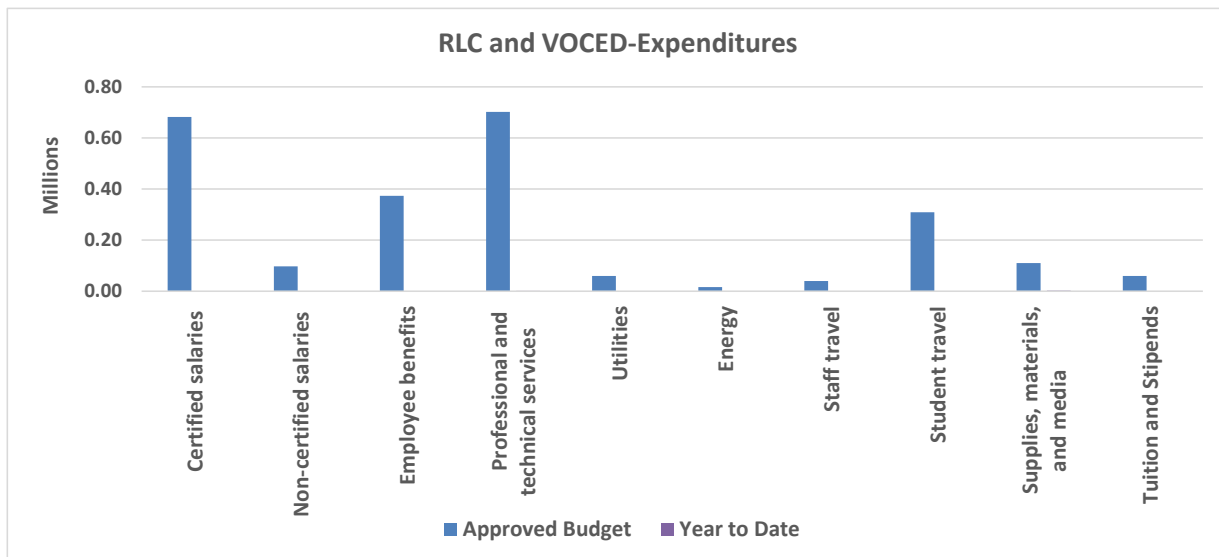
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Food Service
As of September 30, 2020

	Approved Budget	Year to Date	Variance
Revenues	2,153,823	154,068	1,999,755
Expenditures			
Food Service:			
Certified salaries	94,201	23,550	70,651
Non-certified salaries	1,078,310	100,963	977,347
Employee benefits	911,939	92,281	819,658
Staff travel	18,000	-	18,000
Energy	11,050	308	10,742
Supplies, materials, and media	3,306,927	276,867	3,030,060
Maintenance	3,000	-	3,000
Total Expenditures	5,423,427	493,970	4,929,457
Excess (deficiency) of revenues over expenditures	(3,269,604)	(339,902)	(2,929,702)
Other financing sources:			
Transfers in - School Operating Fund	3,269,604	-	3,269,604



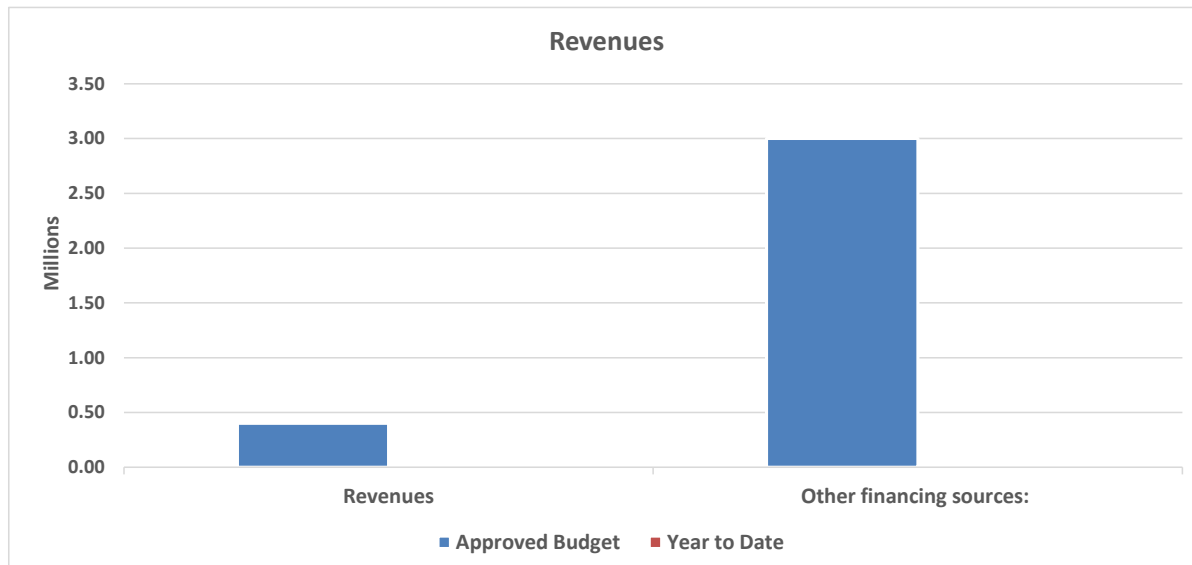
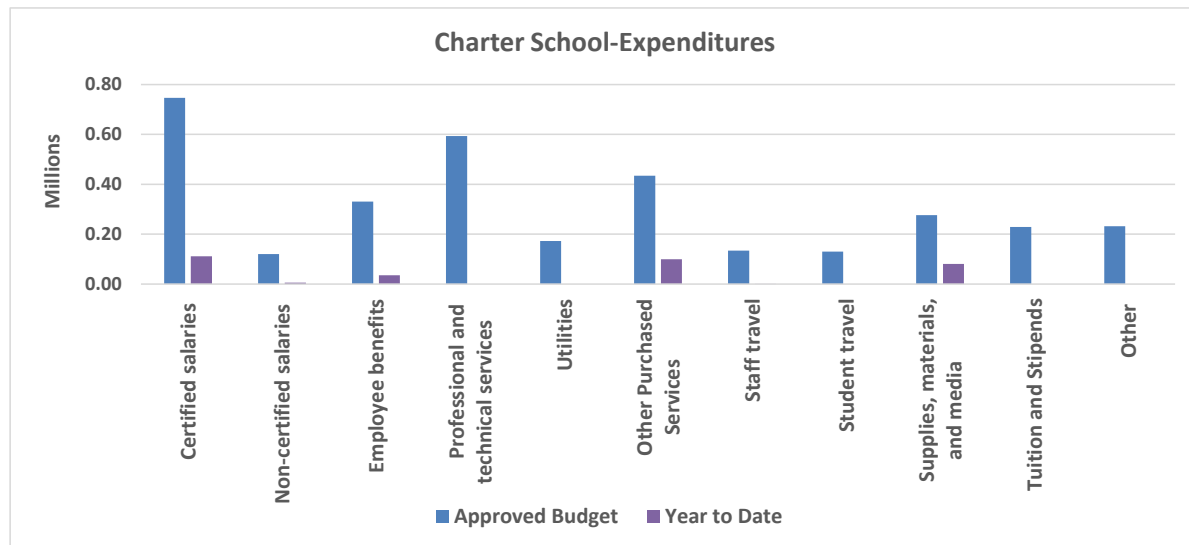
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - RLC and VOCED
As of September 30, 2020

	<u>Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,450,000	-	1,450,000
Expenditures			
RLC and VOCED:			
Certified salaries	682,234	-	682,234
Non-certified salaries	97,321	-	97,321
Employee benefits	373,287	-	373,287
Professional and technical services	701,540	1,856	699,684
Utilities	60,000	-	60,000
Energy	16,000	-	16,000
Staff travel	40,000	-	40,000
Student travel	308,947		
Supplies, materials, and media	110,671	2,207	108,464
Tuition and Stipends	60,000		
Total Expenditures	2,450,000	4,063	2,445,937
Excess (deficiency) of revenues over expenditures	(1,000,000)	(4,063)	(995,937)
Other financing sources:			
Transfers in - School Operating Fund	1,000,000	-	1,000,000



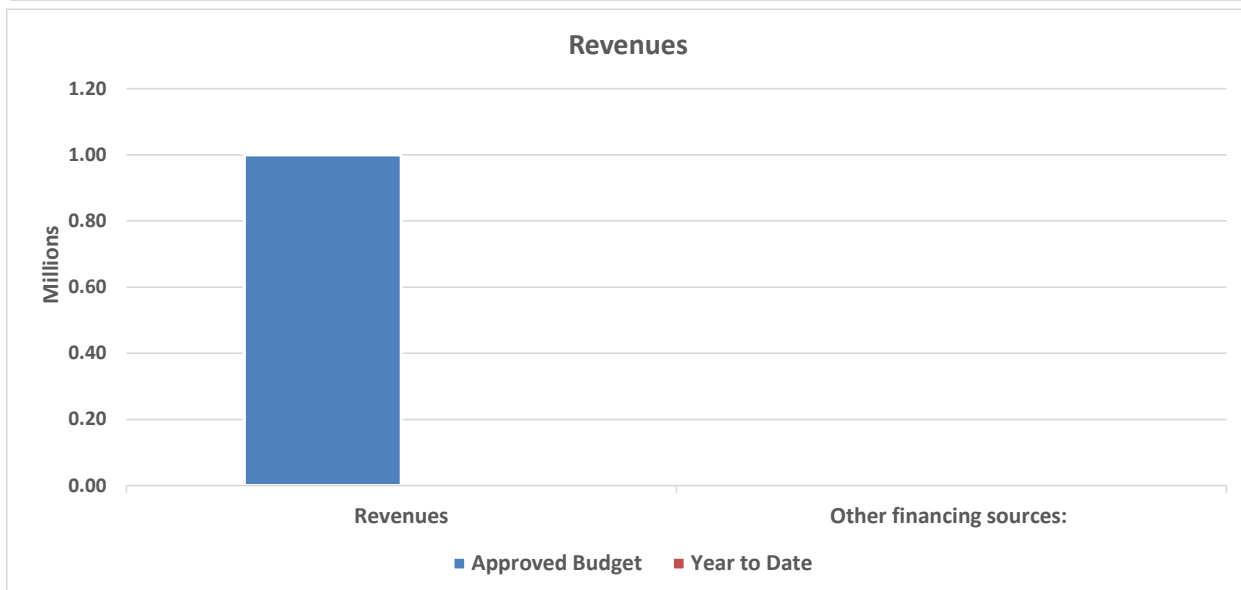
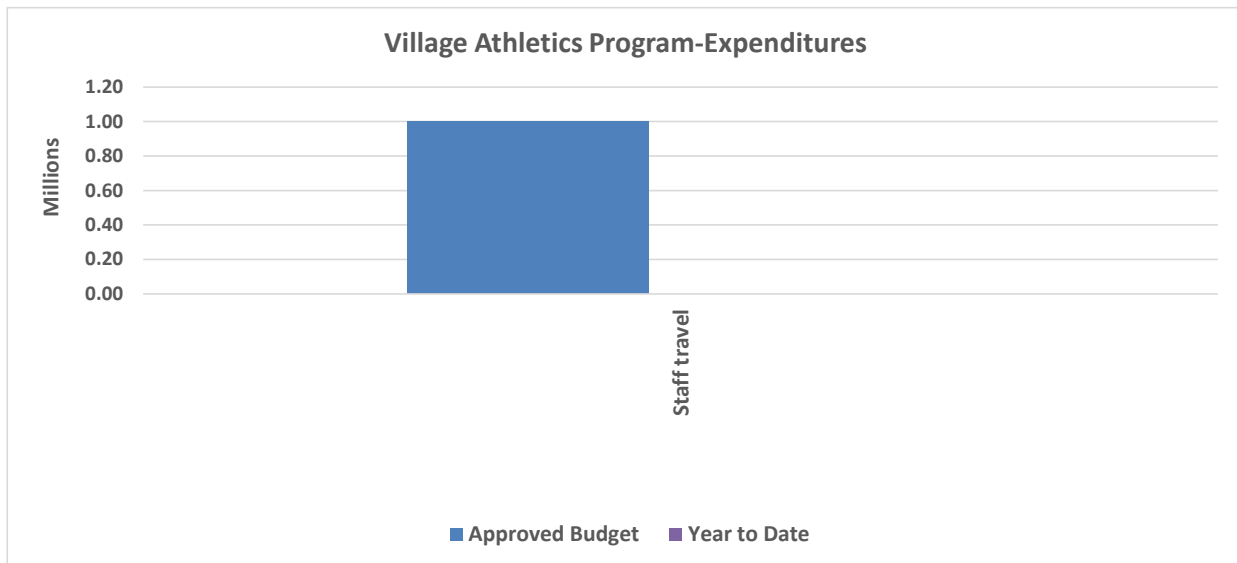
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Charter School
As of September 30, 2020

	Approved Budget	Year to Date	Variance
Revenues	400,000	-	400,000
Expenditures			
Charter School:			
Certified salaries	746,496	111,737	634,759
Non-certified salaries	120,074	5,386	114,688
Employee benefits	331,135	35,801	295,333
Professional and technical services	593,755	-	593,755
Utilities	172,800	-	172,800
Other Purchased Services	434,520	100,000	
Staff travel	134,400	1,204	133,196
Student travel	130,500		
Supplies, materials, and media	276,000	80,982	195,018
Tuition and Stipends	228,600	-	228,600
Other	231,721	-	231,721
Total Expenditures	3,400,000	335,109	3,064,891
Excess (deficiency) of revenues over expenditures	(3,000,000)	(335,109)	(2,664,891)
Other financing sources:			
Transfers in - School Operating Fund	3,000,000	-	3,000,000



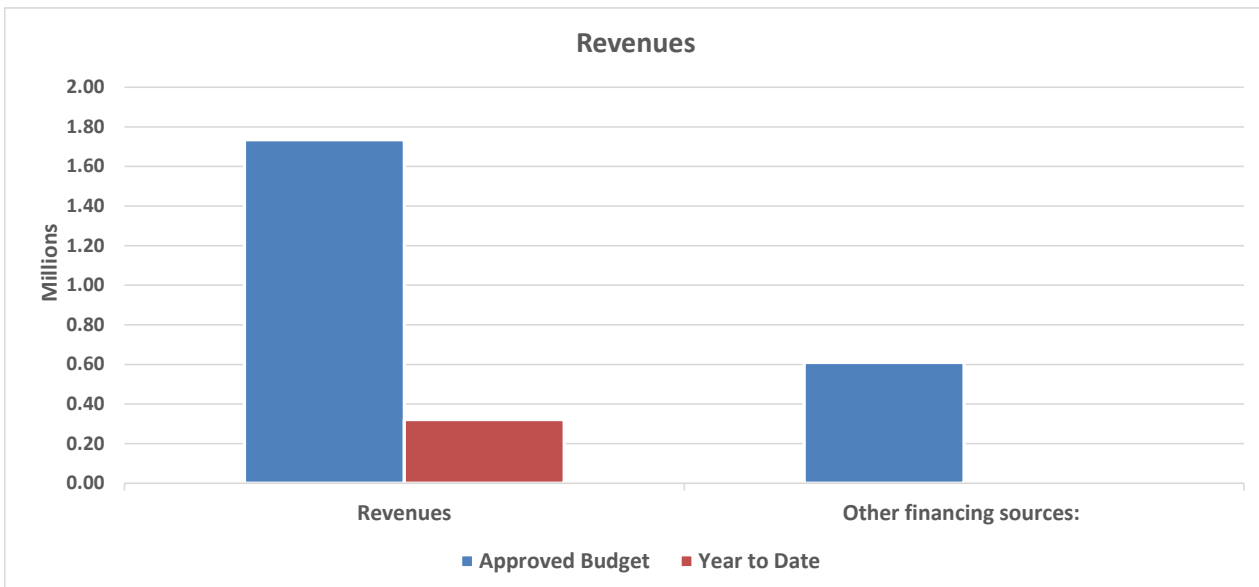
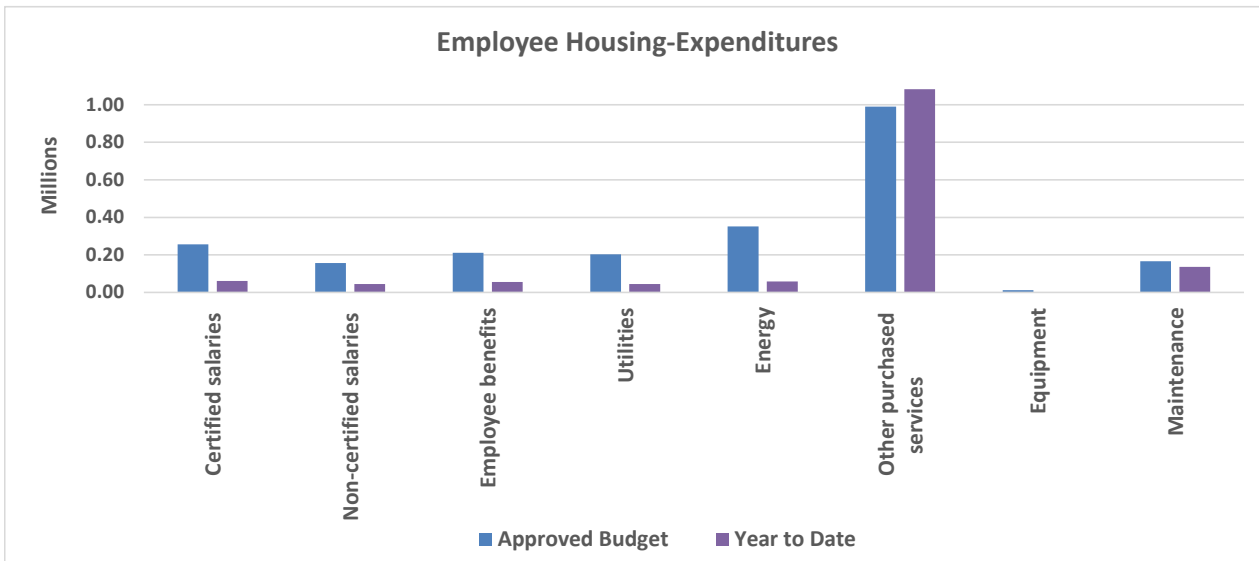
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Village Athletics Program
As of September 30, 2020

	<u>Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,000,000	-	1,000,000
Expenditures			
Village Athletics Program:			
Staff travel	1,000,000	-	1,000,000
Total Expenditures	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 September 30, 2020

	<u>Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,735,000	321,279	1,413,721
Expenditures			
Employee Housing:			
Certified salaries	256,606	61,632	194,974
Non-certified salaries	156,370	45,205	111,165
Employee benefits	210,536	55,296	155,239
Utilities	202,500	44,140	158,360
Energy	351,500	58,706	292,794
Other purchased services	990,200	1,083,164	(92,964)
Equipment	12,000	-	12,000
Maintenance	165,684	135,590	30,095
Total Expenditures	2,345,396	1,483,734	861,662
Excess (deficiency) of revenues over expenditures	(610,396)	(1,162,455)	552,059
Other financing sources:			
Transfers in - School Operating Fund	610,396	-	610,396



Section V - Budget Line Transfers

FY 2021 Budget Revision

Department or Location: All Departments

Line	FND	LOC	FNC	PRG	OBJ	FY 2021 Budget Amount	FY2021 Budget Balance	FY 2021 Adjustment	FY 2021 Adjusted Amount	Notes
1	100	480	600	000	452	\$ 58,000.00	\$ (5,592.05)	\$ 15,000.00	\$ 9,407.95	Increase Maintenance Supplies
2	100	480	600	000	436	\$ 72,500.00	\$ 69,531.06	\$ (15,000.00)	\$ 54,531.06	Decrease Fuel Oil / Natrual Gas
3	100	200	600	000	410	\$ 127,000.00	\$ 3,142.42	\$ 6,000.00	\$ 9,142.42	Increase Professional & Technical
4	100	450	600	000	410	\$ 25,000.00	\$ 19,000.00	\$ (1,500.00)	\$ 17,500.00	Decrease Professional & Technical
5	100	460	600	000	410	\$ 5,000.00	\$ 5,000.00	\$ (1,000.00)	\$ 4,000.00	Decrease Professional & Technical
6	100	480	600	000	410	\$ 10,000.00	\$ 10,000.00	\$ (2,000.00)	\$ 8,000.00	Decrease Professional & Technical
7	100	490	600	000	410	\$ 8,000.00	\$ 8,000.00	\$ (1,500.00)	\$ 6,500.00	Decrease Professional & Technical
8	100	200	600	000	445	\$ 1,047,186.00	\$ 94,763.00	\$ (65,000.00)	\$ 29,763.00	Decrease Insurance and Bonding Premiums
9	100	200	550	000	412	\$ 25,000.00	\$ 25,000.00	\$ 65,000.00	\$ 90,000.00	Increase Audit and Accounting Services
10	100	200	551	000	410	\$ 82,100.00	\$ 55,487.88	\$ (5,577.00)	\$ 49,910.88	Decrease Professional and Technical HR
11	100	200	550	000	410	\$ 347,000.00	\$ 12,423.00	\$ 5,577.00	\$ 18,000.00	Increase Professional and Technical for Central
12	100	200	510	000	420	\$ 45,000.00	\$ 41,280.64	\$ (7,000.00)	\$ 34,280.64	Decrease Travel
13	100	200	510	000	490	\$ 6,300.00	\$ 5,100.00	\$ 7,000.00	\$ 12,100.00	Increase Other expenses to cover NASSP payment
14	255	300	790	000	460	\$ 115,800.00	\$ 26,491.16	\$ (17,000.00)	\$ 9,491.16	Decrease Milk
15	255	300	790	000	459	\$ 1,115,391.00	\$ (15,810.61)	\$ 17,000.00	\$ 1,189.39	Increase Food
16	100	200	120	000	410	\$ 123,610.64	\$ 123,610.64	\$ (6,000.00)	\$ 117,610.64	Decrease Prof/Tech
17	100	200	120	000	441	\$ 8,000.00	\$ 1,920.00	\$ 4,000.00	\$ 5,920.00	Increase Rentals
18	100	200	120	000	490	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	Increase other expenses
19	255	480	790	000	459	\$ 210,000.00	\$ 181,648.50	\$ (17,800.00)	\$ 163,848.50	Decrease Freeze Chill, Food
20	255	480	790	000	460	\$ 11,000.00	\$ 5,852.50	\$ 6,400.00	\$ 12,252.50	Increase Frz/Chill, Milk
21	255	490	790	000	460	\$ 11,700.00	\$ 6,537.94	\$ 5,700.00	\$ 12,237.94	Increase Frz/Chill, Milk
22	255	450	790	000	459	\$ 285,000.00	\$ 285,000.00	\$ (47,800.00)	\$ 237,200.00	Decrease Freeze Chill
23	255	450	790	000	460	\$ 11,500	\$ 4,448	\$ 8,900	\$ 13,348.23	Increase Frz/Chill, Milk
24	255	440	790	000	460	\$ 22,000	\$ 9,095	\$ 22,000	\$ 31,094.84	Increase Frz/Chill, Milk
25	255	460	790	000	460	\$ 10,900	\$ 2,727	\$ 14,400	\$ 17,126.73	Increase Frz/Chill, Milk
26	255	430	790	000	460	\$ 14,025	\$ 7,572	\$ 7,100	\$ 14,672.42	Increase Frz/Chill, Milk
27	255	440	790	000	459	\$ 450,000	\$ 403,480	\$ (121,000)	\$ 282,480.49	Decrease Frz/Chill, Food
28	255	430	790	000	459	\$ 450,000	\$ 418,084	\$ (166,000)	\$ 252,084.00	Decrease Frz/Chill, Food
29	255	300	790	000	459	\$ 960,591	\$ 757,984	\$ 154,800	\$ 912,783.74	Increase Frz/Chill, Food
30	255	300	790	000	460	\$ 42,000	\$ 1,368	\$ 73,800	\$ 75,167.96	Increase Frz/Chill, Milk
31	255	470	790	000	459	\$ 265,000	\$ 246,416	\$ 41,600	\$ 288,015.51	Increase Frz/Chill, Food
32	255	470	790	000	460	\$ 15,200.00	\$ 4,875.87	\$ 17,900.00	\$ 22,775.87	Increase Frz/Chill, Milk
33	600	000	000	000	046	\$ (1,725,000.00)	\$ (1,725,000.00)	\$ (106,164.21)	\$ (1,831,164.21)	Increase of Teacher Housing Rent Revenue
34	600	300	600	000	441	\$ 807,400.00	\$ (88,338.58)	\$ 99,138.58	\$ 10,800.00	Increase Teacher Housing Expense for Barrow
35	600	450	600	000	441	\$ 32,000.00	\$ (3,025.63)	\$ 3,025.63	\$ -	Increase Teacher Housing Expense for Nuiqsut
36	600	490	600	000	441	\$ 22,400.00	\$ (4,000.00)	\$ 4,000.00	\$ -	Increase Teacher Housing Expense for Meade River
37	400	200	351	000	440	\$ 434,520	\$ 434,520	\$ 134,730	\$ 569,250.00	Increase Other Purchased services for Sped Teacher from EdOptions Academy
38	400	200	351	000	410	\$ 593,755	\$ 593,728	\$ (134,730)	\$ 458,998.17	Decrease PROFESSIONAL & TECHNICAL
39	100	200	355	000	410	\$ 172,000	\$ 25,140	\$ 2,000	\$ 27,140.00	Increase Professional and Technical
40	100	200	550	000	410	\$ 347,000	\$ 14,423	\$ (2,000)	\$ 12,423.00	Decrease Professional and Technical
41	379	420	160	000	329			\$ 25,000	\$ 25,000.00	Increase Substitute & Temporary OJT
42	379	430	160	000	329			\$ 4,000	\$ 4,000.00	Increase Substitute & Temporary OJT
43	379	440	160	000	329			\$ 10,000	\$ 10,000.00	Increase Substitute & Temporary OJT
44	379	450	160	000	329			\$ 5,000	\$ 5,000.00	Increase Substitute & Temporary OJT
45	379	460	160	000	329			\$ 3,000	\$ 3,000.00	Increase Substitute & Temporary OJT
46	379	470	160	000	329			\$ 4,000	\$ 4,000.00	Increase Substitute & Temporary OJT
47	379	480	160	000	329			\$ 3,000	\$ 3,000.00	Increase Substitute & Temporary OJT
48	379	490	160	000	329			\$ 4,000	\$ 4,000.00	Increase Substitute & Temporary OJT
49	379	499	160	000	329			\$ 10,000	\$ 10,000.00	Increase Substitute & Temporary OJT
50	379	200	160	000	410	\$ 701,540	\$ 685,984	\$ (68,000)	\$ 617,984.00	Decrease from Professional & Technical
51	100	400	600	000	452	\$ 41,030	\$ 15,495	\$ (3,500)	\$ 11,994.88	Decrease maintenance supplies for IPK
52	100	410	600	000	452	\$ 22,340	\$ (1,304)	\$ 3,500	\$ 2,196.44	Increase maintenance supplies for HMS
53	205	300	760	000	410	\$ 10,500	\$ 10,500	\$ (3,000)	\$ 7,500.00	Decrease Prof/Tech
54	205	300	760	000	490	\$ 300	\$ (758)	\$ 3,000	\$ 2,241.58	Increase other expenses
55	100	480	600	000	452	\$ 25,000	\$ (18,619)	\$ 33,000	\$ 14,380.92	Increase Maintenance Supplies
56	100	480	400	000	433	\$ 5,443	\$ (3,094)	\$ 4,500	\$ 1,405.91	Increase Communication/Phone/Post
57	100	480	600	000	436	\$ 110,000	\$ 110,000	\$ (37,500)	\$ 72,500.00	Decrease Fuel Oil / Nat
58	100	200	355	000	410	\$ 145,000	\$ (2,360)	\$ 10,000	\$ 7,640.00	Increase in Professional & Technical Services
59	100	200	355	000	410	\$ 300,000	\$ 229,881	\$ (10,000)	\$ 219,881.18	Decrease Other Purchase Service
60	100	470	600	000	436	\$ 225,000	\$ 225,000	\$ (25,000)	\$ 200,000.00	Decrease Fuel Oil/Natural Gas
61	215	470	780	000	410	\$ 17,000	\$ 17,000	\$ 25,000	\$ 42,000.00	Increase Community Schools
62									\$ -	
63									\$ -	
64									\$ -	
65									\$ -	
66									\$ -	
67									\$ -	
68									\$ -	
69									\$ -	
70									\$ -	
71									\$ -	
72									\$ -	
73									\$ -	
74									\$ -	
75									\$ -	
76									\$ -	
77									\$ -	
78									\$ -	
79									\$ -	
80									\$ -	
Balance:						8,267,031	3,329,108	-	3,329,108	

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**

Department/Function: Student Services/State & Federal Grants

Month / Yr.: October 29,2020

Grants Administrator: Lori Roth

Grant by Function	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	Expended to Date	Remaining Balance	Percent of Completion	Notes
246	Suicide Prevention	Department of Education & Early Development		6/30/2021	27,000.00	0.00			Grant and budget approved. Funds available.
	School Improvement	Department of Education & Early Development							This is one large grant consisting of 7 school improvement sites within NSBSD. Separate budgets and objectives have been set up for each school but need to be revised based on FY20 roll-over and FY21 funding.
265.49	Meade River School	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low graduation rate (Year 2).
265.45	Nuiqsut Trapper School	Department of Education & Early Development	7/1/2020	6/30/2021	50,000.00	0.00	To be determined	0%	Comprehensive School Improvement (lowest 5%, Year 2).
265.499	Kiita Learning Community	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low graduation rate (Year 2).
265.42	Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low graduation rate for students with disabilities (Year 2).
265.47	Alak School	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low performance of ELL students (Year 1).
265.44	Tikigaq School	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low performance of ELL students (Year 1).
265.43	Nunamiut School	Department of Education & Early Development	7/1/2020	6/30/2021	25,000.00	0.00	To be determined	0%	Targeted School Improvement for low performance of ELL students (Year 1).

260	Title I-A Basic	Department of Education & Early Development	7/1/2020	6/30/2020	537,608.84	0.00	537,608.84	0%	Approved: Funds (2) Title 1 teachers in PHO, .75 NUI, 1 Alternative Teacher in AKP. Funds will be allocated for Kali School on a school-wide basis. Fund amount includes FY20 roll-over.
263	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021					Application submitted and approved. FY21 funds not yet announced.
	Title I-C Migrant Education	Department of Education & Early Development	7/1/2020	6/30/2021	29,953.76	0.00	29,953.76	0%	Approved: Funds targeted for recruiting. Stipends will be provided to up to 12 migrant ed recruiters across the Slope (Home School Facilitators, secretaries, paraprofessionals, IED staff, ILT). Fund amount includes FY20 roll-over.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	208,627	0.00	208,627	0%	Approved: Funds for professional development for NSBSD staff. Primary funding for Sylvan Learning Program for paraprofessionals and maintenance of Sylvan certification. Fund amount includes FY20 roll-over.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	35,761.90	0.00	35,761.90	0%	Approved: Funds EL coordinator, supplies for site-based "literacy night", and partial travel for on-site EL support. Fund amount includes FY20 roll-over.
Fund code to be assigned by Business Office	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	74,143.01	0.00	74,143.01	0%	Approved: Funds social emotional and academic supports for at-risk youth. Current budget supports restorative practices, Skillsteaming training, social/emotional programs such as Vision Maker and 4thR.
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	4,841.93	578,020.73	1%	Substantially Approved: Funds related service providers as written in Individualized Education Programs, Student Services Admin. Assistant, added specialized curriculum materials. Fund amount includes FY20 roll-over. Awaiting Excess Cost Verification Form for final approval.
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	12,470.00	0.00	12,470.00	0%	Partially funds speech services for early childhood programs. No FY20 roll-over funds.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2020	6/30/2021					FY21 Application in process. Due November 16, 2020.
100	Quality School Grant	Department of Education & Early Development	7/1/2020	6/30/2021	96,976				Funds go directly into the general fund.
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	10,000.00				New Visions grant requires a 10,000.00 match. Grant supported by Mark Roseberry. Application not yet approved.
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2020	6/30/2020	398,742.00	0.00	398,742.00	0%	Inter-agency grant with Arctic Slope Native Association & Alaska Staff Development Network. Year 3 funds reported. FY20 roll-over amount included. FY21 budget directs majority of funds to IED Department for Unit developemnt and partial certificated salary.
No fund code available	ANEP: C-3 Grant								

300	Carl Perkins Grant	Department of Education & Early Development	7/1/2020	6/30/2021	60,028.96	0	60,028.96	0%	Approved: Funds include FY21 and FY20 "extended funds". Grant supported by Mark Roseberry.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2021	461,933.00	0.00	461,933.00	0%	FY21 Application approved and award letter received. Awaiting direction on indirect rate difference (4.05% in grant State letter supports 5.16%). Not yet implemented.
	CARES Act Grant	Department of Education & Early Development							
275	Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2021	387,281.01	158,533	228,748.01	41%	Approved: FY21 Application approved and funds are available for reimbursement.
276	Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2021	338,759.00	132,062.20	206,696.83	38	Approved: FY21 application approved and funds are available for reimbursement.
345	Artist in School Grant	Alaska State Council on the Arts	7/1/2020	6/30/2021	5,000.00				Approved: Grant awarded to KAK in FY20. Funds rolled over to FY21.
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021					Applied for by Cathy Williams, Tikigaq School Counselor. Total funding \$7,000.00 to be used Total to purchase wellness, drug & alcohol awareness resources & materials. Funds awarded, preparing final budget.

Upcoming Reports: _____

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

Other Notes: