

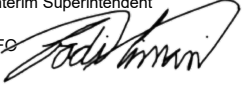


# **North Slope Borough School District Monthly Financial Report As of September 30, 2021**

Prepared by: Fadil Limani, CFO

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

**THROUGH:** Rich Carlson, Interim Superintendent

**FROM:** Fadil Limani, CFO 

**DATE:** 11/2/2021

**SUBJECT:** Monthly Financial Report - September 30, 2021

**STRATEGIC PLAN SUMMARY-**

**Development of The Whole Child**

**SB22-070**

**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, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through September 30, 2021 are \$18,060,038 or 24%. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, PERS/TERS on behalf payments, and Other Local Revenues.
2. Page 7 - General Fund operating expenditures to date through September 30, 2021 are \$10,314,252 or 14 percent of budget through 25% of the fiscal year. School Administration YTD expenditures represents 24% of budget followed by District Administration of 19% of budget and Special Education Support Services of 18% of budget. The Operating Transfers will be recorded at the end of the Fiscal Year during the Annual Audit preparation.
3. Page 9 - Expenditures by function and location are demonstrated here showing District Wide, Fred Ipalook Elementary School, Eben Hopson Middle School, Barrow High School, and Tikigaaq School 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 September 30, 2021 are \$34,009,877. This is a net decrease of \$4,645,002 or 12 % from previous month. The net decrease 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.

Encumbrances as of September 30, 2021 for the General Fund are \$33,118,247. In addition, the Pre-Encumbrances for the same period are \$4,374,278. Total Encumbrances and Pre-Encumbrances for General Fund are \$37,492,525.

I will be available for questions at the November 8, 2021 Regular Board Meeting.

**Motion:**

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

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

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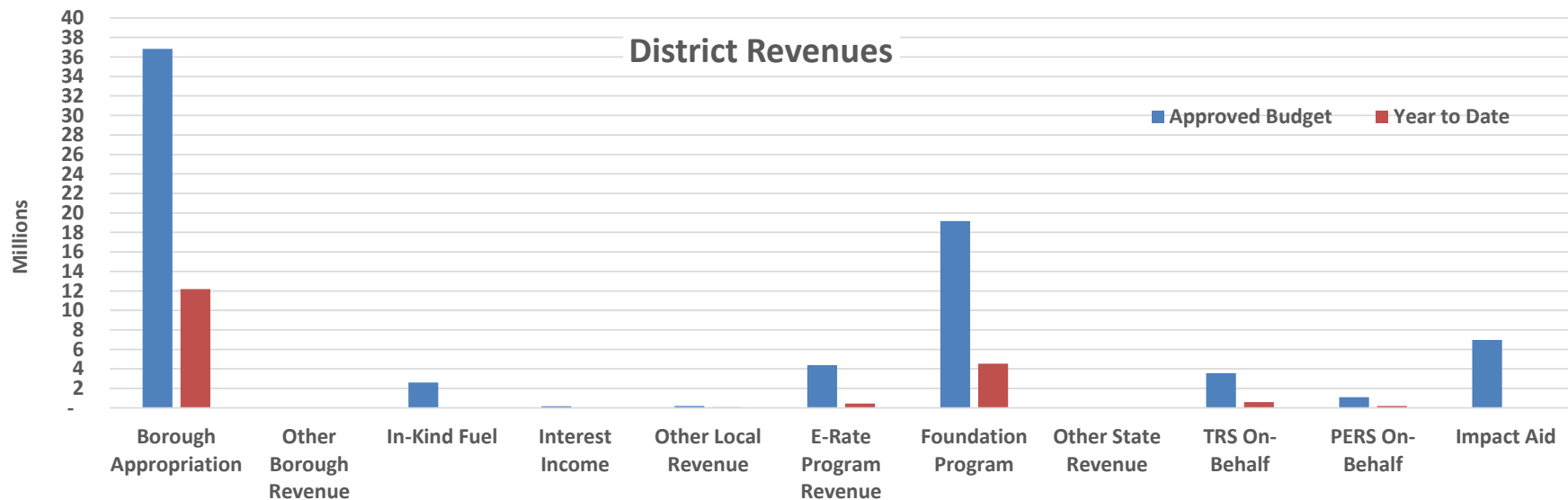
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# Section I - General School Operating Fund Activity

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

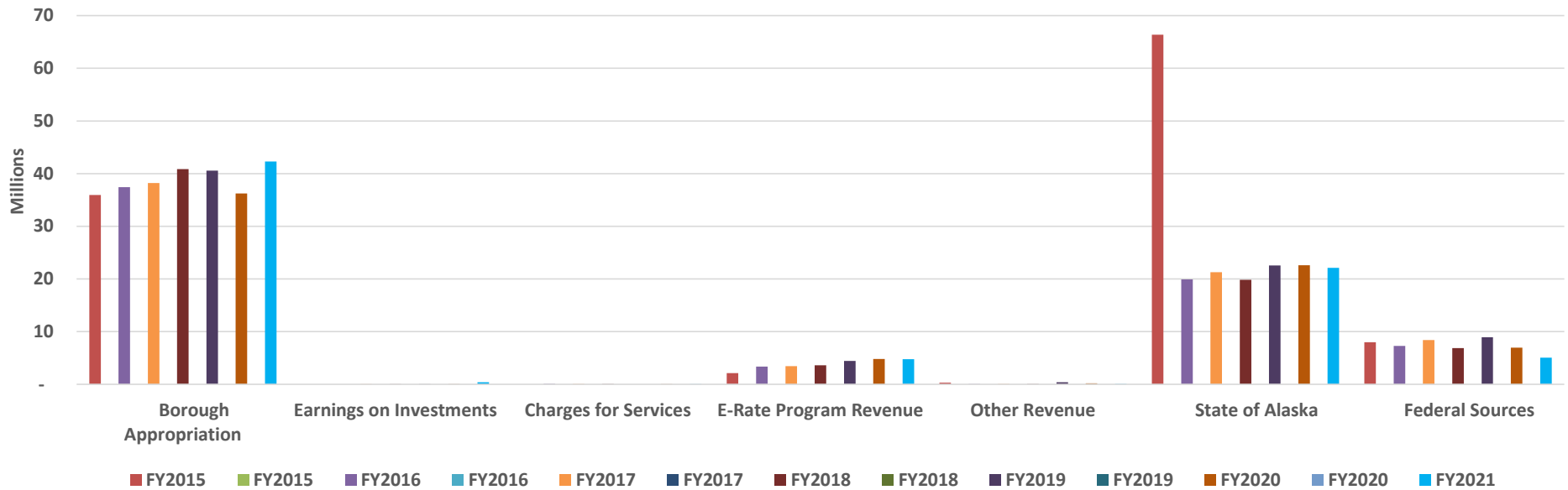
	<b>Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Revenues:</b>					
Borough Appropriation	36,828,052	36,828,052	12,178,489	(24,649,563)	33%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,600,000	2,600,000	-	(2,600,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	81,744	(109,656)	43%
E-Rate Program Revenue	4,393,440	4,393,440	458,055	(3,935,385)	10%
Foundation Program	19,160,684	19,160,684	4,533,801	(14,626,883)	24%
Other State Revenue	-	-	-	-	
TRS On-Behalf	3,555,105	3,555,105	601,936	(2,953,169)	17%
PERS On-Behalf	1,104,203	1,104,203	206,013	(898,190)	19%
Impact Aid	6,974,479	6,974,479	-	(6,974,479)	0%
<b>Operating Revenues</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>18,060,038</b>	<b>(56,922,325)</b>	<b>24%</b>
<b>Total Revenues</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>18,060,038</b>	<b>(56,922,325)</b>	<b>24%</b>



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

	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>Unaudited FY2021</b>
<b>Revenues:</b>							
<b>Intergovernmental: Local Resources</b>							
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614	36,227,357	42,292,818
Earnings on Investments	-	-	4,686	9,739	12,850	6,675	399,547
Charges for Services	-	112,864	55,579	61,656	-	37,010	31,359
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666	4,825,200	4,765,437
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549	68,367
<b>Intergovernmental</b>							
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056	22,120,271
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511	6,974,479	5,076,241
<b>Operating Revenues</b>	<b>112,736,992</b>	<b>68,237,498</b>	<b>71,508,124</b>	<b>71,270,925</b>	<b>76,930,618</b>	<b>70,890,326</b>	<b>74,754,040</b>
<b>Total Revenues</b>	<b>112,736,992</b>	<b>68,237,498</b>	<b>71,508,124</b>	<b>71,270,925</b>	<b>76,930,618</b>	<b>70,890,326</b>	<b>74,754,040</b>

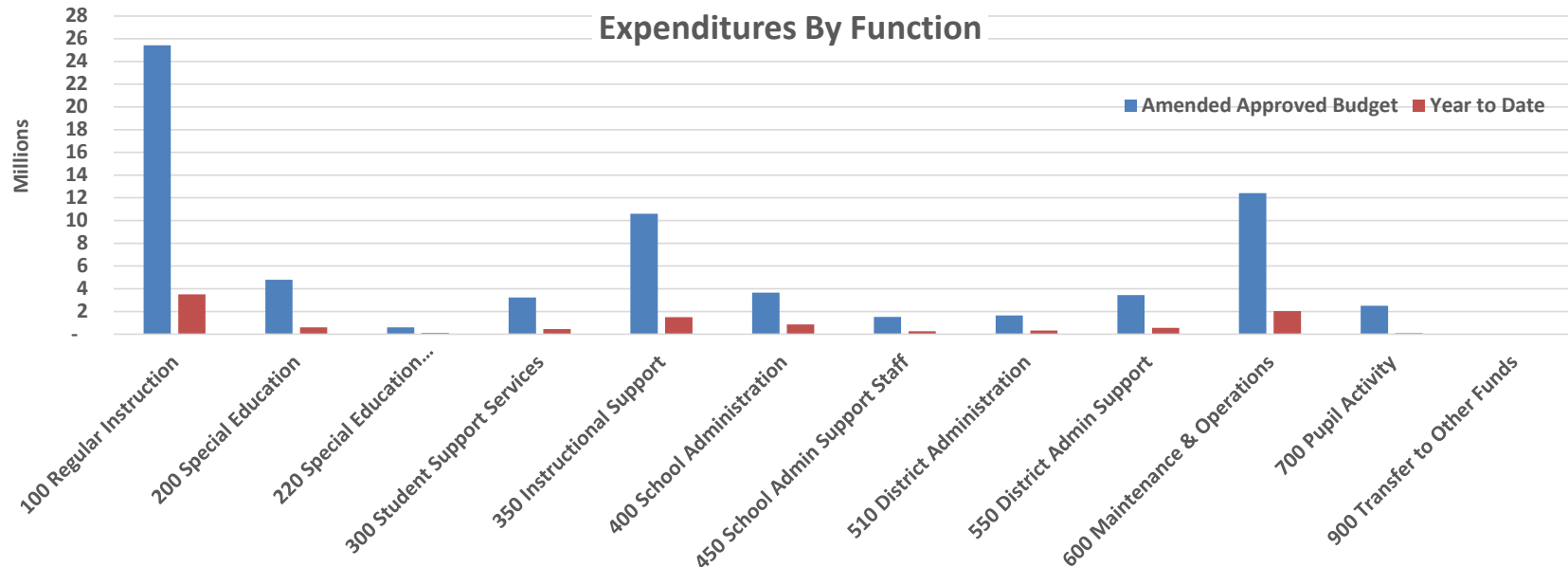
**District Revenues - Historical 7 yrs**



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

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Expenditures</b>					
100 Regular Instruction	25,424,259	25,424,159	3,500,314	21,923,845	14%
200 Special Education	4,798,794	4,798,794	604,292	4,194,501	13%
220 Special Education Support Services	605,725	605,725	107,330	498,395	18%
300 Student Support Services	3,233,056	3,233,056	462,942	2,770,114	14%
350 Instructional Support	10,599,485	10,594,485	1,505,799	9,088,687	14%
400 School Administration	3,647,065	3,647,165	864,654	2,782,510	24%
450 School Admin Support Staff	1,524,091	1,524,091	261,837	1,262,255	17%
510 District Administration	1,647,086	1,647,086	315,683	1,331,404	19%
550 District Admin Support	3,453,795	3,453,795	564,607	2,889,188	16%
600 Maintenance & Operations	12,416,300	12,421,300	2,035,839	10,385,460	16%
700 Pupil Activity	2,493,951	2,493,951	90,954	2,402,996	4%
<b>Total Operating Expenditures</b>	<b>69,843,606</b>	<b>69,843,606</b>	<b>10,314,252</b>	<b>59,529,354</b>	<b>15%</b>
900 Transfer to Other Funds	5,138,757	5,138,757	-	5,138,757	0%
<b>Total Expenditures</b>	<b>74,982,363</b>	<b>74,982,363</b>	<b>10,314,252</b>	<b>64,668,111</b>	<b>14%</b>
Excess of Revenue Over Expenditures	0	0	7,745,786		

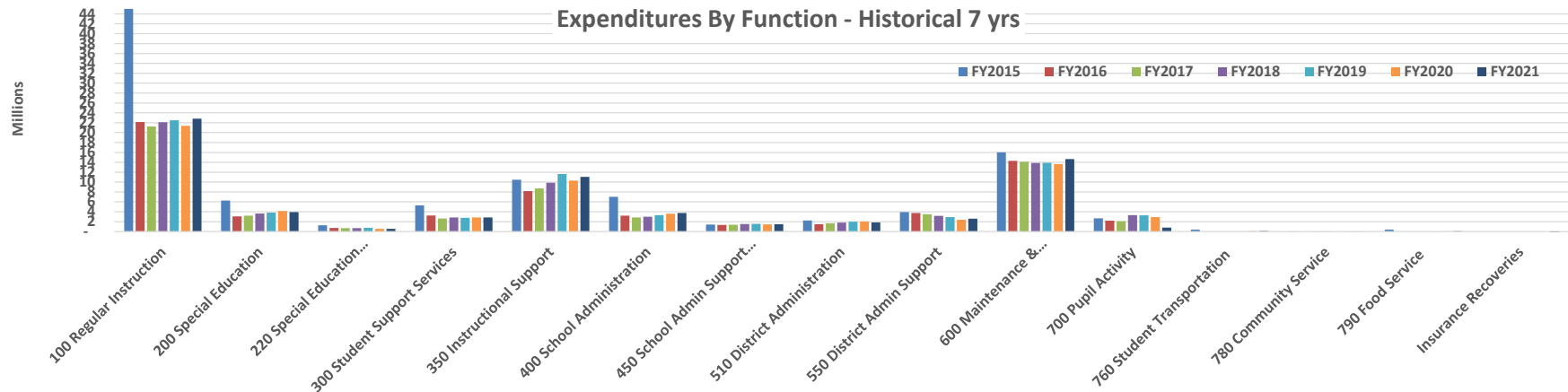
\*Expenditures do not include encumbrance activity.



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

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Unaudited FY2021
<b>Expenditures</b>							
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581	22,801,378
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607	3,942,782
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351	566,864	557,917
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721	2,855,901	2,854,277
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523	10,296,879	11,069,639
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462	3,608,096	3,743,401
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256	1,431,575	1,494,818
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899	2,015,268	1,842,881
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943	2,396,947	2,599,765
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419	13,628,896	14,643,234
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280	2,939,140	811,570
760 Student Transportation	399,420	-	-	-	-	94,784	118,958
780 Community Service	8,117	-	10,401	6,337	-	20,699	(264)
790 Food Service	406,684	-	-	-	-	59,667	68,708
<b>Total Operating Expenditures</b>	<b>106,400,047</b>	<b>63,618,817</b>	<b>62,099,992</b>	<b>65,888,264</b>	<b>68,448,152</b>	<b>65,455,904</b>	<b>66,549,064</b>
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734	9,249,470
Insurance Recoveries	-	-	-	-	-	-	(150,492)
<b>Total Expenditures</b>	<b>109,989,468</b>	<b>68,221,892</b>	<b>67,187,577</b>	<b>71,315,750</b>	<b>72,546,928</b>	<b>70,119,638</b>	<b>75,648,042</b>
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688	(894,002)

\*Expenditures do not include encumbrance activity.

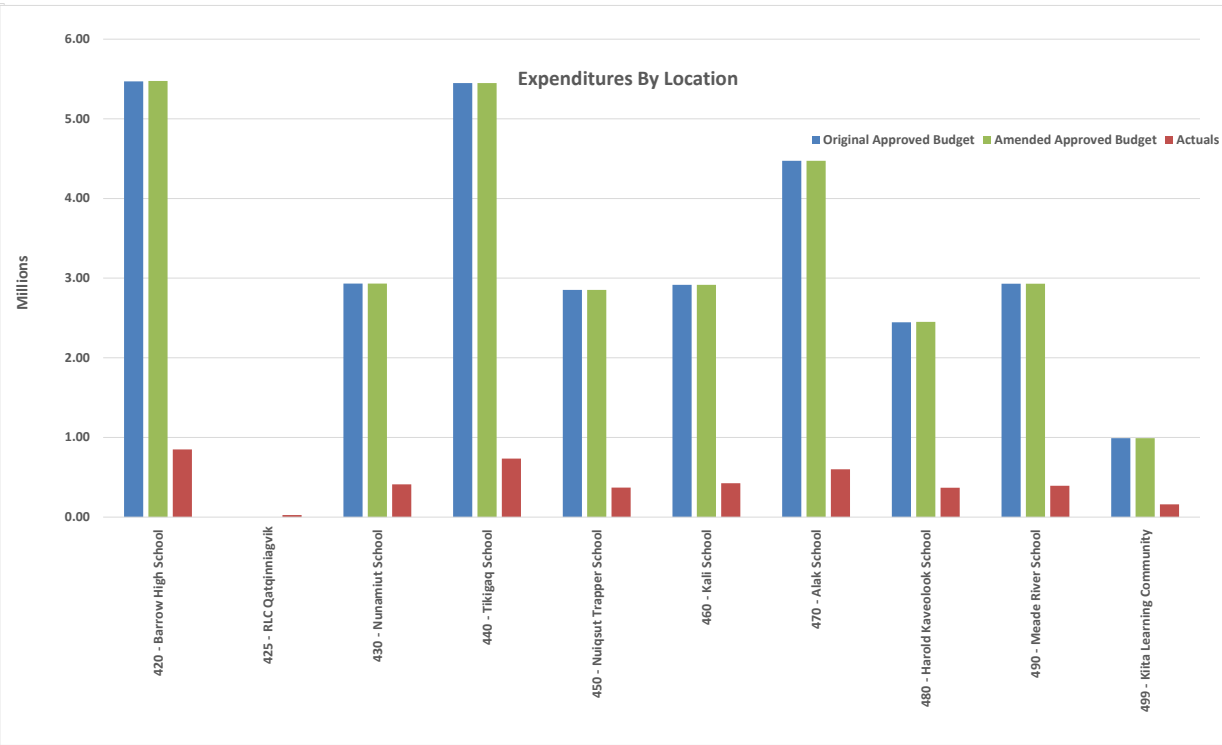
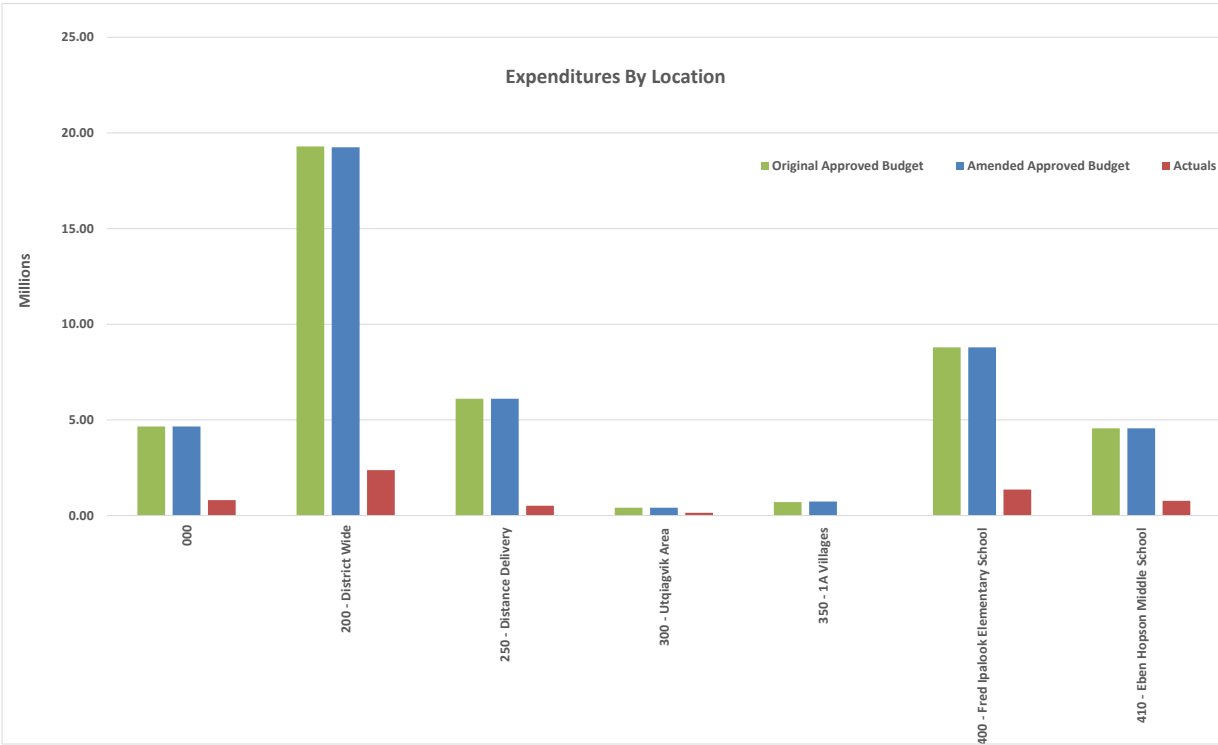




North Slope Borough School District  
General School Operating Fund - Summary of Expenditures by Location - ie. (Village/Schools)  
As of September 30, 2021

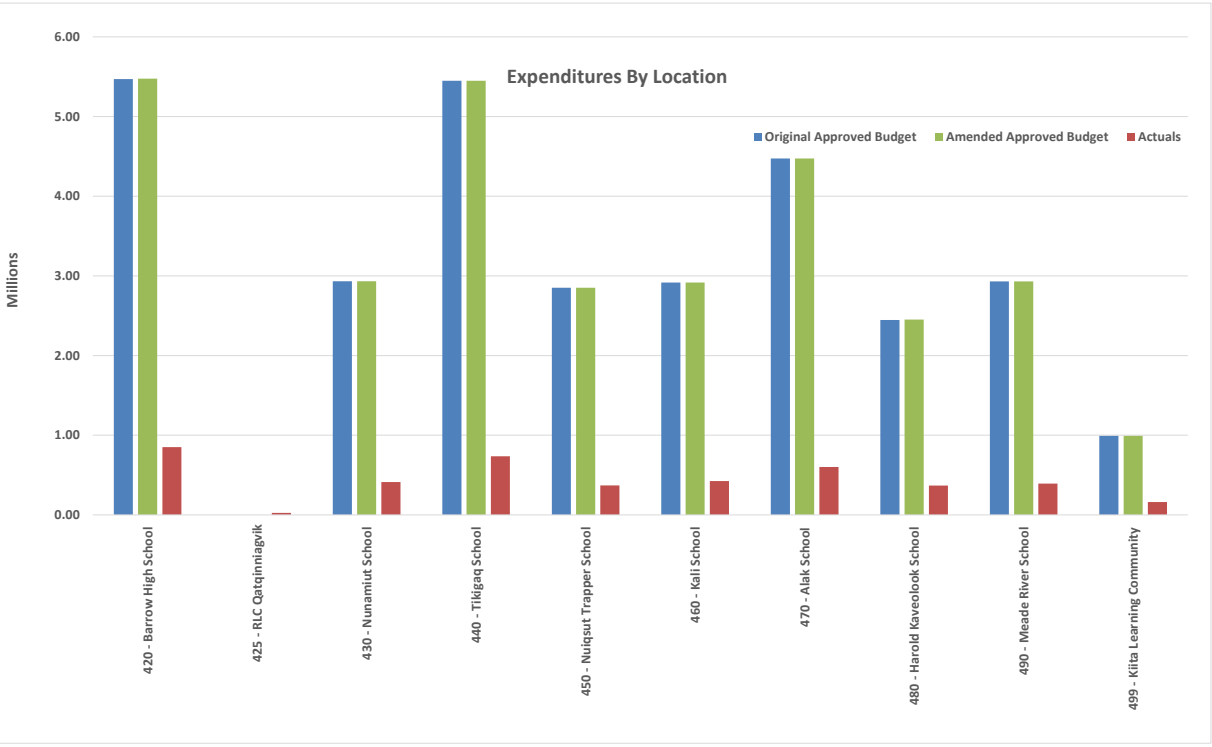
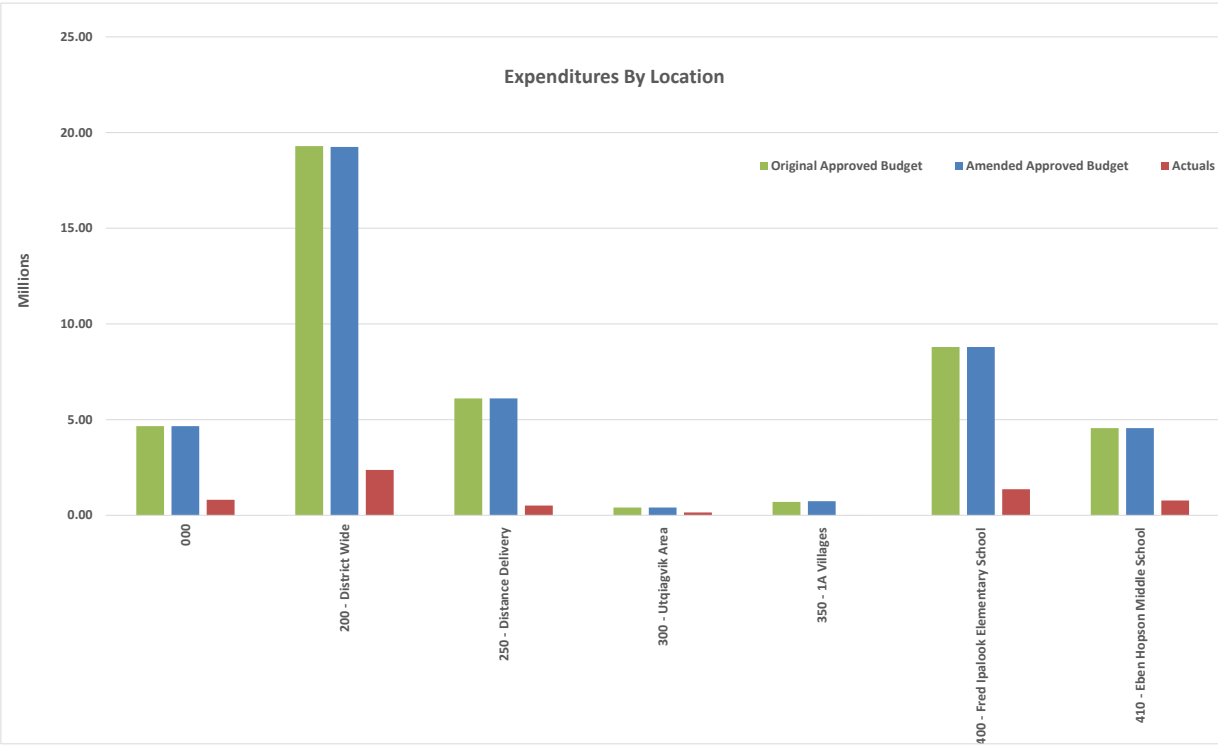
Location Names	No Location										Location					Location				
	Location Totals					000					200 - District Wide					250 - Distance Delivery				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original 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	25,424,259	25,424,159	3,500,314	21,923,845	14%	2,582,179	2,582,179	408,185	2,173,994	16%	634,159	634,159	43,628	590,530	7%	-	-	-	-	
200 Special Education	4,798,794	4,798,794	604,292	4,194,501	13%	366,825	366,825	60,043	306,783	16%	723,082	723,082	74,489	648,592	10%	-	-	-	-	
220 Special Education Support	605,725	605,725	107,330	498,395	18%	35,378	35,378	7,456	27,922	21%	570,347	570,347	99,874	470,473	18%	-	-	-	-	
300 Student Support Services	3,233,056	3,233,056	462,942	2,770,114	14%	238,525	238,525	31,030	207,495	13%	223,635	223,635	60,657	162,978	27%	-	-	-	-	
350 Instructional Support	10,599,485	10,594,485	1,505,799	9,088,687	14%	220,757	220,757	45,443	175,314	21%	3,789,466	3,784,466	874,907	2,909,559	23%	6,107,400	6,107,400	508,950	5,598,450	8%
400 School Administration	3,647,065	3,647,165	864,654	2,782,510	24%	411,685	411,685	104,254	307,431	25%	15,000	15,000	2,851	12,149	19%	-	-	-	-	
450 School Admin Support Staff	1,524,091	1,524,091	261,837	1,262,255	17%	67,418	67,418	11,442	55,975	17%	-	-	-	-		-	-	-	-	
510 District Administration	1,647,086	1,647,086	315,683	1,331,404	19%	76,609	76,609	3,737	72,872	5%	1,570,478	1,570,478	311,945	1,258,532	20%	-	-	-	-	
550 District Admin Support	3,453,795	3,453,795	564,607	2,889,188	16%	87,198	87,198	21,759	65,440	25%	3,366,596	3,366,596	542,848	2,823,748	16%	-	-	-	-	
600 Maintenance & Operations	12,416,300	12,421,300	2,035,839	10,385,460	16%	349,191	349,191	80,703	268,488	23%	2,864,974	2,864,974	339,202	2,525,772	12%	-	-	-	-	
700 Pupil Activity	2,493,949	2,493,951	90,954	2,402,996	4%	223,543	223,543	33,896	189,647	15%	395,900	357,900	20,117	337,783	6%	-	-	-	-	
Total Operating Expenditures	69,843,604	69,843,606	10,314,252	59,529,354	15%	4,659,309	4,659,309	807,949	3,851,360	17%	14,153,637	14,110,637	2,370,520	11,740,116	17%	6,107,400	6,107,400	508,950	5,598,450	8%
900 Transfer to Other Funds	5,138,759	5,138,757	-	5,138,757	0%	-	-	-	-		5,138,757	5,138,757	-	5,138,757	0%	-	-	-	-	
Total Expenditures	74,982,363	74,982,363	10,314,252	64,668,111	14%	4,659,309	4,659,309	807,949	3,851,360	17%	19,292,394	19,249,394	2,370,520	16,878,873	12%	6,107,400	6,107,400	508,950	5,598,450	8%

\*Expenditures do not include encumbrance activity



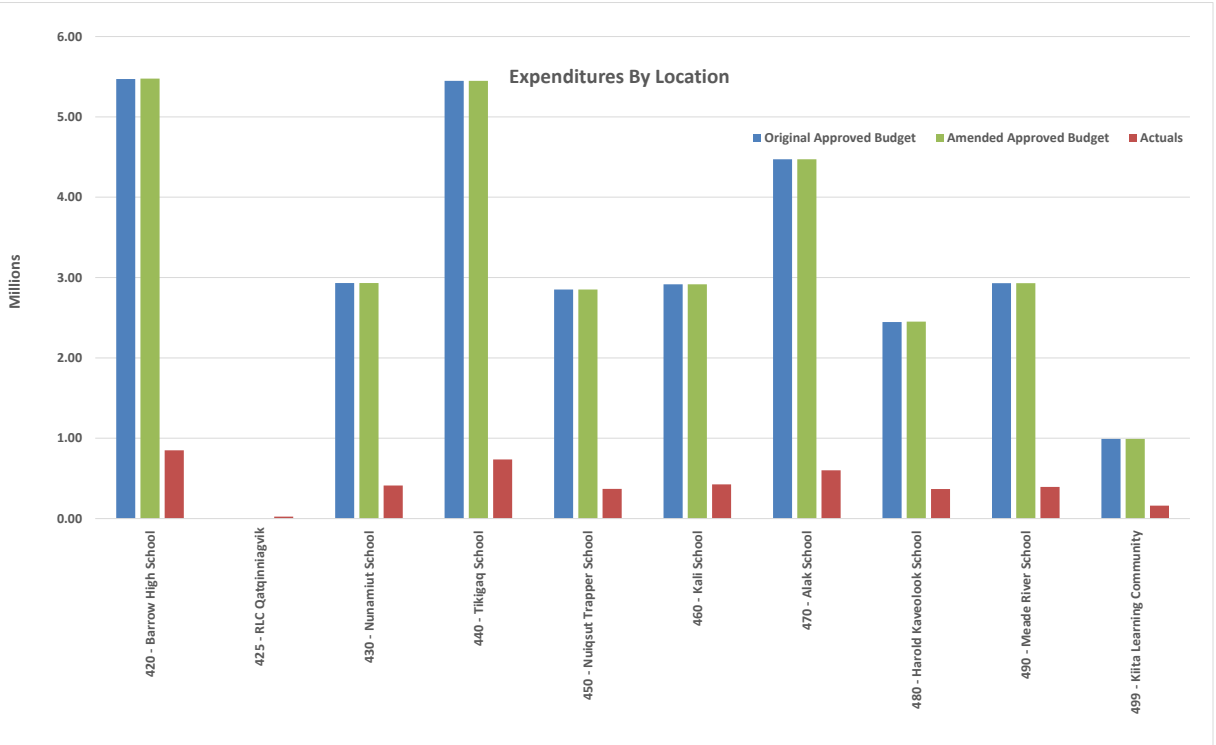
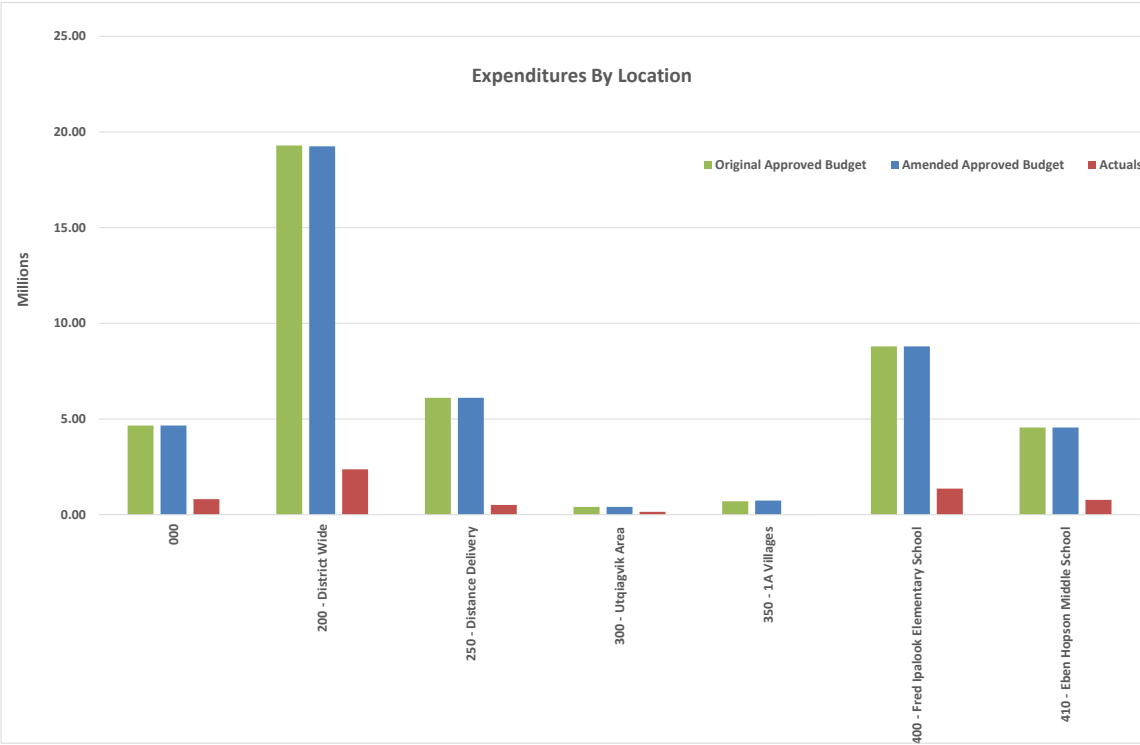
Location Names	Location					Location					Location					Location				
	300 - Utqiaġvik Area					350 - 1A Villages					400 - Fred Ipalook Elementary School					410 - Eben Hopson Middle School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function	-	-	-	-		-	-	-	-		5,440,000	5,440,000	796,762	4,643,238	15%	2,352,344	2,352,344	347,734	2,004,609	15%
100 Regular Instruction	-	-	-	-		-	-	-	-		797,163	797,163	115,834	681,329	15%	573,467	573,467	84,533	488,934	15%
200 Special Education	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
220 Special Education Support	-	-	-	-		-	-	-	-		549,118	549,118	88,719	460,398	16%	208,995	208,995	32,122	176,873	15%
300 Student Support Services	-	-	-	-		-	-	-	-		137,014	137,014	13,980	123,034	10%	67,401	67,401	9,905	57,495	15%
350 Instructional Support	-	-	-	-		-	-	-	-		598,939	598,939	134,370	464,570	22%	385,581	385,581	93,105	292,476	24%
400 School Administration	-	-	-	-		-	-	-	-		325,082	325,082	52,400	272,682	16%	106,793	106,793	22,880	83,913	21%
450 School Admin Support Staff	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
510 District Administration	-	-	-	-		-	-	-	-		895,241	895,241	158,308	736,932	18%	802,086	802,086	181,903	620,183	23%
550 District Admin Support	-	-	-	-		-	-	-	-		51,015	51,015	-	51,015	0%	62,051	62,051	-	62,051	0%
600 Maintenance & Operations	407,450	407,450	147,365	260,085	36%	703,290	736,290	5,200	731,091	0.00706	8,793,573	8,793,573	1,360,374	7,433,199	15%	4,558,718	4,558,718	772,182	3,786,535	17%
700 Pupil Activity	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
Total Operating Expenditures	407,450	407,450	147,365	260,085	36%	703,290	736,290	5,200	731,091	0.00706	8,793,573	8,793,573	1,360,374	7,433,199	15%	4,558,718	4,558,718	772,182	3,786,535	17%
900 Transfer to Other Funds	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	-	
Total Expenditures	407,450	407,450	147,365	260,085	36%	703,290	736,290	5,200	731,091	0.00706	8,793,573	8,793,573	1,360,374	7,433,199	15%	4,558,718	4,558,718	772,182	3,786,535	17%

\*Expenditures do not include encumbrance act



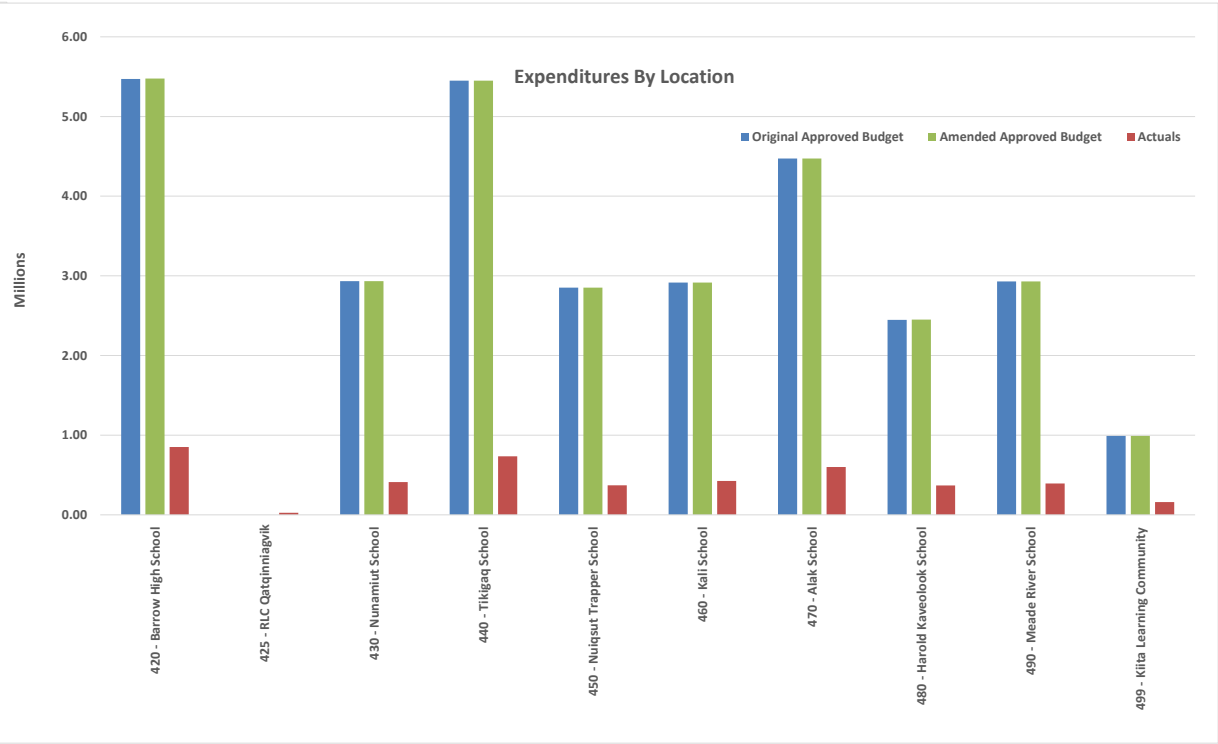
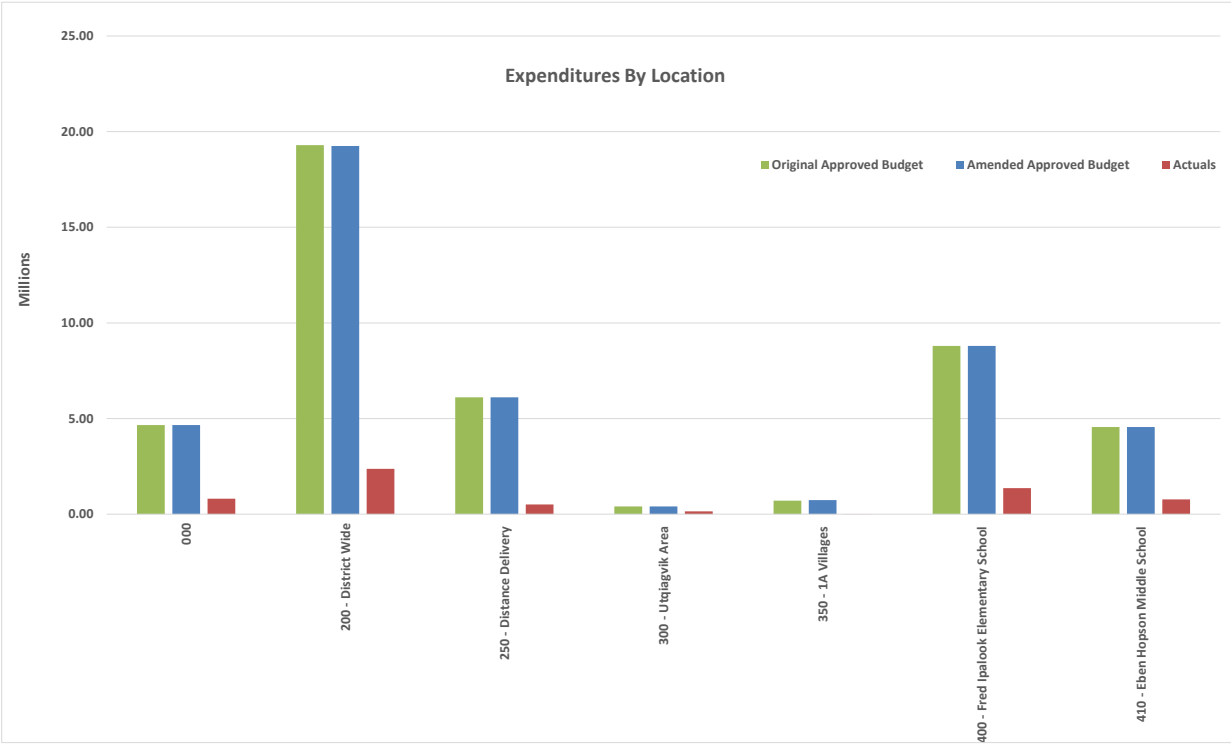
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function																				
100 Regular Instruction	2,211,492	2,211,492	338,289	1,873,204	15%	-	-	-	-	-	1,400,510	1,400,510	185,521	1,214,989	13%	2,827,602	2,827,602	367,422	2,460,179	13%
200 Special Education	547,785	547,785	84,145	463,639	15%	-	-	-	-	-	213,171	213,171	20,424	192,747	10%	542,894	542,894	23,051	519,844	4%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	241,949	241,949	38,247	203,702	16%	-	-	-	-	-	221,238	221,238	16,445	204,792	7%	257,049	257,049	38,894	218,155	15%
350 Instructional Support	88,786	88,786	13,476	75,310	15%	-	-	25,205	(25,205)	-	-	-	-	-	-	147,845	147,845	12,609	135,236	9%
400 School Administration	404,199	404,199	97,186	307,013	24%	-	-	-	-	-	219,449	219,449	55,241	164,208	25%	363,679	363,679	84,093	279,586	23%
450 School Admin Support Staff	160,552	160,552	41,344	119,207	26%	-	-	-	-	-	94,408	94,408	29,587	64,821	31%	209,916	209,916	24,087	185,829	11%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	1,123,199	1,123,199	210,967	912,232	19%	-	-	-	-	-	752,246	752,246	104,348	647,898	14%	1,070,069	1,070,069	185,042	885,027	17%
700 Pupil Activity	692,639	697,639	26,845	670,794	4%	-	-	-	-	-	31,466	31,466	-	31,466	0%	29,939	29,939	-	29,939	0%
Total Operating Expenditures	5,470,600	5,475,600	850,500	4,625,101	16%	-	-	25,205	(25,205)	-	2,932,487	2,932,487	411,566	2,520,921	14%	5,448,992	5,448,992	735,198	4,713,795	13%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,470,600	5,475,600	850,500	4,625,101	16%	-	-	25,205	(25,205)	-	2,932,487	2,932,487	411,566	2,520,921	14%	5,448,992	5,448,992	735,198	4,713,795	13%

\*Expenditures do not include encumbrance act



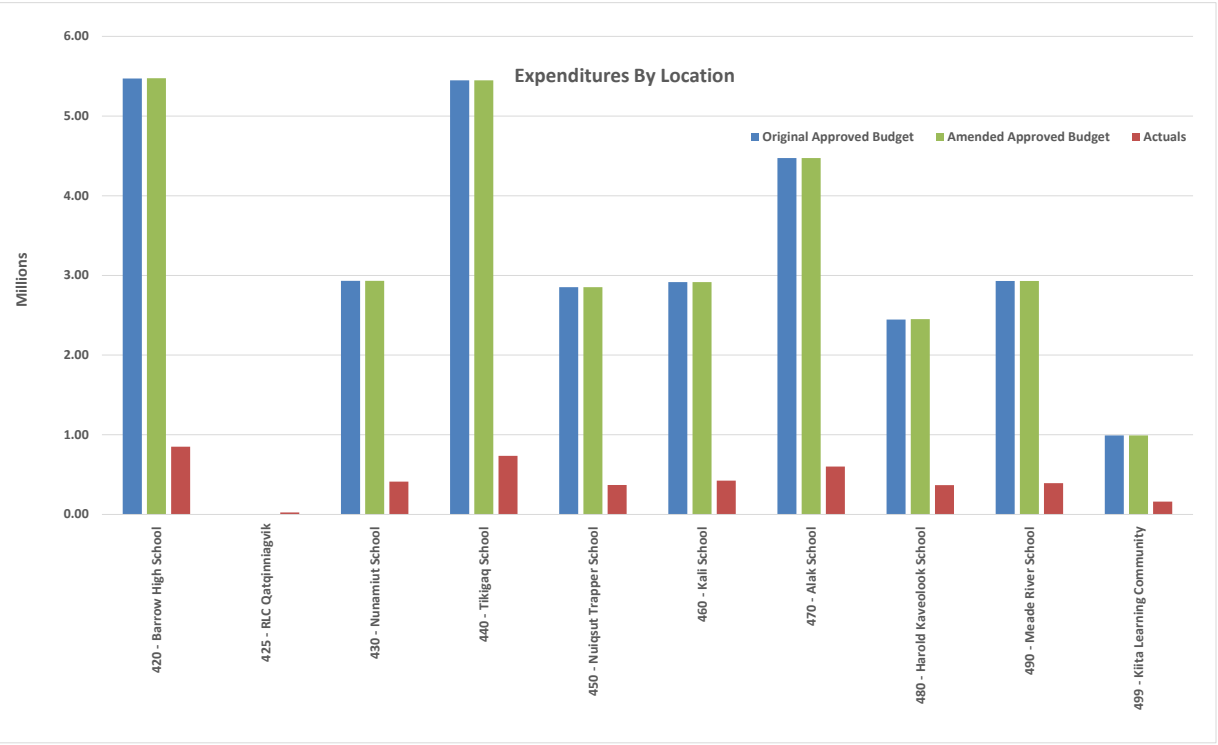
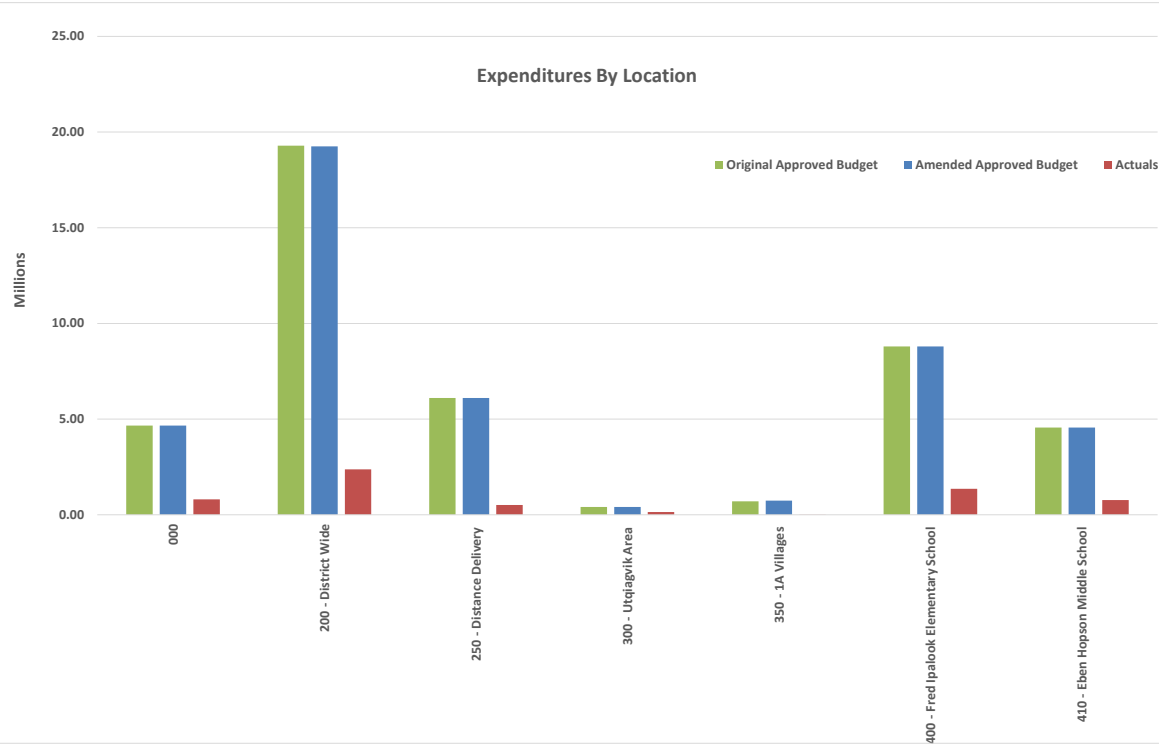
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
<b>Expenditures By Function</b>																				
100 Regular Instruction	1,696,517	1,696,517	220,771	1,475,746	13%	1,426,909	1,426,909	181,495	1,245,414	13%	2,176,855	2,176,855	262,906	1,913,949	12%	931,794	931,794	140,258	791,536	15%
200 Special Education	166,665	166,665	22,108	144,557	13%	219,689	219,689	33,015	186,674	15%	327,047	327,047	47,760	279,287	15%	135,763	135,763	14,302	121,462	11%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	181,273	181,273	3,883	177,390	2%	141,924	141,924	6,075	135,849	4%	233,323	233,323	37,018	196,305	16%	289,879	289,879	40,659	249,220	14%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	-	-	316	(316)	-	-	-	-	-	-
400 School Administration	205,520	205,520	48,217	157,304	23%	232,761	232,761	56,443	176,317	24%	239,852	239,852	57,386	182,466	24%	194,451	194,451	40,947	153,503	21%
450 School Admin Support Staff	69,294	69,294	9,453	59,841	14%	78,058	78,058	9,616	68,442	12%	171,640	171,640	30,498	141,143	18%	83,142	83,142	9,789	73,353	12%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	473,629	473,629	65,422	408,207	14%	783,801	783,801	135,806	647,995	17%	1,175,384	1,175,384	163,261	1,012,123	14%	809,319	814,319	122,580	691,740	15%
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%
<b>Total Operating Expenditures</b>	<b>2,851,774</b>	<b>2,851,774</b>	<b>369,854</b>	<b>2,481,919</b>	<b>13%</b>	<b>2,915,560</b>	<b>2,915,560</b>	<b>425,281</b>	<b>2,490,279</b>	<b>15%</b>	<b>4,473,114</b>	<b>4,473,114</b>	<b>601,209</b>	<b>3,871,904</b>	<b>13%</b>	<b>2,446,501</b>	<b>2,451,501</b>	<b>368,534</b>	<b>2,082,967</b>	<b>15%</b>
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,851,774</b>	<b>2,851,774</b>	<b>369,854</b>	<b>2,481,919</b>	<b>13%</b>	<b>2,915,560</b>	<b>2,915,560</b>	<b>425,281</b>	<b>2,490,279</b>	<b>15%</b>	<b>4,473,114</b>	<b>4,473,114</b>	<b>601,209</b>	<b>3,871,904</b>	<b>13%</b>	<b>2,446,501</b>	<b>2,451,501</b>	<b>368,534</b>	<b>2,082,967</b>	<b>15%</b>

\*Expenditures do not include encumbrance act



Location Names	Location					Location				
	490 - Meade River School					499 - Kita Learning Community				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function										
100 Regular Instruction	1,265,598	1,265,598	129,551	1,136,047	10%	478,302	478,202	77,792	400,410	16%
200 Special Education	126,978	126,978	24,588	102,390	19%	58,264	58,264	-	58,264	0%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	310,483	310,483	46,581	263,902	15%	135,665	135,665	22,610	113,054	17%
350 Instructional Support	40,816	40,816	1,008	39,809	2%	-	-	-	-	-
400 School Administration	184,992	184,992	44,152	140,840	24%	190,957	191,057	46,410	144,647	24%
450 School Admin Support Staff	64,533	64,533	10,168	54,365	16%	93,254	93,254	10,572	82,682	11%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	877,711	877,711	137,311	740,400	16%	32,000	32,000	3,621	28,379	11%
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	393,359	2,536,631	13%	991,211	991,211	161,005	830,205	16%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,929,991	2,929,991	393,359	2,536,631	13%	991,211	991,211	161,005	830,205	16%

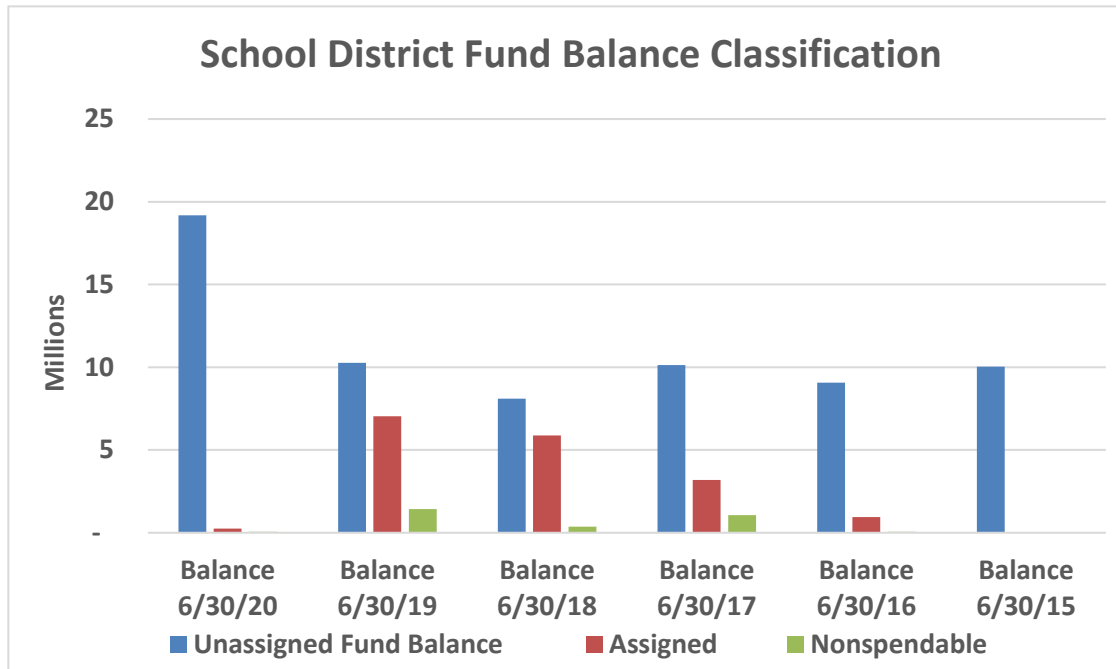
\*Expenditures do not include encumbrance act



# Section II - Fund Balance Classification

**General School Operating Fund - Designation of Fund Balance**  
**As of September 30, 2021**

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
<b>Balance 6/30/20</b>	19,188,810	247,494	58,204
<b>Balance 6/30/19</b>	10,262,831	7,030,948	1,430,041
<b>Balance 6/30/18</b>	8,101,593	5,873,882	364,655
<b>Balance 6/30/17</b>	10,132,025	3,186,103	1,066,827
<b>Balance 6/30/16</b>	9,064,785	937,619	62,004
<b>Balance 6/30/15</b>	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, 2021

	Book Balance as of September 30, 2021
<b>Account Detail:</b>	
Wells Fargo Main Operating Checking Account	28,625,090.00
APCM-Equity Account	5,384,787.00
<b>Total</b>	<u>34,009,877.00</u>

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

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

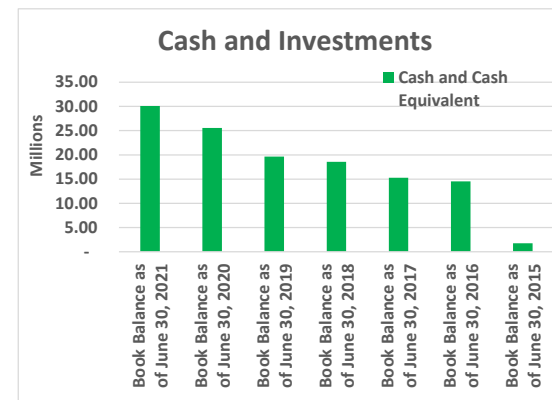
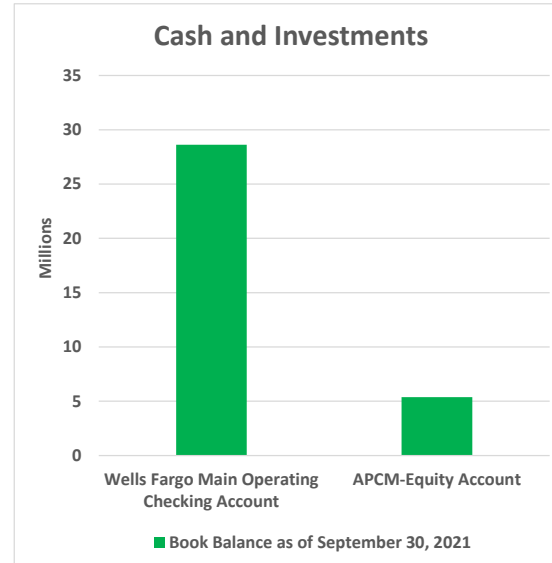
	Book Balance as of June 30, 2019
<b>Account Detail:</b>	
Cash and Cash Equivalent	19,638,268.00
	<u>19,638,268.00</u>

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

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

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

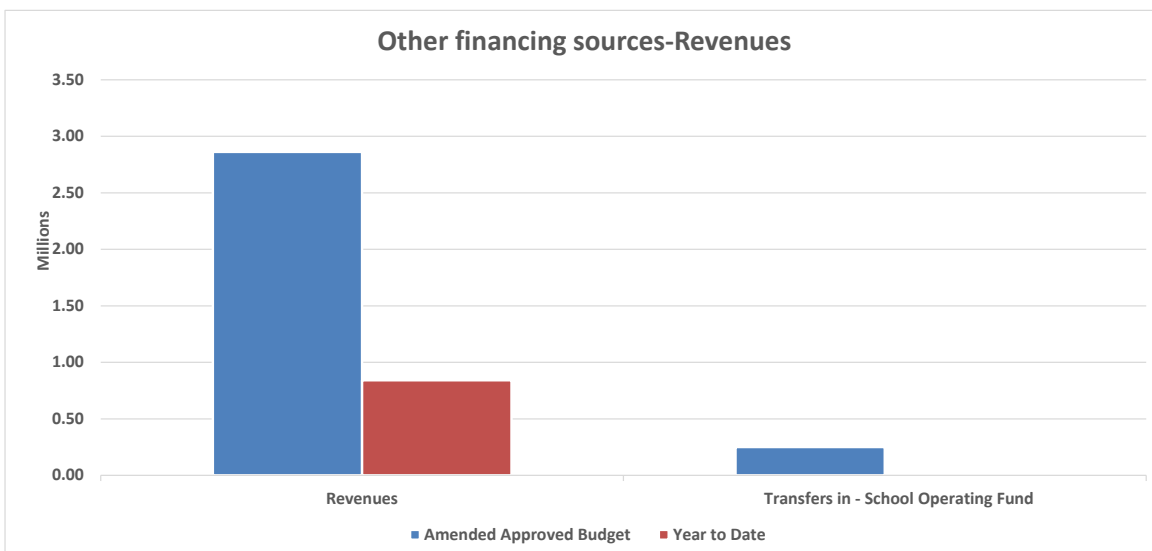
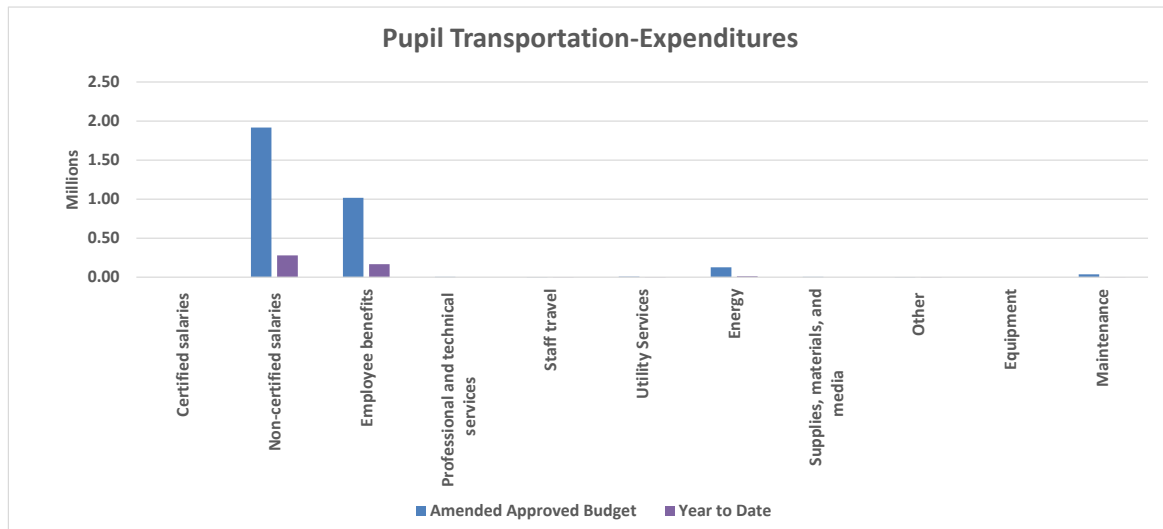
	Book Balance as of June 30, 2015
<b>Account Detail:</b>	
Cash and Cash Equivalents	1,768,297.00
	<u>1,768,297.00</u>



## Section IV- Special Revenue Funds

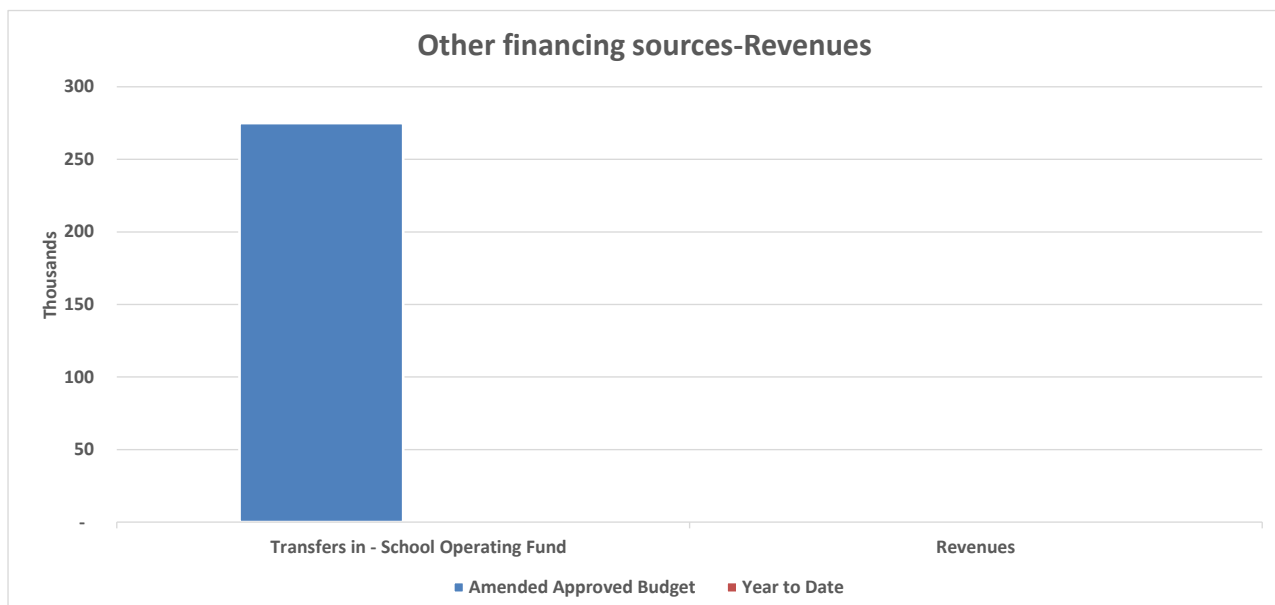
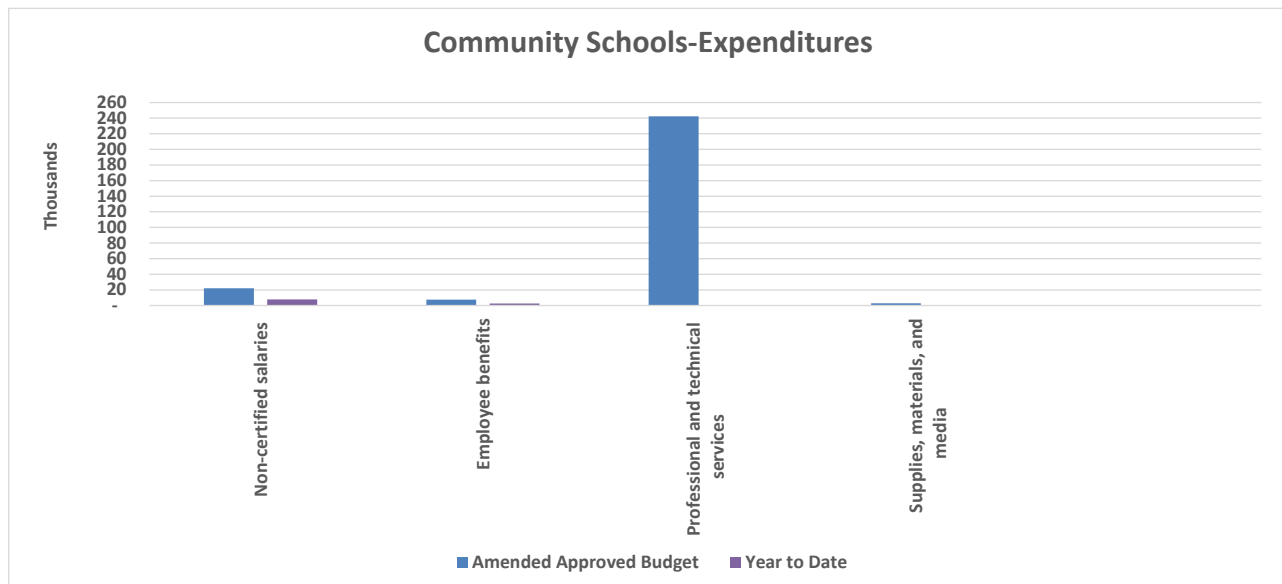
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Pupil Transportation  
As of September 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	3,112,373	2,862,373	840,748	2,021,625
<b>Expenditures</b>				
Pupil Transportation:				
Certified salaries	-	-	-	-
Non-certified salaries	1,915,599	1,915,599	280,103	1,635,497
Employee benefits	1,016,824	1,016,824	165,868	850,955
Professional and technical services	4,300	4,300	-	4,300
Staff travel	1,500	1,500	225	1,275
Utility Services	5,700	5,700	1,739	3,961
Energy	127,300	127,300	10,807	116,493
Supplies, materials, and media	4,500	4,500	-	4,500
Other	300	300	70	230
Equipment	-	-	-	-
Maintenance	36,350	36,350	2,539	33,811
<b>Total Expenditures</b>	<b>3,112,373</b>	<b>3,112,373</b>	<b>461,351</b>	<b>2,651,022</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>0</b>	<b>(250,000)</b>	<b>379,397</b>	<b>(629,397)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	250,000	-	250,000



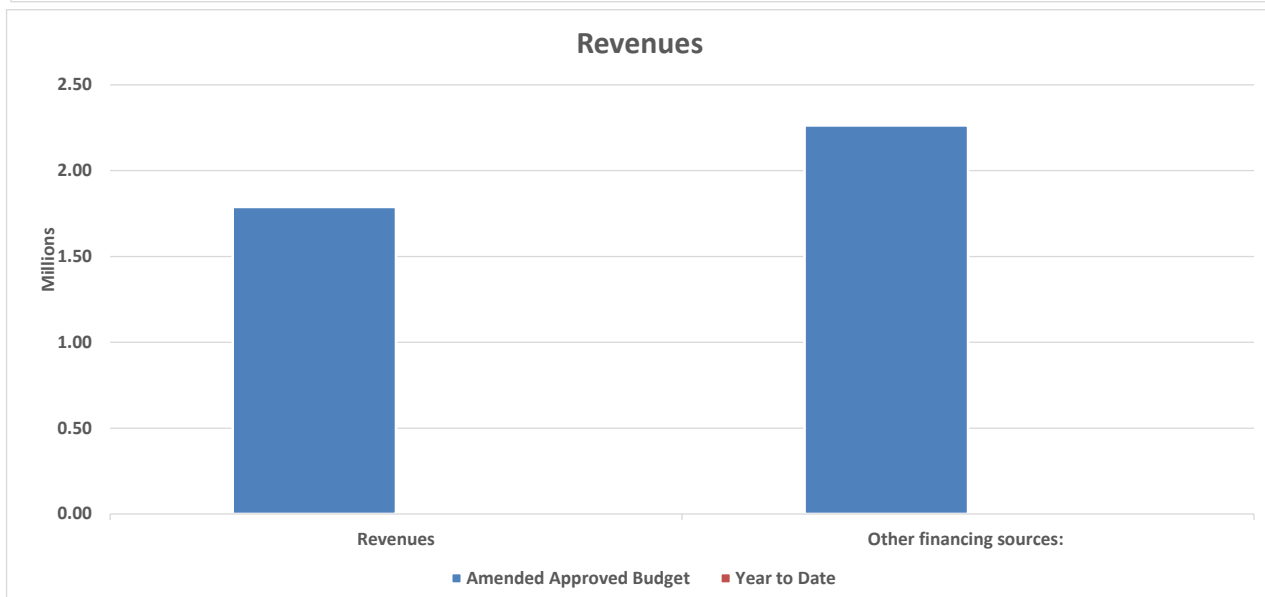
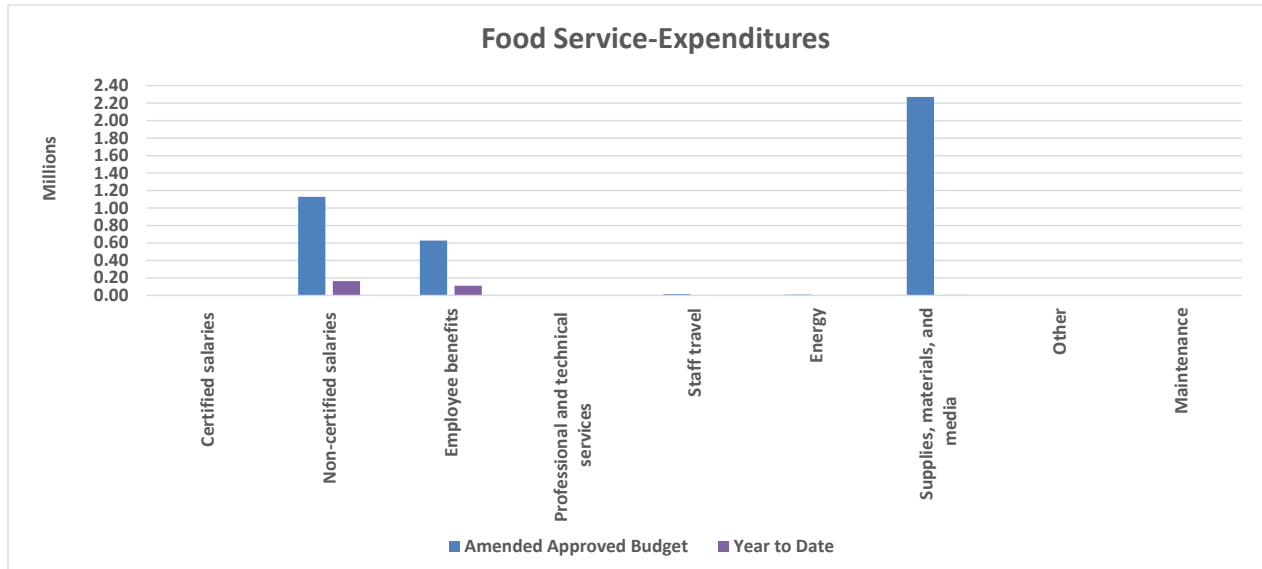
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Community Schools  
As of September 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Community Schools:				
Non-certified salaries	22,171	22,171	7,899	14,273
Employee benefits	7,456	7,456	2,460	4,996
Professional and technical services	242,373	242,373	-	242,373
Supplies, materials, and media	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<b>275,000</b>	<b>275,000</b>	<b>10,358</b>	<b>264,642</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(10,358)</b>	<b>(264,642)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	275,000	275,000	-	275,000



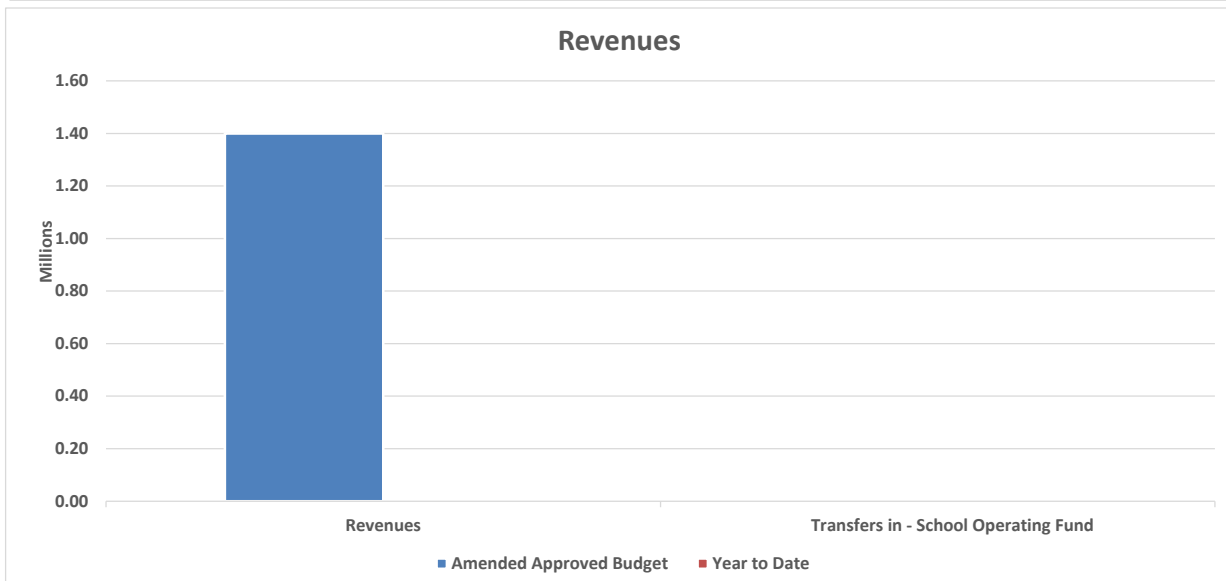
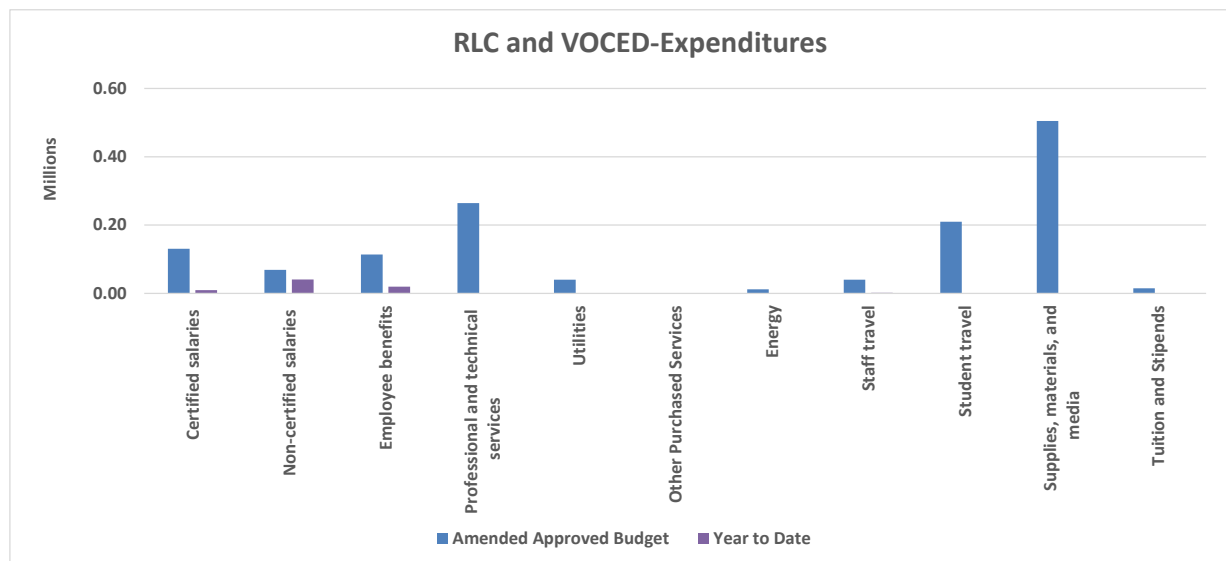
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Food Service  
As of September 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,788,823	1,788,823	12,197	1,776,627
<b>Expenditures</b>				
Food Service:				
Certified salaries	-	-	-	-
Non-certified salaries	1,127,446	1,127,446	164,831	962,615
Employee benefits	628,792	628,792	110,686	518,106
Professional and technical services	-	-	-	-
Staff travel	15,000	15,000	-	15,000
Energy	8,350	8,350	411	7,939
Supplies, materials, and media	2,269,992	2,269,992	7,061	2,262,932
Other	-	-	-	-
Maintenance	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<b>4,052,580</b>	<b>4,052,580</b>	<b>282,988</b>	<b>3,769,592</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,263,757)</b>	<b>(2,263,757)</b>	<b>(270,791)</b>	<b>(1,992,966)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	2,263,757	2,263,757	-	2,263,757



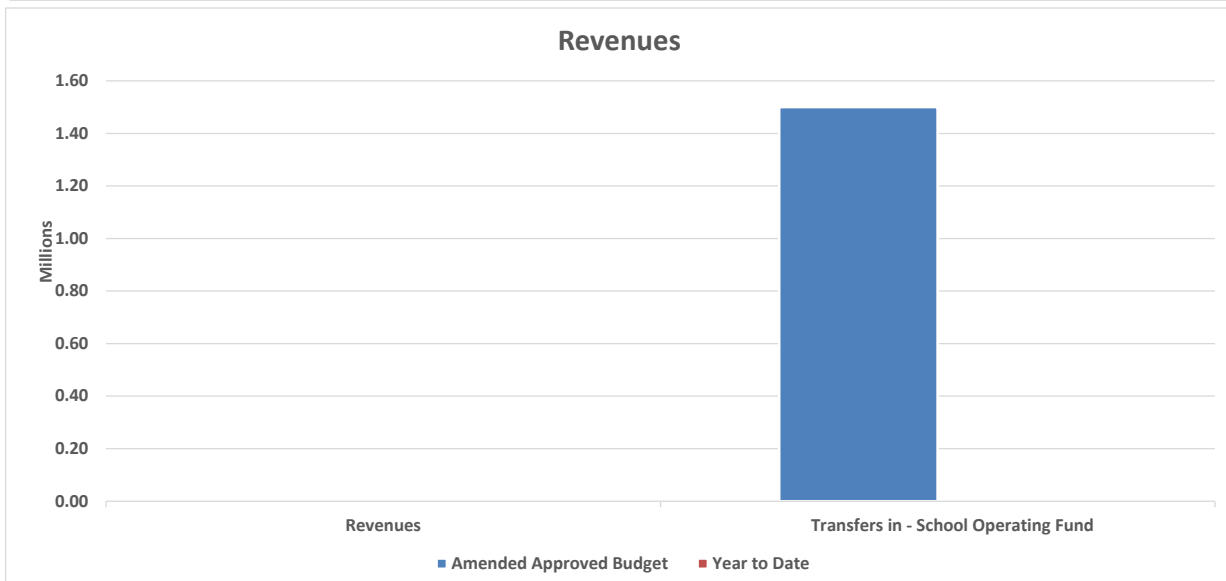
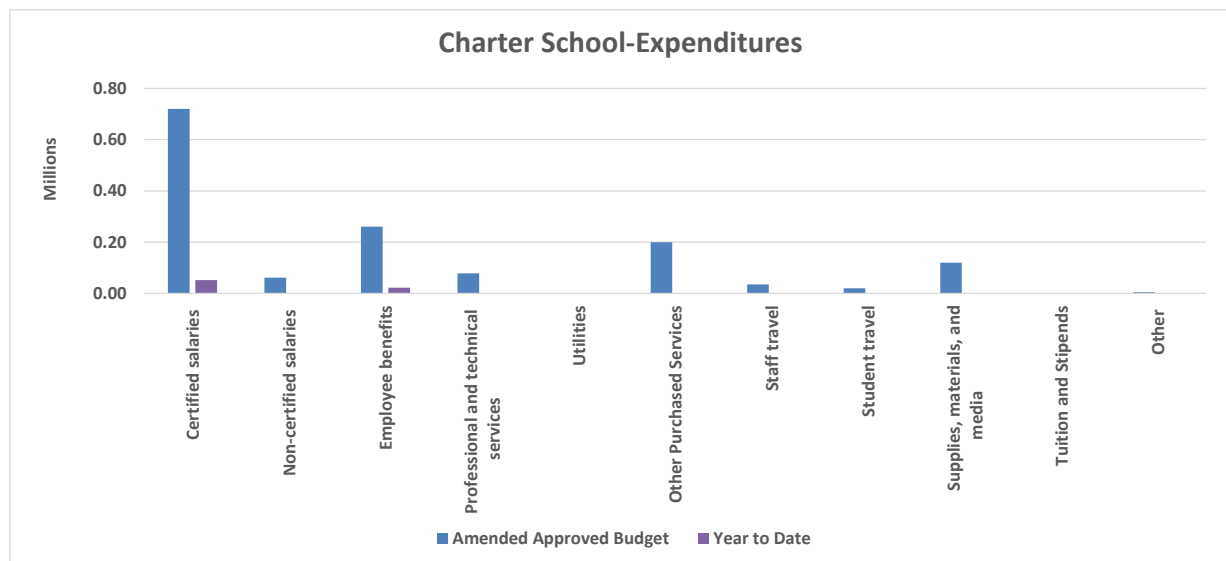
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - RLC and VOCED**  
**As of September 30, 2021**

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>
<b>Revenues</b>	1,400,000	1,400,000	-	1,400,000
<b>Expenditures</b>				
RLC and VOCED:				
Certified salaries	130,493	130,493	9,528	120,965
Non-certified salaries	69,217	69,217	40,639	28,578
Employee benefits	113,747	113,747	19,469	94,279
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	2,056	37,944
Student travel	210,000	210,000	1,315	208,685
Supplies, materials, and media	505,000	505,000	-	505,000
Tuition and Stipends	15,000	15,000	-	15,000
<b>Total Expenditures</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>73,007</b>	<b>1,326,993</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>0</b>	<b>0</b>	<b>(73,007)</b>	<b>73,007</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	-	-	-



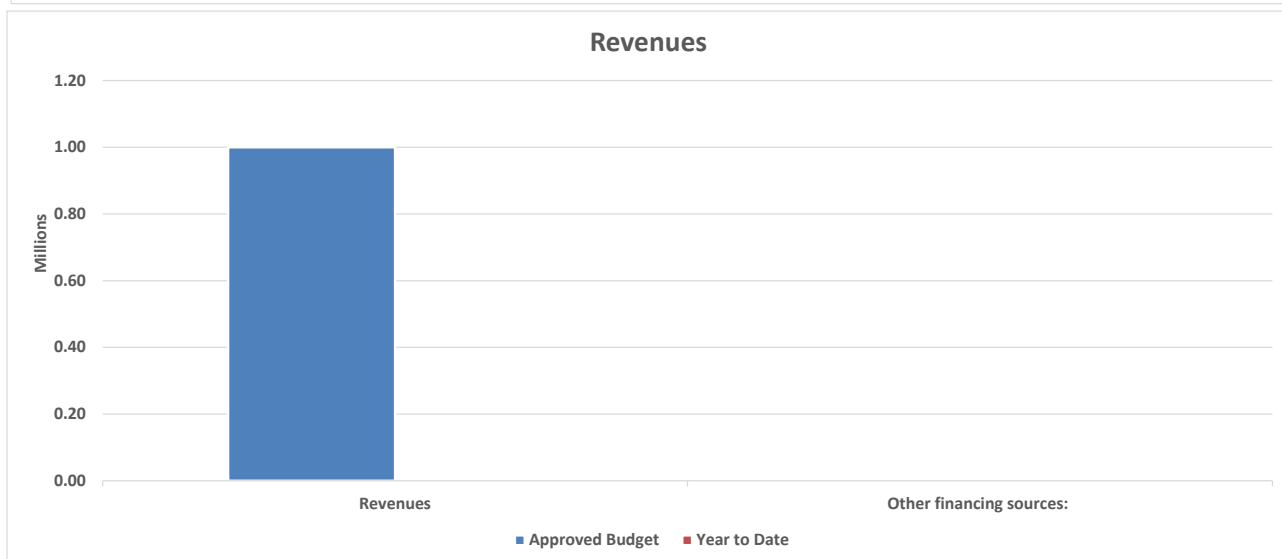
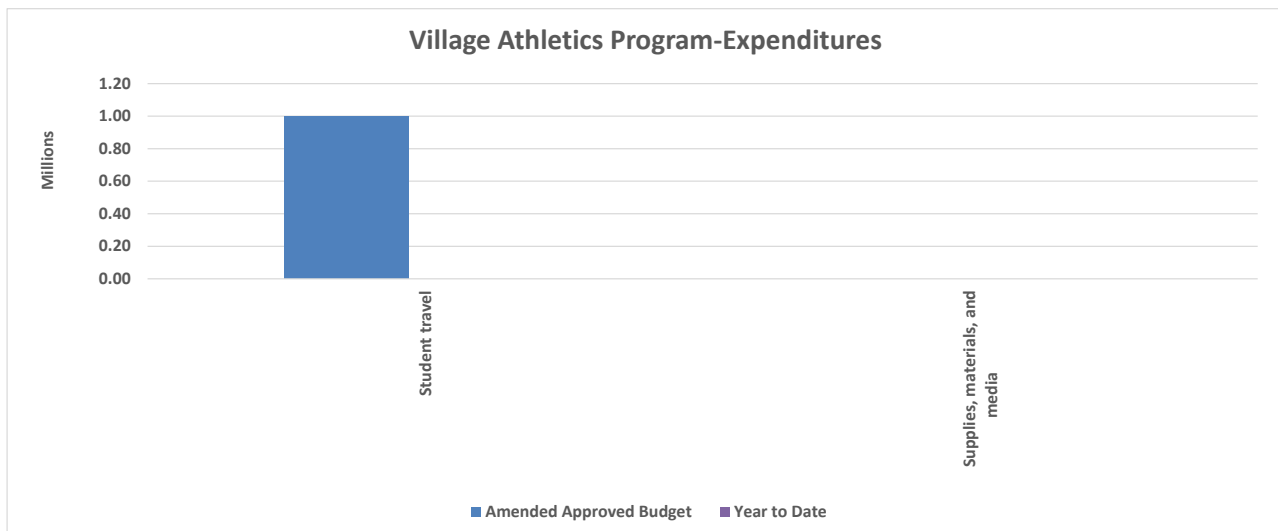
**North Slope Borough School District**  
**General School Operating Fund - Special Revenue Funds - Charter School**  
**As of September 30, 2021**

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>
<b>Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Charter School:				
Certified salaries	720,006	720,006	51,910	668,096
Non-certified salaries	61,454	61,454	-	61,454
Employee benefits	260,358	260,358	22,668	237,689
Professional and technical services	78,182	78,182	-	78,182
Utilities	-	-	-	-
Other Purchased Services	200,000	200,000	-	200,000
Staff travel	35,000	35,000	-	35,000
Student travel	20,000	20,000	-	20,000
Supplies, materials, and media	120,000	120,000	-	120,000
Tuition and Stipends	-	-	-	-
Other	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>74,579</b>	<b>1,425,422</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>	<b>(74,579)</b>	<b>(1,425,422)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	1,500,000	1,500,000	-	1,500,000



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

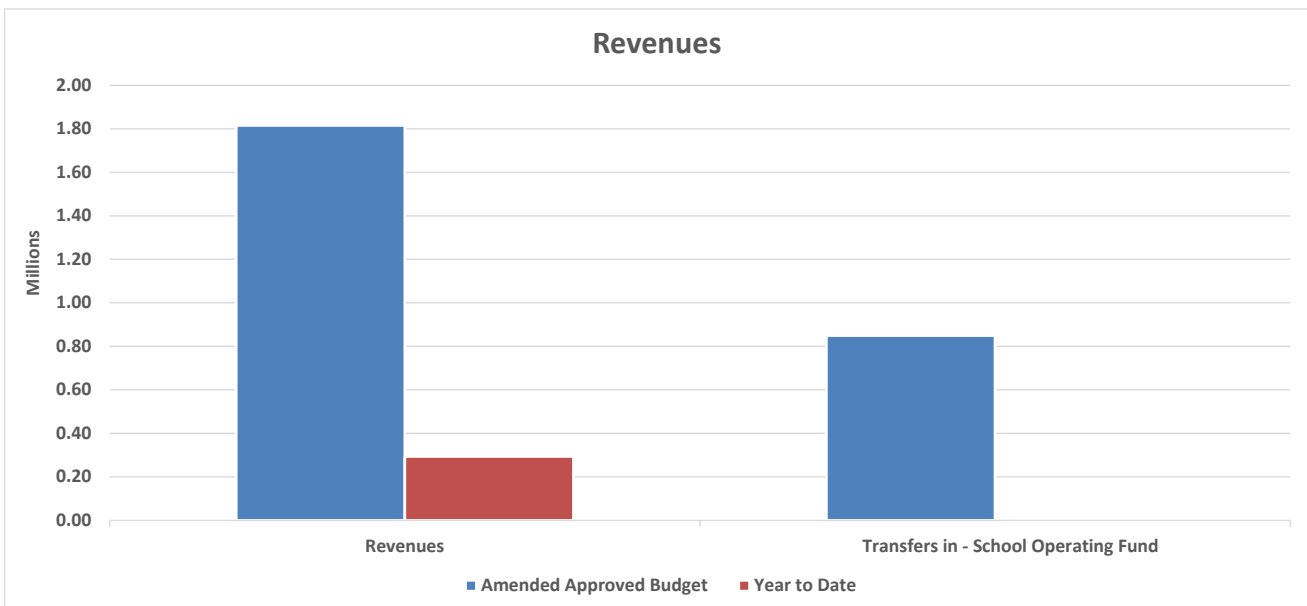
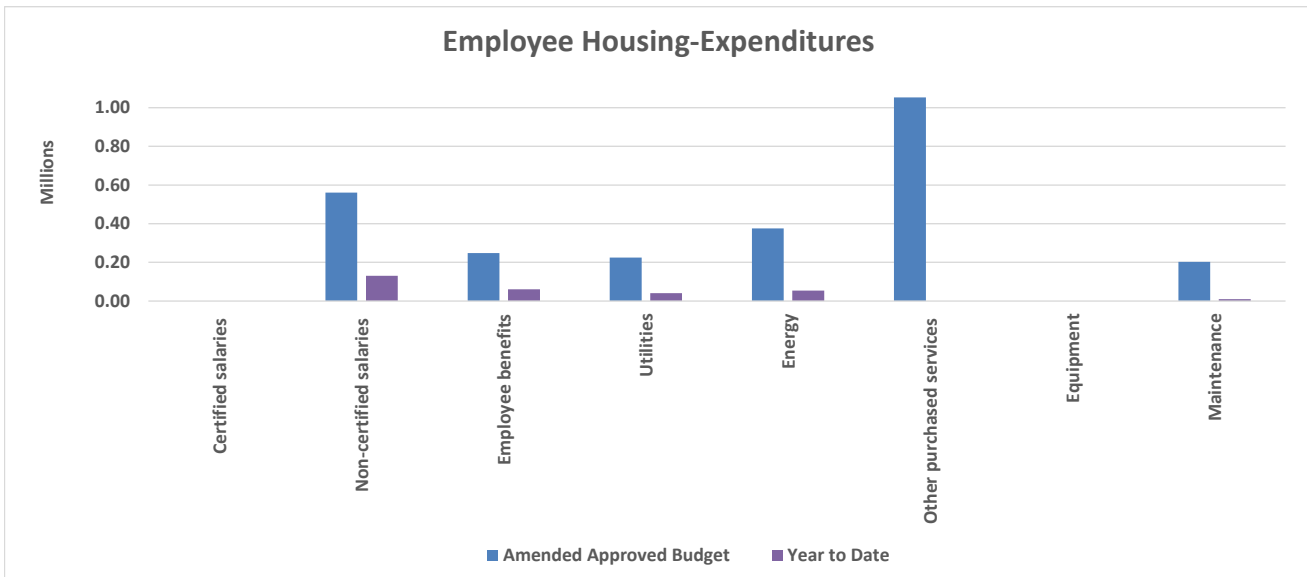
	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	1,000,000	1,000,000	-	1,000,000
<b>Expenditures</b>				
Village Athletics Program:				
Student travel	1,000,000	1,000,000	-	1,000,000
Supplies, materials, and media	-	-	-	-
<b>Total Expenditures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





North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Employee Housing  
As of September 30, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,815,000	1,815,000	293,607	1,521,393
<b>Expenditures</b>				
Employee Housing:				
Certified salaries	-	-	-	-
Non-certified salaries	561,236	561,236	130,361	430,875
Employee benefits	248,002	248,002	60,555	187,447
Utilities	224,906	224,906	40,709	184,197
Energy	375,500	375,500	54,587	320,913
Other purchased services	1,053,172	1,053,172	-	1,053,172
Equipment	-	-	-	-
Maintenance	202,184	202,184	9,849	192,335
<b>Total Expenditures</b>	<b>2,665,000</b>	<b>2,665,000</b>	<b>296,061</b>	<b>2,368,939</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(850,000)</b>	<b>(850,000)</b>	<b>(2,453)</b>	<b>(847,547)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	850,000	850,000	-	850,000



# Section V - Budget Line Transfers

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

**FY 2022 Budget Revision**

Department or Location:						All Departments			BLT No. (Assigned by Business Office)		Various
Line	FND	LOC	FNC	PRG	OBJ	FY 2022 Budget	FY2022 Budget	FY 2022 Adjustment	Amount	Notes	
						Amount	Balance				
1	100	420	700	762	425	\$ 80,000.00	\$ 57,711.53	\$ (7,000.00)	\$ 50,711.53	Decrease Student Travel Volleyball	
2	100	420	700	762	410	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	Increase Professional & Technical Volleyball	
3	100	200	511	000	420	\$ 120,000.00	\$ 101,174.09	\$ (10,000.00)	\$ 91,174.09	Decrease in School Board Travel	
4	100	200	511	000	425	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	Increase in School Board Travel for Students	
7	258	440	790	000	459	\$ 4,400.00	\$ 639.26	\$ 1,050.00	\$ 1,689.26	FREIGHT FOR DITOMASO - FD 258	
8	258	460	790	000	459	\$ 1,725.00	\$ 51.71	\$ 180.00	\$ 231.71	FREIGHT FOR DITOMASO - FD 258	
9	258	470	790	000	459	\$ 2,650.00	\$ 55.23	\$ 60.00	\$ 115.23	FREIGHT FOR DITOMASO - FD 258	
10	258	400	790	000	459	\$ 13,600.00	\$ 8,185.02	\$ (1,290.00)	\$ 6,895.02	MOVE TO 440, 460, 470 FOR FREIGHT	
11	100	200	550	000	450	\$ 30,000.00	\$ 5,458.12	\$ 5,341.88	\$ 10,800.00	Increase Supplies/Materials/Media	
12	100	200	550	000	490	\$ 22,000.00	\$ 20,854.09	\$ (5,341.88)	\$ 15,512.21	Decrease Other Expenses	
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Balance:						274,375	194,129	-	194,129		

Justification of Change:

Various Budget Line Transfers to meet operational needs of the District.

Requested by: This is a summary sheet. See individual BLT's for req. and approval info.

Date: \_\_\_\_\_

Approvals:

Principal or Director: \_\_\_\_\_

Date: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Date: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Date: \_\_\_\_\_

# Section VI - Grants

North Slope Borough School District  
Monthly Grant Activity Report  
As of September 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	7/1/2019	9/30/2022	\$ 1,301,448.00	\$ 844,313.00	\$ 457,135.00	65%	ASNA and ASDN received approval for a 4th year extension.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Application submitted
345	Artist in School Grant (KAK)	Alaska State Council on the Arts	7/1/2021	6/30/2022	\$ 5,000.00	\$ -	\$ 5,000.00	0%	Received approval to roll funds over to FY22.
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 68,833.00	\$ -	\$ 68,833.00	0%	Application substantially approved. Will be re-submitted with roll-over amount.
276	CARES Act 1: Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 338,759.00	\$ 381,116.49	\$ (42,357.49)	113%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
275	CARES Act 1: Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 387,281.01	\$ 321,217.56	\$ 66,063.45	83%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
277	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 1,527,317.00	\$ 129,130.86	\$ 1,398,186.14	8%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
278	CARES Act 3: American Rescue Plan	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 2,298,191.00	\$ -	\$ 2,298,191.00	0%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act. Funds in addition to CARES Act 1 and 2
370	Higher Pathways	American Indian College Fund	7/1/2020	10/15/2021	\$ 24,000.00	\$ 7,327.88	\$ 16,672.12	31%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kali, Barrow High, Alak & Tikigaq rolled over FY21 funds to be spent by October 15, 2021.
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 855,208.84	\$ 30,568.79	\$ 824,640.05	4%	Substantially approved. Application re-submitted with FY21 roll-over amount.
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2021	6/30/2022	\$ 13,123.00	\$ -	\$ 13,123.00	0%	Substantially approved.
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 88,067.00	\$ -	\$ 88,067.00	0%	Budget and application approved for spending and implementation.
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 72,490.00	\$ -	\$ 72,490.00	0%	Budget and application approved for spending and implementation.
349	New Visions Grant	Alaska State Council on the Arts	7/1/2020	9/30/2021	\$ 10,000.00	\$ -	\$ 10,000.00	0%	In process.
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate (Year 3)
265.45	School Improvement: Nuiqsut Trapper School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 50,000.00	\$ -	\$ 50,000.00	0%	Approved: Comprehensive School Improvement (lowest 5%, year 3)
265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate (Year 3).

265.42	School Improvement: Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 3).
265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 2).
265.44	School Improvement: Tikigaq School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted school improvement for low performance socially disadvantaged (Year 2)
246	Suicide Prevention	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Application and funding amount not yet available.
260	Title I-A Basic	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 564,097.52	\$ 63,654.00	\$ 500,443.52	11%	Substantially approved. Roll-over provided. Application will be re-submitted.
262	Title I-C Library	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Approved. Award amount not yet available.
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 29,145.00	\$ -	\$ 29,145.00	0%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 197,207.49	\$ 18,537.61	\$ 178,669.88	9%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 32,101.74	\$ 5,046.97	\$ 27,054.77	16%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 87,291.38	\$ -	\$ 87,291.38	0%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2022	\$ 530,380.00	\$ 33,407.63	\$ 496,972.37	6%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development						#DIV/0!	Application and funding amount not yet available.
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 28,000.00	\$ 3,078.83	\$ 24,921.17	11%	Approved
Total Grant Funding					\$ 8,657,940.98	\$ 1,837,399.62	\$ 6,820,541.36	21%	

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

Other Notes: