




North Slope Borough School District Monthly Financial Report As of July 31, 2021

Prepared by: Fadil Limani, CFO

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

THROUGH: Rich Carlson, Interim Superintendent

FROM: Fadil Limani, CFO 

DATE: 8/30/2021

SUBJECT: Monthly Financial Report - July 31, 2021

STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB22-029

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 July 31, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through July 31, 2021 are \$90,773. This primarily reflects the revenues received to date of PERS/TERS on behalf payments.
2. Page 7 - General Fund operating expenditures to date through July 31, 2021 are \$1,312,736 or 2 percent of budget through 8.4% of the fiscal year. 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, Utqiagvik Area, 1-A Villages, and all of the respective School sites.
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 July 31, 2021 are \$38,072,797. This is a net increase of \$7,977,997 or 21 % from previous month. The net increase is mainly attributed to the first installment received from the Borough Appropriation.
6. Page 19 - Special Revenue Funds revenues and expenditures are reported on the cash basis and have not been adjusted. The Special Revenue Funds are demonstrated here which includes: Community Schools, Food Service, RLC, Village Athletics Program, Qargi Academy and Employee Housing.

Encumbrances as of July 31, 2021 for the General Fund are \$26,298,784. In addition, the Pre-Encumbrances for the same period are \$18,365,183. Total Encumbrances and Pre-Encumbrances for General Fund are \$44,663,967.

I will be available for questions at the September 9, 2021 Regular Board Meeting.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of July 31, 2021."

**North Slope Borough School District
Monthly Financial Report
As of July 31, 2021**

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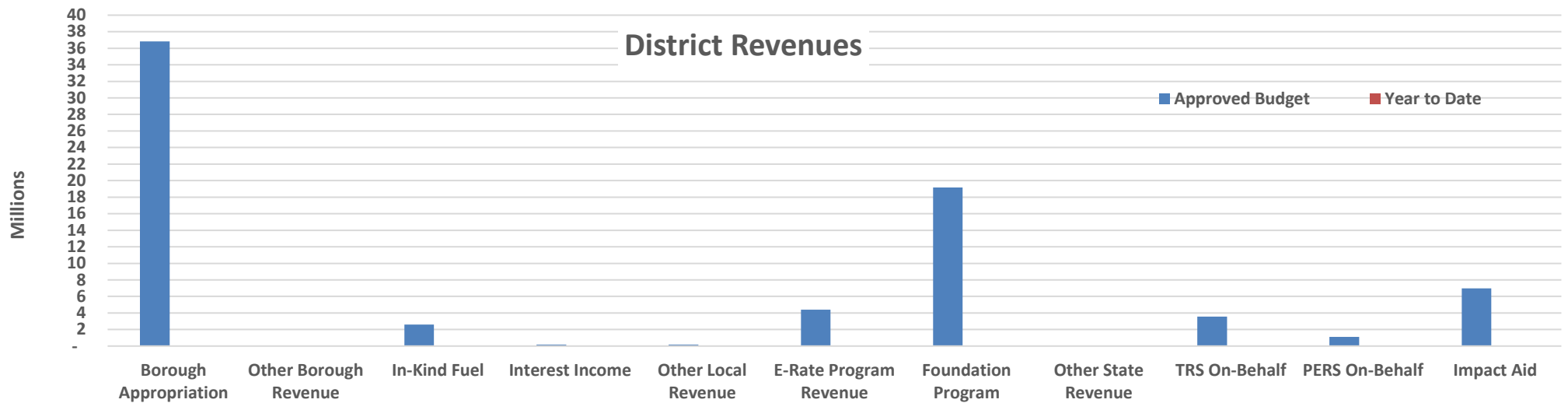
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**Section I - General
School Operating
Fund Activity**

North Slope Borough School District
General School Operating Fund - Summary of Revenues
As of July 31, 2021

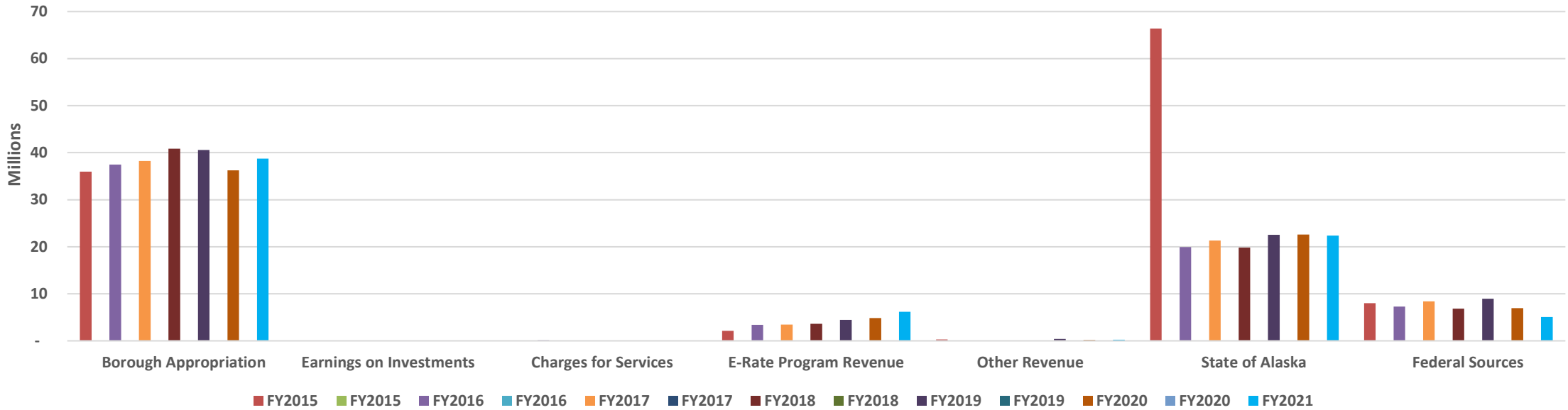
	Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Revenues:					
Borough Appropriation	36,828,052	36,828,052	-	(36,828,052)	0%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,600,000	2,600,000	-	(2,600,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	100	(191,300)	0%
E-Rate Program Revenue	4,393,440	4,393,440	-	(4,393,440)	0%
Foundation Program	19,160,684	19,160,684	-	(19,160,684)	0%
Other State Revenue	-	-	-	-	
TRS On-Behalf	3,555,105	3,555,105	45,932	(3,509,173)	1%
PERS On-Behalf	1,104,203	1,104,203	44,741	(1,059,462)	4%
Impact Aid	6,974,479	6,974,479	-	(6,974,479)	0%
Operating Revenues	74,982,363	74,982,363	90,773	(74,891,590)	0%
Total Revenues	74,982,363	74,982,363	90,773	(74,891,590)	0%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 7 Yrs
As of July 31, 2021

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	Unaudited
Revenues:								
Intergovernmental: Local Resources								
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614	36,227,357	38,766,371	
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	6,189,690	
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549	250,243	
Intergovernmental								
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056	22,348,334	
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511	6,974,479	5,076,241	
Operating Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326	72,630,878	
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326	72,630,878	

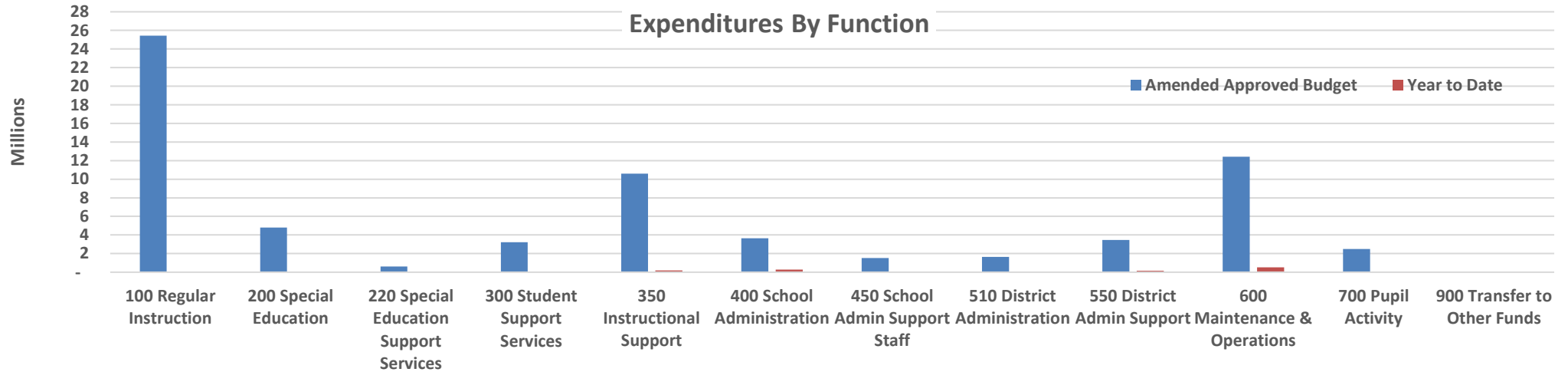
District Revenues - Historical 7 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of July 31, 2021

Expenditures	Original Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
100 Regular Instruction	25,424,259	25,424,259	15,043	25,409,217	0%
200 Special Education	4,798,794	4,798,794	3,074	4,795,720	0%
220 Special Education Support Services	605,725	605,725	18,890	586,835	3%
300 Student Support Services	3,233,056	3,233,056	23,923	3,209,132	1%
350 Instructional Support	10,599,485	10,599,485	177,011	10,422,474	2%
400 School Administration	3,647,065	3,647,065	283,639	3,363,425	8%
450 School Admin Support Staff	1,524,091	1,524,091	10,311	1,513,780	1%
510 District Administration	1,647,086	1,647,086	81,699	1,565,387	5%
550 District Admin Support	3,453,795	3,453,795	152,622	3,301,172	4%
600 Maintenance & Operations	12,416,300	12,416,300	535,805	11,880,494	4%
700 Pupil Activity	2,493,951	2,493,951	10,717	2,483,233	0%
Total Operating Expenditures	69,843,606	69,843,606	1,312,736	68,530,870	2%
900 Transfer to Other Funds	5,138,757	5,138,757	-	5,138,757	0%
Total Expenditures	74,982,363	74,982,363	1,312,736	73,669,627	2%
Excess of Revenue Over Expenditures	0	0	(1,221,963)		

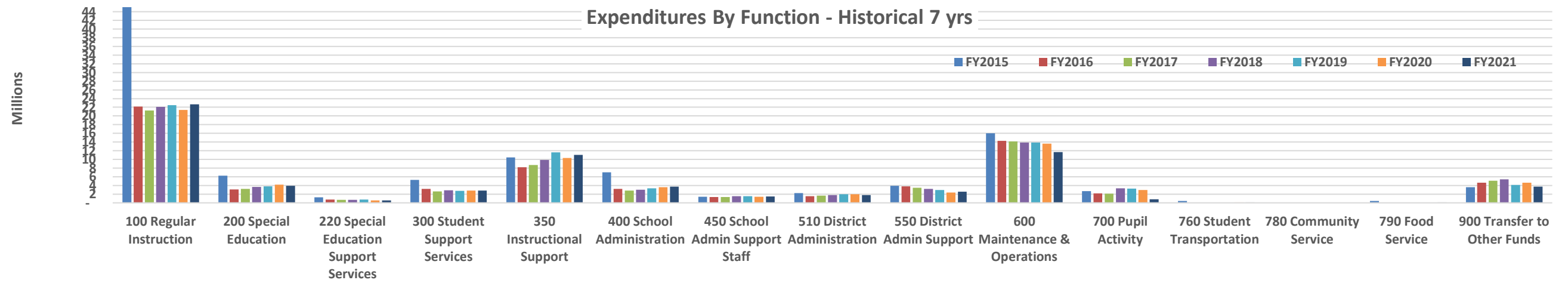
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function-Historical - 7 yrs
As of July 31, 2021

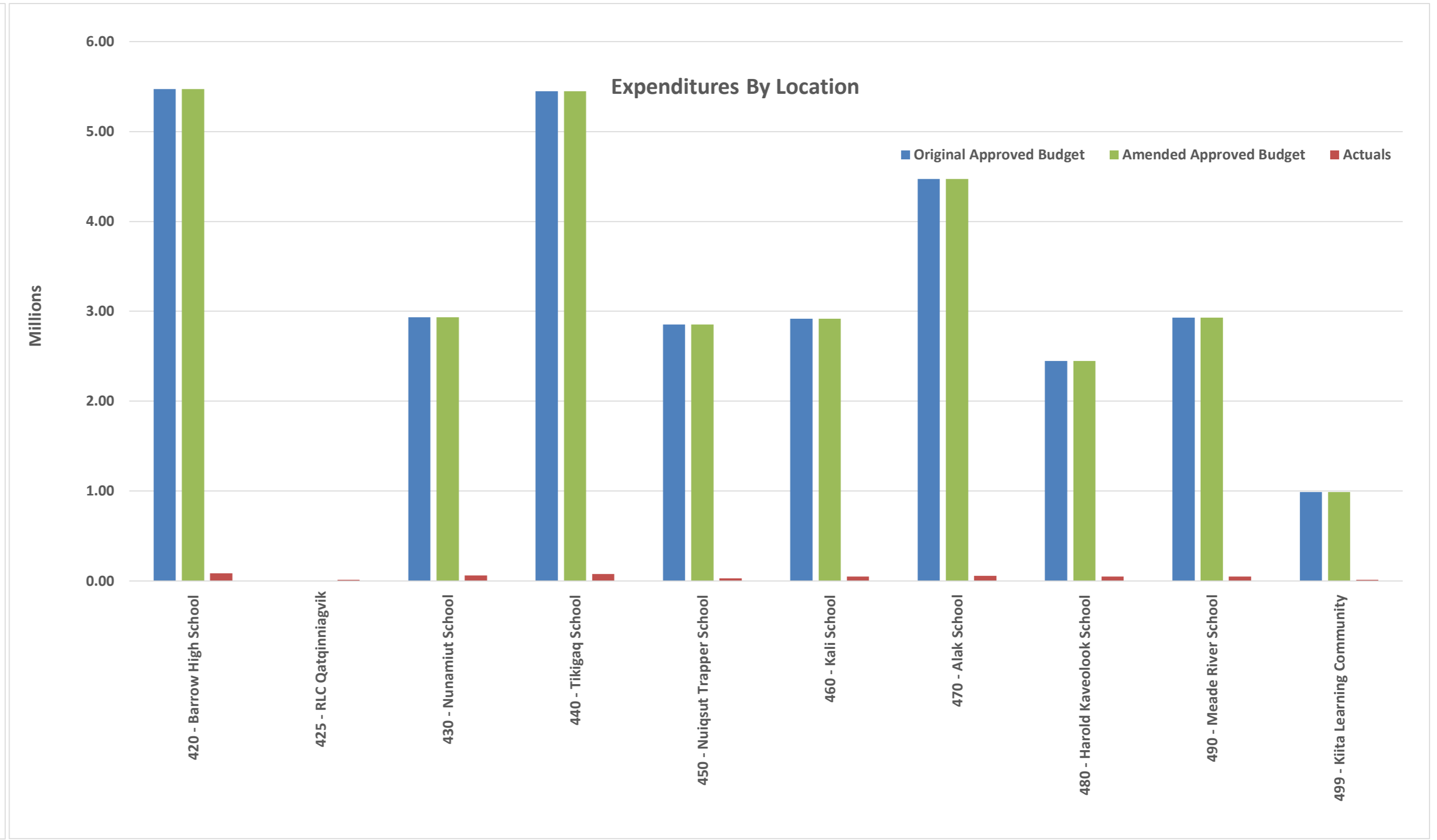
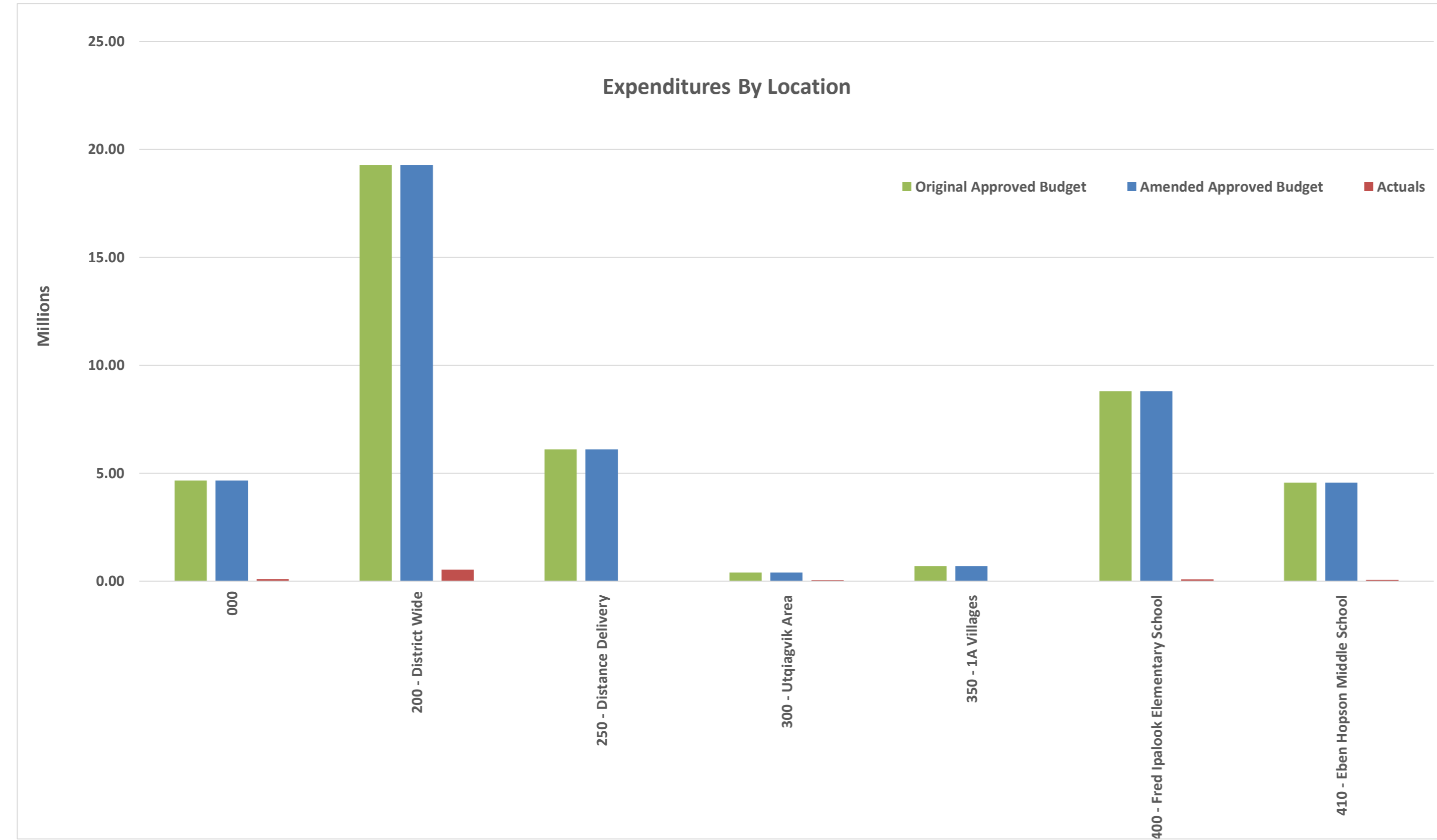
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Unaudited FY2021
Expenditures							
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581	22,673,817
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607	3,923,630
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351	566,864	553,442
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721	2,855,901	2,821,348
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523	10,296,879	11,020,684
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462	3,608,096	3,721,922
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256	1,431,575	1,477,795
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899	2,015,268	1,802,769
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943	2,396,947	2,577,485
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419	13,628,896	11,687,684
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280	2,939,140	800,258
760 Student Transportation	399,420	-	-	-	-	94,784	126,994
780 Community Service	8,117	-	10,401	6,337	-	20,699	503
790 Food Service	406,684	-	-	-	-	59,667	76,357
Total Operating Expenditures	106,400,047	63,618,817	62,099,992	65,888,264	68,448,152	65,455,904	63,264,687
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734	3,733,243
Total Expenditures	109,989,468	68,221,892	67,187,577	71,315,750	72,546,928	70,119,638	66,997,930
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688	5,632,948

*Expenditures do not include encumbrance activity.



Location Names	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	-	-	-	-	-	-	-	-	-	-	5,440,000	5,440,000	532	5,439,468	0%	2,352,344	2,352,344	-	2,352,344	0%
100 Regular Instruction	-	-	-	-	-	-	-	-	-	-	797,163	797,163	1,999	795,164	0%	573,467	573,467	-	573,467	0%
200 Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220 Special Education Support Services	-	-	-	-	-	-	-	-	-	-	549,118	549,118	-	549,118	0%	208,995	208,995	-	208,995	0%
300 Student Support Services	-	-	-	-	-	-	-	-	-	-	137,014	137,014	-	137,014	0%	67,401	67,401	-	67,401	0%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	598,939	598,939	42,416	556,523	7%	385,581	385,581	30,769	354,812	8%
400 School Administration	-	-	-	-	-	-	-	-	-	-	325,082	325,082	-	325,082	0%	106,793	106,793	-	106,793	0%
450 School Admin Support Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	895,241	895,241	34,062	861,179	4%	-	-	-	-	-
600 Maintenance & Operations	407,450	407,450	51,828	355,622	13%	-	-	-	-	-	51,015	51,015	-	51,015	0%	802,086	802,086	41,215	760,871	5%
700 Pupil Activity	-	-	-	-	-	703,290	703,290	-	703,290	0	8,793,573	8,793,573	79,009	8,714,563	1%	62,051	62,051	-	62,051	0%
Total Operating Expenditures	407,450	407,450	51,828	355,622	13%	703,290	703,290	-	703,290	0	8,793,573	8,793,573	79,009	8,714,563	1%	4,558,718	4,558,718	71,983	4,486,734	2%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	407,450	407,450	51,828	355,622	13%	703,290	703,290	-	703,290	0	8,793,573	8,793,573	79,009	8,714,563	1%	4,558,718	4,558,718	71,983	4,486,734	2%

*Expenditures do not include encumbrance act.



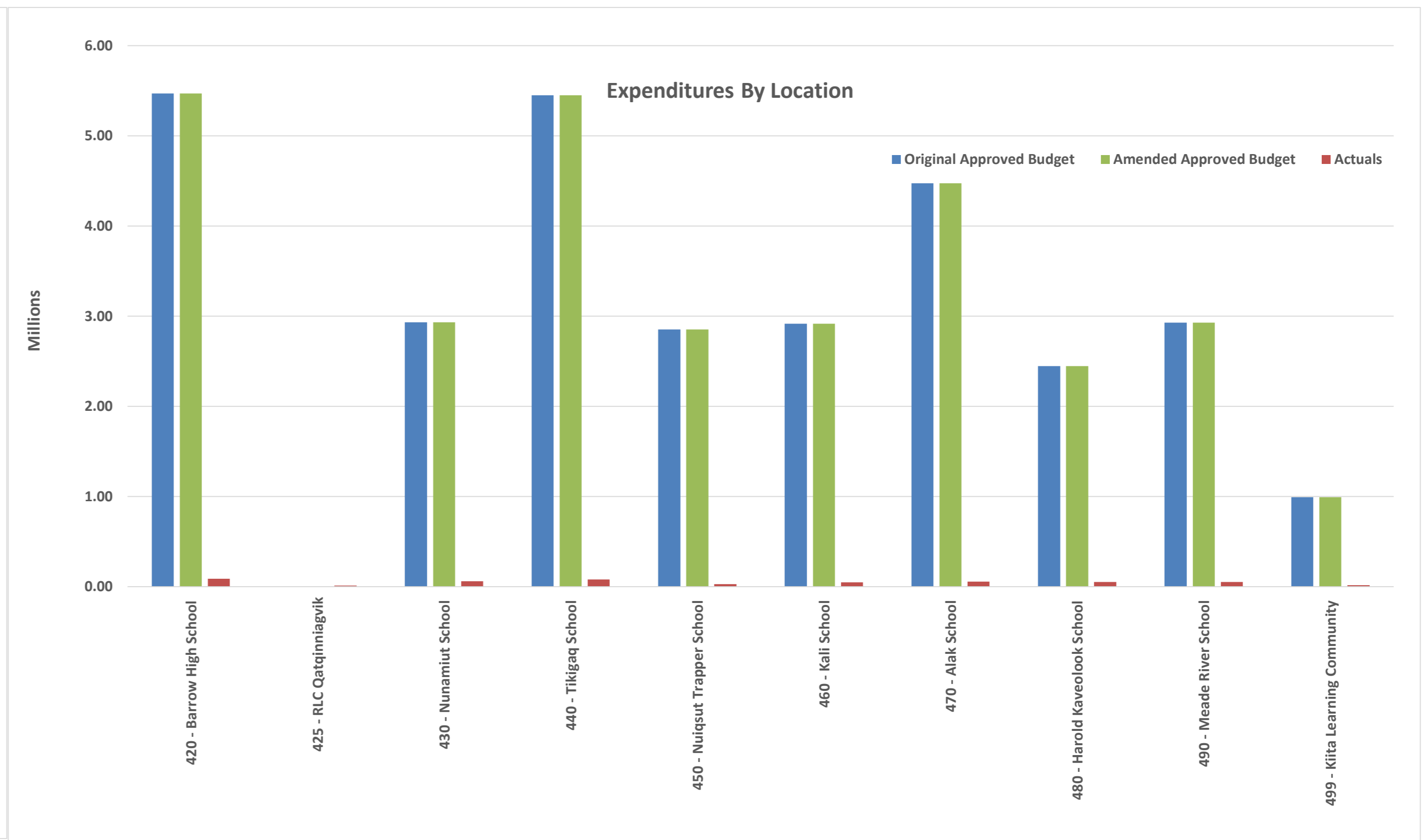
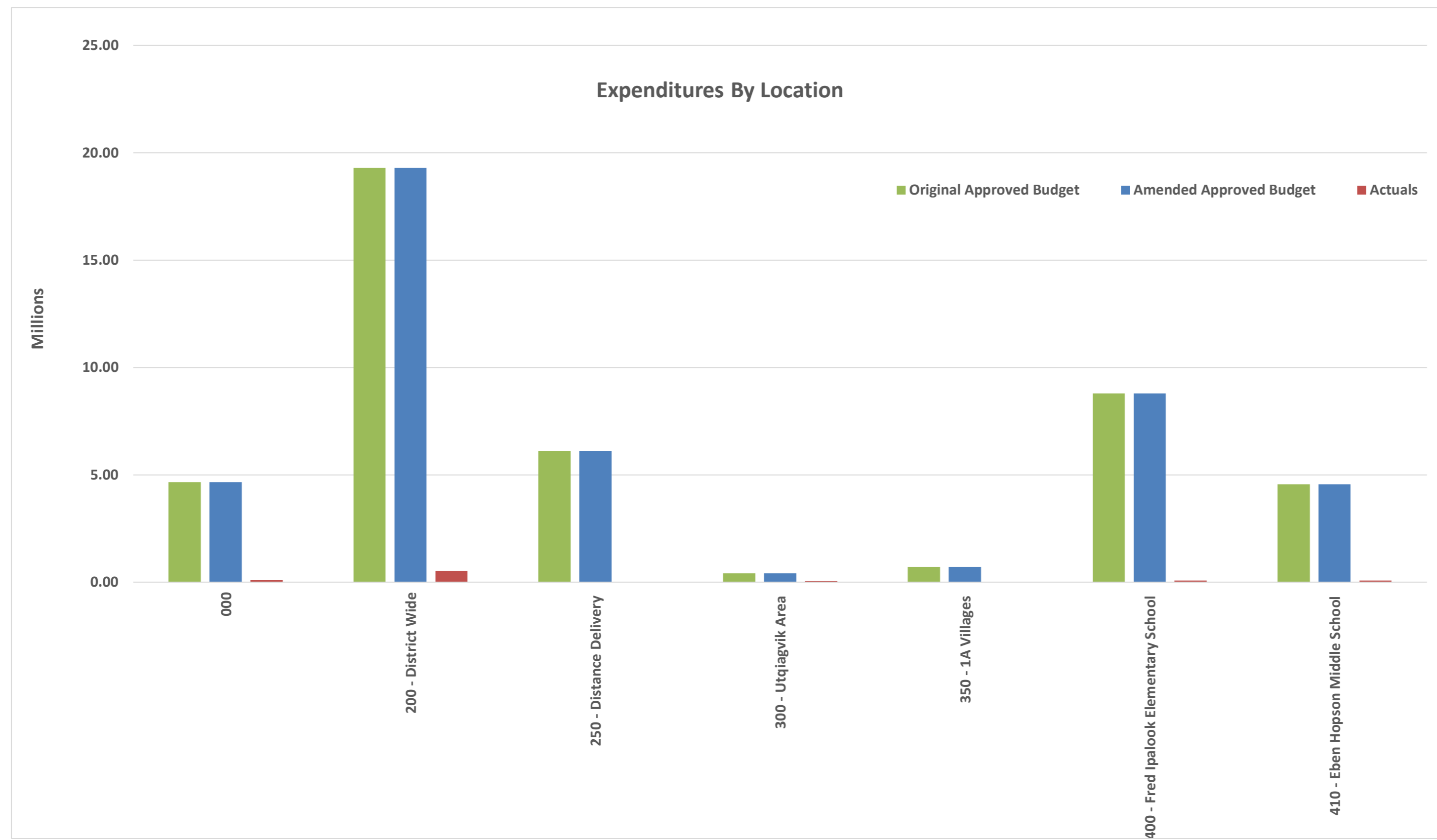
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
	420 - Barrow High School				
100 Regular Instruction	2,211,492	2,211,492	3,805	2,207,688	0%
200 Special Education	547,785	547,785	-	547,785	0%
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	241,949	241,949	-	241,949	0%
350 Instructional Support	88,786	88,786	-	88,786	0%
400 School Administration	404,199	404,199	30,740	373,459	8%
450 School Admin Support Staff	160,552	160,552	4,721	155,830	3%
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	1,123,199	1,123,199	47,390	1,075,809	4%
700 Pupil Activity	692,639	692,639	-	692,639	0%
Total Operating Expenditures	5,470,600	5,470,600	86,656	5,383,945	2%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	5,470,600	5,470,600	86,656	5,383,945	2%

Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
	425 - RLC Qatqinniagvik				
100 Regular Instruction	-	-	-	-	-
200 Special Education	-	-	-	-	-
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	-	-	-	-	-
350 Instructional Support	-	-	11,818	(11,818)	-
400 School Administration	-	-	-	-	-
450 School Admin Support Staff	-	-	-	-	-
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	-	-	-	-	-
700 Pupil Activity	-	-	-	-	-
Total Operating Expenditures	-	-	11,818	(11,818)	-
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	-	-	11,818	(11,818)	-

Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
	430 - Nunamiut School				
100 Regular Instruction	1,400,510	1,400,510	1,965	1,398,545	0%
200 Special Education	213,171	213,171	-	213,171	0%
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	221,238	221,238	2,174	219,063	1%
350 Instructional Support	-	-	-	-	-
400 School Administration	219,449	219,449	27,792	191,657	13%
450 School Admin Support Staff	94,408	94,408	5,310	89,098	6%
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	752,246	752,246	23,026	729,220	3%
700 Pupil Activity	31,466	31,466	-	31,466	0%
Total Operating Expenditures	2,932,487	2,932,487	60,268	2,872,220	2%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	2,932,487	2,932,487	60,268	2,872,220	2%

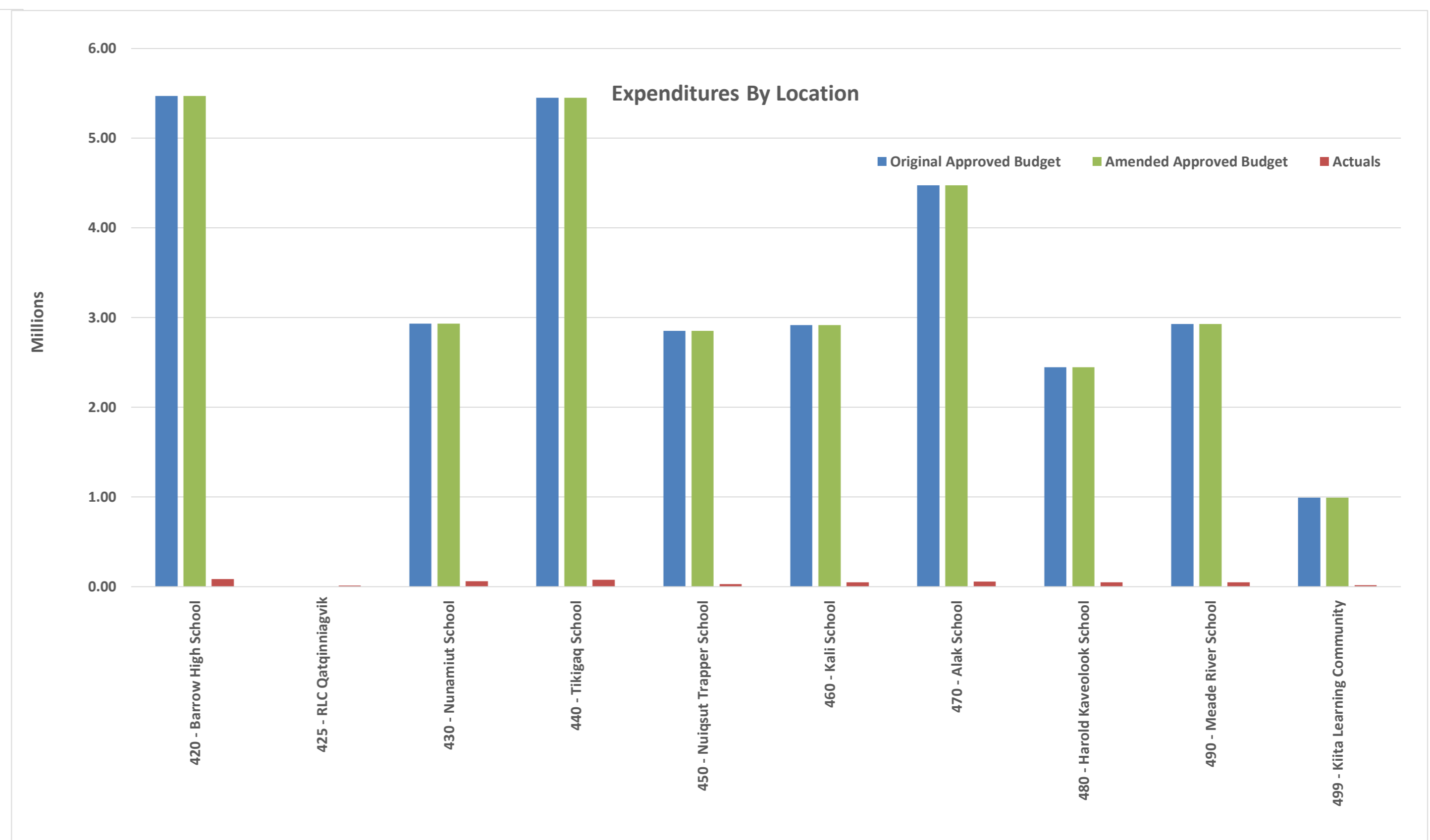
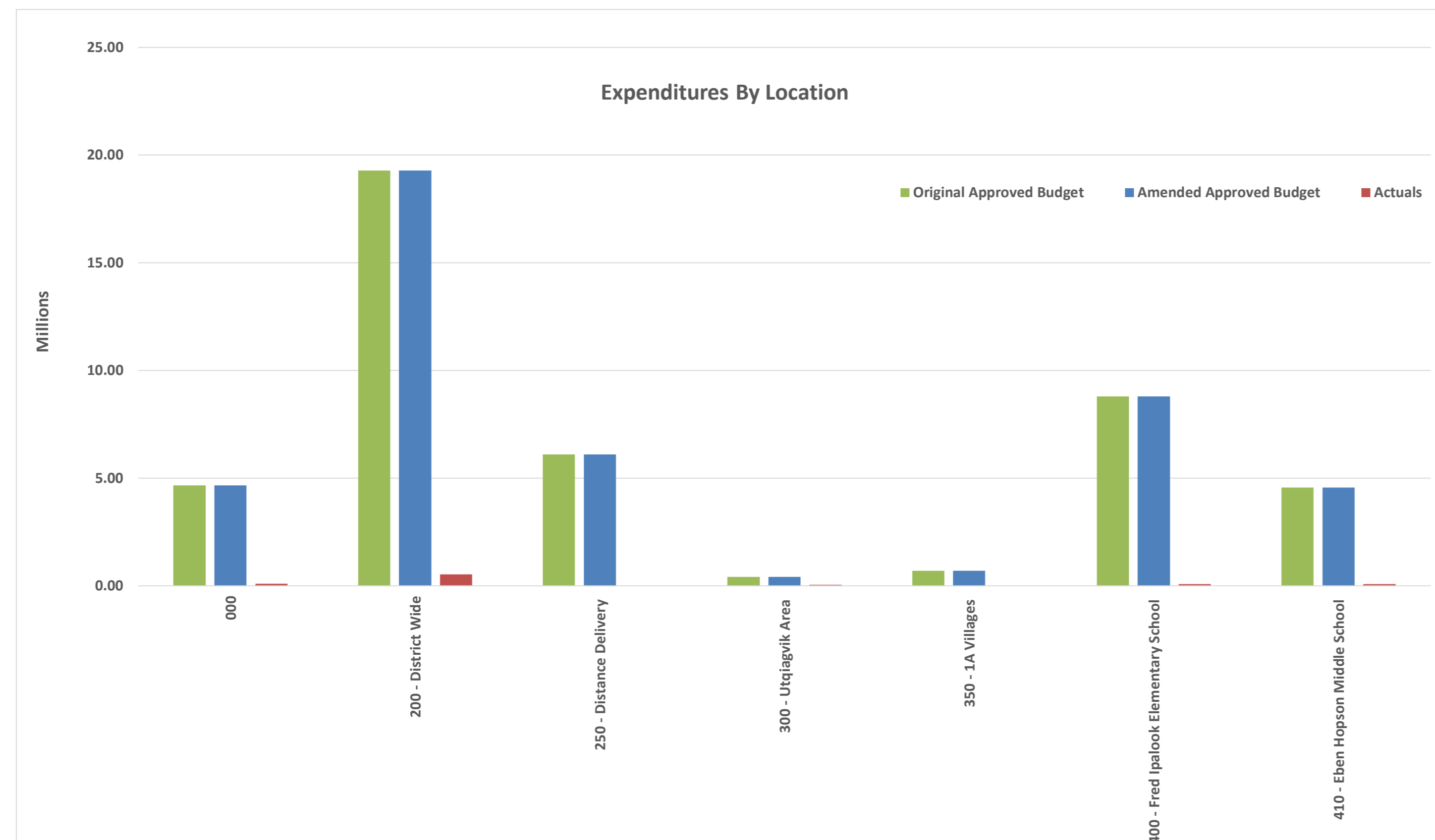
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
	440 - Tikigag School				
100 Regular Instruction	2,827,602	2,827,602	-	2,827,602	0%
200 Special Education	542,894	542,894	-	542,894	0%
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	257,049	257,049	-	257,049	0%
350 Instructional Support	147,845	147,845	-	147,845	0%
400 School Administration	363,679	363,679	25,769	337,910	7%
450 School Admin Support Staff	209,916	209,916	-	209,916	0%
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	1,070,069	1,070,069	52,486	1,017,583	5%
700 Pupil Activity	29,939	29,939	-	29,939	0%
Total Operating Expenditures	5,448,992	5,448,992	78,255	5,370,737	1%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	5,448,992	5,448,992	78,255	5,370,737	1%

*Expenditures do not include encumbrance act.



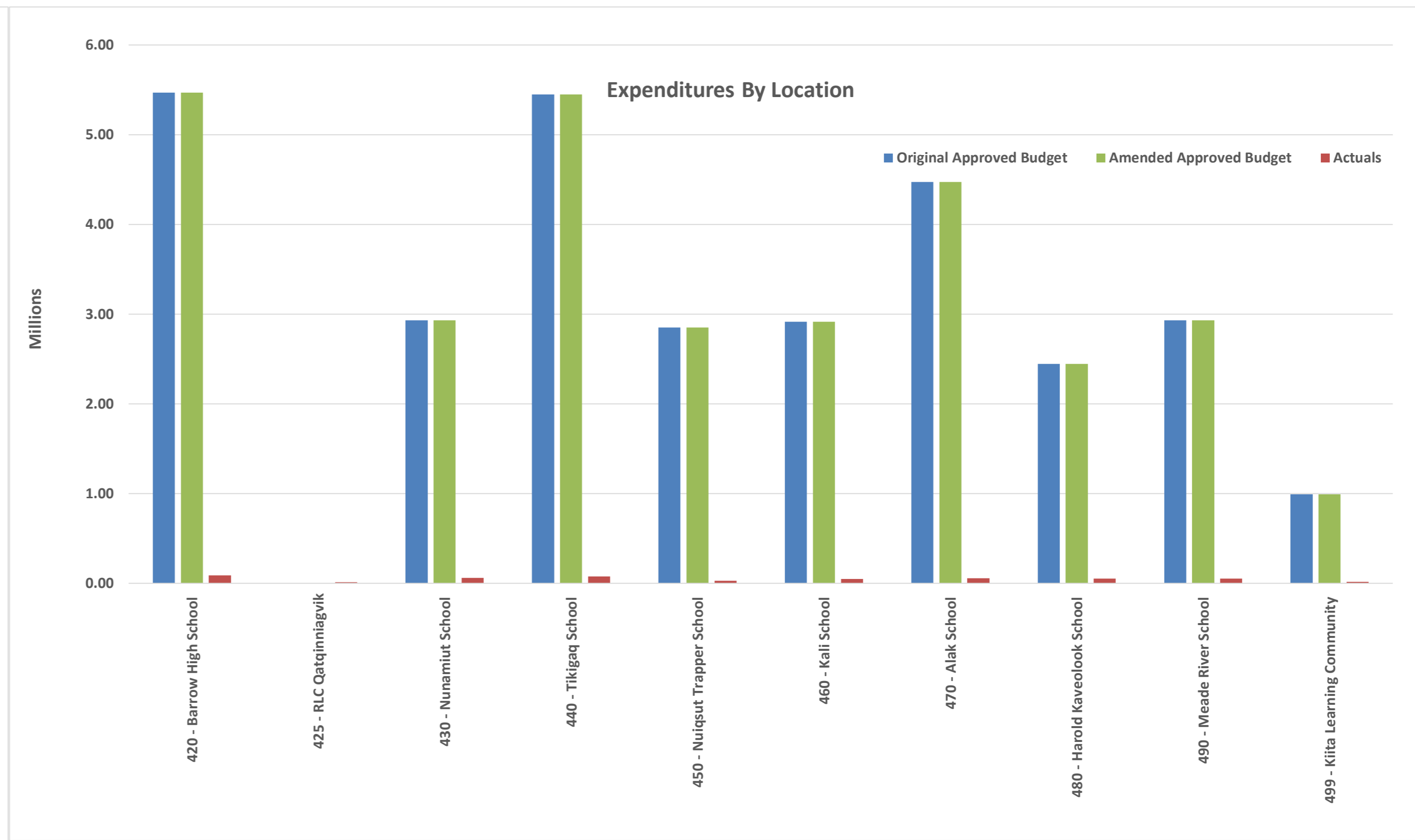
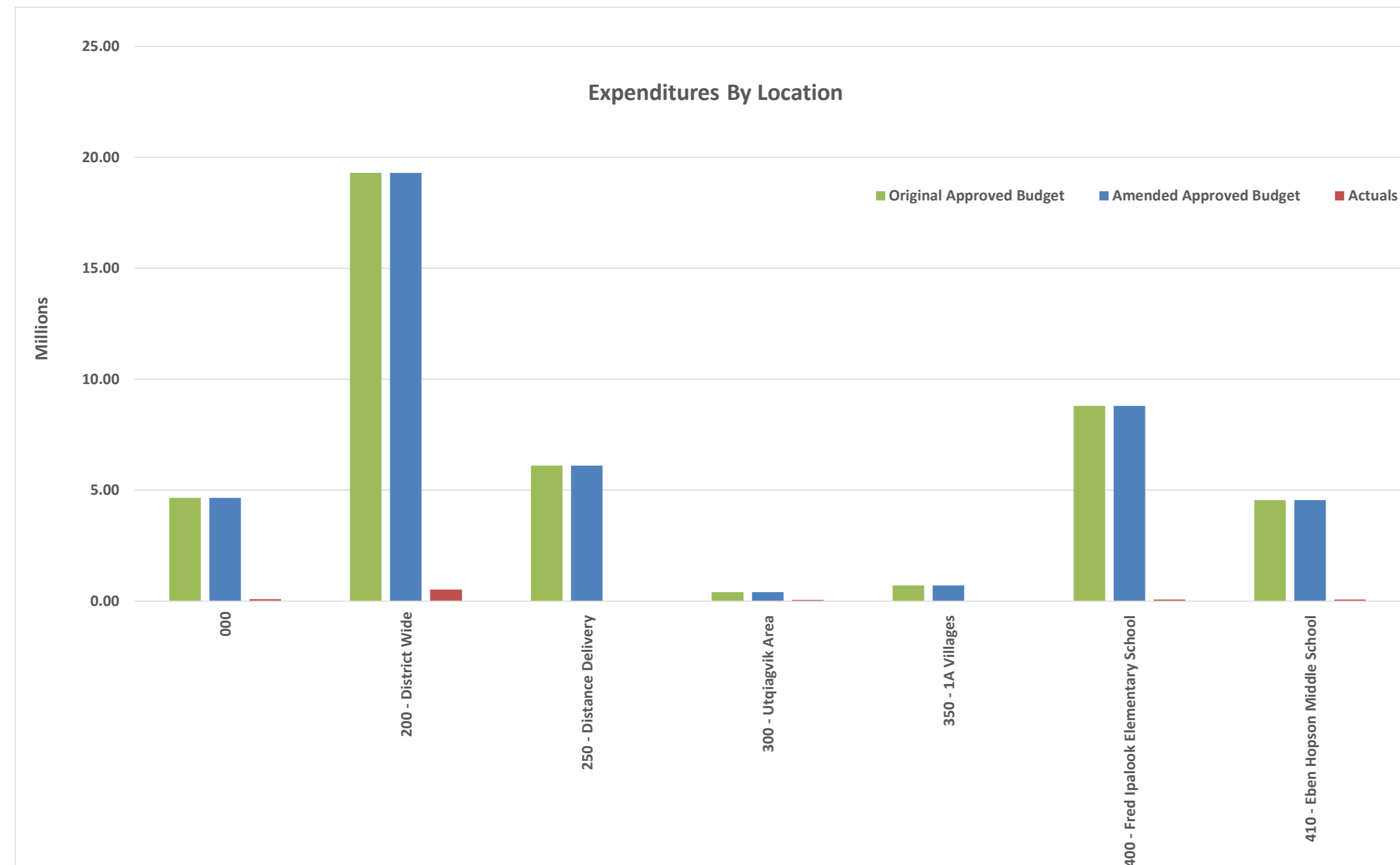
Location Names	450 - Nuiqsut Trapper School					460 - Kali School					470 - Alak School					480 - Harold Kaveoook School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
100 Regular Instruction	1,696,517	1,696,517	-	1,696,517	0%	1,426,909	1,426,909	-	1,426,909	0%	2,176,855	2,176,855	-	2,176,855	0%	931,794	931,794	1,736	930,057	0%
200 Special Education	166,665	166,665	-	166,665	0%	219,689	219,689	1,074	218,615	0%	327,047	327,047	-	327,047	0%	135,763	135,763	-	135,763	0%
220 Special Education Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	181,273	181,273	-	181,273	0%	141,924	141,924	-	141,924	0%	233,323	233,323	-	233,323	0%	289,879	289,879	-	289,879	0%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 School Administration	205,520	205,520	15,011	190,510	7%	232,761	232,761	17,527	215,233	8%	239,852	239,852	17,789	222,063	7%	194,451	194,451	11,681	182,770	6%
450 School Admin Support Staff	69,294	69,294	-	69,294	0%	78,058	78,058	-	78,058	0%	171,640	171,640	-	171,640	0%	83,142	83,142	-	83,142	0%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	473,629	473,629	14,273	459,356	3%	783,801	783,801	28,765	755,035	4%	1,175,384	1,175,384	36,629	1,138,756	3%	809,319	809,319	37,570	771,750	5%
700 Pupil Activity	58,875	58,875	-	58,875	0%	32,419	32,419	2,831	29,588	9%	149,012	149,012	2,065	146,947	1%	2,153	2,153	-	2,153	0%
Total Operating Expenditures	2,851,774	2,851,774	29,283	2,822,490	1%	2,915,560	2,915,560	50,198	2,865,362	2%	4,473,114	4,473,114	56,482	4,416,632	1%	2,446,501	2,446,501	50,986	2,395,515	2%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,851,774	2,851,774	29,283	2,822,490	1%	2,915,560	2,915,560	50,198	2,865,362	2%	4,473,114	4,473,114	56,482	4,416,632	1%	2,446,501	2,446,501	50,986	2,395,515	2%

*Expenditures do not include encumbrance act.



Location Names	Location 490 - Meade River School					Location 499 - Kiita 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	-	1,265,598	0%	478,302	478,302	-	478,302	0%
200 Special Education	126,978	126,978	-	126,978	0%	58,264	58,264	-	58,264	0%
220 Special Education Support Services	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	310,483	310,483	177	310,306	0%	135,665	135,665	-	135,665	0%
350 Instructional Support	40,816	40,816	-	40,816	0%	-	-	-	-	-
400 School Administration	184,992	184,992	13,634	171,358	7%	190,957	190,957	15,339	175,618	8%
450 School Admin Support Staff	64,533	64,533	-	64,533	0%	93,254	93,254	-	93,254	0%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	877,711	877,711	37,078	840,633	4%	32,000	32,000	-	32,000	0%
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	50,889	2,879,101	2%	991,211	991,211	15,339	975,871	2%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,929,991	2,929,991	50,889	2,879,101	2%	991,211	991,211	15,339	975,871	2%

*Expenditures do not include encumbrance act.

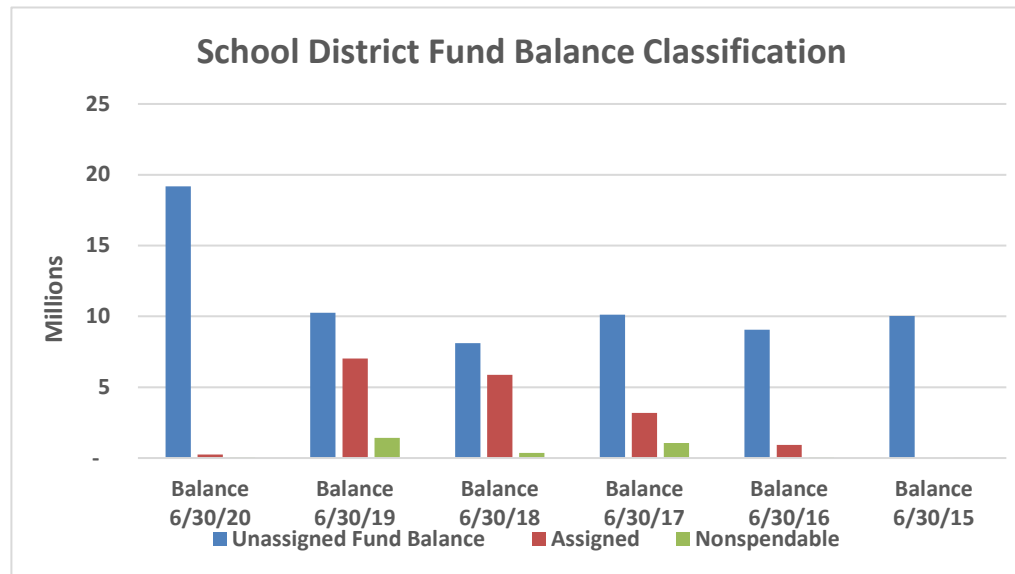


Section II - Fund Balance Classification

General School Operating Fund - Designation of Fund Balance

As of July 31, 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 July 31, 2021

Account Detail:	Book Balance as of July 31, 2021
Wells Fargo Main Operating Checking Account	32,608,966.00
APCM-Equity Account	5,463,831.00
Total	38,072,797.00

Account Detail:	Book Balance as of June 30, 2021 Unaudited
Cash and Cash Equivalent	30,094,800.00
	30,094,800.00

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

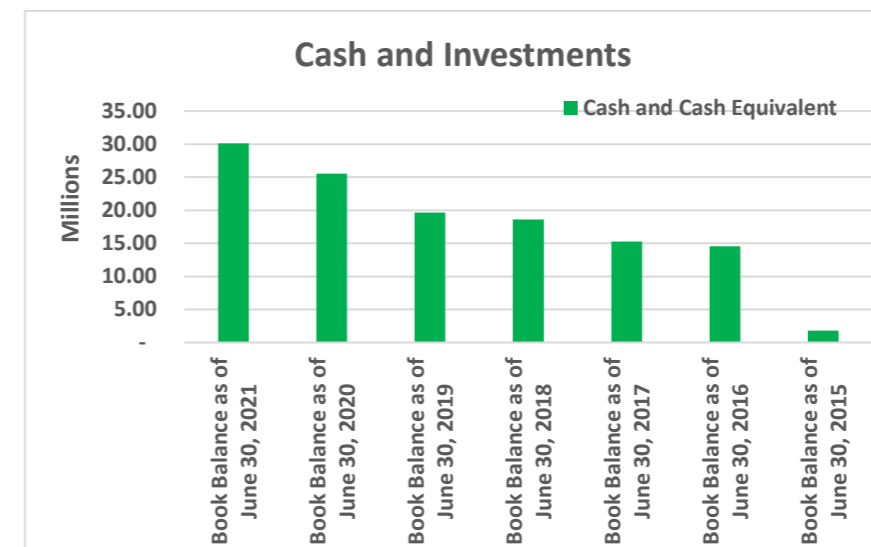
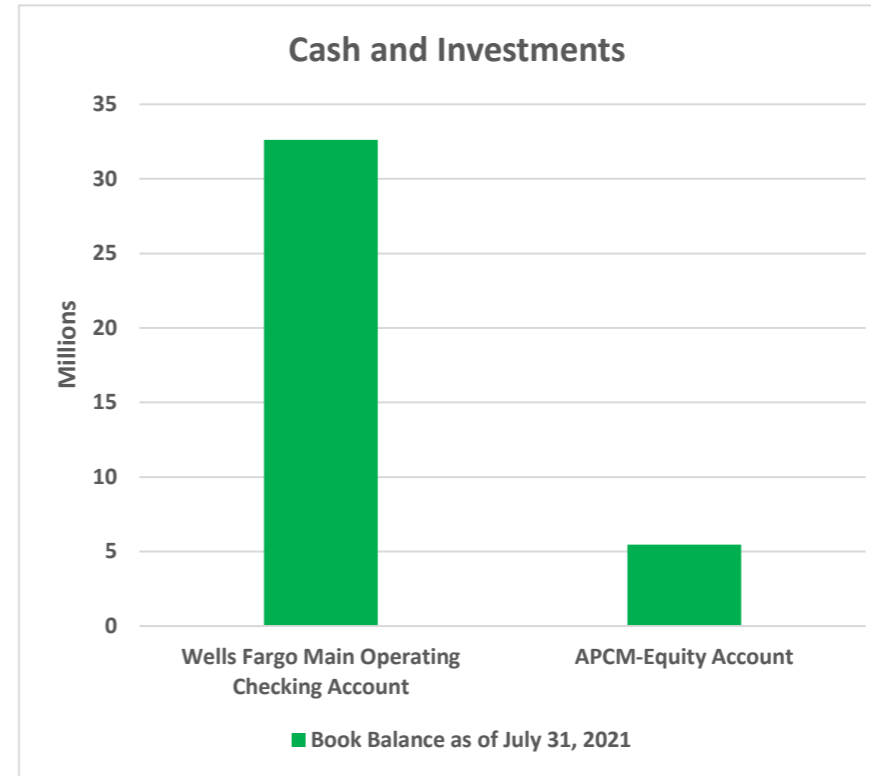
Account Detail:	Book Balance as of June 30, 2019
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

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

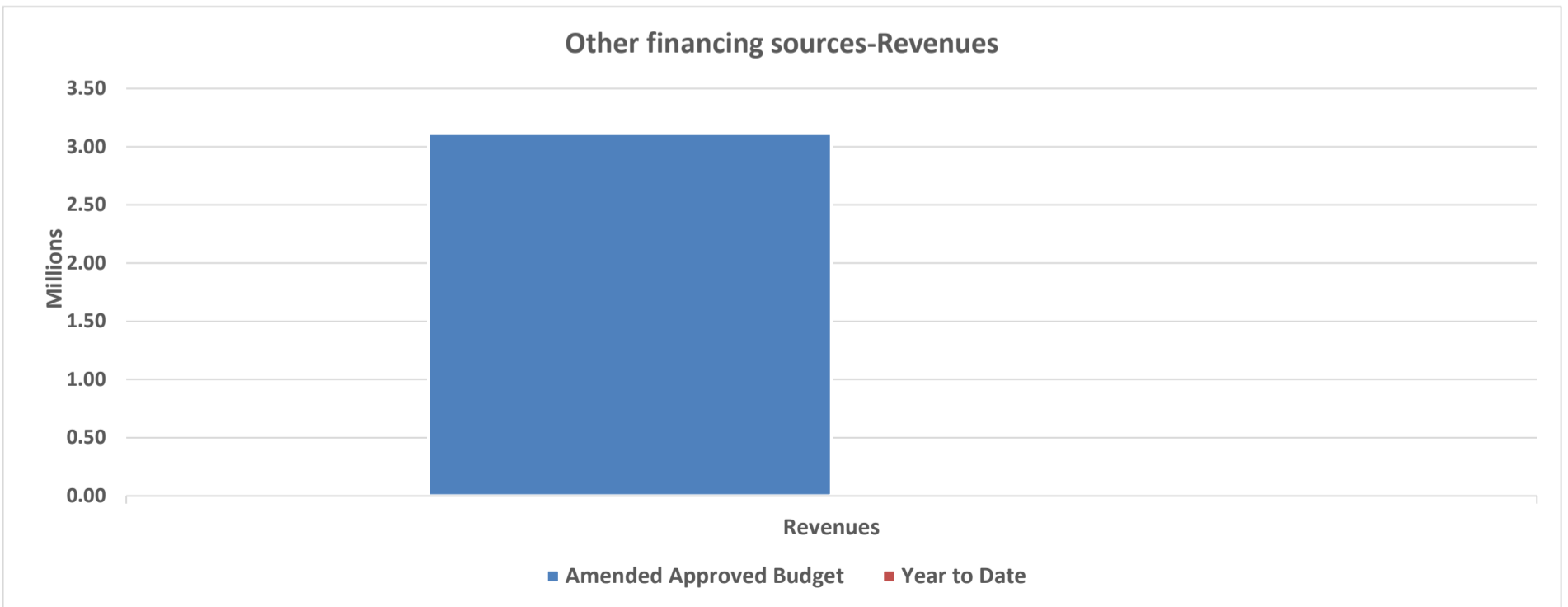
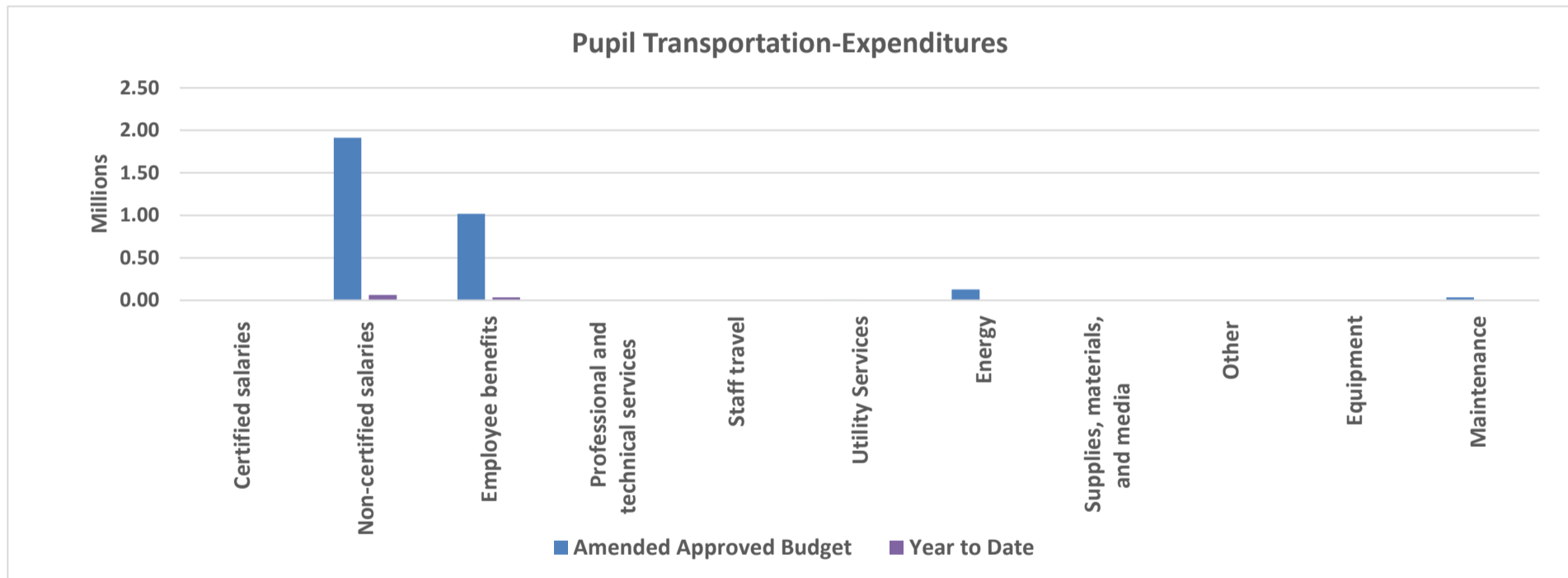
Account Detail:	Book Balance as of June 30, 2015
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

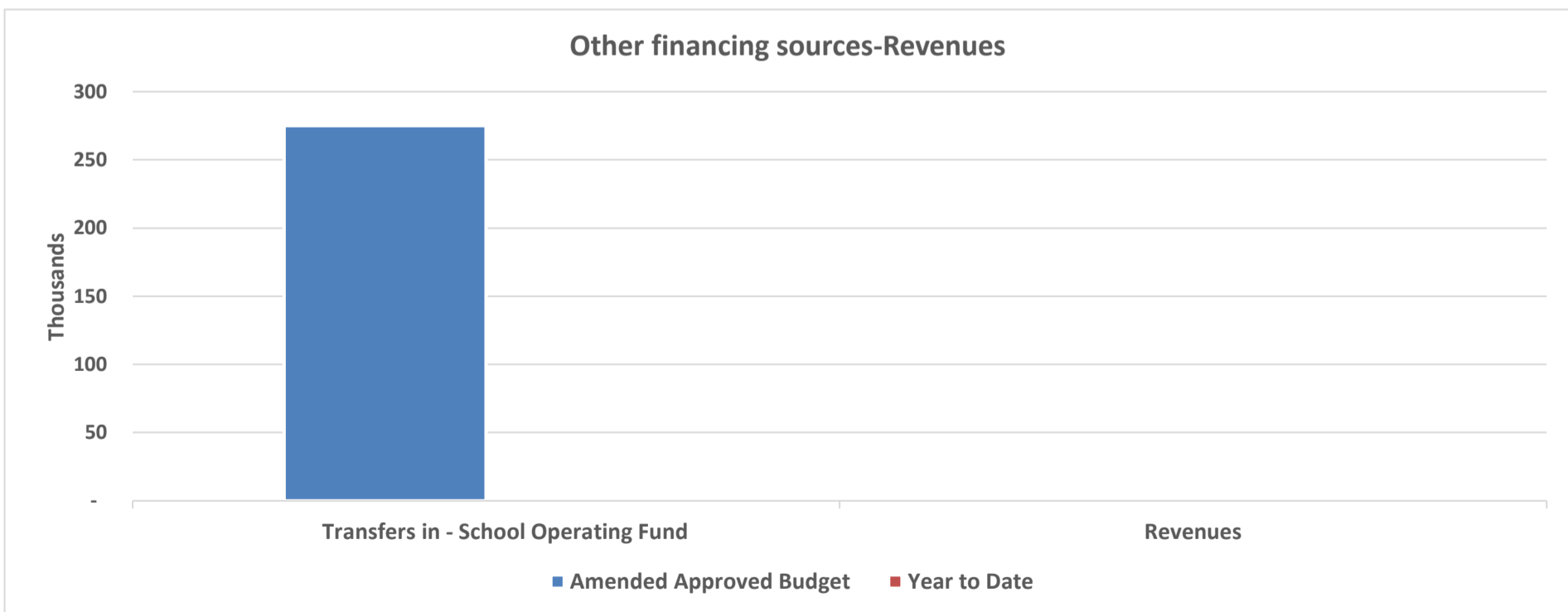
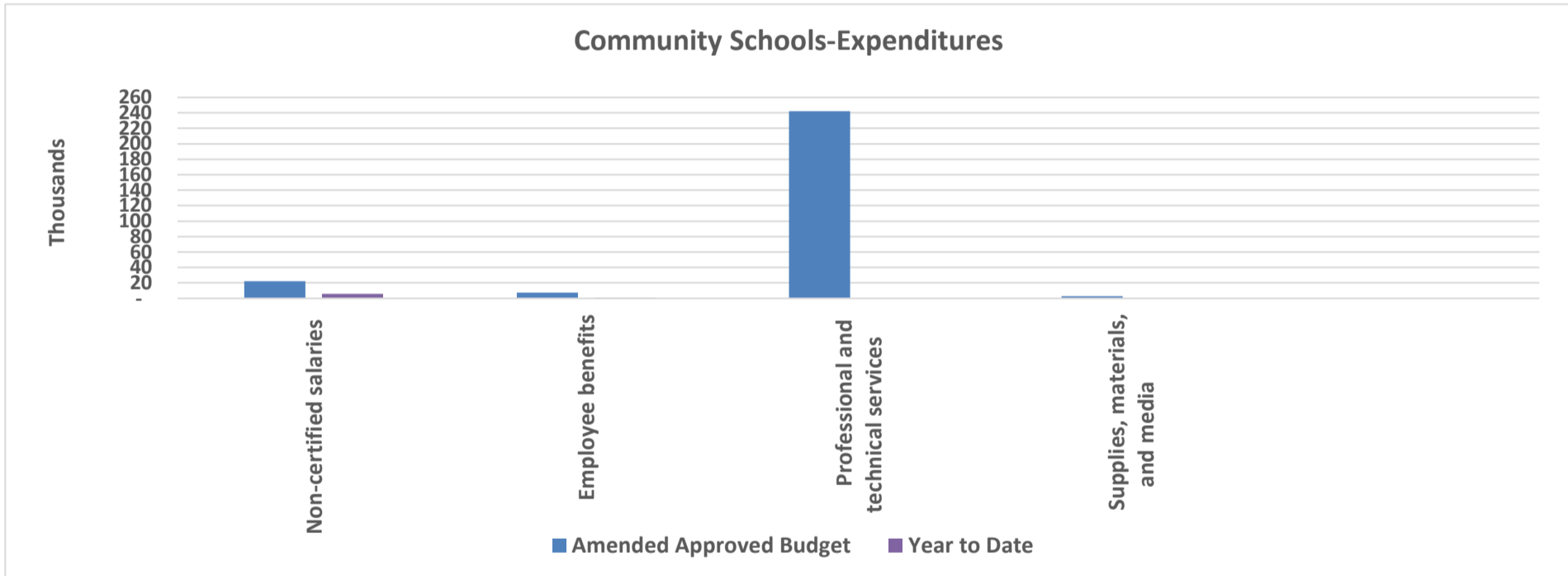
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Pupil Transportation
 As of July 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	3,112,373	3,112,373	-	3,112,373
Expenditures				
Pupil Transportation:				
Certified salaries	-	-	-	-
Non-certified salaries	1,915,599	1,915,599	63,939	1,851,661
Employee benefits	1,016,824	1,016,824	32,906	983,918
Professional and technical services	4,300	4,300	-	4,300
Staff travel	1,500	1,500	-	1,500
Utility Services	5,700	5,700	-	5,700
Energy	127,300	127,300	-	127,300
Supplies, materials, and media	4,500	4,500	-	4,500
Other	300	300	-	300
Equipment	-	-	-	-
Maintenance	36,350	36,350	-	36,350
Total Expenditures	3,112,373	3,112,373	96,844	3,015,529
Excess (deficiency) of revenues over expenditures	0	0	(96,844)	96,844
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



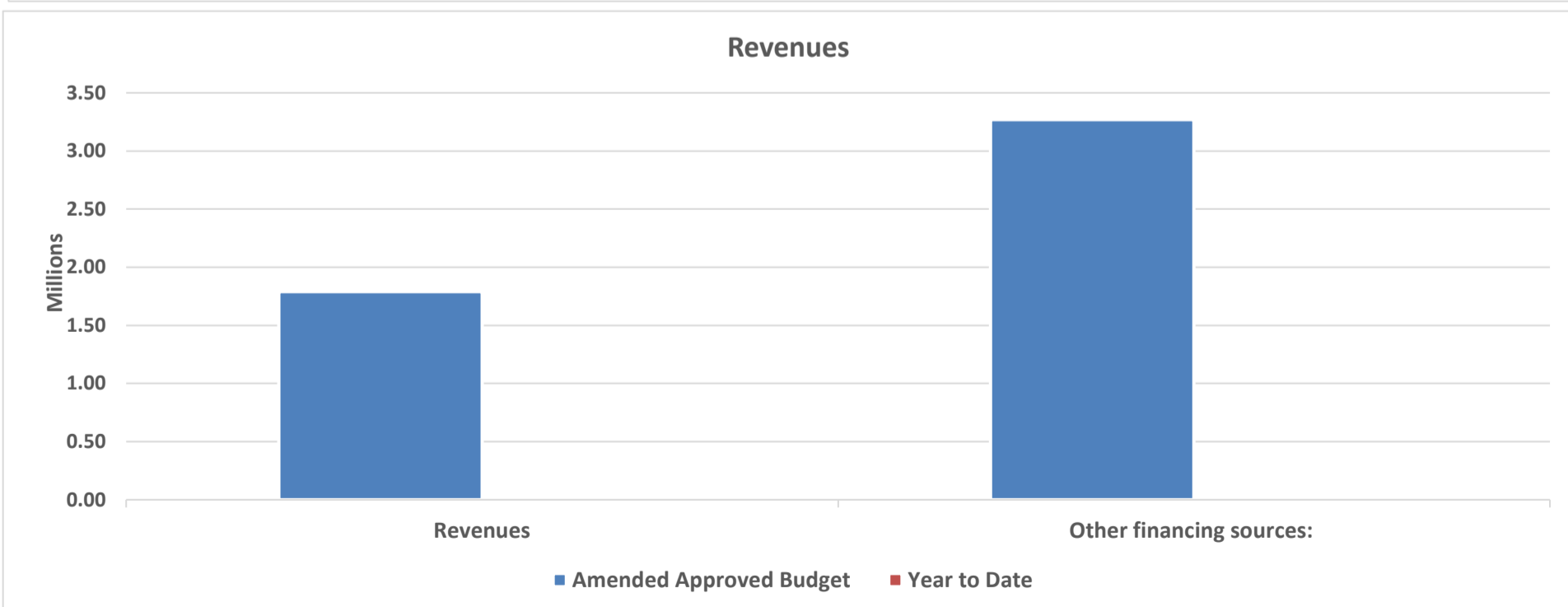
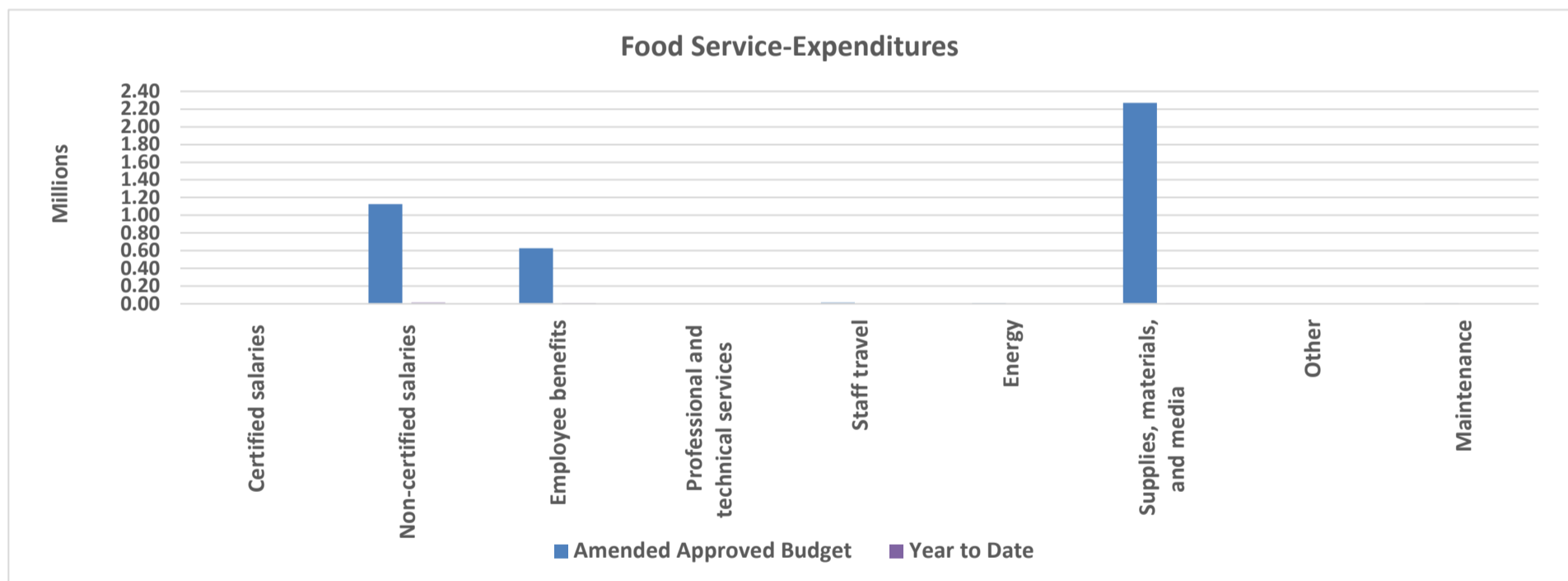
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Community Schools
 As of July 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Non-certified salaries	22,171	22,171	6,101	16,070
Employee benefits	7,456	7,456	644	6,811
Professional and technical services	242,373	242,373	-	242,373
Supplies, materials, and media	3,000	3,000	-	3,000
Total Expenditures	275,000	275,000	6,746	268,254
Excess (deficiency) of revenues over expenditures	(275,000)	(275,000)	(6,746)	(268,254)
Other financing sources:				
Transfers in - School Operating Fund	275,000	275,000	-	275,000



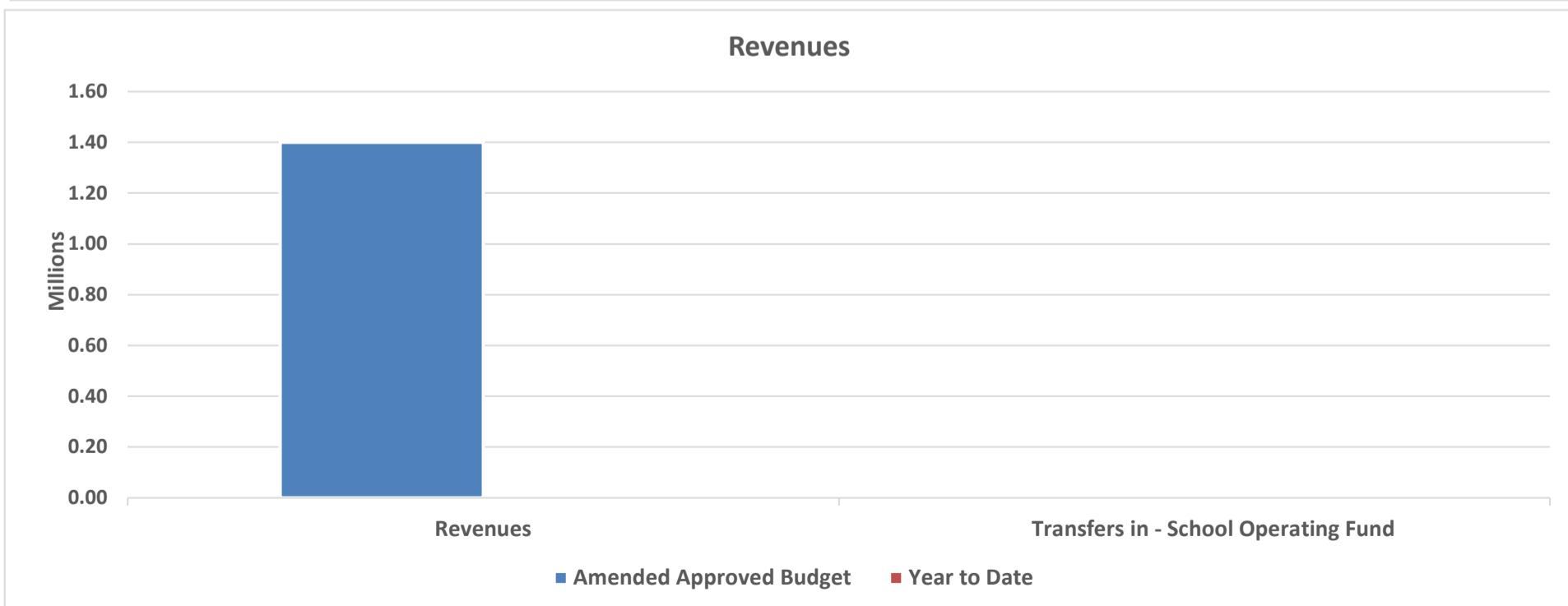
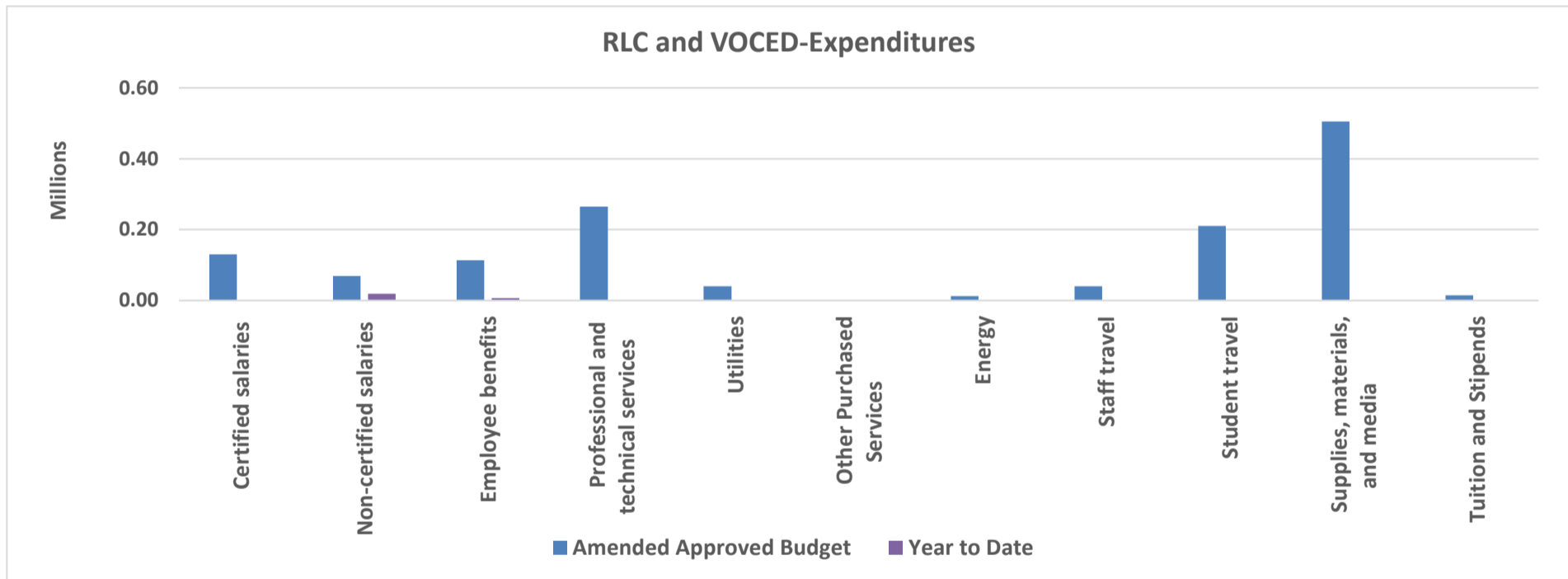
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Food Service
As of July 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,788,823	1,788,823	-	1,788,823
Expenditures				
Food Service:				
Certified salaries	-	-	-	-
Non-certified salaries	1,127,446	1,127,446	11,609	1,115,838
Employee benefits	628,792	628,792	7,889	620,903
Professional and technical services	-	-	-	-
Staff travel	15,000	15,000	-	15,000
Energy	8,350	8,350	-	8,350
Supplies, materials, and media	2,269,992	2,269,992	250	2,269,742
Other	-	-	-	-
Maintenance	3,000	3,000	-	3,000
Total Expenditures	4,052,580	4,052,580	19,747	4,032,833
Excess (deficiency) of revenues over expenditures	(2,263,757)	(2,263,757)	(19,747)	(2,244,010)
Other financing sources:				
Transfers in - School Operating Fund	2,263,757	3,269,604	-	3,269,604



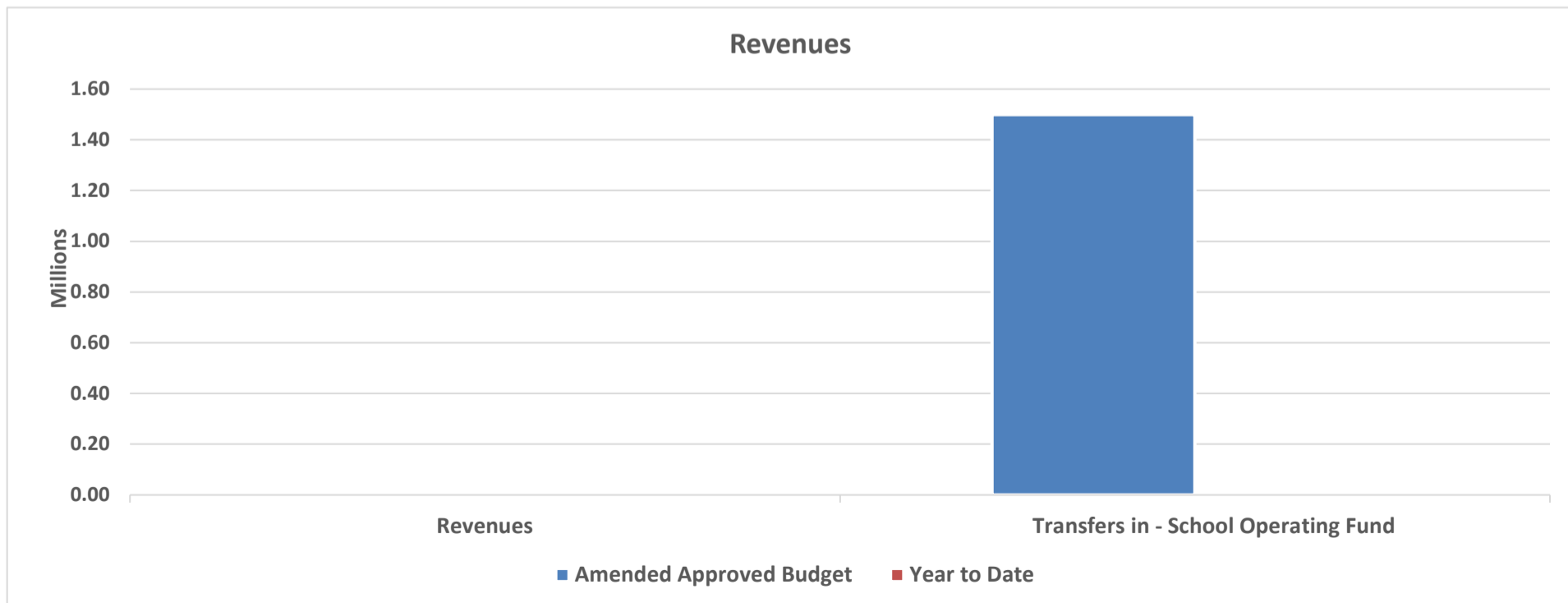
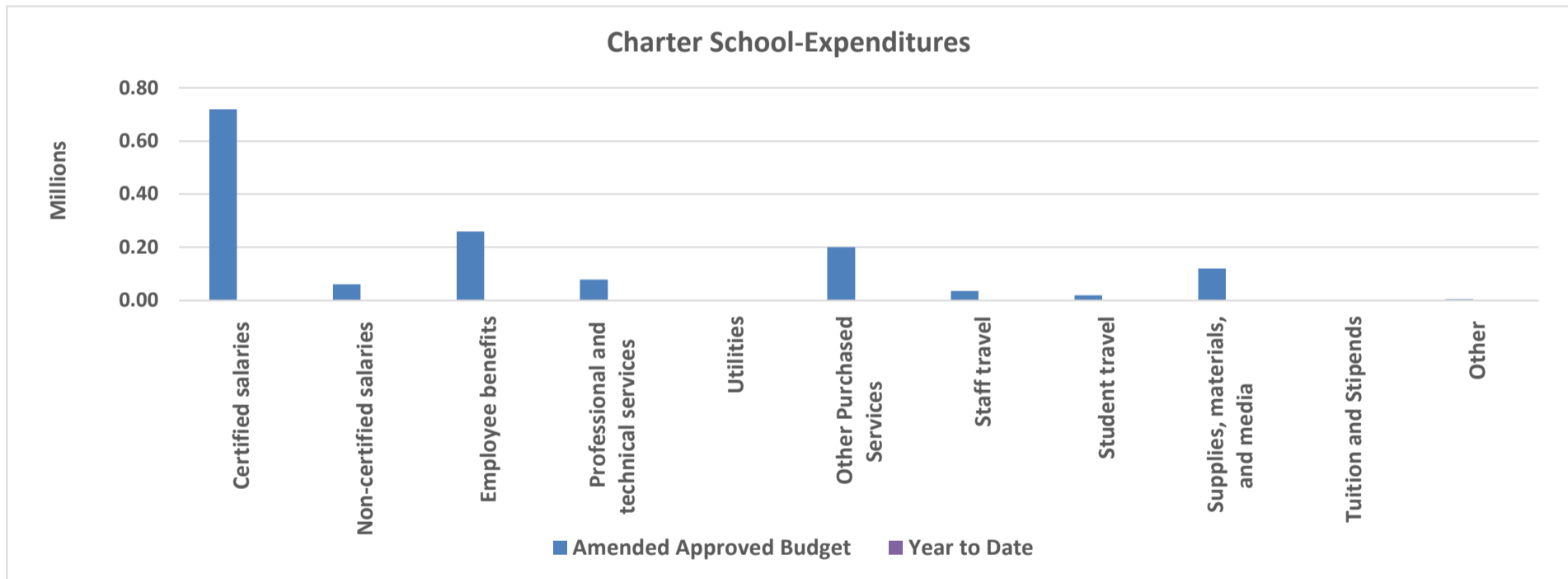
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - RLC and VOCED
 As of July 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	1,400,000	1,400,000	-	1,400,000
Expenditures				
RLC and VOCED:				
Certified salaries	130,493	130,493	-	130,493
Non-certified salaries	69,217	69,217	18,773	50,445
Employee benefits	113,747	113,747	6,538	107,210
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	-	40,000
Student travel	210,000	210,000	-	210,000
Supplies, materials, and media	505,000	505,000	-	505,000
Tuition and Stipends	15,000	15,000	-	15,000
Total Expenditures	1,400,000	1,400,000	25,310	1,374,689
Excess (deficiency) of revenues over expenditures	0	0	(25,310)	25,311
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



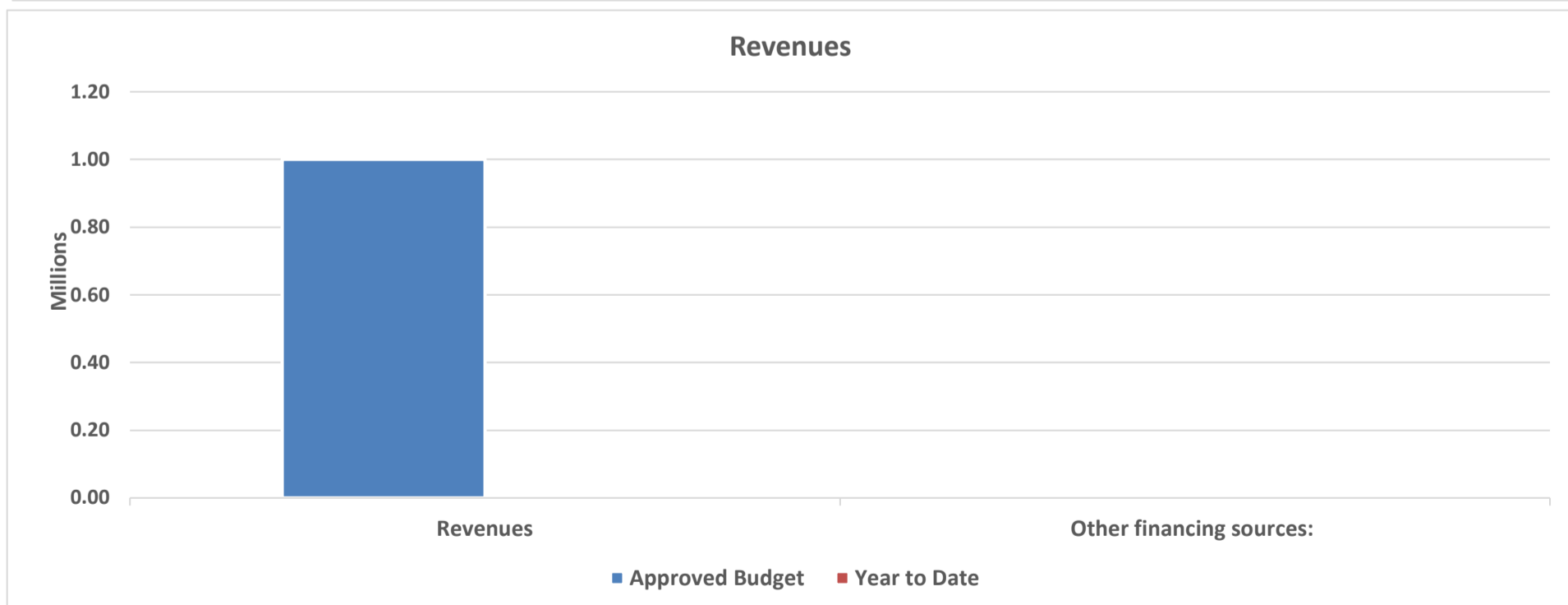
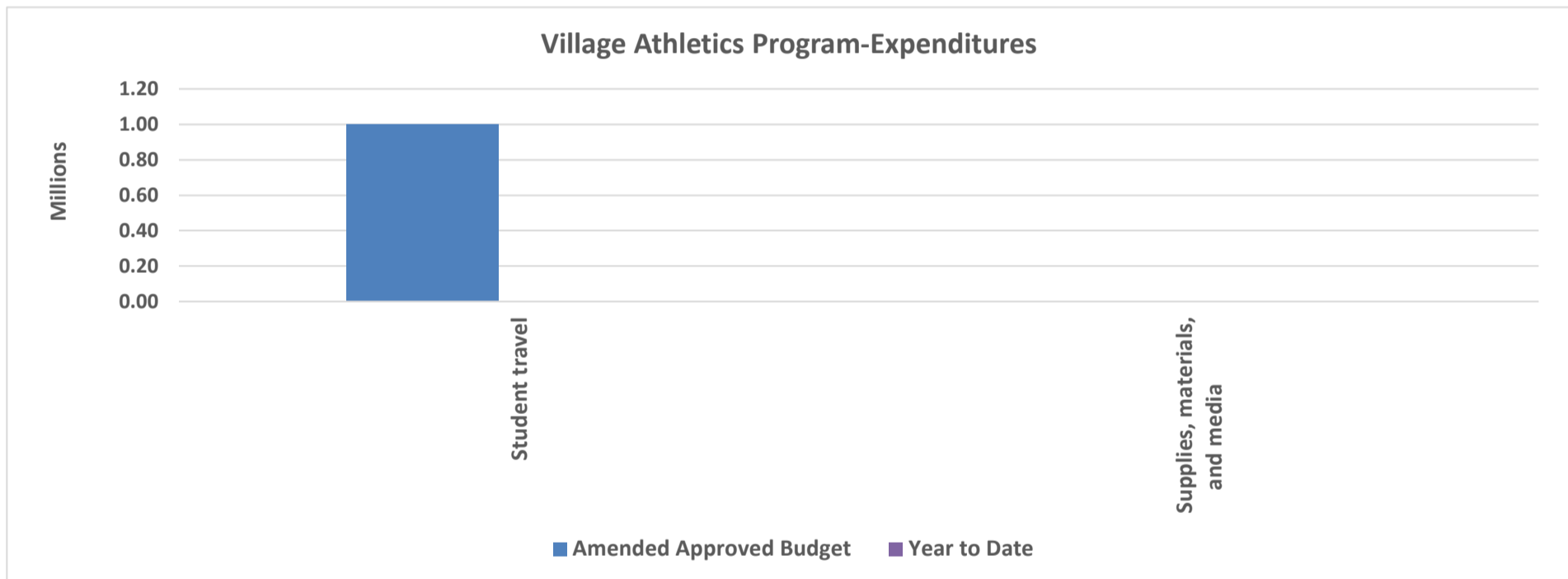
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Charter School
 As of July 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Charter School:				
Certified salaries	720,006	720,006	-	720,006
Non-certified salaries	61,454	61,454	-	61,454
Employee benefits	260,358	260,358	-	260,358
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
Total Expenditures	1,500,000	1,500,000	-	1,500,000
Excess (deficiency) of revenues over expenditures	(1,500,000)	(1,500,000)	-	(1,500,000)
Other financing sources:				
Transfers in - School Operating Fund	1,500,000	1,500,000	-	1,500,000



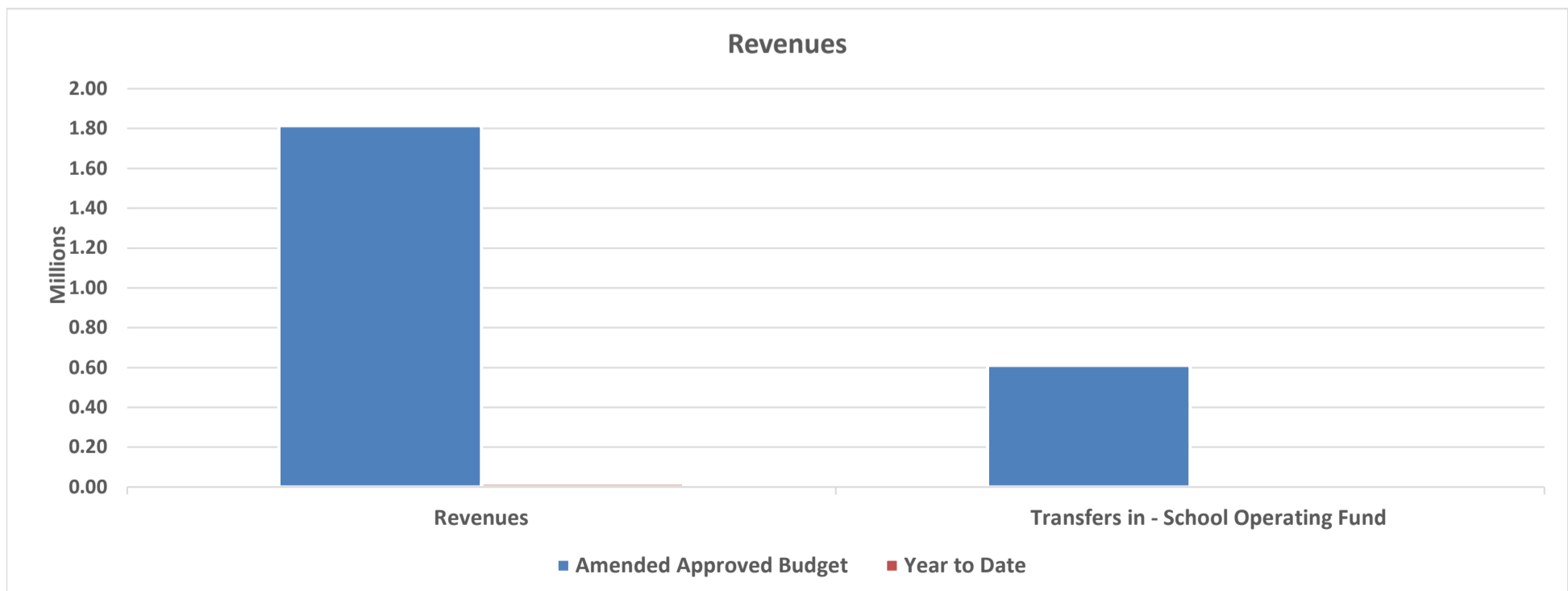
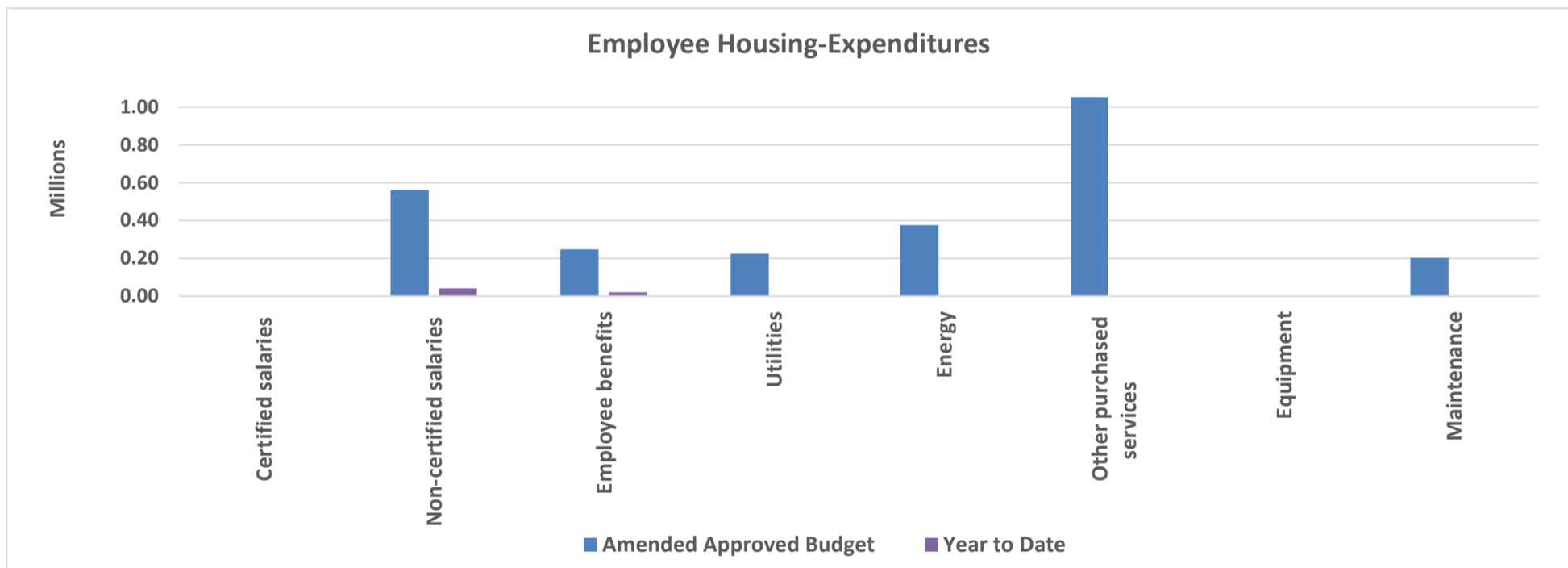
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Village Athletics Program
 As of July 31, 2021

	<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:				
Student travel	1,000,000	1,000,000	-	1,000,000
Supplies, materials, and media	-	-	-	-
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 July 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,815,000	1,815,000	19,642	1,795,358
Expenditures				
Employee Housing:				
Certified salaries	-	-	-	-
Non-certified salaries	561,236	561,236	42,002	519,234
Employee benefits	248,002	248,002	20,652	227,350
Utilities	224,906	224,906	-	224,906
Energy	375,500	375,500	-	375,500
Other purchased services	1,053,172	1,053,172	-	1,053,172
Equipment	-	-	-	-
Maintenance	202,184	202,184	1,881	200,303
Total Expenditures	2,665,000	2,665,000	64,535	2,600,465
Excess (deficiency) of revenues over expenditures	(850,000)	(850,000)	(44,894)	(805,106)
Other financing sources:				
Transfers in - School Operating Fund	850,000	610,396	-	610,396



Section V - Budget Line Transfers

Section VI - Grants

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

Grant by Function	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	7/1/2020	6/30/2020	\$ 1,301,448.00	\$ 795,429.00	\$ 506,019.00	61%	This is a 3 year grant and we are currently in year 3 of the Grant. There is substantial rollover funds for this grant. Of the \$1.3 million, \$602K is committed for the NSBSD and the \$699K is for ASDN.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 25,750.00	\$ 25,277.73	\$ 472.27	98%	Approved
345	Artist in School Grant	Alaska State Council on the Arts	7/1/2020	6/30/2021	\$ 5,000.00	\$ -	\$ 5,000.00	0%	Approved: funds Harold Kaveolook School and will roll-over to 21-22 school year due to COVID-19 restrictions.
218	CARES Act Lodging	Department of Education & Early Development	7/1/2020	12/30/2020	\$ 2,400.00	\$ 2,400.00	\$ -	100%	Completed
276	CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 338,759.00	\$ 353,779.69	\$ (15,020.69)	104%	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	\$ 321,217.56	\$ 66,063.45	83%	Approved
277	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 1,527,317.00	\$ 90,646.05	\$ 1,436,670.95	6%	Approved. NSBSD award amount is \$1,527,317.
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 65,029.00	\$ 33,610.98	\$ 31,418.02	52%	Approved. Budget revision in process.
370	Higher Pathways	American Indian College Fund	7/1/2020	6/31/21	\$ 24,000.00	\$ 7,327.88	\$ 16,672.12	31%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kiita, Kali, Barrow High, Alak & Tikigaq.
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 582,862.66	\$ 427,560.82	\$ 155,301.84	73%	Approved
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	\$ 12,470.00	\$ 12,470.00	\$ -	100%	Approved
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2019	6/30/2020	\$ 58,420.00	\$ -	\$ 58,420.00	0%	Continue working with BIE and BIA for funding. Funding may be distributed in a multi-year contract.
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2020	6/30/2021	\$ 72,224.00	\$ -	\$ 72,224.00	0%	Continue working with BIE and BIA for funding. Funding may be distributed in a multi-year contract.
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ -	\$ -	\$ -	0%	No funding for FY2020-2021 School year.
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,818.67	\$ 47,816.06	\$ 12,002.61	80%	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	\$ 93,570.54	\$ 14,992.24	86%	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	\$ 56,041.99	\$ 3,779.40	94%	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	\$ 38,688.17	\$ 21,133.22	65%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 2).

265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,609.38	\$ 46,530.39	\$ 13,078.99	78%	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	\$ 54,672.52	\$ 5,068.87	92%	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	\$ 53,035.01	\$ 6,786.38	89%	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	\$ 26,517.69	\$ 482.31	98%	Approved
260	Title I-A Basic	Department of Education & Early Development	7/1/2020	6/30/2020	\$ 537,608.84	\$ 448,925.32	\$ 88,683.52	84%	Approved.
262	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 1,200.00	\$ 806.01	\$ 393.99	67%	Approved: Materials ordered & distributed to sites for Migrant eligible students.
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 30,234.76	\$ 27,115.37	\$ 3,119.39	90%	Approved
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 208,627.36	\$ 172,050.87	\$ 36,576.49	82%	Approved
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 35,762.00	\$ 29,761.16	\$ 6,000.84	83%	Approved
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 74,143.01	\$ 45,296.63	\$ 28,846.38	61%	Approved
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2021	\$ 461,933.00	\$ 262,828.82	\$ 199,104.18	57%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 7,000.00	\$ 6,629.48	\$ 370.52	95%	Approved
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 34,048.76	\$ 34,048.76	\$ -	100%	
235	Qargi Academy	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 9,000.00	\$ 8,948.33	\$ 51.67	99%	Approved
	Total Grant Funding				\$ 6,296,714.79	\$ 3,523,002.83	\$ 2,773,711.96	56%	

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

Other Notes: