

Agenda

1. CALL TO ORDER
Presenter: Margaret Hansen, President
2. ROLL CALL
Presenter: Margaret Hansen, President
3. MOMENT OF SILENCE
Presenter: Margaret Hansen, President
4. PLEDGE OF ALLEGIANCE
Presenter: Margaret Hansen, President
5. INTRODUCTION OF GUESTS/STAFF
Presenter: Margaret Hansen, President
6. PUBLIC COMMENTS
Presenter: Margaret Hansen, President
7. TEACHER PERSPECTIVE ON STUDENT LEARNING
Presenter: Terri Walker, Superintendent
8. RECOGNITION AND AWARDS
Presenter: Terri Walker, Superintendent
9. SUPERINTENDENT'S REPORT
Presenter: Terri Walker, Superintendent
10. BOARD REPORT
Presenter: Board Members
11. ADOPTION OF CONSENT AGENDA
 - A.
 - Adoption of August 25, 2020 Regular Meeting Minutes;
 - Adoption of September 21, 2020 Special Meeting Minutes; and
 - Adoption of October 19, 2020 Special Meeting Minutes
 - B. NWABSD MEMORANDUM 21-033, Renewal of Contract; GCI Broadband Services
 - C. NWABSD MEMORANDUM 21-034, Approval of Continuation of Cellular iPad Service
 - D. NWABSD MEMORANDUM 21-035, Approval of the DLT Grant Agreement AK0743-C16 and Purchase VTC Equipment with Integrated Maintenance Coverage
 - E. NWABSD MEMORANDUM 21-036, Approval of Funding; Navigate360
 - F. NWABSD MEMORANDUM 21-037, Approval of Funding University of Alaska Anchorage for ANSEP Middle School Academy
 - G. NWABSD MEMORANDUM 21-038, Approval to Amend Contract; Karen McCain
 - H. NWABSD MEMORANDUM 21-039, Approval of Contract; Burkhart Croft Architects
 - I. NWABSD MEMORANDUM 21-040, Approval of Funding and Delegation of Authority; Kivalina Teacher Housing Project
 - J. NWABSD MEMORANDUM 21-041, Approval of Contract; J&H Consulting

- K. NWABSD MEMORANDUM 21-042, Approval of Contract; J.M. Walsh Co.
- L. NWABSD MEMORANDUM 21-043, Approval of Contract; Legislative Consultants in Alaska
- M. NWABSD MEMORANDUM 21-044, Approval of FY-20 Financial Statement
- N. NWABSD MEMORANDUM 21-045, Approval of Human Resources
- 12. EXECUTIVE SESSION
- 13. COMMUNICATIONS AND ITEMS INTRODUCED BY BOARD MEMBERS
- 14. DATE, TIME, AND LOCATION OF NEXT MEETING
- 15. ADJOURNMENT

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER:

FR: Office of the Superintendent

SUBJECT: Superintendent's Report

ATTENDANCE:

According to Power school, attendance data sent to the state, the district-wide attendance is at 93.36% for K-12 students. Ambler school has the lowest attendance at 92.51%, followed by Shungnak and Selawik with 93%. Our Home School is highest at 100%, followed by Kotzebue schools at 99%. The difference is in remote vs. in-school learners. Remote learners are counted present as long as contact is made weekly by either the student or teacher. The village sights provide in-person learning to most students four days a week, so students will be marked absent if they did not attend school that day.

Students are expected to be at school for in-person attendance. Students are marked absent when they are not there. A parent can always call the school to excuse them from attending. PowerAnnounce phone calls will be made each day after Homeroom to alert parents to absent students. Homeroom attendance will trigger the phone calls/text message.

On students remote learning days, students are assumed to be doing remote learning. Students will be marked 'Remote Learning- Present' on those days. Teachers connect with remote learners M/T/Th/F from 2:30-3:30 and Wednesday afternoons.

Wednesday attendance is left blank to allow teachers to enter present or absent, depending on student participation.

Reports will be generated later for principals and teachers to target attendance interventions.

ENROLLMENT:

K-12 current enrollment is 1931

PK-12 current enrollment is 2030

Weekly meetings

- DEED and Superintendents – Focus lately is on advocacy. Much of these weekly sessions focus on COVID related issues around the districts across the state.
- Director meetings – department update between departments
- Administration Team – Directors and principals – focus on safety, student learning, and staff and students' social well-being.
- Local Leadership Team meeting – agendas, materials, and minutes sent weekly
- Borough-wide task force meeting – review of materials/minutes from local leadership meetings

AASB Annual Conference November 6-8

Friday, November 6 – Experienced Member Academy: Individual. Presenter Ann G.

Macfarlane presented materials on parliamentary procedures' principles and practices to run great school board meetings. Ann reviewed the four fundamental guidelines, how the group's authority is more significant than one individual, make a point of order when guidelines are broken, and make motions and amendments.

Saturday, November 7 –

8:30 am session: Keynote Speaker William Parrett talked about school improvement with children who live in poverty. He delivered much information about what boards and leadership can do to increase all students' achievement levels. His message was to confront your brutal facts/commit to equity, hold high expectations, and know your kids/build relationships. He says boards should know the data, keep high expectations, and monitor the plan.

10:30 am session: I attended the Facilitated Superintendent Evaluation that showed how using a third party to facilitate an evaluation will provide objectivity, remove the burden from the board chair, provide structure, accountability, create space for meaningful conversations, and guide the process to a successful outcome.

2:15 pm session: My staff and I presented on our distance learning program and how we deliver education to our students through in-person and remote learning.

Sunday, November 8, 2020

8:30 am session: Keynote speaker Kameron-Perez-Verdia talked about creating a new vision and deploy, finding the right people, and fostering relationships.

10:00 am Delegate Assembly – elections and Resolutions process

Language and Culture Immersion in LKSD – In partnership with TCI, LKSD took the elementary curriculum and transformed it into their language. They showed examples of how stories were converted into local stories. One grade level at a time will eventually reach all grades. For secondary classes, LKSD developed materials for personal lifeskills, health 1,2, and Orthography I, II, III, IV (partnership with UAF Orthography Pathway). Students also have an assessment so they can receive a Seal of Biliteracy.

Sunday afternoon, many recognitions were given in which I would like to highlight a few here

- This year's AASA Carl Rose Governance Award went to Margaret Hansen.

- The Boardmanship Level of Recognition reaching the Master of Boardmanship goes to Joanne Harris.

- The ASAA Outstanding School Board Award went to our nominee, Lower Kuskokwim School District (LKSD). It's the 3rd year in a row that our nominee was selected for this award.

Congratulations and Thank you all for your time, commitment and dedication to all students!

All sessions were recorded and can be accessed thru January 31, 2021.

Smart Start Update:

The smart start update is attached to include protocols for schools moving to green – low-risk status, including PE in both yellow/red, medium/low-risk status, and the start-up of sports practice/games/etc. in yellow/red, medium/low-risk status.

Staff/Student Case Count Summary to date:

of cases 12

of student cases 6

of staff cases 6

VIC meeting – The Village Improvement Commission held their meeting this past Tuesday to decide on projects they will recommend for approval to the Borough Assembly. The district had two applications, one for 50% of the cost of the K-4 Ipads (tech paid the other half) and one application for eight counselors to begin in January. I want to express my sincere appreciation to the commissioners for their recommendation to approve the IPADs for \$127,000. I know it was a tough choice for them as there were many applicants with not enough funds to cover them all.

Attached are two documents with the projects that were approved and not considered. The VIC approved projects will go before the Borough Assembly for approval at their next meeting.

Winter Break – We will have approximately 100 staff district-wide that plan on traveling over the holiday break. Attached is our draft protocols for staff returning into the region. We are presenting this to the regional leadership to see if they have any feedback.

Terri Walker,
Superintendent

Updates to Sections of NWABSD Smart Start Plan

November 12, 2020 (Cohorts More than 6ft Apart to be Used in the Green, Low Risk Operational Zone)

November 11, 2020 (PE and Recess added)

This updated version adds protocols to the green, low risk operations that bring all students who are participating in traditional in-person learning into the schools four days per week and provides protocols for PE and recess to occur.

Notable revisions key:

- Cohorting revision in red ('Pods' replaced the word 'cohorts' as it is easier to understand)
- PE and Recess protocols are in purple

| | Low Risk – No reported cases and low risk to community as determined by community | Medium Risk – minimal amount confirmed cases as determined by community | High Risk – outbreak or increase in cases as determined by community |
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| Instructional delivery | <p>In-building, at school Monday, Tuesday, Thursday, Friday.</p> <p style="color: red;">Students will be grouped into pods within each classroom of no more than six students with distance between pods more than 6ft apart.</p> <p>Students will also be grouped into cohorts in middle and high school classes.</p> <p>Accommodations in place for vulnerable populations.</p> <p>Teachers will enter grades for student work and participation.</p> | <p>A mix of in-building and remote learning to Track A and Track B students. Students will receive both in person and remote instruction throughout the week.</p> <p>Accommodations in place for vulnerable populations.</p> <p>Teachers will enter grades for student work and participation.</p> | <p>Remote learning with support from teacher and school staff.</p> <p>All employees continue to report to work unless on a qualifying and approved leave.</p> <p>Teachers will enter grades for student work and participation.</p> |
| Student experience | <p>Students attend class Monday, Tuesday, Thursday, Friday.</p> <p style="color: red;">Students will be seated in pods with distance between pods more than 6ft apart.</p> | <p>Students will be grouped into smaller attendance groups to accommodate social distancing in all areas of the building.</p> <p>Students and staff will maintain 6 feet apart.</p> | <p>Students will participate in remote learning class meetings and individualized activities on Monday, Tuesday, Thursday and Friday and may be provided additional time on Wednesday.</p> |

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| | <p>Devices will be expected to be brought to school daily for use in classroom and for preparation for potential shift to remote learning.</p> <p>Students and staff wear face covering while in school.</p> <p>Students will receive grades for their work and participation</p> | <p>Students will attend school for 2 days of the week, and participate in remote learning activities three days of the week.</p> <p>Students and staff wear face covering while in school.</p> <p>Students will receive grades for their work and participation</p> | <p>Students will receive grades for their work and participation</p> |
| <p>Family Implications</p> | <p>Students go school with typical attendance expectations Monday, Tuesday, Thursday and Friday.</p> <p>If students attend without their own face covering, the school will provide a reusable one that will be collected and washed in the evening.</p> <p>Meals will be provided.</p> <p>Parents will receive report cards that reflect student learning and participation.</p> | <p>Students go to school either on an A Track Day or a B Track Day (A or B Groups) and participate in learning on school-issued devices and materials at home.</p> <p>If students attend school without their own face covering, the school will provide a reusable one that will be collected and washed in the evening.</p> <p>Meals will be provided.</p> <p>Parents will receive report cards that reflect student learning and participation.</p> | <p>Students participate in learning on school-issued devices and materials at home.</p> <p>Meals will be provided.</p> <p>Parents will receive report cards that reflect student learning and participation.</p> |

Health and Safety Protocols

Protocols will be in place at all three operational risk levels to ensure the safety of both employees and students who will be in school settings throughout the operational risk levels. All employees will complete the District's COVID-19 Mitigation Plan training in the Canvas platform. Supervisors will monitor completion of the training as versions of the training are updated.

Principals and supervisors must ensure the safe operations through all operational zones through the following:

- Coordinate with local health officials and monitor changes in community spread.
- Communicate current operational risk level to students, families, staff and community.
- Conduct daily screening for staff members, students and approved visitors entering school district facilities
 - NWABSD employees must respond to the screener questions prior to entering or at entry into District buildings,
 - NMS employees (Food Service and Custodial), visitors, and contractors must respond to the screener questions prior to entering or at entry into District buildings
- Follow CDC guidance for face-coverings, hygiene, disinfecting at all operational risk levels:
 - Face coverings will be used throughout the day by all students, staff and approved visitors
 - Handwashing and hand sanitizing will be conducted regularly
 - Desk shields will be utilized at all student desks
 - Students will be taught personal safety protocols and habits
 - Proper disinfection of personal work space - In addition to the sanitation protocols conducted by custodial staff daily, students and staff will sanitize personal work areas at established intervals. Custodial staff will sanitize commonly touched surfaces at established intervals throughout the day.
 - Hygiene – Students will be taught proper handwashing protocols. Students and staff will wash hands at regularly scheduled and established intervals. Hand sanitizer will be used in between hand washings. Each classroom and area where students and staff work will have hand sanitizer available.
 - Mask use - Students and staff will be trained on the proper putting on and taking off of masks. All students, staff and approved visitors will use masks while in the building. There are no “mask breaks.” Individuals may lower masks briefly to drink or eat.
 - Appropriately ensure MAXIMUM physical distancing in all school settings and in all operational zones. In medium and high

operational risk zone, students must be distanced no less than 6 ft apart. In the low operational risk, student cohort groups must be distanced more than 6 ft apart.

Principals will also:

- Be responsible for responding to COVID-19 concerns at sites
- Consult with their Site Liaison and the Superintendent and Assistant Superintendent with concerns, questions, and updates
- Routinely train students, teachers and staff on safety protocols
- Attend to students at high risk for COVID 19 implications, making decisions about attendance on a case-by-case basis in collaboration with student's parents/guardian, medial provider and appropriate school staff
- Allow parents to make the best decisions for their own families regarding in-person and remote learning options
- Consider how to support staff who may be at high risk as they provide educational service for students

Principals and school staff will ensure:

- Students will be taught to maintain the cleanliness of their own spaces. Teachers and staff will use the spray bottle provided in each classroom to spray down student surfaces and students will wipe **their own** surfaces down prior to and following transitional times in the day
- Individuals properly wash hands after handling paper that has been passed between individuals.
- Steps outlined below for device handling and decontamination will be followed:
 - When handling any technology other than your own, you should always wear the appropriate Personal Protective Equipment (**PPE**). This includes gloves and a face mask.
 - Be sure to **unplug your laptop/iPad/iMac/Mac Mini from its power source and turn it off if possible.**
 - When 75% alcohol wipes are available, use them to clean the keyboard, screen and case thoroughly; remove dust, and any other surface-level fingerprints if possible. **Be sure to gently wipe down your laptop screen, do not press hard on the screen or you could damage it.**
 - If you do not have any alcohol wipes, please use **PPE** and store the laptop for 72 hours, then proceed to work with District Office Technology Staff to troubleshoot the issue.

HVAC and Air Filtration:

Schools have air filtration systems in place to minimize risk of transmission. School HVAC systems provide for the appropriate velocity to properly dissipate air. District HVAC systems are outfitted with filter densities that range from MERV 6 through MERV 11. Filter densities are specified by the manufacturer of the various air handling units depending on their size and function. An oversized filter will restrict airflow due to the undersized motor that is trying to push air through it. For the purposes of combating the COVID virus, movement of air is critical and should not be restricted by overly dense filters. If the virus is present and air is not being moved because of an overly dense filter, the virus will remain present.

Classroom portables not connected to HVAC systems in Kivalina have HEPA air purifiers in use.

| | Low Operational Risk – No reported cases and low risk to community as determined by community | Medium Operational Risk – minimal amount confirmed cases as determined by community | High Operational Risk – outbreak or increase in cases as determined by community |
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| Screening, Entry & Student Arrival | <p>All students, staff, employees, visitors and contractors will be screened before or upon entry into the building</p> <p>NWABSD Employees will use the screener tool located on the site's or department's webpage or location prior to entering or at entry into District buildings</p> <p>NMS employees (Food Service and Custodial), visitors, and contractors will use the NMS/Visitor screener tool located on the site's webpage prior to entering or at entry into District buildings</p> | <p>All students, staff, employees, visitors and contractors will be screened before or upon entry into the building.</p> <p>NWABSD Employees will use the screener tool located on the site's or department's webpage or location prior to entering or at entry into District buildings</p> <p>NMS employees (Food Service and Custodial), visitors, and contractors will use the NMS/Visitor screener tool located on the site's webpage prior to entering or at entry into District buildings</p> | <p>Even while students are learning remotely, all students, staff, employees, visitors and contractors will be screened before or upon entry into the building.</p> <p>NWABSD Employees will use the screener tool located on the site's or department's webpage or location prior to entering or at entry into District buildings</p> <p>NMS employees (Food Service and Custodial), visitors, and contractors will use the NMS/Visitor screener tool located on the site's webpage prior</p> |

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| | <p>Visitors must make appointments to enter the building.</p> <p>Just prior to the start of the school day, students will enter through a designated entrance. Markers for physical distancing will alert students about the amount of space to distance.</p> | <p>Visitors will make appointments to enter the building.</p> <p>Just prior to the start of the school day, students will enter through a designated entrance. Markers for physical distancing will alert students about the amount of space to distance.</p> | <p>to entering or at entry into District buildings</p> <p>Building access for students scheduled for services during red, high risk operational zone (IEP, intervention, appointment for remote learning support, etc.) must have principal-approved scheduled appointments.</p> <p>Visitors will not enter the building without approval of an appointed time by the principal.</p> <p>Students will be screened daily upon prior to entry into the buildings by designated staff making phone calls to parents before the child comes to school.</p> |
| <p>Dismissal Times</p>  | <p>Student dismissal is supervised by staff, and students are required to leave the building directly.</p> <p>Parents must initiate any changes for their child's afterschool plans by contacting the school no less than 30 minutes before the end of the school day.</p> <p>Children in afterschool programs in the school must go directly to the program space once re-entering the building.</p> | <p>Student dismissal is supervised by staff, and students are required to leave the building directly.</p> <p>Parents must initiate any changes for their child's afterschool plans by contacting the school no less than 30 minutes before the end of the school day.</p> <p>Children in afterschool programs in the school must go directly to the program space one re-entering the building.</p> | <p>Building access has been limited as described above.</p> <p>Dismissal for any students attending for support or intervention (must have had prior approval by principal) will be supervised by staff.</p> |
| <p>Personal Protective Equipment</p> | <p>Students and staff wear face covering while in school.</p> | <p>Students and staff wear face covering while in school.</p> | <p>All persons wear face covering while in school.</p> <p>Persons who do not bring their own face-covering</p> |

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| | <p>Students who do not bring their own face-covering will be provided one</p> <p>Personal area dividers (desk dividers) will be used in each student's work area.</p> <p>For students who require close or direct physical contact as a part of an education plan, face shields and gloves will be available for staff, students</p> | <p>Students who do not bring their own face-covering will be provided one.</p> <p>For students who require close or direct physical contact as a part of an education plan, face shields and gloves will be available for staff, students</p> | <p>will be provided one or must go home and return with one.</p> <p>For students who require close or direct physical contact as a part of an education plan, face shields and gloves will be available for staff, students</p> |
| <p>Group Sizes</p>  | <p>Students will be grouped into pods of no more than six students with distance between pods more than 6ft apart.</p> <p>Accommodations in place for vulnerable students and staff.</p> | <p>A mix of in-building and remote learning to Track A and Track B students (half of the school's students are in attendance on any given day)</p> <p>Students will attend school for 2 days of the week and participate in remote learning activities the other days of the week</p> <p>Students will receive both in person and remote instruction throughout the week.</p> <p>During in-person learning days, students will be placed no less than 6ft apart in individual spaces.</p> <p>Small group instruction may also happen during scheduled remote learning sessions throughout the week. This can happen on the students' designated remote learning days as well as in the afternoon</p> | <p>Staff will adhere to safe distancing protocols and participate in meetings virtually, from work location in the building when possible.</p> <p>Accommodations in place for vulnerable students and staff.</p> |

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| | | <p>on their scheduled in-person learning days.</p> <p>Accommodations in place for vulnerable students and staff.</p> <p>Students and staff will maintain 6 feet physical distancing.</p> | |
| <p>Recess, K-8 PE and HS PE for graduation requirement</p> | <p>Student activity will utilize physical distancing AND cohort grouping during activity in which groups are more than 6 ft apart.</p> <p>Activity will take place outdoors where possible</p> <p><u>For both Indoor and Outdoor PE and Recess:</u></p> <p>Focus on individual pursuits or skills such as dance, rhythms, fitness, mindfulness, outdoor pursuits, throwing, kicking and target games.</p> <p>Use games and activities that require no physical contact and do not require students to be in close physical proximity to each other.</p> <p>Equipment must not be shared between students</p> <p>A Sanitize all surfaces, equipment and supplies after each session, including sports and facilities equipment</p> <p>Accommodations in place for vulnerable populations</p> <p>Handwashing or hand-sanitizing stations accessible in areas of</p> | <p>Student activity will participate in individual spaces no less than 6ft apart.</p> <p>Activity will take place outdoors where possible</p> <p><u>For both Indoor and Outdoor PE and Recess:</u></p> <p>Focus on individual pursuits or skills such as dance, rhythms, fitness, mindfulness, outdoor pursuits, throwing, kicking and target games.</p> <p>Use games and activities that require no physical contact and do not require students to be in close physical proximity to each other.</p> <p>Equipment must not be shared between students</p> <p>A Sanitize all surfaces, equipment and supplies after each session, including sports and facilities equipment</p> <p>Accommodations in place for vulnerable populations</p> <p>Handwashing or hand-sanitizing stations accessible in areas of physical activity and playgrounds</p> | <p>These protocols are in place as students participate in remote learning physical activity and individualized activities during the entire week.</p> <p>Create innovative teaching strategies as needed, including Internet-based, virtual delivery of classes in order to minimize direct student-to-student and student-to-teacher contact.</p> <p>Students will be provided movement breaks throughout instruction.</p> <p>Remote learning days provide additional time for physical activity.</p> |

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| | <p>physical activity and playgrounds</p> <p>Restrict physical activities that involve body contact and the sharing of sports equipment, as well as water bottles. Choose drills and exercises that encourage social distancing. Avoid sport activities involving body contact between students or contact with shared equipment (e.g., balls), especially when resuming physical activity programs.</p> <p>Students must not share water bottles. Provide hydration with paper cups or individually owned water bottles.</p> <p><u>For Indoor PE and Recess:</u> Implement physical activities with staggered timetables when necessary to avoid crowding</p> <p>No locker room use. Students will participate in the clothing they are wearing.</p> <p>Do not use whistles. Use a microphone and speaker if available.</p> | <p>Restrict physical activities that involve body contact and the sharing of sports equipment, as well as water bottles. Choose drills and exercises that encourage social distancing. Avoid sport activities involving body contact between students or contact with shared equipment (e.g., balls), especially when resuming physical activity programs.</p> <p>Students must not share water bottles. Provide hydration with paper cups or individually owned water bottles.</p> <p><u>For Indoor PE and Recess:</u> Implement physical activities with staggered timetables when necessary to avoid crowding</p> <p>No locker room use. Students will participate in the clothing they are wearing.</p> <p>Do not use whistles. Use a microphone and speaker if available.</p> | |
| <p>Furniture</p> | <p>Students and staff will MAXIMIZE physical distancing in classrooms and other areas of the school building, providing for no less than 3 feet of physical distancing between students.</p> <p>Furniture will be placed accordingly to maintain the physical distance.</p> <p>Desk shields will be placed on all desks for attending students.</p> | <p>Students and staff will maintain 6 feet apart. Furniture will be placed accordingly to maintain the physical distance.</p> <p>To achieve proper distancing, schools will create family cohort attendance groups for a staggered attendance schedule. After this has been practiced, refined and rehearsed first before school starts by staff and then with</p> | <p>Staff will participate and conduct work from a personal workspace and limit movement in the building as much as possible.</p> |

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| | | <p>students during the first two week, an evaluation of operational risk level will occur at each site.</p> <p>Desk shields will be placed on all desks for attending students.</p> | |
| Sharing of Supplies | <p>Sharing of classroom supplies is prohibited. Students will be provided an individual set of supplies that will be maintained and used throughout all three operational risk levels.</p> <p>Sharing food and drinks is prohibited.</p> | <p>Sharing of classroom supplies is prohibited. Students will be provided an individual set of supplies that will be maintained and used throughout all three operational risk levels.</p> <p>Sharing food and drinks is prohibited.</p> | <p>Students will be provided an individual set of supplies that will be maintained and used throughout all three operational risk levels.</p> <p>Sharing food and drinks is prohibited.</p> |
| Spaces used for Transitions | <p>Formal plan will be developed to minimize traffic in common areas that will include scheduled times and locations for class and student and staff transitions and movement through the building.</p> | <p>Formal plan will be developed to minimize traffic in common areas that will include scheduled times and locations for class and student and staff transitions and movement through the building.</p> | <p>Principals will ensure that schedules for employees maximize time and space between employees.</p> |
| Field Trips | <p>Field trips to indoor facilities and areas is prohibited.</p> <p>Additional staffing and adult supervision would be necessary for any outdoor field trips.</p> | <p>Field trips to indoor facilities and areas is prohibited.</p> <p>Additional staffing and adult supervision would be necessary for any outdoor field trips.</p> | <p>Field trips are prohibited.</p> |
| Transportation | <p>Students and staff will use hand sanitizer and face-coverings.</p> <p>Seating will be spaced to maximize physical distancing.</p> <p>Frequently touched surfaces will be cleaned and disinfected.</p> | <p>Students and staff will use hand sanitizer and face-coverings.</p> <p>Seating will be spaced to maintain physical distancing</p> <p>Frequently touched surfaces will be cleaned and disinfected.</p> | <p>Students and staff will use hand sanitizer and face-coverings.</p> <p>Seating will be spaced to maintain physical distancing</p> <p>Frequently touched surfaces will be cleaned and disinfected.</p> |
| | <p>Facility use by external community organizations is</p> | <p>Facility use by external community organizations</p> | <p>Facility use by external community organizations</p> |

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| Facility Use by External Groups | suspended during low operational risk level. | is suspended during medium operational risk level. | is suspended during high operational risk level. |
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Meal Service by Operational Risk Level

The District provides meals to all students in the District. During the pandemic, meal service to students attending school will shift according to operational risk level. For students who are attending fully remotely and homeschool students, meal pick up service will be arranged for families.

For lunches provided in school settings, and during all operational zones, students must utilize desk shields while eating. Masks are only taken off for the immediate time around eating. As soon as a student and staff are finished with eating, masks must be put back on. Mealtimes are not to be communicated or understood as a “mask break.” There are no ‘mask breaks” in the District Smart Start plan.

Breakfasts will be provided through pick up at the school.

| | Green/Low Operational Risk | Yellow/Medium Operational Risk Meals in Classrooms and Meal Pick Up | Red/High Operational Risk |
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| | | | Remote Service |
| Cafeteria | No self-service | Closed | Closed |
| Distribution | Meals delivered to classroom or students pick up in cafeteria and eaten in classroom. Meals served as a individual unit. No self-service | Meals delivered to classroom (students in school), meals picked up at distribution sites or delivered (students at home). | Meals picked up at distribution sites and/or delivered similar to March - May. |
| Condiments | Staff-served or individually packaged | Individually packaged | Individually packaged |
| Service Ware | Disposable | Disposable | Disposable |
| Health & Safety | Increased sanitation, no multi-touch surfaces | Increased sanitation, no multi-touch surfaces | Increased sanitation, no multi-touch surfaces |
| Staffing | Normal staffing & adjust as needed | Adjust as needed | Adjust as needed |

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| Staff Training | In-person if possible | Online Training | Online Training |

Family Choice for Learning Options

Parents and families are critical to the success of students. Parents will be provided information on the learning options for their child. Each child will be issued a device that supports instruction for any of the options chosen. Parents may choose one option for all children in their household, or choose different options for different children in their household. Each parent should evaluate each option and choose the best one for their children.

| Traditional In-Person Learning Option – Based on Current Risk Level of Community | Remote Learning Option | Homeschool Option |
|--|---|---|
| <p>HIGH RISK: No students attending in person. 100% remote Instruction.</p> <p>MEDIUM RISK: Students will be grouped into smaller attendance groups to accommodate social distancing in all areas of the building. Students will attend school for 2 days of the week, and participate in remote learning activities three days of the week.</p> <p>LOW RISK: All students attending for Monday, Tuesday, Thursday and Friday.</p> <p>Students issued a device to assist in learning activities that will be available for use at all three risk levels</p> | <p>Remote instruction with a classroom teacher. For families wish to keep their child at home while receiving instruction from a teacher.</p> <p>Both online and home-based activities will be facilitated as a partnership between home and school.</p> <p>Students issued a device to assist in learning activities for remotely delivered lessons</p> <p>Student maintains enrollment in local school even while at home learning remotely full time.</p> <p>Parent support necessary to keep student engaged, on track, communicating with classroom teacher.</p> | <p>Parents are the teacher and provide all instruction for their child.</p> <p>Parents teach to their children’s individual abilities and learning styles by using the instructional materials of their choice.</p> <p>Students issued a device to assist in completion homeschool learning activities.</p> <p>Student enrolls in Homeschool through the District program and will be withdrawn from local school.</p> <p>Parent instruction necessary for student success.</p> |

| | | |
|--|--|--|
| <p>Student is enrolled in local school.</p> <p>Parent support necessary for student support throughout the three risk levels</p> | | |
|--|--|--|

DRAFT

**UNADOPTED MINUTES
OF THE
NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."
Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

President, Margaret Hansen, called the 402nd regular meeting, via teleconference, of the Northwest Arctic Borough School District Board of Education to order at 4:02 p.m. on Tuesday, August 25, 2020.

Members present telephonically were:

Alice Melton-Barr
Cindy Fields
Millie Hawley
Kathy Sherman
Paula Mills
Marie Greene
Lawrence Jones Sr.
Margaret Hansen
Joanne Harris
Tillie Ticket
Brad Reich
Floyd Ticket III

A quorum was present.

Observed.

Those present participated in the Pledge of Allegiance.

Staff present telephonically were: Terri Walker-Superintendent, Sandy Kowalski-Assistant Superintendent, Perrian Windhausen-Director of Special Programs, Megan Williams- Director of Administrative Services, Amy Eakin-Director of Technology, Dana Orton-Director of Curriculum/Instruction, Craig McConnell-Director of Property Services, Janice Hadley-Director of HR, Cheryl Edenshaw-Director of ATC, Joy Cogburn-Director of State/Federal Programs, Kathryn Self-Principal of Noorvik, Joe Self-ATC Assistant Director, and Elizabeth Ferguson-Secretary. Guests present telephonically were: Elia Nay, NANA.

Elia Nay shared her appreciation for how meeting material is easily accessible online and makes it easier for the public to understand and participate. She also thanked the Board and staff for the hard work in preparing for the school year.

None.

Attendance: Teachers will take in-person attendance on Mon/Tue and Thu/Fri. Students are marked absent when expected to be in school and are not there. A parent can always call the school to excuse them from attending. PowerAnnounce phone calls will be made each day after Homeroom to alert parents to absent students. Homeroom attendance will trigger the phone calls/text message.

On students' remote learning days, students are assumed to be doing remote learning. Students will be marked 'Remote Learning- Present' on those days. Wednesday attendance is left blank to allow teachers to enter present or absent, depending on student participation. Reports will be generated later for principals and teachers to target with attendance interventions.

Enrollment: The current PreK-12 student enrollment is 1976. The K-12 student enrollment through March 9, 2020 is 1950. With this being the start of school, there are many pending changes. Not all new PK students have been enrolled yet and we don't know how many we'll get.

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

INTRODUCTION OF
STAFF/GUEST

PUBLIC COMMENTS

RECOGNITION AND
AWARDS

SUPERINTENDENT'S
REPORT

Weekly Meetings: Every week, we participate in weekly meetings with several different entities: DEED; ECHO meetings with Dr. Zink and Dr. Ohlsen; NWABSD Director meetings; NWABSD administration which includes directors and principals; local leadership meetings which includes the IRAs, Cities, and ASC members; and the Northwest Arctic Borough incident command task force.

NWALT Meeting (8/5/2020): The Northwest Arctic Leadership Team met on August 5, 2020. They covered the following items:

- Presentation from AK Homeless Coalition – focus areas are to improve data collection, strengthen relationships, identify and help communities, and address need for affordable housing and overcrowding issues in rural Alaska.
- Updates from Nana, NWABSD, Borough and Maniilaq
- Action items for next meeting – Each organization develop their priorities to bring to the table for the next meeting.

Childcare for Staff: We met with staff who need childcare. The District will designate a room for their school-aged children to be at during the days they are not in class. It is up to the parents to determine and arrange someone to watch over their children.

Community Liaisons: Sites that have hired liaisons to date are Deering, Noorvik, Shungnak, Kivalina, and Selawik. I believe more community leaders are discussing and will move forward also.

Backpacks: Sites that have supported and will pay for student backpacks are Buckland, Deering, Kivalina, Kobuk, Noorvik, Selawik, Kotzebue, and Shungnak. Others are considering.

Kathryn Self, Noorvik Principal, presented to the Board about the Noorvik School. The current operational zone is in RED – High Risk due to a positive COVID-19 case in the community. Current enrollment is 195 students, 82 students have chosen traditional blended learning, 67 students have chosen remote learning, 3 students have chosen home school, 6 students are enrolled to STAR, and 8 students have transferred. School has contacted families to determine students' access to internet. Of the 150 responses, 63 have some internet services and 87 have no internet service at all. Held a Student and Parent Orientation where parents and students came to the school, picked up devices, backpacks, student handbooks, classroom schedules, introductions from teachers, face masks. 89 picked up, meals are distributed on daily basis, and approx. 65% students are picking up meals. Fully staffed, one long-term subs. Staff are eager to reopen and welcome students back to the school once it is safe to do so.

SCHOOL PRESENTATION

Zonda Martin, Kotzebue Middle High School Principal, presented to the Board. Parent and Student orientation is underway. The Kotzebue schools are currently in RED – High Risk. The first week, teachers are focusing on social emotional learning component. If teachers have not made contact with a student by this point, they are calling students and parents to find ways to assist in delivering devices, paperwork, and schedules. Teachers are loading materials on devices so students without internet can still access all assignments.

Millie Hawley reported on the Kivalina road construction project and the COVID-19 protocols for the construction project. She shared her gratitude for those who helped the community get this far with the relocation efforts.

BOARD REPORTS

For the record: Budget, Student Activities, Technology, and Board Policy Committees met on August 24, 2020. Reports for ATC Committee and NWALT were presented during the worksession.

Board Meeting minutes from June 2, 2020 Regular Meeting, June 30, 2020 Special Meeting, July 14, 2020 Special Meeting, and July 30, 2020 Special Meeting were presented.

Board policy revisions require Board adoption. The following board policy revision proposals were approved for first reading and opened it up for public comments at the April 30, 2020 Board Meeting. No comments were received. Therefore, the Board Policy Committee recommended the Board adopt the proposed revisions at second reading.

Proposed changes are: language has been added that covers transportation by private vehicle other than an automobile, including boat, ATV, or snow machine. The language requires prior approval, requires that the operator be registered with the district, that the operator be issued safety and emergency information, and that the operator abide by all safety requirements and limitations of the vehicle. Parent permission is required for student transport and minimum liability insurance is also required.

Proposed changes are: Several goals have been added regarding the food program: encouraging cultural and subsistence foods if available and in compliance with the food program; recognizing foods can build cultural connectedness; reducing food waste; assessing common eating habits to establish appropriate meal and snack times; food safety plans for subsistence foods donated to the school; and including subsistence foods within the food pyramid.

Proposed changes are: Language prohibiting non-designated employees from providing employment references has been removed. However, the policy continues to convey the expectation that the Superintendent or designee is responsible for providing reference information on behalf of a district. Language has been added that references not secured through this process, i.e., provided directly by a supervisor, reflect the personal views of the author and not the views of the District. The addition of this language provides some protection to the District in the event that a non-sanctioned job reference is intentionally false or malicious.

Proposed changes are: Additional language has been added concerning prohibited activities during an employee's duty day. Language has also been added that the prohibitions of the policy are not applicable to classroom instruction that is part of the approved curriculum. Finally, language has been added that clarifies the ability of a district and board to disseminate factual information regarding bond projects.

Proposed changes are: It is recommended that the existing policy be replaced with this new policy. The new policy reflects current obligations with regard to infectious disease and eliminates the requirement for written reports as to reasonable accommodations regarding individuals with infectious disease. The new policy more clearly focuses on the goal of preventing the outbreak and spread of infectious disease.

Proposed changes are: It is recommended that the existing policy be replaced with this new policy. The new policy reflects legal standards for the copyright and ownership of materials prepared by an employee within the course and scope of employment.

Proposed changes are: Language was added reflecting the requirement of the Fair Labor Standards Act that exempt employees are not subject to salary deductions for absences of less than a day.

ADOPTION OF MINUTES

ADOPTION OF PROPOSED REVISIONS TO BP 3541.1, BUSINESS AND NON-INSTRUCTIONAL OPERATIONS, SCHOOL-RELATED TRIPS; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 3550, BUSINESS AND NON-INSTRUCTIONAL OPERATIONS, FOOD SERVICE; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 4112.61, CERTIFICATED PERSONNEL, EMPLOYMENT REFERENCES; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 4119.25, ALL PERSONNEL, POLITICAL ACTIVITIES OF EMPLOYEES; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 4119.41, ALL PERSONNEL, EMPLOYEES WITH INFECTIOUS DISEASES; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 4132, ALL PERSONNEL, PUBLICATION OR CREATION OF MATERIALS; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 4313.1, MANAGEMENT AND SUPERVISORY PERSONNEL, LOAD/SCHEDULING/HOURS OF EMPLOYMENT; SECOND READING

The following board policy revision proposals were approved for first reading and opened it up for public comments at the June 2, 2020 Board Meeting. No comments were received. Therefore, the Board Policy Committee recommended the Board adopt the proposed revisions at second reading.

Proposed changes are: Language has been added that discipline practices shall not be discriminatory. Further, the discipline program shall be trauma- informed and culturally responsive and shall reflect community and cultural values. Finally, elders have been added to the group of people making contributions to the discipline and safety standards.

ADOPTION OF PROPOSED REVISIONS TO BP 5030, STUDENTS, SCHOOL DISCIPLINE AND SAFETY; SECOND READING

Proposed changes are: As appropriate to your district, language has been added encouraging student subsistence activities; providing for practice of harvesting skills; including as part of curricula intergenerational knowledge on local foods, harvesting, hunting, and gardening.

ADOPTION OF PROPOSED REVISIONS TO BP 5040, STUDENTS, NUTRITION; SECOND READING

Proposed changes are: Language has been added identifying additional benefits of parental involvement and communication. Staff are encouraged to learn about supportive family structures within the home and, if appropriate, seek parental consent to communicate with additional family members. To foster culturally responsive education, staff are encouraged to participate in community events. Schools are encouraged to offer staff training on effective communication and to assess current practices and adjust them as needed to increase effectiveness. Finally, staff communication with parents may include not only academic progress but other positive aspects of the student, including welfare and social success.

ADOPTION OF PROPOSED REVISIONS TO BP 5124, STUDENTS, COMMUNICATION WITH PARENTS/GUARDIANS; SECOND READING

Proposed changes are: Disciplinary practices and procedures have been added that support student attendance at school. These include: trauma-informed and supportive approaches; building skills for self-management; monitoring discipline outcomes to ensure nondiscrimination; incorporating culturally responsive models and practices; limiting suspensions in favor of other forms of correction; focusing on relationship building with students and families; and professional development opportunities. In addition, language has been added that the School Board will analyze discipline data and the Board and administration will research effective practices on trauma informed environments and incorporate them into district practice.

ADOPTION OF PROPOSED REVISIONS TO BP 5131, STUDENTS, STUDENT CONDUCT; SECOND READING

Proposed changes are: Language has been added with the goal of limiting student removals due to dress and grooming violations. This includes a designated staff member to meet with students and families who do not understand or believe they cannot meet the dress and grooming requirements; suggesting corrective action rather than discipline for a first offense; and maintaining alternative clothing at the school site that students may temporarily access in lieu of being sent home.

ADOPTION OF PROPOSED REVISIONS TO BP 5132, STUDENTS, DRESS AND GROOMING; SECOND READING

Proposed changes are: Language has been added identifying the role of a positive school climate in student success, requiring that staff maintain such a climate, and identifying cultural responsiveness, social and emotional supports, and trauma informed practices, among others, as critical components of a positive school climate. Language has also been added encouraging annual review of school climate and supporting professional development. At the June 2, 2020 Board Meeting, the Board approved the first reading and opened it up for public comments. No comments were received.

ADOPTION OF PROPOSED REVISIONS TO BP 5137, STUDENTS, POSITIVE SCHOOL CLIMATE; SECOND READING

Proposed changes are: Language has been added that the district will analyze dropout data to identify and correct any disproportionality. New language has also been added regarding students who have experienced trauma and efforts to be made by the district to prevent dropout of these students, utilizing trauma-informed, evidence-based approaches.

ADOPTION OF PROPOSED REVISIONS TO BP 5147, STUDENTS, DROPOUT PREVENTION; SECOND READING

The following board policy revision proposals were approved for first reading and opened it up for public comments at the July 14, 2020 Board Special Meeting. No comments were received. Therefore, the Board Policy Committee recommended the Board adopt the proposed revisions at second reading.

Proposed changes are: Update policy to reflect that Alaska Statute 4 AAC 05.080(e) requiring the review of content areas every six years was repealed in 2018.

Proposed changes are: Changing Freshman Success (.5) credit from an elective to a required course effective School Year 2021; reducing PE (1.5) credits to align with State required (.5) credit to allow students to use the extra two .5 credits to enroll in CTE, other career exploration classes, or electives.

The administration requests a resolution from the School Board supporting application for funding to provide additional teacher housing at Kivalina and committing funding for the required matching funds. The Alaska Housing Finance Corporation (AHFC) has a program available to encourage the development of housing for teachers and health professionals in rural areas. AHFC has approximately \$2 million available for fiscal year 2021 grants. Applications are due November 13 for funding consideration. The program provides for housing to be developed by school districts, government entities or third parties in partnership with Districts. The AHFC program provides funding for new construction, renovation of buildings into housing and upgrade of existing housing. The grants reimburse up to 85 percent of the total cost of the renovation projects with a limit of \$500,000 in AHFC funding per application.

A total of five duplexes are needed to support the new replacement school. The District recently constructed two with its own funding. To date NWABSD has received two grants from AHFC for new duplexes in Kivalina. The first was completed last summer. The construction of the second was put on hold due to COVID-19 and is scheduled for summer 2021 construct. One more teacher housing duplex is still needed to provide suitable housing for Kivalina teachers. The existing buildings will be relocated to the replacement school site. Construction of new units will occur on the new school site.

Information from last year's successful application will be utilized for the new application. The District plans to construct the duplex as an in-house project utilizing local labor. Last year's grant totaled \$444,982. AHFC requires a minimum local share of 15%. The application received an additional 5 points for a local share of commitment of 20%, or \$88,996.

With the impacts of COVID-19 on the supply chain the construction cost for FY 21 will be higher increasing the amount for this year's grant request. The amount of escalation will be determined during grant preparation. The application will include a letter of commitment for the local share of costs as recommended by the Board. The match would be funded from capital reserves which are available for this purpose. The application does require a Board resolution supporting the application for funding. The resolution must also name the person authorized to submit the application. The Administration recommended that Kathy Christy, the District's Capital Projects Manager, be authorized to provide application information on behalf of the District. She prepared and submitted the successful grant applications for Kivalina. The administration recommended the Board adopt Resolution 21-001; approval to apply for AHFC funding to construct a new teacher housing duplex in Kivalina and commit a local share of 20% and authorize Kathy Christy to provide application information on behalf of the Board as presented.

ADOPTION OF PROPOSED REVISIONS TO BP 6141, INSTRUCTION, CURRICULUM DEVELOPMENT AND EVALUATION; SECOND READING

ADOPTION OF PROPOSED REVISIONS TO BP 6146.1, INSTRUCTION, HIGH SCHOOL GRADUATION REQUIREMENTS; SECOND READING

APPROVAL TO APPLY FOR ALASKA HOUSING FINANCE CORPORATION TEACHER HOUSING GRANT FOR KIVALINA

Noatak is the only school in our district that is not navigable by barge so fuel has to be flown there. Everts Air Fuel is the only viable air fuel vendor. Each year we place an order with Everts Air Fuel to deliver a specified number of gallons to the Noatak school. The purchase price is always based on transportation and the cost of heating fuel in Fairbanks on the day of delivery. This year we plan to order 40,000 gallons at an estimated price of \$7.00 per gallon which totals \$280,000.00. The administration recommended Board approval to purchase heating fuel for the Noatak school from Everts Air Fuel for an amount not to exceed \$280,000.00.

APPROVAL TO
PURCHASE NOATAK
FUEL

To enhance the overall Readistar program and enable the district to provide quality driver's education program interactive simulators will be purchased from Virtual Driver Interactive for an amount not to exceed \$150,000. The administration recommended board approval the of purchase of virtual driver's education interactive simulators from for an amount not to exceed \$150,000 from the Our Youth, Our Future Grant.

APPROVAL TO
PURCHASE
VIRTUALDRIVER
INTERACTIVE

Beginning on March 23, 2020, the global pandemic (COVID – 19) created a large disruption in the normal processes of schooling for all children, families, and communities. Much of community life centers around the schools and community events and recreational activities are housed in the schools daily. With the closure of school buildings with the "shelter in place" order, village life was completely disrupted. It is imperative that the district plan for success and well-being of our students with the flexibility to quickly go between schools being open and closed while the nation and world get ahead of the COVID-19 pandemic. NWABSD has worked to provide cellular iPad service and devices to Principals, Inupiaq Instructors, and Teachers. This would provide cellular iPad service and devices to the following classified employees: SPED Aide, Intensive SPED Aide, Migrant Ed Aide, Title 1 Aide, Indian Ed Aide, Instructional Aide, Secretary, Maintenance, Bus Driver, Food Service Clerk, Dorm Attendant, ABE/GED Instructor, Culinary Arts Instructor, Registrar, Recruiter, and Process Tech Instructor.

APPROVAL OF FUNDING
FOR CLASSIFIED
CELLULAR/IPAD SERVICE

OTZ Telephone currently provides the District with a month-to-month cellular data plan that is \$150 per device plus tax (varies by community).

This request is to approve the following purchases and services.
Apple – 112 Apple Cellular iPads/cases - \$59,242.40 – Cares Act Fund
OTZ Monthly Cellular Service (OCT-DEC) - \$50,400.00– Cares Act Fund
OTZ One-Time SIM Card/Activation Fee - \$2,800.00 – Cares Act Fund

The administration recommended Board approval of the funding for the Classified Cellular iPad/Service for \$112,442.40 as presented.

Each month various Human Resources actions occur, which require Board action or cognizance. The administration recommended that the Board approve one classified new hire in Selawik; one certified rehire in Selawik, June Nelson Elementary School, and Kotzebue Middle/High School; one classified new hire in the District Office; and one new job description for a District-wide School Nurse.

APPROVAL OF HUMAN
RESOURCES

The Human Resources reported the following: two certified resignations in Buckland and Kiana and four classified resignations in Deering, Kobuk, and Kotzebue/Middle High School.

Marie Greene moved to approve the consent agenda as presented, seconded by Tillie Ticket.

CONSENT AGENDA

Motion carried unanimously by roll-call vote.

ACTION

None

Board members thanked the administration and staff for the hard work in preparing for the school year and thanked Margaret Hansen for her leadership during these uncertain times. Board members welcomed staff and principals back to school and welcomed Floyd Ticket as Student Representative.

Marie Greene expressed her appreciation for getting updates on the strategic plan and requested Board members consider attending the AASB Fall Boardsmanship Academy for professional development as a Board.

Brad Reich thanked the Board for making a directive on external outlets for teacher housing as a way to retain staff. He looks forward to working together to find a way to make it cost effective and beneficial for the District.

Lawrence Jones suggested the Superintendent's report get published or shared more formally. Margaret Hansen will work with Lawrence on how to address that.

Tillie Ticket expressed excitement for Selawik school renovations and plans as they are finally moving forward.

Margaret Hansen requested communication between the Board, ASCs, administration, and the public remain strong. She also encouraged members to thank the IRAs and principals in their respective towns.

The next regular Board Meeting of the NWABSD Board of Education will be held on Tuesday, December 1, 2020 at 4:00 p.m. in the District Office Boardroom at Kotzebue, AK.

Brad Reich moved to adjourn, seconded by Marie Greene.

Motion passed unanimously by voice vote.

Meeting adjourned at 4:52 p.m.

Tillie Ticket, Secretary

Elizabeth Ferguson, Recording Secretary

EXECUTIVE SESSION

COMMUNICATIONS AND
ITEMS INTRODUCED BY
BOARD MEMBERS

DATE AND TIME OF NEXT
BOARD MEETING

ADJOURNMENT

**UNADOPTED MINUTES
OF THE
NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."
Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

President, Margaret Hansen called the special meeting, via teleconference, of the Northwest Arctic Borough School District Board of Education to order at 4:03 p.m. on Monday, September 21, 2020.

Members present were:

Lawrence Jones
Kathy Sherman
Marie Greene
Brad Reich
Margaret Hansen
Tillie Ticket
Joanne Harris
Cindy Fields

Member absent and excused was:

Paula Mills
Alice Melton-Barr

A quorum was present.

Observed.

Staff present telephonically were: Terri Walker-Superintendent, Sandy Kowalski-Assistant Superintendent, Perrian Windhausen-Director of Special Programs, Amy Eakin-Director of Technology, Dana Orton-Director of Curriculum and Instruction, Craig McConnell-Director of Property Services, Janice Hadley-Director of HR, Cheryl Edenshaw-Director of ATC, Joy Cogburn-Director of State/Federal Programs, and Elizabeth Ferguson-Secretary. Guests present telephonically were: Elia Nay, NANA.

Each year, the Northwest Arctic Borough School District Board of Education (Board) and administration lobby the State Legislature and U.S. Congress for various needs – financial or other. By bringing a formal priorities list, the Board and administration can leverage time and interest of policy-makers with a unified voice. The Board decided the top three priorities are the foundation funding formula, connectivity, broadband and distance-delivery, and the Power Cost Equalization Endowment Fund. The language was revised from "2020-2021 Legislative Priorities" to "2021 Legislative Priorities".

Brad Reich moved to approve the Northwest Arctic Borough School District Legislative Priorities, seconded by Millie Hawley.

Motion carried unanimously by roll-call vote.

The Association of Alaska School Boards (AASB) is soliciting resolutions from local school boards for consideration at the annual AASB business meeting on November 6-8, 2019. The deadline to receive resolutions was October 6, 2020. The administration recommended the Board approve the AASB Core Resolutions to include a resolution in support of the Education Head Tax as requested by the Board.

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

INTRODUCTION TO
STAFF/GUESTS

APPROVAL OF
NORTHWEST ARCTIC
BOROUGH SCHOOL
DISTRICT
LEGISLATIVE
PRIORITIES

ACTION

Approval of Association
of Alaska School
Boards Core
Resolutions

Millie Hawley moved to approve the Association of Alaska School Boards Core Resolutions and to include a resolution in support of the Education Head Tax, seconded by Tillie Ticket.

ACTION

The roll-call vote was:

| | | | |
|-----------------|-----|---------------------|-----|
| Millie Hawley | Yes | Lawrence Jones, Sr. | Yes |
| Joanne Harris | Yes | Marie Greene | Yes |
| Cindy Fields | Yes | Tillie Ticket | Yes |
| Brad Reich | No | Kathy Sherman | Yes |
| Margaret Hansen | Yes | | |

The motion carried with 8 yes votes and 1 no vote.

Each year during the annual AASB General Membership meeting, the Carl Rose Governance Award is presented to one outstanding School Board member who exemplifies unselfish dedication to the cause of educational improvement.

NOMINATION FOR ASSOCIATION OF ALASKA SCHOOL BOARDS CARL ROSE GOVERNANCE AWARD

The award not only brings statewide recognition to a Board member whose service has been outstanding, but also is intended to inspire all School Board members to greater efforts on behalf of education. Nominations must be received by October 9, 2020.

Brad Reich nominated Margaret Hansen for the AASB Carl Rose Governance Award, seconded by Lawrence Jones.

ACTION

| | | | |
|---------------------|---------|---------------|-----|
| Lawrence Jones, Sr. | Yes | Kathy Sherman | Yes |
| Marie Greene | Yes | Tillie Ticket | Yes |
| Cindy Fields | Yes | Millie Hawley | Yes |
| Joanne Harris | Yes | Brad Reich | Yes |
| Margaret Hansen | Abstain | | |

The motion carried with 8 yes votes and 1 abstention.

Each year during the annual AASB General Membership meeting, an AASB Outstanding School Board of the Year Award is given. This award is designed to reflect the Board's involvement in Board Standards. In order to be eligible, a school board must be a member board in good standing of AASB and have formally adopted Board Standards. The school board should self-nominate for this award. Nominations must be received by October 9, 2020.

NOMINATION FOR OUTSTANDING SCHOOL BOARD; ASSOCIATION OF ALASKA SCHOOL BOARDS

Marie Greene moved to nominate Lower Kuskokwim School District for the AASB Outstanding School Board of the Year Award, seconded by Millie Hawley.

ACTION

Motion carried unanimously by roll-call vote.

Each year, during the annual General Membership meeting of the AASB, an election is held to fill expired or vacated seats on the AASB Board of Directors. The AASB is governed by Board of Directors comprising 15 members elected at large from throughout the state. To qualify for a seat on the Board as a director, a nominee shall be a member of a Board of Education which is in good standing with the Association. Nominations must be made by official action of the school board on which the nominee is a member. Nominations must be received by October 9, 2020.

NOMINATIONS FOR BOARD OF DIRECTORS; ASSOCIATION OF ALASKA SCHOOL BOARDS

No motion was made, this item failed to pass.

ACTION

Joanne Harris moved to adjourn, seconded by Marie Greene.

Motion passed unanimously by voice-vote.

The meeting adjourned at 4:26 p.m.

Tillie Ticket, Secretary

Elizabeth Ferguson, Recording Secretary

ADJOURNMENT

**UNADOPTED MINUTES
OF THE
NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."
Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

President, Margaret Hansen, called the special meeting of the Northwest Arctic Borough School District Board of Education to order at 1:31 p.m. on Thursday, October 19, 2020 via teleconference.

Members present were:

Kathy Sherman
Tillie Ticket
Joanne Harris
Alice Melton-Barr
Marie Greene
Cindy Fields
Floyd Ticket
Margaret Hansen

Member absent and excused was:

Paula Mills

A quorum was present.

Observed.

Those present participated in the Pledge of Allegiance.

Staff present telephonically were: Terri Walker-Superintendent, Sandy Kowalski-Assistant Superintendent, Perrian Windhausen-Director of Special Programs, Amy Eakin-Director of Technology, Megan Williams-Director of Administrative Services, Dana Orton-Director of Curriculum and Instruction, Craig McConnell-Director of Property Services, Janice Hadley-Director of HR, Cheryl Edenshaw-Director of ATC, Joy Cogburn-Director of State/Federal Programs, Joe Self-Assistant Director of ATC, and Elizabeth Ferguson-Secretary. Guests present telephonically were: Helena Hildreth, Northwest Arctic Borough Clerk, Carol Schaeffer, and Janelle Schaeffer.

Margaret Hansen gave time to Kathy Sherman to share her final comments as a Board member. The Board thanked Kathy for her tireless dedication to the District, the Board, and the students.

Brad Reich and Lawrence Jones joined at 1:39 PM.

Northwest Arctic Borough Clerk, Helena Hildreth, swore in re-elected Board Members: Margaret Hansen, Marie Greene, and Cindy Fields of Kotzebue and newly-elected Board Member: Carol Schaeffer of Kotzebue.

Millie Hawley joined the at 1:44 PM.

President, Margaret Hansen, called for nominations for *President*. Margaret Hansen was nominated.

Margaret Hansen was voted in as President by unanimous roll-call vote.

President, Margaret Hansen called for nominations for *Vice-President*. Millie Hawley and Carol Schaeffer were nominated.

By secret telephonic ballot Millie Hawley was voted in as Vice-President.

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

INTRODUCTION TO STAFF & GUESTS

OATH OF OFFICE

REORGANIZATION OF THE BOARD

President, Margaret Hansen, called for nominations for *Secretary*. Alice Melton-Barr and Tillie Ticket were nominated.

By secret telephonic ballot, the nominees tied and Alice Melton-Barr withdrew her name. Tillie Ticket was voted in as Seretary

President, Margaret Hansen, called for nominations for *Treasurer*.

Marie Greene was voted in as Treasurer by unanimous roll-call vote.

President, Margaret Hansen, calls for nominations for *Parliamentarian*.

Carol Schaeffer was voted in as Parliamentarian by unanimous roll-call vote.

Board Members are requested to send their selection for Board Committee's to President Margaret Hansen.

The next Regular Board Meeting will be held on December 1, 2020 at 4:00 p.m. in the District Office Boardroom at Kotzebue, AK.

Brad Reich moved to adjourn, seconded by Marie Greene.

Motion passed unanimously by voice-vote.

The meeting adjourned at 2:07 PM.

Tillie Ticket, Secretary

Elizabeth Ferguson, Recording Secretary

APPOINTMENT OF
COMMITTEES

DATE AND LOCATION
OF NEXT MEETING

ADJOURNMENT

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: November 30, 2020

NUMBER: 21-033

FR: Office of the Superintendent

SUBJECT: SA-819 GCI Contract
Renewal; GCI, Inc.

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems; Strategy 1: Improve Technology Based Instructional Delivery
Objective 1: Capitalize on Commercial Technology Build-Out to Increase Delivery of Academic Content

Action 1: Continually update each school's wireless capacity.

ABSTRACT:

Board approval is required for contracts exceeding \$50,000.

ISSUE:

At issue is the first 12-month consecutive automatic renewal of SA-819 with GCI, Inc., to provide the NWABSD Internet.

BACKGROUND AND/OR PERTINENT INFORMATION:

NWABSD relies heavily upon E-Rate Subsidies for all of its communications including internet and has accessed the Alaska Broadband Assistance grant to fund and increase the wireless capacity of our region.

The NWABSD is in the midst of a global pandemic with no reliably predictable end. Ending our current contract and entering the RFP (request for proposal) process that could lead to a potentially new provider is risky. In addition, there have been no announcements of new infrastructure to our region that are currently available. Extending the current broadband contract would allow time for the pandemic to pass and for potential new infrastructures to be put in place.

| | |
|---|----------------------|
| GCI SA-819 Total Costs: | \$7,623,192.00 |
| E-Rate Funding Awarded to NWABSD: | \$6,860,872.80 |
| Alaska School Broadband Assistance Grant Awarded to NWABSD: | <u>\$ 160,497.80</u> |
| Total Annual Broadband Cost to the NWABSD: | \$ 601,821.40 |

ALTERNATIVES:

1. Allow the first 12-month consecutive automatic renewal of the current SA-819 GCI, Inc. agreement, in the amount of \$7,623,192.00 for 2021-2022; to provide internet as presented;
2. Do not allow the first consecutive automatic renewal of the SA-819 with GCI, Inc. for a 12-month extension as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board allow the first 12-month consecutive automatic renewal of the current SA-819 GCI, Inc. agreement, in the amount of \$7,623,192.00 for 2021-2022; to provide internet as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: November 30, 2020

NUMBER: 21-034

FR: Office of the Superintendent

SUBJECT: Continuation of Cellular
iPad Service

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems

Strategy 1: Improve Technology Based Instructional Delivery

Objective 1: Capitalize on Commercial Technology Build-Out to Increase Delivery of Academic Content

ABSTRACT:

Contracts over \$50,000 require the approval of the Board.

ISSUE:

Approve funding for a continuation of the Cellular iPad Services program for \$151,564.50 from the Cares Act funds.

BACKGROUND AND/OR PERTINENT INFORMATION:

Beginning on March 23, 2020, the global pandemic (COVID – 19) created a large disruption in the normal processes of schooling for all children, families, and communities.

Cellular iPads have been supplied to Certified and Classified Staff to support working from home due to the ongoing COVID-19 pandemic. 80% of NWABSD employee surveyed respondents say the cellular iPad has or somewhat has assisted with their ability to do their job. 72% of respondents would like the cellular service to continue through to the end of the school year.

The NWABSD has been working with OTZ Telephone to ensure a quality service across the region.

Winter break is planning require schools and employees to remote learn and work from home across the region in January to protect our region. In addition, extended bouts of working from home are anticipated through the end of March.

This request is to fund a continuation of all cellular iPad services for Certified and Classified staff for the months of January, February and March 2021 at a rate of \$154.00 per month per employee. The estimated cost for 327 employees is \$50,521.50 per month and totals to \$151,564.50 for the three additional months.

ALTERNATIVES:

1. Approve the funding for a continuation of the Cellular iPad Services program for \$151,564.50 as presented;

2. Do not approve the funding for a continuation of the Cellular iPad Services program for \$151,564.50 as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends Board approval of the funding for a continuation of the Cellular iPad Services program for \$151,564.50 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-035

FR: Office of the Superintendent

SUBJECT: Approval of the DLT
Grant Agreement
AK0743-C16 and
Purchase VTC
Equipment with
Integrated Maintenance
Coverage

STRATEGIC PLAN/BOARD GOAL:

Goal 1: Student Learning
Goal 3: Employee Development
Goal 4: Support Systems

ABSTRACT:

Purchases that exceed \$50,000 require Board approval.

ISSUE:

At issue is to refresh obsolete VTC equipment and integrated maintenance contracts from the qualifying vendors.

BACKGROUND AND/OR PERTINENT INFORMATION:

To support student and staff learning with virtual education through video teleconferencing (VTC). The recommendation is for the purchase of VTC equipment and integrated maintenance coverage from the qualifying vendors. Total final amount of the budget needed for the purchases of the VTC equipment and maintenance is \$140,989.71 although \$1,002,156.66 will be spent to purchase items and then \$870,986.15 reimbursed from the USDA RUS Grant. Funds will come from the Technology Capital Improvement Project fund balance and the RUS Grant Award that is available. NWABSD will purchase items through Solutionz Conference Inc. and Apple.; then be reimbursed through the awarded USDA (United States Department of Agriculture) RUS (Rural Utilities Services) Grant.

This Distance Learning and Telemedicine (DLT) RUS Grant requires a Grant Agreement AK0743-C16 that states that the District will adhere to the grant requirements and is able to fund the 15% matching funds.

Grant items include:

- New Polycom teleconferencing cameras for all sites and the two studios
- New displays that automatically detect an incoming call and turn on
- 3-year warranty, support, installation, and maintenance
- 3-year Teams Rooms subscription
- 30 Apple laptops & mics for portable meetings

MEMORANDUM

Cost of VTC Equipment and Maintenance Coverage:

| | |
|--|------------------------|
| Purchase via Solutionz Conference, Inc. | \$ 936,186.66 |
| Purchase via Apple | + \$ 65,970.00 |
| RUS Grant Award Portion via USDA | <u>- \$ 870,986.15</u> |
| NWABSD Capital Improvement Matching Funds: | \$ 131,170.51 |

ALTERNATIVES:

1. Approve the support of student learning with VTC and approve the DLT Grant Agreement AK0743-C16 and purchases, not to exceed the budgetary amount of \$1,002,156.66 as presented;
2. Do not approve the support of student learning with VTC and approve the DLT Grant Agreement AK0743-C16 and purchases, not to exceed the budgetary amount of \$1,002,156.66 as presented;
3. Do not take final action.

ADMINISTRATION'S RECOMMENDATIONS:

The administration recommends that the Board approve the support of student learning with VTC and approve the DLT Grant Agreement AK0743-C16 and purchases, not to exceed the budgetary amount of \$1,002,156.66 as presented.

SOLUTIONZ

Quotation

Prepared for:

**NW Arctic Borough School Dist
2020 RUS DLT Project**

Amy Eakin
744 East Third
Kotzebue, AK 99752

Revision: 6

Date: November 12, 2020

Prepared by:

Shawn Fernandez | 503.625.0810

Solutionz, Inc.

901 Bringham Ave.
Los Angeles, CA 90049
phone 310.571.1207
Project Number: 2004279

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Los Angeles, CA 90049
phone 310.571.1207

NW Arctic Borough School Dist

744 East Third | Kotzebue, AK 99752
2020 RUS DLT Project
November 12, 2020

Project #: 2004279

Quote #: 018795

Revision: 6

Statement of Functionality

Solutionz, Inc.
 901 Bringham Ave.
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 phone 310.571.1207
 contact:
 Shawn Fernandez | 503.625.0810
 sfernandez@solutionzinc.com

NW Arctic Borough School Dist
 744 East Third | Kotzebue, AK 99752
 2020 RUS DLT Project
 November 12, 2020
 Project #: 2004279
 Quote #: 018795
 Revision: 6

Master Summary

| Ref | System Name | System Description | Quantity | Room Name | Equipment | Materials | Professional Services | G&A, Warranty and Freight | TOTAL |
|---------------|---------------------------------|---------------------------------|----------|--|----------------------|---------------------|---------------------------|---------------------------|----------------------|
| 1 | Endpoint Carts - G7500 | Endpoint Carts - G7500 | 8 | Increased Quantity - (1) ATC, (2) June Nelson and Kotzebue, (1) Kiana, (1) Napaaqtugmi, (1) Aqqaluk, (1) Davis Romoth, (1) McQueen | \$ 106,768.00 | \$ 5,072.00 | \$ 64,992.00 | \$ 70,320.00 | \$ 247,152.00 |
| 2 | Endpoint Carts - Studio X50 | Endpoint Carts - Studio X50 | 4 | Decrease Quantity - (1) Ambler, (1) Deering, (1) Kobuk, (1) Shungnak | \$ 26,128.00 | \$ 1,336.00 | \$ 32,496.00 | \$ 13,096.00 | \$ 73,056.00 |
| 3 | DO Boardroom Endpoint | DO Boardroom Endpoint | 1 | | \$ 14,340.00 | \$ 400.00 | \$ 8,116.32 | \$ 5,963.00 | \$ 28,819.32 |
| 4 | Endpoint - wall display - G7500 | Endpoint - wall display - G7500 | 1 | Buckland | \$ 13,663.00 | \$ 334.00 | \$ 8,124.00 | \$ 5,733.00 | \$ 27,854.00 |
| 5 | Endpoint - wall display - X50 | Endpoint - wall display - X50 | 1 | ATC | \$ 6,345.00 | \$ 334.00 | \$ 8,121.84 | \$ 5,733.00 | \$ 20,533.84 |
| 6 | ATC Studio | ATC Studio | 1 | | \$ 60,585.00 | \$ 6,667.00 | \$ 52,985.80 | \$ 32,348.00 | \$ 152,585.80 |
| 7 | DO Studio | DO Studio | 1 | | \$ 60,585.00 | \$ 6,667.00 | \$ 52,985.80 | \$ 34,348.00 | \$ 154,585.80 |
| 8 | Studio X 30 | Studio X 30 | 4 | Increased Quantity - (4) District Office | \$ 10,432.00 | \$ 536.00 | \$ 12,629.04 | \$ 11,748.00 | \$ 35,345.04 |
| 9 | Studio X 50 | Studio X 50 | 1 | Added to Quote | \$ 4,042.00 | \$ 134.00 | \$ 4,608.24 | \$ 3,739.00 | \$ 12,523.24 |
| 10 | Teams Integration | Teams Integration | 22 | \$5023.71 Per Integration | \$ 110,521.62 | \$ - | \$ - | \$ - | \$ 110,521.62 |
| 11 | Vyopta | Vyopta | 1 | | \$ 35,260.00 | \$ - | \$ - | \$ - | \$ 35,260.00 |
| 12 | | | | | | | | | \$ - |
| TOTALS | | | | | \$ 448,669.62 | \$ 21,480.00 | \$ 245,059.04 | \$ 183,028.00 | \$ 898,236.66 |
| | | | | | | | Prime Call IM, 3 Year | | \$ 37,950.00 |
| | | | | | | | Sales Tax (Rate: 0.000%) | | \$ - |
| | | | | | | | Bond Not in Contract | | \$ - |
| | | | | | | | Permit(s) Not in Contract | | \$ - |
| | | | | | | | Grand Total | | \$ 936,186.66 |

Alternates & Options

Not Including Tax, SecureAV, Prime Call, Permits or Bond

| Ref | System Name | System Description | Quantity | Room Name | Equipment | Materials | Professional Services | G&A | TOTAL |
|-----|-------------|--------------------|----------|-----------|-----------|-----------|-----------------------|-----|-------|
| 1 | | | | | | | \$ - | | \$ - |
| 2 | | | | | | | \$ - | | \$ - |
| 3 | | | | | | | \$ - | | \$ - |
| 4 | | | | | | | \$ - | | \$ - |

Solutionz, Inc.
 901 Bringham Ave.
 Los Angeles, CA 90049
 phone 310.571.1207

NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279
 Quote #: 018795
 Revision: 6

System:

Endpoint Carts - G7500

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|--------------------------------------|------|------|----------------|--|-------------|-------------------|
| 1 | Video System | | | | | | |
| 2 | Polycom | 1 | EA | 2215-26942-001 | Polycom Media Cart Dual Display Kit - 2215-26941-001 | | |
| 3 | Polycom | 1 | EA | 2583-26914-001 | Owner Furnished - Media Cart | | |
| 4 | ViewSonic | 2 | EA | CDE4320 | 43" 4K 3840x2160 UHD LED Commercial Display | \$683.00 | \$1,366.00 |
| 5 | Video Conferencing System | | | | | | |
| 6 | Poly | 1 | EA | 2200-30760-001 | Poly TC8 touch control for use with Poly G7500, Studio X30 and Studio X50. Requires PoE network connection or optional external power injector (2200-66740-XXX). | \$656.00 | \$656.00 |
| 7 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 8 | Poly | 1 | EA | 2200-85250-001 | Poly IP Table Microphone Array: Contains one Microphone Array and one 25' CAT 5E SHLD Ethernet cable. Compatible with Poly G7500 codec. | \$468.00 | \$468.00 |
| 9 | Poly | 1 | EA | 7200-85760-001 | Poly G7500 4k Codec-Wireless Presentation System, Eagle Eye IV-12x cam, IP Mic,remote,NTSC/PAL; Cables: 2 HDMI 1.8m, 1 CAT 5E LAN 3.6m, 1 CAT 5E SHLD 25ft, 1 HDCI 6ft, 1 HDCI Mini 3m, Power: Amer - Type B, NEMA 5-15. Maintenance Contract Required | \$7,350.00 | \$7,350.00 |
| 10 | Poly | 1 | EA | 4870-85760-362 | Partner Premier, Three Year, Poly G7500 4k CODEC-Wireless Presentation System, Eagle Eye IV-12x camera | \$2,183.00 | \$2,183.00 |
| 11 | Poly | 3 | EA | 4870-30760-112 | Premier, One Year, Poly TC8 | \$85.00 | \$255.00 |
| 12 | Poly | 1 | EA | Sync 40 | BlueTooth speakerphone | \$375.00 | \$375.00 |
| 13 | Poly | 1 | EA | Sync 60 | BlueTooth speakerphone | \$562.00 | \$562.00 |
| 14 | | | | | | | |
| 15 | | | | | Total Equipment | \$ | 13,346.00 |
| 16 | Materials | | | | | | |
| 17 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 18 | | 1 | Lot | | Wire, Cable & Connectors | \$ 634.00 | \$ 634.00 |
| 19 | | | | | Total Materials | \$ | 634.00 |
| 20 | Services | | | | | | |
| 29 | | | | | Total Services | | \$8,124.00 |
| 30 | | | | | | | |
| 31 | G&A, Warranty and Freight | | | | | | |
| 32 | | 1.00 | | | | \$ 8,790.00 | \$ 8,790.00 |
| 33 | | | | | Total G&A | \$ | 8,790.00 |
| 34 | | | | | | | |
| 35 | | | | | Sub Total | \$ | 30,894.00 |
| 36 | | | | | Sales Tax (0.000%) | \$ | - |
| 37 | | | | | System Total | \$ | 30,894.00 |
| 38 | | | | | | | |

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Project #: 2004279
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 Revision: 6

System:

Endpoint Carts - Studio X50

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|----------------------------------|------|------|----------------|--|-------------|-------------------|
| 1 | Video Conferencing System | | | | | | |
| 2 | Polycom | 1 | EA | 2215-26942-001 | Polycom Media Cart Dual Display Kit - 2215-26941-001 | | |
| 3 | Polycom | 1 | EA | 2583-26914-001 | Owner Furnished - Media Cart | | |
| 4 | ViewSonic | 2 | EA | CDE4320 | 43" 4K 3840x2160 UHD LED Commercial Display | \$683.00 | \$1,366.00 |
| 5 | Video Conferencing System | | | | | | |
| | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 6 | Poly | 1 | EA | 2200-86270-001 | POLY STUDIO X50 & POLY TC8 All-in-one 4K Video Conf/Collaboration/Wireless Presentation Sys:Touch Cntrl,4K 5x EPTZ auto-track 120-deg FOV Cam,Codec,IP Stereo Spkrphone,Wall Mount;2 HDMI 1.83m,1 CAT5E LAN 4.57m;NTSC/PAL;Pwr: Amer-Type B.NFMA 5-15. | \$2,843.00 | \$2,843.00 |
| 7 | | | | | | | |
| 8 | Poly | 1 | EA | 2215-86418-001 | Poly Studio X50 Optional Vesa Mounting Kit. Compatible with the Studio X50. | \$288.00 | \$288.00 |
| | Poly | 1 | EA | 2200-69631-001 | Polycom Studio Expansion Microphone: Contains one Microphone Array and one 7.6m/25' RJ11 cable. Compatible with Polycom Studio and RP Debut. | \$187.00 | \$187.00 |
| 9 | | | | | | | |
| 10 | Poly | 1 | EA | 4870-86270-362 | Partner Premier, Three Year,Poly Studio X50,Touch 8 | \$780.00 | \$780.00 |
| 11 | Poly | 1 | EA | Sync 40 | BlueTooth speakerphone | \$375.00 | \$375.00 |
| 12 | Poly | 1 | EA | Sync 60 | BlueTooth speakerphone | \$562.00 | \$562.00 |
| 13 | | | | | | | |
| 14 | Materials | | | | | | |
| 15 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 16 | | 1 | Lot | | Wire, Cable & Connectors | \$ 334.00 | \$ 334.00 |
| 17 | | | | | | | |
| 18 | Services | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | SecureAV | | | | | | |
| 30 | | 1.00 | | | | \$ 3,274.00 | \$ 3,274.00 |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| | | | | | Total Equipment | \$ | 6,532.00 |
| | | | | | Total Materials | \$ | 334.00 |
| | | | | | Total Services | | \$8,124.00 |
| | | | | | Total G&A | \$ | 3,274.00 |
| | | | | | Sub Total | \$ | 18,264.00 |
| | | | | | Sales Tax (0.000%) | \$ | - |
| | | | | | System Total | \$ | 18,264.00 |

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NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279
 Quote #: 018795
 Revision: 6

System:

DO Boardroom Endpoint

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|---------------------------|----------------------------------|------|------|----------------|---|-------------|-------------------|
| 1 | Video System | | | | | | |
| 2 | Polycom | 2 | EA | 2583-26914-001 | Owner Furnished - Media Cart | | |
| 3 | ViewSonic | 2 | EA | CDE5520 | 55" 3840 x 2160 4K Display 24/7 SOC | \$1,180.00 | \$2,360.00 |
| 4 | Video Conferencing System | | | | | | |
| | Poly | 1 | EA | 2200-30760-001 | Poly TC8 touch control for use with Poly G7500, Studio X30 and Studio X50. Requires PoE network connection or optional external power injector (2200-66740-XXX). | \$656.00 | \$656.00 |
| 5 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 6 | Poly | 1 | EA | 2200-85250-001 | Poly IP Table Microphone Array: Contains one Microphone Array and one 25' CAT 5E SHLD Ethernet cable. Compatible with Poly G7500 codec. | \$468.00 | \$468.00 |
| 7 | Poly | 1 | EA | 7200-85760-001 | Poly G7500 4k Codec-Wireless Presentation System, Eagle Eye IV-12x cam, IP Mic, remote, NTSC/PAL; Cables: 2 HDMI 1.8m, 1 CAT 5E LAN 3.6m, 1 CAT 5E SHLD 25ft, 1 HDCI 6ft, 1 HDCI Mini 3m, Power: Amer - Type B, NEMA 5-15. Maintenance Contract <i>Required</i> | \$7,350.00 | \$7,350.00 |
| 8 | Poly | 1 | EA | 4870-85760-362 | Partner Premier, Three Year, Poly G7500 4k CODEC-Wireless Presentation System, Eagle Eye IV-12x camera | \$2,183.00 | \$2,183.00 |
| 9 | | | | | | | |
| 10 | Poly | 3 | EA | 4870-30760-112 | Premier, One Year, Poly TC8 | \$85.00 | \$255.00 |
| 11 | Poly | 1 | EA | Sync 40 | BlueTooth speakerphone | \$375.00 | \$375.00 |
| 12 | Poly | 1 | EA | Sync 60 | BlueTooth speakerphone | \$562.00 | \$562.00 |
| 13 | | | | | | | |
| 14 | Materials | | | | | | |
| 15 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 16 | | 1 | Lot | | Wire, Cable & Connectors | \$ 400.00 | \$ 400.00 |
| 17 | | | | | | | |
| 18 | Services | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | SecureAV | | | | | | |
| 30 | | 1.00 | | | | \$ 5,963.00 | \$ 5,963.00 |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| Total Equipment | | | | | | \$ | 14,340.00 |
| Total Materials | | | | | | \$ | 400.00 |
| Total Services | | | | | | | \$8,116.32 |
| Total G&A | | | | | | \$ | 5,963.00 |
| Sub Total | | | | | | \$ | 28,819.32 |
| Sales Tax (0.000%) | | | | | | \$ | - |
| System Total | | | | | | \$ | 28,819.32 |

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NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279

Quote #: 018795

Revision: 6

System:

Endpoint - wall display - G7500

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|----------------------------------|------|------|----------------|--|-------------|-------------------|
| 1 | Video System | | | | | | |
| 2 | Chief | 2 | EA | MTM1U | Micro-Adjust Tilt Wall Mount Medium | \$144.00 | \$288.00 |
| 3 | ViewSonic | 2 | EA | CDE4320 | 43" 4K 3840x2160 UHD LED Commercial Display | \$683.00 | \$1,366.00 |
| 4 | Video Conferencing System | | | | | | |
| 5 | Poly | 1 | EA | 2200-85920-001 | Poly Wall Mount Set: Allows wall mounting of video codec. Includes Mount kit, wall anchor kit, and screw kit. Works with Poly G7500 codec. | \$29.00 | \$29.00 |
| | Poly | 1 | EA | 2200-30760-001 | Poly TC8 touch control for use with Poly G7500, Studio X30 and Studio X50. Requires PoE network connection or optional external power injector (2200-66740-XXX). | \$656.00 | \$656.00 |
| 6 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 7 | Poly | 1 | EA | 2200-85250-001 | Poly IP Table Microphone Array: Contains one Microphone Array and one 25' CAT 5E SHLD Ethernet cable. Compatible with Poly G7500 codec. | \$468.00 | \$468.00 |
| 8 | Poly | 1 | EA | 7200-85760-001 | Poly G7500 4k Codec-Wireless Presentation System, Eagle Eye IV-12x cam, IP Mic,remote,NTSC/PAL; Cables: 2 HDMI 1.8m, 1 CAT 5E LAN 3.6m, 1 CAT 5E SHLD 25ft, 1 HDCI 6ft, 1 HDCI Mini 3m, Power: Amer - Type B, NEMA 5-15. Maintenance Contract Required | \$7,350.00 | \$7,350.00 |
| 9 | Poly | 1 | EA | 4870-85760-362 | Partner Premier, Three Year, Poly G7500 4k CODEC-Wireless Presentation System, Eagle Eye IV-12x camera | \$2,183.00 | \$2,183.00 |
| 10 | Poly | 3 | EA | 4870-30760-112 | Premier, One Year, Poly TC8 | \$85.00 | \$255.00 |
| 11 | Poly | 1 | EA | Sync 40 | BlueTooth speakerphone | \$375.00 | \$375.00 |
| 12 | Poly | 1 | EA | Sync 60 | BlueTooth speakerphone | \$562.00 | \$562.00 |
| 13 | | | | | Total Equipment | \$ | 13,663.00 |
| 14 | Materials | | | | | | |
| 15 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 16 | | 1 | Lot | | Wire, Cable & Connectors | \$ 334.00 | \$ 334.00 |
| 17 | | | | | Total Materials | \$ | 334.00 |
| 18 | Services | | | | | | |
| 19 | | | | | Total Services | | \$8,124.00 |
| 20 | SecureAV | | | | | | |
| 21 | | 1.00 | | | | \$ 5,733.00 | \$ 5,733.00 |
| 22 | | | | | Total G&A | \$ | 5,733.00 |
| 23 | | | | | | | |
| 24 | | | | | Sub Total | \$ | 27,854.00 |
| 25 | | | | | Sales Tax (0.000%) | \$ | - |
| 26 | | | | | System Total | \$ | 27,854.00 |

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 November 12, 2020

Project #: 2004279
 Quote #: 018795
 Revision: 6

System:

Endpoint - wall display - X50

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|----------------------------------|------|------|----------------|--|-------------|-------------------|
| 1 | Video System | | | | | | |
| 2 | Chief | 2 | EA | MTM1U | Micro-Adjust Tilt Wall Mount Medium | \$144.00 | \$288.00 |
| 3 | ViewSonic | 2 | EA | CDE4320 | 43" 4K 3840x2160 UHD LED Commercial Display | \$683.00 | \$1,366.00 |
| 4 | Video Conferencing System | | | | | | |
| | Poly | 1 | EA | 2200-86270-001 | POLY STUDIO X50 & POLY TC8 All-in-one 4K Video Conf/Collaboration/Wireless Presentation Sys:Touch Cntrl,4K 5x EPTZ auto-track 120-deg FOV Cam,Codec,IP Stereo Spkrphone,Wall Mount;2 HDMI 1.83m,1 CAT5E LAN 4.57m;NTSC/PAL;Pwr: Amer-Type R.NFMA 5-15. | \$2,843.00 | \$2,843.00 |
| 5 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 6 | | | | | Partner Premier, Three Year,Poly Studio X50,Touch 8 | \$780.00 | \$780.00 |
| 7 | Poly | 1 | EA | 4870-86270-362 | | \$375.00 | \$375.00 |
| 8 | Poly | 1 | EA | Sync 40 | BlueTooth speakerphone | \$375.00 | \$375.00 |
| 9 | Poly | 1 | EA | Sync 60 | BlueTooth speakerphone | \$562.00 | \$562.00 |
| 10 | | | | | Total Equipment | \$ | 6,345.00 |
| 11 | Materials | | | | | | |
| 12 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 13 | | 1 | Lot | | Wire, Cable & Connectors | \$ 334.00 | \$ 334.00 |
| 14 | | | | | Total Materials | \$ | 334.00 |
| 15 | Services | | | | | | |
| 24 | | | | | Total Services | | \$8,121.84 |
| 25 | | | | | | | |
| 26 | SecureAV | | | | | | |
| 27 | | 1.00 | | | | \$ 5,733.00 | \$ 5,733.00 |
| 28 | | | | | Total G&A | \$ | 5,733.00 |
| 29 | | | | | | | |
| 30 | | | | | Sub Total | \$ | 20,533.84 |
| 31 | | | | | Sales Tax (0.000%) | \$ | - |
| 32 | | | | | System Total | \$ | 20,533.84 |

Solutionz, Inc.
 901 Bringham Ave.
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NW Arctic Borough School Dist
 744 East Third | Kotzebue, AK 99752
 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279

Quote #: 018795

Revision: 6

System:

ATC Studio

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|----------------------------------|------|------|------------------------|--|--------------|--------------------|
| 1 | Video System | | | | | | |
| 2 | Epiphan | 1 | EA | ESP1151 | Pearl-2 Rackmount Video Production Device (2 RU) | \$8,719.00 | \$8,719.00 |
| 3 | Chief | 2 | EA | MTM1U | Micro-Adjust Tilt Wall Mount Medium | \$144.00 | \$288.00 |
| 4 | ViewSonic | 2 | EA | CDE520 | 55" 3840 x 2160 4K Display 24/7 SOC | \$1,180.00 | \$2,360.00 |
| 5 | SMART | 1 | EA | SP500 | Owner Furnished - Interactive Touch Monitor | | |
| 6 | Apple | 1 | EA | iMAC | Owner Furnished - Desktop computer | | |
| 7 | Video Conferencing System | | | | | | |
| | Poly | 1 | EA | J7200-65466-001 | Group 700 CODEC ONLY SKU (no camera, microphone array, power cord) - 720p, NTSC/PAL. Includes remote control and 2 cables: 1.8m HDMI, 3.6m CAT 5E LAN. Maintenance Contract Required. UC APL/JITC. TAA Compliant | \$9,750.00 | \$9,750.00 |
| 8 | | | | | RS IW CG OneLINK BRIDGE SYS -BK FRAME-NA | \$5,499.00 | \$5,499.00 |
| 9 | VADDIO | 1 | EA | 999-9966-200 | | \$5,392.00 | \$5,392.00 |
| 10 | VADDIO | 1 | EA | 999-9968-300 | DocCAM 20 HDBT OneLINK Bridge System N/A | | |
| 11 | Audio System | | | | | | |
| | Biamp Systems | 1 | EA | TesiraFORTÉ CI | Fixed I/O DSP with 12 analog inputs, 8 analog outputs, 8 channels configurable USB audio, and Acoustic Echo Cancellation (AEC) technology (all 12 inputs) | \$2,062.00 | \$2,062.00 |
| 12 | | | | | | | |
| | Crestron | 1 | EA | AMP-X50MP | X Series Media Presentation Amplifier | \$282.00 | \$282.00 |
| 13 | | | | | | | |
| | Crestron | 2 | EA | SAROS IC6T-W-T-EACH | Saros® 6.5" 2-Way In-Ceiling Speaker, White Textured, Single (must be ordered in multiples of 2) | \$144.00 | \$288.00 |
| 14 | | | | | | | |
| | Biamp | 2 | EA | CM1-6WS | 6 inch gooseneck miniaturized supercardioid condenser microphone with a fully integrated preamp, white | \$299.00 | \$598.00 |
| 15 | | | | | | | |
| | RDL | 1 | EA | TX-J2 | Unbalanced Input Transformer | \$62.00 | \$62.00 |
| 16 | | | | | | | |
| | RDL | 1 | EA | TX-A2D | Dual Audio Converter – Balanced to Unbal | \$112.00 | \$112.00 |
| 17 | AV Routing System | | | | | | |
| | Crestron | 2 | EA | DMC-4KZ-C | DigitalMedia 8G+® 4K60 4:4:4 HDR Input Card for DM® Switchers, HDBaseT® Compatible | \$688.00 | \$1,376.00 |
| 19 | | | | | | | |
| | Crestron | 1 | EA | DMC-4KZ-CO-HD | 2-Channel DigitalMedia 8G+® 4K60 4:4:4 HDR Output Card for DM® Switchers | \$813.00 | \$813.00 |
| 20 | | | | | | | |
| | Crestron | 6 | EA | DMC-4KZ-HD | HDMI® 4K60 4:4:4 HDR Input Card for DM® Switchers | \$500.00 | \$3,000.00 |
| 22 | | | | | | | |
| | Crestron | 4 | EA | DMC-4KZ-HDO | 2-Channel HDMI® 4K60 4:4:4 HDR Scaling Output Card for DM® Switchers | \$1,125.00 | \$4,500.00 |
| 23 | | | | | | | |
| | Crestron | 1 | EA | DM-MD16X16-CPU3 | 16x16 DigitalMedia™ Switcher | \$5,375.00 | \$5,375.00 |
| 24 | | | | | | | |
| | Crestron | 2 | EA | DM-RMC-4KZ-SCALER-C | DigitalMedia 8G+® 4K60 4:4:4 HDR Receiver and Room Controller with Scaler | \$1,125.00 | \$2,250.00 |
| 25 | | | | | | | |
| | Crestron | 2 | EA | DM-TX-4KZ-100-C-1G-B-T | DigitalMedia 8G+® 4K60 4:4:4 HDR Wall Plate Transmitter, Black | \$625.00 | \$1,250.00 |
| 26 | Control System | | | | | | |
| | Crestron | 1 | EA | CEN-SWPOE-16 | 16-Port Managed PoE Switch | \$1,657.00 | \$1,657.00 |
| 27 | | | | | | | |
| | Crestron | 1 | EA | CP4N | 4-Series Control System | \$1,750.00 | \$1,750.00 |
| 28 | | | | | | | |
| | Crestron | 1 | EA | TSW-1060-B-S | 10.1 in. Touch Screen, Black Smooth | \$1,500.00 | \$1,500.00 |
| 29 | | | | | | | |
| | Crestron | 1 | EA | TSW-1060-TTK-B-S | Tabletop Kit for TSS-10 and TSW-1060, Black Smooth | \$157.00 | \$157.00 |
| 31 | | | | | | | |
| | Crestron | 1 | EA | CEN-IO-COM-102 | Wired Ethernet Module with 2 COM Ports | \$232.00 | \$232.00 |
| 32 | Rack | | | | | | |
| | Crestron | 1 | EA | CEN-UPS1250 | Uninterruptible Power Supply, 1250W, 120V. | \$1,313.00 | \$1,313.00 |
| 34 | | | | | | | |
| | | | | | Total Equipment | \$ | 60,585.00 |
| 35 | Materials | | | | | | |
| | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 36 | | | | | | | |
| | | 1 | Lot | | Wire, Cable & Connectors | \$ 6,667.00 | \$ 6,667.00 |
| 37 | | | | | | | |
| | | | | | Total Materials | \$ | 6,667.00 |
| 38 | | | | | | | |
| | | | | | Total Services | | \$52,985.80 |
| 39 | Services | | | | | | |
| 48 | | | | | | | |
| | | | | | | | |
| 50 | SecureAV | | | | | | |
| | | 1.00 | | | | \$ 32,348.00 | \$ 32,348.00 |
| 51 | | | | | Total G&A | \$ | 32,348.00 |
| 52 | | | | | | | |
| 53 | | | | | | | |
| | | | | | Sub Total | \$ | 152,585.80 |
| 54 | | | | | | | |
| | | | | | Sales Tax (0.000%) | \$ | - |
| 55 | | | | | | | |
| | | | | | System Total | \$ | 152,585.80 |
| 56 | | | | | | | |

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NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279

Quote #: 018795

Revision: 6

System:

DO Studio

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|----------------------------------|------|------|------------------------|--|--------------|--------------------|
| 1 | Video System | | | | | | |
| 2 | Epiphan | 1 | EA | ESP1151 | Pearl-2 Rackmount Video Production Device (2 RU) | \$8,719.00 | \$8,719.00 |
| 3 | Chief | 2 | EA | MTM1U | Micro-Adjust Tilt Wall Mount Medium | \$144.00 | \$288.00 |
| 4 | ViewSonic | 2 | EA | CDE520 | 55" 3840 x 2160 4K Display 24/7 SOC | \$1,180.00 | \$2,360.00 |
| 5 | SMART | 1 | EA | SP500 | Owner Furnished - Interactive Touch Monitor | | |
| 6 | Apple | 1 | EA | iMAC | Owner Furnished - Desktop computer | | |
| 7 | Video Conferencing System | | | | | | |
| | Poly | 1 | EA | J7200-65466-001 | Group 700 CODEC ONLY SKU (no camera, microphone array, power cord) - 720p, NTSC/PAL. Includes remote control and 2 cables: 1.8m HDMI, 3.6m CAT 5E LAN. Maintenance Contract Required. UC APL/JITC. TAA Compliant | \$9,750.00 | \$9,750.00 |
| 8 | | | | | | | |
| 9 | VADDIO | 1 | EA | 999-9966-200 | RS IW CG OneLINK BRIDGE SYS -BK FRAME-NA | \$5,499.00 | \$5,499.00 |
| 10 | VADDIO | 1 | EA | 999-9968-300 | DocCAM 20 HDBT OneLINK Bridge System N/A | \$5,392.00 | \$5,392.00 |
| 11 | Audio System | | | | | | |
| | Biamp Systems | 1 | EA | TesiraFORTÉ CI | Fixed I/O DSP with 12 analog inputs, 8 analog outputs, 8 channels configurable USB audio, and Acoustic Echo Cancellation (AEC) technology (all 12 inputs) | \$2,062.00 | \$2,062.00 |
| 12 | | | | | | | |
| | Crestron | 1 | EA | AMP-X50MP | X Series Media Presentation Amplifier | \$282.00 | \$282.00 |
| 13 | | | | | | | |
| | Crestron | 2 | EA | SAROS IC6T-W-T-EACH | Saros® 6.5" 2-Way In-Ceiling Speaker, White Textured, Single (must be ordered in multiples of 2) | \$144.00 | \$288.00 |
| 14 | | | | | | | |
| | Biamp | 2 | EA | CM1-6WS | 6 inch gooseneck miniaturized supercardioid condenser microphone with a fully integrated preamp, white | \$299.00 | \$598.00 |
| 15 | | | | | | | |
| | RDL | 1 | EA | TX-J2 | Unbalanced Input Transformer | \$62.00 | \$62.00 |
| 16 | | | | | | | |
| | RDL | 1 | EA | TX-A2D | Dual Audio Converter – Balanced to Unbal | \$112.00 | \$112.00 |
| 17 | AV Routing System | | | | | | |
| | Crestron | 2 | EA | DMC-4KZ-C | DigitalMedia 8G+® 4K60 4:4:4 HDR Input Card for DM® Switchers, HDBaseT® Compatible | \$688.00 | \$1,376.00 |
| 19 | | | | | | | |
| | Crestron | 1 | EA | DMC-4KZ-CO-HD | 2-Channel DigitalMedia 8G+® 4K60 4:4:4 HDR Output Card for DM® Switchers | \$813.00 | \$813.00 |
| 20 | | | | | | | |
| | Crestron | 6 | EA | DMC-4KZ-HD | HDMI® 4K60 4:4:4 HDR Input Card for DM® Switchers | \$500.00 | \$3,000.00 |
| 22 | | | | | | | |
| | Crestron | 4 | EA | DMC-4KZ-HDO | 2-Channel HDMI® 4K60 4:4:4 HDR Scaling Output Card for DM® Switchers | \$1,125.00 | \$4,500.00 |
| 23 | | | | | | | |
| | Crestron | 1 | EA | DM-MD16X16-CPU3 | 16x16 DigitalMedia™ Switcher | \$5,375.00 | \$5,375.00 |
| 24 | | | | | | | |
| | Crestron | 2 | EA | DM-RMC-4KZ-SCALER-C | DigitalMedia 8G+® 4K60 4:4:4 HDR Receiver and Room Controller with Scaler | \$1,125.00 | \$2,250.00 |
| 25 | | | | | | | |
| | Crestron | 2 | EA | DM-TX-4KZ-100-C-1G-B-T | DigitalMedia 8G+® 4K60 4:4:4 HDR Wall Plate Transmitter, Black | \$625.00 | \$1,250.00 |
| 26 | Control System | | | | | | |
| | Crestron | 1 | EA | CEN-SWPOE-16 | 16-Port Managed PoE Switch | \$1,657.00 | \$1,657.00 |
| 27 | | | | | | | |
| | Crestron | 1 | EA | CP4N | 4-Series Control System | \$1,750.00 | \$1,750.00 |
| 28 | | | | | | | |
| | Crestron | 1 | EA | TSW-1060-B-S | 10.1 in. Touch Screen, Black Smooth | \$1,500.00 | \$1,500.00 |
| 29 | | | | | | | |
| | Crestron | 1 | EA | TSW-1060-TTK-B-S | Tabletop Kit for TSS-10 and TSW-1060, Black Smooth | \$157.00 | \$157.00 |
| 31 | | | | | | | |
| | Crestron | 1 | EA | CEN-IO-COM-102 | Wired Ethernet Module with 2 COM Ports | \$232.00 | \$232.00 |
| 32 | Rack | | | | | | |
| | Crestron | 1 | EA | CEN-UPS1250 | Uninterruptible Power Supply, 1250W, 120V. | \$1,313.00 | \$1,313.00 |
| 34 | | | | | | | |
| | | | | | Total Equipment | \$ | 60,585.00 |
| 35 | Materials | | | | | | |
| | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 36 | | 1 | Lot | | Wire, Cable & Connectors | \$ 6,667.00 | \$ 6,667.00 |
| 37 | | | | | | | |
| | | | | | Total Materials | \$ | 6,667.00 |
| 38 | | | | | | | |
| | Services | | | | | | |
| | | | | | | | |
| | | | | | Total Services | | \$52,985.80 |
| 49 | | | | | | | |
| 50 | SecureAV | | | | | | |
| | | 1.00 | | | | \$ 34,348.00 | \$ 34,348.00 |
| 51 | | | | | Total G&A | \$ | 34,348.00 |
| 52 | | | | | | | |
| 53 | | | | | | | |
| | | | | | Sub Total | \$ | 154,585.80 |
| 54 | | | | | | | |
| | | | | | Sales Tax (0.000%) | \$ | - |
| 55 | | | | | | | |
| | | | | | System Total | \$ | 154,585.80 |
| 56 | | | | | | | |
| 57 | | | | | | | |
| 58 | | | | | | | |

Solutionz, Inc.
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NW Arctic Borough School Dist
 744 East Third | Kotzebue, AK 99752
 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279
 Quote #: 018795
 Revision: 6

System:
Studio X 30

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|---------------------------|------|------|----------------|---|-------------|-------------------|
| 1 | Video Conferencing System | | | | | | |
| 2 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 3 | Poly | 1 | EA | 2200-86260-001 | POLY STUDIO X30 & POLY TC8;All-in-one 4K Video Conf/Collaboration/Wireless Presentation Sys:Touch Cntrlr,4K 5x auto-track 120-deg FOV Cam,Codec,IP Stereo Spkrphone,Monitor Clamp;Cables:1 HDMI 1.83M,1 CAT5E LAN | \$1,925.00 | \$1,925.00 |
| 4 | Poly | 3 | EA | 4870-86260-160 | 4.57m-NTSC/PAI:Pwr:Amer-Tvne B.NFMA 5-15, Partner Premier, One Year,Poly Studio X30,Poly TC8 | \$184.00 | \$552.00 |
| 5 | | | | | Total Equipment | \$ | 2,608.00 |
| 6 | Materials | | | | | | |
| 7 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 8 | | 1 | Lot | | Wire, Cable & Connectors | \$ 134.00 | \$ 134.00 |
| 9 | | | | | Total Materials | \$ | 134.00 |
| 10 | Services | | | | | | |
| 19 | | | | | Total Services | | \$3,157.26 |
| 20 | | | | | | | |
| 21 | SecureAV | | | | | | |
| 22 | | 1.00 | | | | \$ 2,937.00 | \$ 2,937.00 |
| 23 | | | | | Total G&A | \$ | 2,937.00 |
| 24 | | | | | | | |
| 25 | | | | | Sub Total | \$ | 8,836.26 |
| 26 | | | | | Sales Tax (0.000%) | \$ | - |
| 27 | | | | | System Total | \$ | 8,836.26 |
| 28 | | | | | | | |
| 29 | | | | | | | |

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Project #: 2004279
 Quote #: 018795
 Revision: 6

System:
Studio X 50

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|---------------------------|------|------|----------------|--|-------------|-------------------|
| 1 | Video Conferencing System | | | | | | |
| 2 | Poly | 1 | EA | 2200-66740-001 | Power Kit for Poly Trio 8500. Incl. 100-240V, 0.8A, 56V/30W, IEEE 802.3at compliant mid-span power injector for 10/100/1000 Mbps Ethernet. Ships with 1.8m/6ft power cord with NA plug and 2.1m/7ft Ethernet cable. | \$131.00 | \$131.00 |
| 3 | Poly | 1 | EA | 2200-86270-001 | POLY STUDIO X50 & POLY TC8 All-in-one 4K Video Conf/Collaboration/Wireless Presentation Sys:Touch Cntrl,4K 5x EPTZ auto-track 120-deg FOV Cam,Codec,IP Stereo Spkrphone,Wall Mount;2 HDMI 1.83m,1 CAT5E LAN 4.57m;NTSC/PAL;Pwr: Amer-Type B.NFMA 5-15. | \$2,843.00 | \$2,843.00 |
| 4 | Poly | 1 | EA | 2215-86418-001 | Poly Studio X50 Optional Vesa Mounting Kit. Compatible with the Studio X50. | \$288.00 | \$288.00 |
| 5 | Poly | 1 | EA | 4870-86270-362 | Partner Premier, Three Year,Poly Studio X50,Touch 8 | \$780.00 | \$780.00 |
| 6 | | | | | Total Equipment | \$ | 4,042.00 |
| 7 | Materials | | | | | | |
| 8 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 9 | | 1 | Lot | | Wire, Cable & Connectors | \$ 134.00 | \$ 134.00 |
| 10 | | | | | Total Materials | \$ | 134.00 |
| 11 | Services | | | | | | |
| 20 | | | | | Total Services | | \$4,608.24 |
| 22 | SecureAV | | | | | | |
| 23 | | 1.00 | | | | \$ 3,739.00 | \$ 3,739.00 |
| 24 | | | | | Total G&A | \$ | 3,739.00 |
| 25 | | | | | | | |
| 26 | | | | | Sub Total | \$ | 17,441.24 |
| 27 | | | | | Sales Tax (0.000%) | \$ | - |
| 28 | | | | | System Total | \$ | 17,441.24 |

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Project #: 2004279
 Quote #: 018795
 Revision: 6

System:

Teams Integration

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|--------------------------------------|------|------|-------------|---|------------|-----------------|
| 1 | Poly | 1 | EA | 420-001-009 | RealPresence RP1 Teams Integration, 3 year subscription, enables videoconferencing endpoints to dial into Teams calls, priced per endpoint. | \$5,023.71 | \$5,023.71 |
| 2 | | | | | Total Equipment | \$ | 5,023.71 |
| 3 | Materials | | | | | | |
| 4 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 5 | | 1 | Lot | | Wire, Cable & Connectors | \$ - | \$ - |
| 6 | | | | | Total Materials | \$ | - |
| 17 | | | | | | | |
| 18 | G&A, Warranty and Freight | | | | | | |
| 19 | | 1.00 | | | | \$ - | \$ - |
| 20 | | | | | Total G&A | \$ | - |
| 21 | | | | | | | |
| 22 | | | | | Sub Total | \$ | 5,023.71 |
| 23 | | | | | Sales Tax (0.000%) | \$ | - |
| 24 | | | | | System Total | \$ | 5,023.71 |

Terms and Conditions

- » All Sales are Considered Final.
- » The quote is valid for a period of thirty days from issuance unless otherwise renewed in writing by Solutionz Inc.
- » Solutionz reserves its right to revise or withdraw this quote prior to written acceptance by the Client.
- » All labor hours are based on regular working hours, Monday through Friday, 8:00AM-5:00PM. Any work outside of these hours will result in additional charges unless otherwise specified in the quote.
- » All labor hours are calculated reflecting continued and unrestricted access to the jobsite and facility where the work is to take place. Any access restrictions, interruptions, work stoppages or rescheduling of work not directly caused by Solutionz Inc. may result in additional labor charges.
- » Payment Terms: NET 15 (Pending Approval)
- » Freight: Unless otherwise specified, all freight is FOB Origin. Some items may drop ship from manufacturer to job site.
- » Tariffs: Unless otherwise specified, this quote DOES NOT include any Import Tariffs. All Import Tariffs will be added to the Final Invoice. Solutionz, upon request, will provide documentation from the Manufacturer.
- » 90 day warranty on workmanship-includes all cabling, connections, and system installation from date of beneficial use. Prime Call extends this warranty. More information available upon request.
- » 90 day warranty on equipment - includes all installed system equipment from date of beneficial use. Manufacturers' warranties which extend beyond the 90 days will be honored on a "carry-in" basis. Prime Call Packages can extend this warranty. More information available upon request.
- » Interest of one and one-half percent (1.5%) per month, or the maximum allowable by law, whichever is greater, is due and payable on overdue payments. Solutionz reserves the right to turn any overdue or delinquent account balance over to collection and Customer agrees to pay all costs and expenses incurred including, but not limited to, collection fees of 25% of the amount due after 90 days, court costs, and reasonable attorney fees.
- » The prices and terms on this quotation are not subject to verbal changes or other agreements unless approved in writing by Solutionz. Prices are based on cost and conditions existing on the date of quotation and are subject to change by Solutionz before final acceptance. All owner furnished equipment (OFE) is assumed to be in good working order. Owner furnished equipment is not covered under our system warranty. Terms inconsistent with those stated herein and as stated on Solutionz General Contract Terms and Conditions which may appear on purchaser's formal order will not be binding on Solutionz. Date of receipt of signed order and initial payment constitutes receipt of order. This quote encompasses all work and materials listed herein. Additional equipment or services not listed (if required) are not included in this contract.

Contract Amount: \$936,186.66

By issuance of a contract or purchase order referencing this quote, the Client hereby acknowledges and agrees to comply with these aforementioned Terms and Conditions of the quote. Sign and return this document along with your corporate PO and project initiation fee to Solutionz, Inc. at 901 Bringham Ave., Los Angeles, CA 90049 or email to: sfernandez@solutionzinc.com. Retain a copy for your records.

If you have any questions or concerns please feel free to contact me directly at 503.625.0810

Solutionz Signature

Client Signature

Print

Date

Print

Date

Solutionz, Inc.
 901 Bringham Ave.
 Los Angeles, CA 90049
 phone 310.571.1207

NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020

Project #: 2004279
 Quote #: 018795
 Revision: 6

System:

Vyopta

| ITEM | BRAND | QTY | UNIT | MODEL | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|------|--------------------------------------|------|------|------------|---|---------------------------|---------------------|
| 1 | Vyopta | 1 | EA | C-RUS-SP-S | 3 Year Pre-Paid Subscription of Cloud Based CPM Suite Professional (7 days dial back monitoring and 3 years analytics storage) for 25 Endpoints, 25 Workspace Insights and 250 Individual Platform Licenses | \$22,000.00 | \$22,000.00 |
| 2 | Vyopta | 1 | EA | INSATLL | Vyopta Installation, Configuration, Training and Activation | \$13,260.00 | \$13,260.00 |
| 3 | | | | | Total Equipment | \$ | 35,260.00 |
| 4 | | | | | | | |
| | Materials | | | | | | |
| 5 | | 1 | Lot | | Miscellaneous Parts & Hardware | \$ - | \$ - |
| 6 | | 1 | Lot | | Wire, Cable & Connectors | \$ - | \$ - |
| 7 | | | | | Total Materials | \$ | - |
| 18 | | | | | | | |
| 19 | | | | | | | |
| | G&A, Warranty and Freight | | | | | | |
| 20 | | 1.00 | | | | \$ - | \$ - |
| 21 | | | | | Total G&A | \$ | - |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| | | | | | | Sub Total | \$ 35,260.00 |
| | | | | | | Sales Tax (0.000%) | \$ - |
| | | | | | | System Total | \$ 35,260.00 |



Rural Development

Rural Utilities Service

1400 Independence Ave SW,
Room 2844 Stop 1597
Washington, DC 20250

Voice 202.720.0800

August 20, 2020

Mrs. Amy Eakin
Director of Technology
Northwest Arctic Borough School District
744 East Third Avenue PO Box 71
Kotzebue, Alaska 99752-0051

Re: DLT-2020-014

Dear Mrs. Eakin:

I am pleased to congratulate you on your organization's selection for a \$936,499 grant under the FY 2020 Distance Learning and Telemedicine Grant Program administered by the Rural Utilities Service. The RUS designation for your grant is AK0743-C16.

In the near future, you will receive legal documents for your execution. This will formalize the agreement and enable you to request funds. If you wish to view the grant document, you will find a blank copy on our DLT website under the To Apply tab at:

https://www.rd.usda.gov/sites/default/files/DLT_Grant_Agmt_FY_2020.pdf

Your final budget is enclosed. Any adjustments to your budget are noted on the last page.

We look forward to working with you to bring the benefits of advanced telecommunications services to rural America. The Department intends to announce the DLT awards next week, so please do not issue any public notices about this grant prior to August 28, 2020.

Sincerely,

RANDALL MILLHISER, Acting Deputy Assistant Administrator
Loan Origination and Approval Division
Telecommunications Program
Rural Utilities Service

Enclosure

cc: Jerry Ward, Alaska State Director

Proposal 2104516290

Proposer: Amy Eakin

Thank you for your proposal dated 10/28/2020. The details we've provided below are based on the terms assigned to account 35098, NORTHWEST ARCTIC BOROUGH SD.

To access this proposal online, please search by referencing proposal number 2104516290.

Comments from Proposer:

| Part Number | Description | Total Quantity | Unit Price | Total Price |
|-------------|---|----------------------|------------|----------------------|
| MVVJ2LL/A | 16-inch MacBook Pro with Touch Bar: 2.6GHz 6-core 9th-genera 2.6GHz 6-core Intel Core i7, Turbo Boost up to 4.5GHz AMD Radeon Pro 5300M with 4GB of GDDR6 memory 16GB 2666MHz DDR4 memory 512GB SSD storage Retina display with True Tone Four Thunderbolt 3 ports Touch Bar and Touch ID Backlit Keyboard - US English | 30 | 2,199.00 | 65,970.00 USD |
| | | Subtotal | | 65,970.00 USD |
| | | Estimated Tax | | 0.00 USD |
| | | Total | | 65,970.00 USD |

Please note that your order subtotal does not include Sales tax or rebates. Sales tax and rebates, if applicable, will be added when your order is processed.

How to Order

If you would like to convert this Proposal to an order, log into the Apple Store for Education Institution [<https://ecommerce.apple.com>] and click on Proposals. Then search for this Proposal by entering the Proposal number referenced above.

Note: A Purchaser login is required to order. To request Purchaser access for your Apple Account, log into Apple Store for Education Institution and select the 'Register' link from the store login page. Purchases under a Proposal are subject to the terms and conditions of your agreement with Apple and the Apple Store for Education Institution.

Please contact us at 800-800-2775, if you have further questions or need assistance.

The prices and specifications above correspond to those valid at the time the proposal was created and are subject to change.

RUS Project Designation:

AK0743-C16

DISTANCE LEARNING AND TELEMEDICINE
GRANT AGREEMENT

dated as of October 7, 2020 between

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT,

as Grantee

and

THE UNITED STATES OF AMERICA

as Grantor

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE

DISTANCE LEARNING AND TELEMEDICINE GRANT AGREEMENT

THIS DISTANCE LEARNING AND TELEMEDICINE GRANT AGREEMENT (this “Agreement,”) dated as of October 7, 2020, between **NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**, as Grantee (hereinafter the “Grantee,”) a School District existing under the laws of Alaska, and the **UNITED STATES OF AMERICA**, as Grantor (hereinafter the “Government,”) acting through the Administrator of the Rural Utilities Service (“RUS.”)

WHEREAS, the Grantee has applied for financial assistance (“Application”) to RUS to finance a Project providing distance learning and/or telemedicine services in rural areas as described in a scope of work plan (the scope of work plan and any revisions thereto, all as approved in writing by RUS, hereinafter the “Scope of Work Plan;”)

WHEREAS, RUS is willing to extend financial assistance, in the form of a grant (the “Grant”) to the Grantee, pursuant to Title VII of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. § 950aaa), the Funding Opportunity Announcement (“FOA”) published on www.grants.gov on February 10, 2020, and all applicable federal regulations, on the terms and conditions stated herein; and

WHEREAS, the Grantee is willing to secure its other obligations to RUS on the terms stated herein;

THEREFORE, for and in consideration of the premises and the mutual covenants herein contained, the parties agree and bind themselves as follows:

ARTICLE I - DEFINITIONS

SECTION 1.1 Definitions

The terms defined herein include both the plural and the singular. Unless otherwise specifically provided, all accounting terms not otherwise defined herein shall have the meanings assigned to them, and all determinations and computations herein provided for shall be made in accordance with Accounting Requirements.

“Accounting Requirements” shall mean compliance with U.S. Generally Accepted Accounting Principles (GAAP) acceptable to RUS as well as compliance with the requirements of 2 C.F.R. part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (and by adoption, 48 C.F.R. § 31.2 of the Federal Acquisition Regulations).

“Advance” or “Advances” shall mean an advance or advances made by RUS pursuant to this Agreement.

“Application” shall have the meaning as defined in the second paragraph hereof.

“DLT Regulations” shall mean the specific RUS Regulations promulgated at 7 C.F.R. part 1734, *Distance Learning and Telemedicine Loan and Grant Program*, as amended from time to time. “Expiration Date” shall have the meaning as defined in Section 3.1(b) hereof.

“Laws” shall have the meaning as defined in Section 2.1(e) hereof.

“Matching Contribution” shall have the meaning as defined in Section 4.2(d) hereof.

“Project” shall have the meaning as defined in Section 3.2(a) hereof.

“RUS Regulations” shall mean the rules, regulations and bulletins of general applicability published by RUS from time to time, as such rules, regulations and bulletins exist at the date of applicability thereof,

and shall also include any rule and regulations of other Federal entities which RUS is required by law to implement. Any reference to specific RUS Regulations shall mean the version of and cite to such regulation effective at the date of applicability thereof.

“Scope of Work Plan” shall have the meaning as defined in the second paragraph of this Agreement.

ARTICLE II - REPRESENTATIONS AND WARRANTIES

SECTION 2.1 Representations and Warranties of Grantee

Recognizing that RUS is relying hereon, the Grantee represents and warrants, as of the date of this Agreement, as follows:

- (a) *Organization; Power, Etc.* The Grantee: (i) is the type of organization specified in the first paragraph hereof, duly organized, validly existing, and in good standing under the laws of the State identified in the first paragraph hereof; (ii) is duly qualified to do business and is in good standing in each jurisdiction in which the transaction of its business make such qualification necessary; (iii) has all requisite and legal power to own and operate its assets and to carry on its business and to enter into and perform its obligations under this Agreement; (iv) has duly and lawfully obtained and maintained all material licenses, certificates, permits, authorizations and approvals which are necessary to the conduct of its business or required by applicable Laws; and (v) is eligible to obtain the financial assistance from RUS contemplated by this Agreement.
- (b) *Authority.* The execution, delivery and performance by the Grantee of this Agreement and the performance of the transactions contemplated hereby have been duly authorized by all necessary action and do not violate any provision of law or any charter, articles of incorporation, organizational documents or bylaws of the Grantee or result in a breach of, or constitute a default under, any agreement, security agreement, note or other instrument to which the Grantee is a party or by which it may be bound. The Grantee has not received any notice from any other party to any of the foregoing that a default has occurred or that any event or condition exists that with the giving of notice or lapse of time or both would constitute such a default.
- (c) *Consents.* No consent, approval, authorization, order, filing, qualification, license, or permit of any governmental authority is necessary in connection with the execution, delivery, performance or enforcement of this Agreement, except such as have been obtained and are in full force and effect.
- (d) *Binding Agreement.* This Agreement is, when executed and delivered, the legal, valid, and binding obligation of the Grantee, enforceable in accordance with its terms, subject only to limitations on enforceability imposed in equity or by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting creditors' rights generally.
- (e) *Compliance with Laws.* The Grantee is in compliance in all material respects with all federal, state and local laws, rules, regulations, ordinances, codes and orders (collectively, “Laws.”)

- (f) *Information Submitted with Application.* All information, reports, and other documents and data submitted to RUS in connection with the Application were, at the time the same were furnished, complete, and correct in all material respects. Any financial statements or data submitted to RUS in connection with the Application present fairly, in all material respects, the financial position of the Grantee and the results of its operations in conformity with Accounting Requirements. Since the date thereof, there has been no material adverse change in the financial condition or operations of the Grantee.
- (g) *Principal Place of Business.* The principal place of business and chief executive office of the Grantee is at the address specified in Schedule I hereto.
- (h) *Ratification.* By executing this Agreement, the Grantee affirms and ratifies all statements, representations and written documents that it has submitted to RUS in connection with the Grant.
- (i) *Recipient and Subrecipient Reporting.* The Grantee has the necessary processes and systems in place to comply with the reporting requirements for first-tier sub-awards and executive compensation under the Federal Funding Accountability and Transparency Act of 2006, unless Grantee is exempt from such reporting requirements pursuant to 2 C.F.R. part 170.

ARTICLE III - THE GRANT

SECTION 3.1 Grant Amount and Expiration Date

- (a) *Grant Amount.* RUS agrees to make and the Grantee agrees to accept, on the terms and conditions stated in this Agreement, the Grant, in the maximum amount specified in Schedule I hereto.
- (b) *Expiration Date.* The Grant, and the obligation of RUS to advance the Grant, or any portion thereof, shall expire on a date (the “Expiration Date”) three (3) years from the date of this Agreement. No portion of the Grant will be advanced by RUS to the Grantee after the Expiration Date. RUS, in its sole discretion, may approve a one-time extension of the Expiration Date, not to exceed 12 months, provided that the Grantee notify RUS, in writing at least ten days prior to the Expiration Date, of the reasons and need for an extension, together with a suggested, revised Expiration Date.

SECTION 3.2 Project

- (a) *Grant Purpose.* The Grant has been made solely to finance the project specifically described in the Application and Scope of Work Plan (hereinafter the “Project”) to furnish or improve distance learning and/or telemedicine services in rural areas.
- (b) *Changes to Project.* The Grantee shall obtain the prior written approval of RUS for any material change to the scope, budget, design, construction, delivery of services, or objectives of the Project, including, but not limited to any changes to discrete budget line items, or the amount of Grant funds allocated thereto, within the overall Project. Such approved material changes shall be set forth in a revised Scope of Work Plan submitted to RUS.

ARTICLE IV - CONDITIONS OF FUNDING

SECTION 4.1 General Conditions

In connection with the execution and delivery of this Agreement, each of the following conditions shall be satisfied (all documents, certificates and other evidence of such conditions are to be satisfactory to RUS in its discretion):

- (a) *Legal Matters.* All legal matters incident to the consummation of the transactions hereby contemplated shall be satisfactory to counsel for RUS.
- (b) *Executed Grant Agreement.* RUS shall receive duly executed originals of this Agreement.
- (c) *Articles of Incorporation, Charter, Bylaws and Organizational Documents.* With respect to corporate and cooperative grantees, RUS shall have received copies of the Grantee's articles of incorporation or charter and bylaws. With respect to limited liability companies or similar grantees, RUS shall have received copies of the Grantee's organization documents.
- (d) *Authorizations.* RUS shall have received evidence satisfactory to it that all documents and proceedings of the Grantee necessary for duly authorizing the execution, delivery and performance of this Agreement have been obtained and are in full force and effect.
- (e) *Approvals.* RUS shall have received evidence satisfactory to it that the Grantee has duly registered when and where required by law with all state, Federal and other public authorities and regulatory bodies and obtained all authorizations, certificates, permits, licenses, franchises and approvals necessary for, or required as a condition of, the validity and enforceability of this Agreement and for the construction and operation of the Project.
- (f) *Opinion of Counsel.* For Grants in the amount of \$500,000 or more, RUS shall receive an opinion of counsel for the Grantee (who shall be acceptable to RUS) in form and content acceptable to RUS.
- (g) *ACH.* That Grantee agrees to use of the Automated Clearing House (ACH) Payment System that deposits funds directly into the bank account Grantee designates.
- (h) *Fidelity Bond Coverage.* Except Grantees which are units of government, and except for grants that are less than \$100,000, RUS shall have received evidence, satisfactory to it, that the Grantee has obtained fidelity bond coverage, from a surety doing business with the United States listed in 31 C.F.R. Part 223, in an amount at least fifteen percent (15%) of the Grant, covering all officers, employees, or agents of the Grantee authorized to receive, disburse, or receive and disburse the Grant funds. For existing RUS Borrowers, however, RUS may waive this fidelity bond coverage requirement, if after evaluation, RUS has determined that adequate fidelity bond coverage is already maintained by the Grantee as an RUS Borrower under an existing loan or guarantee agreement.

SECTION 4.2 Conditions to Advances

The obligations of RUS to approve any Advance of the Grant is subject to the satisfaction of each of the following conditions precedent on or before the date of such Advance (all documents, certificates and other evidence of such conditions precedent are to be satisfactory to RUS in its discretion):

- (a) *Continuing Representations and Warranties.* That the representations and warranties of the Grantee contained in this Agreement be true and correct on and as of the date of such Advance as though made on and as of such date.
- (b) *Requisitions and Supporting Documentation.* That RUS shall have received not more

frequently than once a month, a completed Standard Form 270, *Request for Advance or Reimbursement* (hereinafter “Request for Advance,”) bearing the original signature of the officer, employee, or agent of the Grantee authorized to receive, disburse, or receive and disburse the Grant, and supporting documentation from the Grantee in accordance with RUS Regulations and DLT Regulations. All Advances shall be limited to the minimum amounts required for the Grantee’s immediate disbursement needs and shall be requested by the Grantee only for actual immediate cash requirements of the Grantee. All Advances shall either be provided on a reimbursement basis, supported by documentation including, but not limited to, paid invoices, employee timesheets or lease agreements, or based on unpaid invoices for eligible grant purposes.

- (c) *Certification of Authority.* That RUS has received from the Grantee a duly authorized and executed certification of authority designating an officer, employee, or agent of the Grantee as the person or persons authorized to execute and submit, on behalf of the Grantee, the Request for Advance.
- (d) *Matching Contribution.* Evidence that the Grantee has provided or made provision for the entire matching contribution, as defined and set forth in 7 C.F.R. § 1734.22 (“Matching Contribution,”) to the Project as set forth on Schedule I, or that the Grantee has provided or made provision for a pro rata Matching Contribution in an amount at least equal to the percentage (as specified in Schedule I) of the requested Advance, which evidence may be in the form of documentation including, but not limited to, paid invoices, employee timesheets, lease agreements, or bank deposit slips.
- (e) *Compliance with Agreement.* That the Grantee is in material compliance with the Agreement.
- (f) *Additional Documents.* The Grantee agrees to provide RUS with such additional documents as RUS may request.
- (g) *Additional Conditions.* The Grantee has met all additional conditions specified in Schedule I hereto.

ARTICLE V - AFFIRMATIVE COVENANTS

SECTION 5.1 Generally

Unless otherwise agreed to in writing by RUS, while this Agreement is in effect, the Grantee shall duly observe each of the affirmative covenants contained in this Article V.

SECTION 5.2 Use of Advances

The Grantee shall expend the Grant funds only for approved purposes as set forth in the DLT Regulations, the Scope of Work Plan, the Request(s) for Advance, and in accordance with the Accounting Requirements. The Grant shall not be expended to cover any costs incurred in connection with the Project prior to the date of receipt by RUS of the Application. The Grantee acknowledges that RUS approval for any Request for Advance shall not be a waiver of any provision or requirement contained or cited herein, but shall be subject to a subsequent compliance review.

SECTION 5.3 Unused and Disallowed Advances

- (a) The Grantee shall return to RUS forthwith all or any advanced portion of the Grant not disbursed by the Grantee for the Project or not needed to complete the Project with any interest earned.
- (b) The Grantee shall reimburse RUS for any advanced funds whose original expenditure has been disallowed by a RUS grant audit. Disallowances shall be satisfied, as directed by RUS, by either administrative offset against requests for Advances or repaying the disallowed amount directly to the United States Treasury.

SECTION 5.4 Financial Books

- (a) The Grantee shall maintain, at its premises, such books, documents, papers, or other records and supporting documents, including, but not limited to, invoices, receipts, and bills of sale, adequate to identify the purposes for which, and the manner in which Grant and other funds were expended on the Project. The Grantee shall maintain all such records and copies of forms or financial reports, submitted to RUS in connection with the Grant, for the longest of: (i) three years from the date the Grantee submits its final Project Performance Activity Report; (ii) three years from resolution of disputed items with RUS; or (iii) three years from disposition of property acquired with Grant funds during the term of the Grant.
- (b) The Grantee will maintain complete, accurate, and current disclosure of the financial results of each Project in accordance with the DLT Regulations and Accounting Requirements. The source and application of funds shall be readily identified by the continuous maintenance of updated records, with all accounting records being supported by source documentation. Established procedures shall be used for determining the reasonableness, allowability, and allocation of costs in accordance with the DLT Regulations and the Accounting Requirements.

SECTION 5.5 Rights of Inspection and Compliance Reviews

- (a) The Grantee shall afford RUS, the Office of Inspector General of USDA and the General Accounting Office, through its representatives, reasonable opportunity, at all times during business hours and upon prior notice, to have access to and right to inspect the Project, and any and all books, records, accounts, including electronic books, records, accounts and electronic mail messages, regardless of the physical form or characteristics, and any and all invoices, contracts, leases, payrolls, canceled checks, statements and other documents and papers of every kind belonging to or in any way pertaining to the Grant and to make copies or extracts therefrom.
- (b) The Grantee shall afford RUS, reasonable opportunity, at all times during business hours and upon prior notice, to conduct a compliance review to determine compliance with this Agreement and to determine whether expenditures and disbursements of the Grant were for approved purposes, and/or in accordance with the Grantee's Request(s) for Advance and the supporting documentation thereto.

SECTION 5.6 Annual Audits

- (a) Non-Federal Entities, which include Grantees that are States, local governments, Indian tribes, institutions of higher education, or nonprofit organizations, shall provide RUS with an audit pursuant to 2 C.F.R. part 200, Subpart F (Audit Requirements). The Grantee must follow subsection 200.502 in determining federal awards expended. All RUS loans impose an ongoing compliance requirement for the purpose of determining federal awards expended during a fiscal year. In addition, the Grantee must include the value of new federal loans made along with any grant expenditures from all federal sources during the Grantee's fiscal year. Therefore, the audit submission requirement for this program begins in the Grantee's fiscal year that the loan is made and thereafter, based on the balance of federal loan(s) at the beginning of the audit period. All required audits must be submitted within the earlier of: (i) 30 calendar days after receipt of the auditor's report; or (ii) nine months after the end of the Grantee's audit period.
- (b) For all other entities, Grantees shall provide RUS with an audit within 120 days after the as of audit date in accordance with 7 C.F.R. part 1773, Policy on Audits of RUS Borrowers. Note that with respect to Advances that contain loan funds, the audit is required after an Advance has been made, and, thereafter, from the close of each subsequent fiscal year until the loan is repaid in full. With respect to Advances that only contain grant funds, the audit is required until all grants funds have been expended or rescinded. While an audit is required, Grantees must also submit a report on compliance and internal controls over financial reporting, as well as a report on compliance with aspects of contractual agreements and regulatory requirements.

SECTION 5.7 Project Performance and Financial Reporting

- (a) *Annual Project Performance Activity Report.* No later than January 31st of the following year in which all or any portion of the Grant is first advanced and continuing in subsequent years until completion of the Project, the Grantee must submit the following information utilizing RUS' online reporting system:
- (i) a comparison of actual accomplishments to the objectives established for the period;
- (ii) a description of any problems, delays, or adverse conditions which have occurred, or are anticipated, and which may affect the attainment of overall Project objectives, prevent the meeting of time schedules or objectives, or preclude the attainment of particular Project work elements during established time periods, accompanied by a statement of action taken or planned to resolve the situation;
- (iii) objectives and timetables established for the next reporting period; and
- (iv) a completed SF 425- Federal Financial Report.

- (b) *Final Project Performance Activity Report.* No later than ninety (90) days after the Expiration Date, termination of the Grant, the Project completion, or the final disbursement of the Grant by the Grantee, whichever event occurs last, the Grantee must submit a report that only covers an evaluation of the success of the Project in meeting the objectives of the program.

SECTION 5.8 Miscellaneous Information to be Provided to RUS

The Grantee shall furnish to RUS such information regarding the condition, financial or otherwise, or operations of the Grantee as RUS may, from time to time, reasonably request.

SECTION 5.9 Obligations with Respect to the Construction, Operation and Maintenance of the Project

- (a) *Project Management and Operation.* The Grantee shall be responsible for managing the day-to-day operations of the Project and will operate the Project in an efficient and economic manner as well as maintaining the Project in good repair. The Grantee shall provide the service described in the Application and, if the Project is owned, leased or operated by participants other than the Grantee, the Grantee shall monitor such participants and ensure the Project is operated in accordance with representations in the Application.
- (b) *Construction in Accordance with Scope of Work Plan.* The Grantee shall cause the Project to be constructed and completed in accordance and within the time frame and budget set forth in the Scope of Work Plan approved by RUS.
- (c) *Procurement Requirements.* The Grantee shall conduct all procurement transactions in accordance with 2 CFR §§ 200.317-326, unless it has received written approval otherwise.
- (d) *General Insurance Requirements.* In addition to the fidelity bond coverage required in Subsection 4.1(h), the Grantee shall take out and maintain insurance on the Project and any other property acquired with the Grant in accordance with 2 C.F.R. § 200.310.

SECTION 5.10 Compliance with Laws

The Grantee will comply with all applicable federal statutes, regulations and requirements that govern the Application, the Project, and use of federal grant funds for this Grant.

SECTION 5.11 Nondiscrimination

- (a) *Equal Opportunity Provisions in Construction Contracts.* The Grantee shall incorporate, or cause to be incorporated, the equal opportunity provisions set forth in Attachment 1 hereto into any “federally-assisted construction contract”, as defined in Executive Order 11246 (30 Fed. Reg. 12,319 (1965)), as amended, and pursuant to implementing regulations at 41 C.F.R. Part 60, which is paid for in whole or in part with

Grant funds.

- (b) *Equal Opportunity Contract Provisions Also Bind the Grantee.* The Grantee further agrees that it shall be bound by such equal opportunity clause in any federally assisted construction work which it performs itself other than through the permanent work force directly employed by an agency of government.
- (c) *Codes of Conduct.* The Grantee shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts in accordance with 2 C.F.R. part 200.
- (d) *Sanctions and Penalties.* The Grantee agrees that it shall cooperate actively with RUS and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations and relevant orders of the Secretary of Labor, that it shall furnish RUS and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it shall otherwise assist the administering agency in the discharge of RUS' primary responsibility for securing compliance. The Grantee further agrees that it shall refrain from entering into any contract or contract modification subject to Executive Order 11246 with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to Part II, Subpart D of Executive Order 11246 and shall carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by RUS or the Secretary of Labor pursuant to Part II, Subpart D of Executive Order 11246. In addition, the Grantee agrees that if it fails or refuses to comply with these undertakings RUS may cancel, terminate or suspend in whole or in part this Agreement, may refrain from extending any further assistance under any of its programs subject to Executive Order 11246 until satisfactory assurance of future compliance has been received from the Grantee, or may refer the case to the Department of Justice for appropriate legal proceedings.

SECTION 5.12 Additional Project Funding

The Grantee shall ensure that adequate funding is in place to complete the Project and will, after obtaining the prior written approval of RUS, obtain loans or funds or receive binding commitments for supplemental funding in an amount needed to ensure completion of the Project.

SECTION 5.13 Matching Contribution

The Grantee shall provide the entire Matching Contribution prior to the end of the term of this Agreement and in accordance with 2 C.F.R. § 200.306.

SECTION 5.14 SAM Registration and DUNS Number

The Grantee shall comply with the additional requirements set forth in Attachment 2 regarding System for Award Management (SAM) formerly the Central Contractor Registration (CCR) and Data Universal Numbering System (DUNS) Numbers. For the

purposes of this Agreement the term “you” in Attachment 2 shall mean “Grantee” as defined hereunder. The Grantee’s DUNS Number is listed in Schedule I hereto.

SECTION 5.15 Subawards and Executive Compensation

The Grantee shall comply with the additional requirements set forth in Attachment 3 regarding Subawards and Executive Compensation. For the purposes of this Agreement the term “you” in Attachment 3 shall mean “Grantee” as defined hereunder.

SECTION 5.16 Additional Affirmative Covenants

The Grantee shall comply with the additional affirmative covenants set forth in Schedule I hereto.

ARTICLE VI - NEGATIVE COVENANTS

SECTION 6.1 General

Unless otherwise agreed to in writing by RUS, while this Agreement is in effect, the Grantee shall duly observe each of the negative covenants set forth in this Article VI.

SECTION 6.2 Contracts

The Grantee shall not, without the prior written consent of RUS, enter into any contract or contracts for the operation or maintenance of the Project and shall not enter into any contract for the use by others of the Project.

SECTION 6.3 Historic Preservation

The Grantee shall not, without the prior written consent of RUS, use any Advance to construct any facility which shall involve any district, site, building, structure or object which is included in, or eligible for inclusion in, the National Register of Historic Places maintained by the Secretary of the Interior pursuant to the Historic Sites Act of 1935 and the National Historic Preservation Act of 1966.

SECTION 6.4 Prohibition Against Internal Confidentiality Agreements

- (a) The Grantee shall not require its employees, contractors, or subrecipients to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.
- (b) The Grantee shall notify its employees, contractors, or subrecipients that the prohibitions and restrictions of any internal confidentiality agreements that may currently be in effect that are inconsistent with paragraph (a) of this section are no longer in effect.
- (c) The prohibition in paragraph (a) above does not contravene requirements imposed by a Federal department or agency governing the nondisclosure of classified information.

- (d) If RUS determines that the Grantee is not in compliance with paragraph (a) or (b) of this section:
 - (1) RUS shall cease to make Grant funds available under this Agreement and shall prohibit the Grantee's use of Grant funds under this award; and
 - (2) RUS may pursue other remedies available due to the Grantee's material failure to comply with award terms and conditions.

SECTION 6.5 Additional Negative Covenants

The Grantee shall comply with the additional negative covenants set forth in Schedule I hereto.

ARTICLE VII – TERMINATION, SUSPENSION AND OTHER REMEDIES

SECTION 7.1 Termination of the Grant

- (a) *Termination of the Grant by RUS.* RUS, in its sole discretion, may terminate the Grant, in whole or part if:
 - (i) RUS does not receive this Agreement, duly executed on behalf of the Grantee, within one hundred twenty (120) days from the date hereof;
 - (ii) all conditions to the Grant, and all conditions to advance are not satisfied within one hundred twenty (120) days from the date hereof;
 - (iii) RUS has determined that the Grantee has failed to materially comply with the terms and conditions of this Agreement;
 - (iv) any representation or warranty made by the Grantee in the Application, Scope of Work Plan, request for Advance, this Agreement, any certification, or other supporting documentation thereunder, shall prove to be incorrect in any material respect at the time made;
 - (v) the Grantee shall forfeit or otherwise be deprived of its charter, articles of organization, franchises, permits, easements, consents, or licenses required to carry on any material portion of its business, or an event occurs which can reasonably be expected to result in its dissolution or termination;
 - (vi) a court having proper jurisdiction shall enter a decree or order for relief with respect to the Grantee in an involuntary case under any applicable bankruptcy, insolvency, or other similar law now or hereafter in effect: (A) appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator, or similar

official or (B) ordering the winding up or liquidation of its affairs; or the Grantee shall commence a voluntary case under any applicable bankruptcy insolvency or other similar law now or hereafter in effect, or consent to the appointment or taking possession by a receiver, liquidator, assignee, custodian or trustee, of a substantial part of its property, or make any general assignment for the benefit of creditors; and/or

- (vii) Grantee has filed for dissolution or liquidation, or upon the dissolution or liquidation of the Grantee.
- (b) *Termination of the Grant by the Grantee.* The Grantee may terminate the Grant by providing written notification to RUS, setting forth the reasons for such termination, the effective date, and, in the case of a partial termination, the portion of Grant funds to be terminated. In the case of a partial termination, if RUS determines that the remaining portion of the Grant will not accomplish the Project, then RUS may terminate the Grant in its entirety, and request reimbursement of all advanced Grant funds.
- (c) *Mutual Termination of the Grant.* RUS and the Grantee may mutually agree, in writing, to terminate the Grant upon certain conditions, specifying the effective date of the termination, and in the case of a partial termination of the Grant, any unadvanced portion of the Grant to be terminated and any advanced portion of the Grant to be returned to RUS.
- (d) *Effect of Termination.* Upon termination of the Grant: (1) the Grantee shall not incur any new obligations after the effective date of the termination with respect to the Grant, (2) the Grantee shall cancel as many outstanding obligations as possible, and seek to mitigate the costs of any outstanding obligations, and (3) any unadvanced portion of the Grant not required for Approved Purposes shall not be available for advance by RUS and any advanced portion of the Grant not required by the Grantee for Approved Purposes or for completion of the Project shall be immediately returned to RUS.
- (e) *Notice of Termination.* Written notice of termination shall be sent to the Grantee as provided for in Section 8.1 hereof, setting forth the reason(s) for termination, which termination shall be effective as of the date of receipt of such notice.

SECTION 7.2 Suspension of Advances

RUS may suspend the Grant, in whole or in part, for the reasons specified in Section 7.1 hereof as a basis for Grant termination.

- (a) *Suspension Procedure.* RUS shall issue to the Grantee a suspension notice stating the reasons for the suspension, any corrective action required to be taken by the Grantee and the effective date of the suspension. The suspension shall remain in effect until the Grantee has taken all corrective actions required by RUS and RUS terminates the suspension.
- (b) *Effect of Suspension.* New obligations shall not be incurred by the Grantee during the suspension, following the date of notice of

suspension, unless specifically authorized by RUS, in writing. RUS will allow necessary allowable costs which the Grantee could not reasonably avoid during the suspension, if the obligations were properly incurred prior to the date of the suspension and not in anticipation of the suspension or termination. During the suspension, appropriate adjustments shall be made to the Grant by RUS in order that credit not be given to the Grantee for disbursements made in payment of unauthorized obligations incurred by the Grantee during the suspension. RUS may also make adjustments by disallowing all or part of the costs of the Project that are not in compliance with this Agreement or RUS may withhold subsequent Advances.

SECTION 7.3 Misrepresentation and Misappropriation

- (a) Upon a determination by RUS that the Grantee did not utilize the Grant in the manner and exclusively for the Project as approved by RUS, RUS may, in its sole discretion:
 - (i) Disallow all or a part of the expenditures and disbursements of the Grant and require the Grantee to deposit such funds in an account to be applied toward other approved Project purposes or to reimburse the Government;
 - (ii) Suspend making Advances; and/or
 - (iii) Take any other action RUS determines to be necessary including, without limitation, exercising any right or remedy available herein or at law.
- (b) If any representation or warranty made by the Grantee in the Application, Scope of Work Plan, request for Advance, this Agreement, any certification, or other supporting documentation thereunder shall prove to be incorrect in any material respect at the time made, RUS may, in its sole discretion:
 - (i) Suspend making Advances;
 - (ii) Require the Grantee to reimburse the Government for all or any part of the Grant;
 - (iii) Terminate the Grant; and/or
 - (iv) Take any other action RUS determines to be necessary including, without limitation, exercising any right or remedy available herein or at law.

ARTICLE VIII - MISCELLANEOUS

SECTION 8.1 Notices

All notices, requests and other communications provided for herein including, without limitation, any modifications of, or waivers, requests or consents under, this Agreement shall be given or made in writing (including, without limitation, by telecopy)

and delivered to the intended recipient at the "Address for Notices" specified below; or, as to any party, at such other address as shall be designated by such party in a notice to each other party. Receipt of all such communications shall be deemed to have occurred when transmitted by telecopier or personally delivered or, in the case of a mailed notice, upon receipt, in each case given or addressed as provided for herein. The Addresses for Notices of the respective parties are as follows:

| | |
|---|----------------|
| <u>RUS</u> | <u>Grantee</u> |
| Rural Utilities Service | See Schedule I |
| United States Department of Agriculture | |
| 1400 Independence Avenue, SW | |
| Washington, D.C. 20250-1500 | |
| Attention: Administrator | |

| | |
|------------------------|------------------------|
| <u>With a copy to:</u> | <u>With a copy to:</u> |
| See Schedule I | See Schedule I |

SECTION 8.2 Expenses

To the extent allowed by law, the Grantee shall pay all costs and expenses of RUS, including reasonable fees of counsel, incurred in connection with the enforcement of the Agreement or with the preparation for such enforcement if RUS has reasonable grounds to believe that such enforcement may be necessary.

SECTION 8.3 No Waiver

No failure on the part of RUS to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof nor shall any single or partial exercise by RUS of any right hereunder preclude any other or further exercise thereof or the exercise of any other right.

SECTION 8.4 Governing Law

This Agreement shall be governed by and construed in accordance with applicable federal law, and in the absence of controlling federal law, by the laws of the State identified in the first paragraph herein, except those that would render such choice of law ineffective.

SECTION 8.5 Successors and Assigns

- (a) This Agreement shall be binding upon and inure to the benefit of the Grantee and RUS and their respective successors and assigns, except that the Grantee may not assign or transfer its rights or obligations hereunder without the prior written consent of RUS.
- (b) Pursuant to federal claims collection laws, RUS' claims hereunder may be transferred to other agencies of the United States of America; in the event of such transfer, all security interests, rights and remedies hereby granted or conferred on RUS shall pass to and inure to the benefit of any such successor agency.

SECTION 8.6 Complete Agreement; Waivers and Amendments

Subject to RUS Regulations, this Agreement is intended by the parties to be a

complete and final expression of their agreement. However, RUS reserves the right to waive its rights to compliance with any provision of this Agreement. No amendment, modification, or waiver of any provision hereof, and no consent to any departure of the Grantee herefrom, shall be effective unless approved in writing by RUS in the form of either a RUS Regulation or other writing signed by or on behalf of RUS, and then such waiver or consent shall be effective only in the specific instance and for the specific purpose for which given.

SECTION 8.7 Headings

The headings and sub-headings contained in the titling of this Agreement are intended to be used for convenience only and do not constitute part of this Agreement.

SECTION 8.8 Severability

If any term, provision or condition, or any part thereof, of this Agreement shall for any reason be found or held invalid or unenforceable by any governmental agency or court of competent jurisdiction, such invalidity or unenforceability shall not affect the remainder of such term, provision or condition nor any other term, provision or condition, and this Agreement shall survive and be construed as if such invalid or unenforceable term, provision or condition had not been contained therein.

SECTION 8.9 Schedules and Attachments

Each Schedule and Attachment attached hereto and referred to herein is each an integral part of this Agreement.

SECTION 8.10 Authority of Representatives of RUS

In the case of any consent, approval or waiver from RUS that is required under this Agreement, such consent, approval or waiver must be in writing and signed by an authorized RUS representative to be effective. As used in this section, "authorized RUS representative" means the Administrator of RUS, and also means a person to whom the Administrator has officially delegated specific or general authority to take the action in question.

SECTION 8.11 Amendment of Laws and RUS Regulations

Nothing contained herein shall restrict in any way RUS' right to amend, rescind or supplement any of the RUS Regulations or to seek such changes to existing Laws.

SECTION 8.12 Interest on Disallowed Amounts

Disallowed and reimbursable Advance amounts hereunder shall accrue interest payable to RUS from the date RUS delivers to the Grantee a written demand for payment. Interest shall accrue at a rate equal to the lesser of (a) twelve percent (12%) per annum or (b) the maximum interest rate permissible by law. Termination of the Grant will not affect the right of RUS to disallow expenditures and recover, in full, any amount on the basis of a subsequent audit or other review or the Grantee's obligation to return any disallowed expenditures.

SECTION 8.13 No Third-Party Beneficiary

This Agreement is exclusively between RUS and the Grantee and does not nor is

SCHEDULE I

1. Article II Representations and Warranties
 - a. Section 2.1(g) Grantee's address:

Northwest Arctic Borough School District
744 East Third Avenue, PO Box 71
Kotzebue, Alaska 99752-0051

2. Article III The Grant
 - a. Section 3.1(a) Maximum Grant Amount: \$936,499

3. Article IV Conditions of Grant Funds Release
 - a. Section 4.2(d) Matching Contribution amount is \$141,000

 - b. Section 4.2(d) Matching Contribution shall be equal to at least 15.10%
% of each Advance (with credit given for those contributions exceeding 15.10% toward the next Advance).
Evidence that the Matching Contribution has been made or will be made before the release of funds must be
presented with the request for each Advance.

 - c. Section 4.2(g) Additional Conditions: None

4. Article V Affirmative Covenants
 - a. Section 5.14 Grantee's Data Universal Numbering System (DUNS) Number: 787823277

 - b. Section 5.16 Additional Affirmative Covenants: None

5. Article VI Negative Covenants
 - a. Section 6.5 Additional Negative Covenants: None

6. Article VIII Miscellaneous
 - a. Section 8.1 Grantee's address for purposes of notification: Copy sent to:

Mrs. Amy Eakin
Director of Technology
Northwest Arctic Borough School District
744 East Third Avenue, PO Box 71
Kotzebue, Alaska 99752-0051

 - b. Section 8.1 RUS' copy address for purposes of notifications: Copy sent to:

Peter Aimable, Deputy Assistant Administrator
Portfolio Mgmt. Risk Assessment Div./RUS/USDA
Stop #1595, Room 2808 South Building
1400 Independence Avenue, SW
Washington, DC 20250-1595

ATTACHMENT 1

Equal Opportunity Contract Provisions

During the performance of this contract, the contractor agrees as follows:

- (a) The contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor shall take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this non-discrimination clause.
- (b) The contractor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants shall receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (c) The contractor shall send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representative of the contractor's commitments under this section, and shall post copies of the notice in conspicuous place available to employees and applicants for employment.
- (d) The contractor shall comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (e) The contractor shall furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and shall permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulation, and orders.
- (f) In the event of the contractor's non-compliance with the non-discrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or part by the Government, and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (g) The contractor shall include the portion of the sentence immediately preceding paragraph (a) and the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions shall be binding upon each subcontractor or vendor. The contractor shall take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for non-compliance; provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

ATTACHMENT 2

SYSTEM FOR AWARD MANAGEMENT AND UNIVERSAL IDENTIFIER REQUIREMENTS

A. Requirement for System for Award Management (SAM) formerly Central Contractor Registration (CCR). Unless you are exempted from this requirement under [2 C.F.R. § 25.110](#), you as the recipient must maintain the currency of your information in SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

B. Requirement for Data Universal Numbering System (DUNS) Numbers. If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity (see definition in paragraph C of this award term) may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you.

C. Definitions. For purposes of this award term:

1. System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).
2. Data Universal Numbering System (DUNS) number means the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D & B) to uniquely identify business entities. A DUNS number may be obtained from D & B by telephone (currently 866-705-5711) or the Internet (currently at <http://fedgov.dnb.com/webform>).
3. Entity, as it is used in this award term, means all of the following, as defined at 2 C.F.R. part 25, subpart C:
 - a. A Governmental organization, which is a State, local government, or Indian Tribe;
 - b. A foreign public entity;
 - c. A domestic or foreign nonprofit organization;
 - d. A domestic or foreign for-profit organization; and
 - e. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.

4. *Subaward*:

- a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
- b. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 C.F.R. part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, including 2 C.F.R. § 200.92, 2 C.F.R. § 200.93, 2 C.F.R. § 200.330, 2 C.F.R. § 200.331, and 2 C.F.R. § 200.332).
- c. A subaward may be provided through any legal agreement, including an agreement that you consider a contract.

5. Subrecipient means an entity that:

- a. Receives a subaward from you under this award; and
- b. Is accountable to you for the use of the Federal funds provided by the subaward.

ATTACHMENT 3

REPORTING SUBAWARDS AND EXECUTIVE COMPENSATION.

- a. Reporting of first-tier subawards.
 1. Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, [Pub.L. 111-5](#)) for a subaward to an entity (see definitions in paragraph e. of this award term).
 2. Where and when to report.
 - i. You must report each obligating action described in paragraph a.1. of this award term to <http://www.fsr.gov>. PLEASE NOTE: Currently underway is a consolidation of eight federal procurement systems, including the Sub-award Reporting System (FSRS), into one system, the System for Award Management (SAM). Therefore, please note that the Sub-award Reporting System (FSRS) will soon be consolidated into and accessed through SAM.gov.
 - ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
 3. What to report. You must report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> specify.
- b. Reporting Total Compensation of Recipient Executives.
 1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if--
 - i. the total Federal funding authorized to date under this award is \$25,000 or more;
 - ii. in the preceding fiscal year, you received--
 - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 C.F.R. § 170.320](#) (and subawards); and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 C.F.R. § 170.320](#) (and subawards); and
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 ([15 U.S.C. 78m\(a\)](#), [78o\(d\)](#)) or [section 6104 of the Internal Revenue Code of 1986](#). (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
 2. Where and when to report. You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at <http://www.sam.gov>.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.
- c. Reporting of Total Compensation of Subrecipient Executives.
 1. Applicability and what to report. Unless you are exempt as provided in paragraph d. of this award term, for each first-tier subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if--
 - i. in the subrecipient's preceding fiscal year, the subrecipient received--

- (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 C.F.R. § 170.320](#) (and subawards); and
- (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and
- ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 ([15 U.S.C. 78m\(a\)](#), [78o\(d\)](#)) or [section 6104 of the Internal Revenue Code of 1986](#). (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execom.htm>.)
2. Where and when to report. You must report subrecipient executive total compensation described in paragraph c.1. of this award term:
- i. To the recipient.
- ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.
- d. Exemptions
- If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
- i. Subawards, and
- ii. The total compensation of the five most highly compensated executives of any subrecipient.
- e. Definitions. For purposes of this award term:
1. Entity means all of the following, as defined in 2 C.F.R. part 25:
- i. A Governmental organization, which is a State, local government, or Indian tribe;
- ii. A foreign public entity;
- iii. A domestic or foreign nonprofit organization;
- iv. A domestic or foreign for-profit organization;
- v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.
2. Executive means officers, managing partners, or any other employees in management positions.
3. Subaward:
- i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
- ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 C.F.R. part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*).
- iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
4. Subrecipient means an entity that:
- i. Receives a subaward from you (the recipient) under this award; and
- ii. Is accountable to you for the use of the Federal funds provided by the subaward.

5. Total compensation means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see [17 C.F.R. § 229.402\(c\)\(2\)](#)):
- i. Salary and bonus.
 - ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
 - iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
 - iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
 - v. Above-market earnings on deferred compensation which is not tax-qualified.
 - vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-036

FROM: Office of the Superintendent

SUBJECT: Approval of funding
to Navigate360

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support System

Strategy 3: Improve School Facilities

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval for the payment of services to Navigate360 for emergency management suite, school site mapping, and onsite risk assessment in the amount of \$86,300.50

BACKGROUND AND/OR PERTINENT INFORMATION:

Navigate360 will provide the district with Emergency Management Suite which includes virtual safety preparedness solution comprehensively designed for K-12 schools to help develop and execute effective safety programs that prepare staff and students to respond in emergency situations. Suite includes safety plans, virtual emergency binders, and safety flipcharts creation and management.

On Site Risk Assessment and Site Mapping will also be included. An American Society for Industrial Security (ASIS) Board Certified Physical Security Professionals will travel to all schools in the district to conduct a comprehensive risk assessment of all school buildings and will provide a full report a debrief of all their findings with recommendations for improvement where needed. While at sites they will also take 360 pictures of all school facilities and will create an interactive site map of each school facility to assist in safety planning. Total cost includes travel.

Management Suite and implementation (3 years) \$18,225

Site Mapping, Onsite Risk Assessment \$61,256.50 with \$6,819 in travel for a total of \$86,300.50

Funding: Title IV under student safety priority, purchase will also need to be approved by the Alaska Department of Education & Early Development as part of our consolidated application which is still under review

ALTERNATIVES:

1. Approval of payment to Navigate360 for a total of \$86,300.50 as presented.
2. Disapproval of payment to Navigate360 for a total of \$86,300.50 as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of payment to Navigate360 for a total of \$86,300.50

NAVIGATE360 - ORDER FORM

Customer: Northwest Arctic Borough School District
 Joy Williams
 jwilliams@nwarctic.org

Proposal No: Q-08411
Proposal Expires: 11/29/2020
Proposal By: Ken Baca
Email: kbaca@navigate360.com
Opp Number: 125817

Term: The 36 month term for subscription Services begins on 1/4/2021 and ends on 1/3/2024.

Payment: Invoiced Annually - Net 30

SUBSCRIPTION SERVICES

| Item | Description | Quantity | Price |
|------|---|----------|------------|
| | Emergency Management Suite Platform subscription with full unlimited access to all users. | 2,026 | \$6,075.00 |

Annual Subscription Price: \$6,075.00

TOTAL SUBSCRIPTION PRICE OVER TERM: \$18,225.00

PROFESSIONAL SERVICES

| Item | Description | Quantity | Price |
|------|--|----------|-------------|
| | Implementation Fee - Emergency Management Suite | 2,026 | \$506.50 |
| | Elementary/Intermediate/Primary School Onsite Service - Site Mapping | 11 | \$28,819.00 |
| | Community or Township Building Onsite Service - Site Mapping | 1 | \$3,000.00 |
| | Onsite Risk Assessment | 11 | \$35,750.00 |

TOTAL PROFESSIONAL SERVICES PRICE: \$61,256.50

TOTAL TRAVEL AND LODGING: \$6,819.00

TOTAL CONTRACT PRICE OVER TERM: \$86,300.50

Accurate Sales Tax will be added when applicable.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-037

FROM: Office of the Superintendent

SUBJECT: Approval of funding to
University of Alaska
Anchorage for ANSEP
Middle School Academy

STRATEGIC PLAN/BOARD GOAL:

Goal 1: Student Learning

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval for the payment of services to University of Alaska Anchorage for the ANSEP Middle School Academy in the amount of \$150,000

BACKGROUND AND/OR PERTINENT INFORMATION:

Each school year middle school students across the district participate in the Middle School Academy through the University of Alaska Anchorage's Alaska Native Science and Engineering Program (ANSEP). The cost of services includes salaries, benefits, services, and supplies for a total cost of \$150,000. ANSEP will be modified this school year because of COVID but projects will take place at school sites during the spring semester.

Funding: BTG Federal Grant (fund 391) and NANA subgrant for ANSEP

ALTERNATIVES:

1. Approval of payment to University of Alaska Anchorage for Middle School Academy ANSEP for a total of \$150,000 as presented.
2. Disapproval of payment to University of Alaska Anchorage for Middle School Academy ANSEP for a total of \$150,000 as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of payment to University of Alaska Anchorage for Middle School Academy costs for a total of \$150,000

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 2-038

FROM: Office of the Superintendent

SUBJECT: Approval to Amend
Contract; Karen McCain

STRATEGIC PLAN/BOARD GOAL:

Goal 5: Fiscal Responsibility
Strategy 1: Ensure Budget Integrity and Transparency.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's Approval to amend Memorandum of Agreement (MOA) with Karen McCain of McCain Services for a total amount not to exceed \$77,306.31.

BACKGROUND AND/OR PERTINENT INFORMATION:

Karen McCain of McCain Services serves as Project Evaluator for the District's Federal Grants. In addition to finding grant opportunities and assisting the district in writing grant proposals, her duties include evaluation and oversight of existing federal grant projects, data entry, and completion of all required Federal Performance Reports. She also assists the Federal Programs Department with Migrant Literacy, Migrant Program fidelity and improvement. The amended MOA, which includes travel, is for a total of \$77,306.31.

Funding for amended MOA-- Bridging the Gap (BTG) Federal Grant (fund 391) \$24,100

Our Youth Our Future (OYOF) Federal Grant (fund 396) \$29,206.31

Title I-C Migrant Education (fund 263) \$24,000

ALTERNATIVES:

1. Approve the amendment to Memorandum of Agreement (MOA) with Karen McCain of McCain Services for the amount not to exceed \$77,306.31 as presented;
2. Disapprove the amendment MOA for McCain Service as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the MOA with McCain Services for a total amount not to exceed \$77,306.31 as presented.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

**ADDENDUM TO
MEMORANDUM OF AGREEMENT**

MOA # _____

Between

Contractor Name: Karen McCain—McCain Services

Address: 2510 Kilkenney Circle
Anchorage, AK 99504

and

Northwest Arctic Borough School District

The above referenced Memorandum of Agreement is hereby amended as follows:
MOA Addendum:

| | <u>Amount</u> |
|---------------------------------------|-----------------------|
| Account #: <u>263.099.350.221.410</u> | <u>\$ 24,000</u> |
| Account #: <u>391.099.350.220.410</u> | <u>\$ 5,650</u> |
| Account #: <u>396.099.350.220.410</u> | <u>\$ 4,706.31</u> |
| Account #: <u>396.099.350.221.410</u> | <u>\$ 24,500</u> |
| Account #: <u>391.099.350.221.410</u> | <u>\$ 18,450</u> |
| NEW MOA Total: | <u>\$ \$77,306.31</u> |

Budget Authority Approval: _____

Contractor Additionally Agrees:

Manage all reporting and data collection for OYOF and BTG grants for FY21
Provide consultation and assistance to migrant program and the migrant literacy education program assist with the research of research based materials and supplies and to help oversee the continued fidelity of the overall program in coordination with district staff

District Additionally Agrees:

Pay for all billed services in a timely manner, contractor is also provided a school district laptop for district related work and has access to district technology services as required as a contractor.

Date of Board Approval (if applicable): _____

Agreed to by:

Contractor, (Sign and Return to Program Contact Person)

Date

Superintendent- Authorized Signature, NWABSD

Date

Director of Administrative Services, NWABSD

Date

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 2-039

FROM: Office of the Superintendent

SUBJECT: Approval of Burkhart
Croft Architects Term
Architectural Services
Contract

STRATEGIC PLAN/BOARD GOAL:

Support Student-Centered Learning Environments.

ABSTRACT:

Contracts over \$50,000 require approval of the Board.

ISSUE:

The term contracts for architectural services have expired and approval of the selection of a new term contractor requires Regional School Board approval.

BACKGROUND AND/OR PERTINENT INFORMATION:

The Department of Education and Early Development allows Districts to enter into term contracts for design services for school improvement projects. The current term contract the District has with Burkhart Croft Architects (BCA) has expired. Projects under this new term contract will include facility condition surveys for Selawik and Deering and the planning and design of improvements to those schools. BCA is already under contract and will remain as the architect of record for the Kivalina Replacement School.

The District issued a request for proposals for a five year term contract for architectural design services September 9, 2020. Six proposals were received by the due date of October 2, 2020. A five member evaluation committee consisting of Marie Greene, Elmer Armstrong Jr., Margaret Hansen, Austin Swan and Amy Eakin met by teleconference October 20 evaluate and review proposal scores. By State Statute Architectural selection is qualification based and price is not a factor.

The ranking of the proposals is as follows:

| | |
|---------------------------|--------|
| Burkhart Croft Architects | 1981.5 |
| Bettisworth North | 1920.0 |
| ECI | 1900.5 |
| Architects Alaska | 1884.5 |
| LCG Lantech | 1828.5 |
| Umiaq | 1830.0 |

The Evaluation Committee recommends the new five year term contract for architectural services be awarded to Burkhart Croft Architects. The Joint Maintenance and Construction Committee

concurrent with the selection of Burkhardt Croft at their October 29, 2020 meeting. All proposers were notified for this recommendation and no objections were received.

BCA has an excellent track record with NWABSD. They have developed cost effective, creative solutions for challenging projects that include Noatak Replacement School, Kobuk Addition and Renovation, the ATC Addition and Renovation and the Magnet School Dorm. They have been extremely responsive to the District and have developed designs with long term maintenance needs in mind and support educational delivery.

It is the Administration's recommendation that the Board approve the selection of Burkhardt Croft Architects (BCA) under this solicitation for Architectural Services Term Contract.

ALTERNATIVES:

1. Approve the selection Burkhardt Croft Architects to provide architectural services, as presented.
2. Do not approve the selection Burkhardt Croft Architects to provide architectural services, as presented.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends approval of the selection of Burkhardt Croft Architects to provide architectural services under a term contract to include design services for Selawik and Deering, as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-040

FROM: Office of the Superintendent

SUBJECT: Approval of Funding
Kivalina Teacher Housing
and Delegation of
Contracting Authority

STRATEGIC PLAN/BOARD GOAL:

Support Student-Centered Learning Environments.

ABSTRACT:

Allocation of funding to establish new major capital project requires approval of the Board.

ISSUE:

A new teacher housing complex is required to support the operation of the Kivalina Replacement School. Board approval is required to allocate capital reserve funds and to approve a delegation of contracting authority to the Superintendent to provide for its construction.

BACKGROUND AND/OR PERTINENT INFORMATION:

Department of Education and Early Development (DEED) grant funds cannot be used for teacher housing. The District does have a capital reserve balance from previous projects. It can be used for teacher housing development and the intent has been that a portion of these funds be used to provide teacher housing for the new Kivalina school. This has been discussed in general terms with the Board by the previous superintendent. With site work for the new school scheduled to start in January, a formal allocation of funding is needed to support timely and cost effective development of the teacher housing complex.

An allocation of \$2.0 million is requested. This budget would fund development of a teacher housing complex of seven duplex location on single large gravel pad located on the north side of the new school. Utilities would be extended above-ground from the mechanical building of the school to the housing units. Construction of the gravel pad and utility extensions is within the scope of the current contract with ASRC so it can be negotiated by change order, if a non-DEED funding source is used. ASRC has a track record of fair and reasonable change proposals. The balance of the allocation would be used to relocate five serviceable buildings from the existing school and support District in-house efforts to complete the complex development for operation fall 2022.

The Board approved a delegation of contracting authority to the Superintendent for the school project. A similar delegation of contracting authority for teacher housing development is required so that this work can expediently move forward as school construction progresses.

The District has been working with the design team and ASRC to finalize the layout of the complex and the associated utilities. To best use available resource this work needs to occur at the same time as similar work for the school. In December ASRC will prepare for the start excavation work in January. A change order for teacher housing site work needs to be negotiated by ASRC in December.

The following is a more detailed explanation of the teacher housing complex. A preliminary site development plan is attached. The design team is working with ASRC and the District to finalize this plan. An updated plan will be provided at the December Board meeting. The school building will be on a pile foundation consisting of pipes anchored into bedrock. This is type of foundation is not required for the small teacher housing units. A single large gravel pad is recommended to support post and pad foundations. The best results will be achieved if the teacher housing pad be allowed to settle over a winter. The pad would be ready for development in 2022. This is a similar situation to Noatak where teacher housing was developed on the pad used for staging the new school construction. The new complex is designed for seven duplexes. The District currently has three units in good condition that can be moved to the new site. These consist of one 2-bedroom duplex constructed with a 2019 AHFC grant and two one-bedroom duplexes constructed with District funds in 2017. A 2020 AHFC grant has funded construction of a new 2 bedroom duplex and an application was just submitted for 2021 funding for one more. If this is funded both new duplexes will be constructed at the new complex site in 2022. In addition, to fully meet the teacher housing needs two portable classrooms will be relocated and converted into teacher housing duplexes.

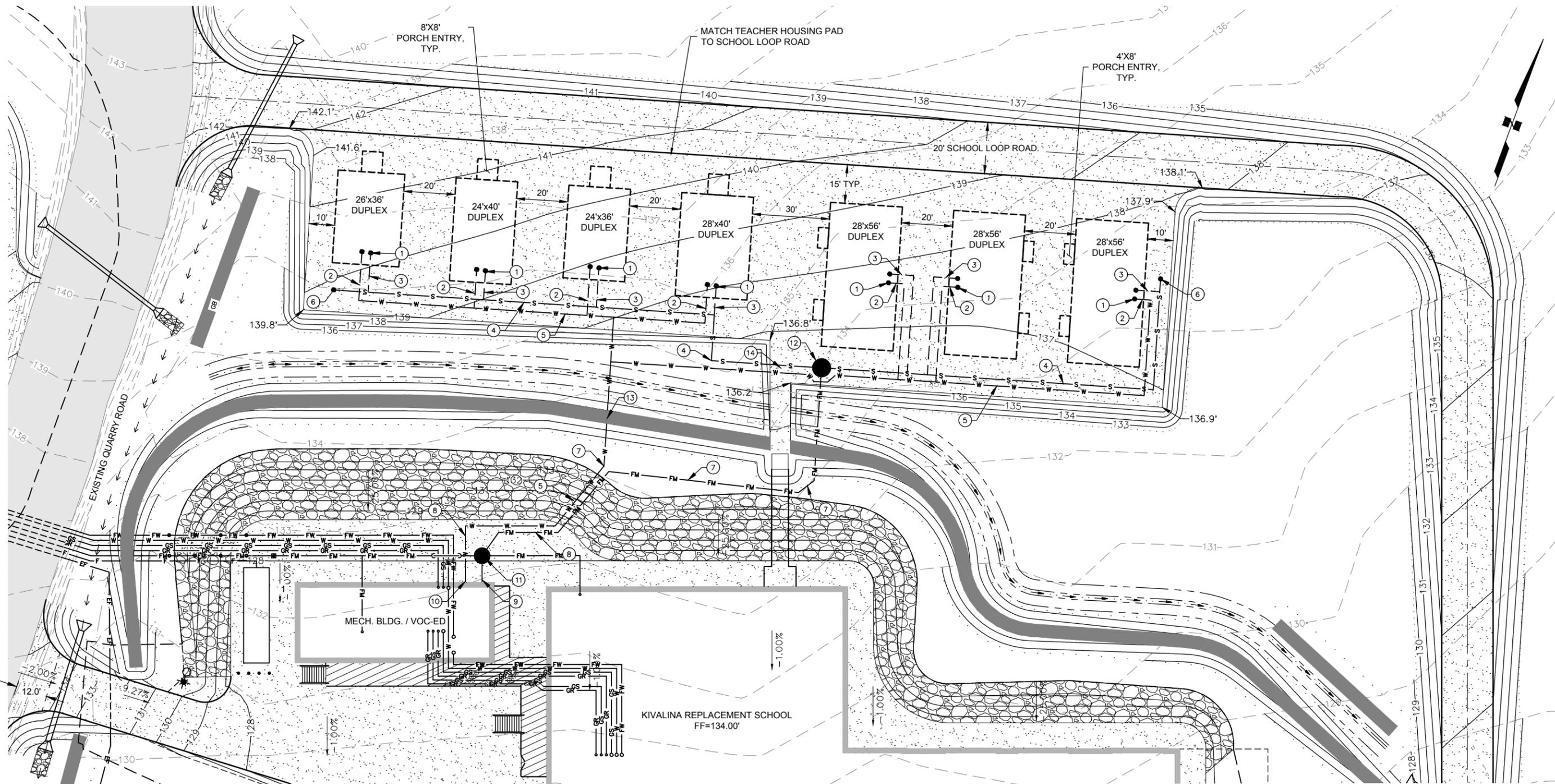
With establishment of a budget for a new Kivalina teacher housing complex and approval of a delegation of contracting authority the District will at long last have a teacher housing complex that provides modern, comfortable housing for all the Kivalina teachers. Any balance of funds will be returned to the capital reserve.

ALTERNATIVES:

1. Approve the allocation of \$2,000,000 of capital fund balance and delegation of contracting authority to the Superintendent for the development of a new teacher housing complex for the Kivalina Replacement School, as presented.
2. Do not approve the allocation of \$2,000,000 of capital fund balance and delegation of contracting authority to the Superintendent for the development of a new teacher housing complex for the Kivalina Replacement School, as presented.
3. Take no action

STRATEGIC PLAN/BOARD GOAL:

The administration recommends the Board approve the allocation of \$2,000,000 of capital fund balance and delegation of contracting authority to the Superintendent for the development of a new teacher housing complex for the Kivalina Replacement School, as presented.



KEY NOTES

- ① UNDERBUILDING WATER AND SEWER SERVICE FLOOR PENETRATION
- ② 1 ¼ INCH HDPE X 12-INCH ARCTIC PIPE
- ③ 4 INCH HDPE X 15-INCH ARCTIC PIPE
- ④ 6 INCH HDPE X 18-INCH ARCTIC PIPE, MOUNTED ON HELICAL PIERS. DOUBLE PIER SUPPORT
- ⑤ 3 INCH HDPE X 15-INCH ARCTIC PIPE, MOUNTED ON HELICAL PIERS. DOUBLE PIER SUPPORT
- ⑥ END OF LINE CLEANOUT
- ⑦ 3 INCH HDPE X 15-INCH ARCTIC PIPE, MOUNTED ON HELICAL PIERS. SINGLE PIPE SUPPORT
- ⑧ 3 INCH HDPE X 15-INCH ARCTIC PIPE, MOUNTED ON TIMBER SLEEPERS.
- ⑨ GLYCOL HEAT SUPPLY AND RETURN CONNECTED TO LOOP INSIDE MECH ROOM. 12-INCH ARCTIC PIPE
- ⑩ CONNECT TO TEE FITTING ON WATER MAIN PIPE INSIDE MECH ROOM
- ⑪ FORCE MAIN JUNCTION BOX PER DETAIL
- ⑫ SEWER LIFT STATION WITH DUPLEX GRINDER PUMPS PER DETAIL
- ⑬ ROUTE WATER PIPE OVER DRAINAGE BERM
- ⑭ INSTALL WATER & SEWER PIPES BELOW FINISH GRADE OF PEDESTRIAN PATHWAY. MAINTAIN 1 FOOT DEPTH OF COVER

LEGEND

| SYMBOL | DESCRIPTION |
|---------|-----------------------|
| --- | WATER SERVICE |
| --- | SEWER SERVICE |
| —W—W— | WATER PIPE |
| —S—S— | SEWER PIPE-GRAVITY |
| —FM—FM— | SEWER PIPE-FORCE MAIN |
| XXX.X' | SPOT ELEVATION |
| | FILL LIMITS |

**NORTHWEST ARCTIC BOROUGH
SCHOOL DISTRICT
KIVALINA K-12 REPLACEMENT
SCHOOL
KIVALINA, ALASKA**

DATE: 11-06-2020
 DRAWN: CC
 CHECKED: MS
 PROJECT: 1803
 DRAWING TITLE:
 TEACHER HOUSING
 SITE AND UTILITY
 PLAN
 REVISIONS:
 SHEET NO:



Burkhardt Craft
 ARCHITECTS LLC
 880 N Street Suite 302 | Anchorage Alaska 99501
 T: 907.929.9334 | www.burkhardt-craft.com

CRW
 ENGINEERING GROUP LLC
 300 W. ANCHORAGE ALASKA 99501
 PHONE: 907.562-3252
 FAC: 907.562-3252

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-041

FM: Office of the Superintendent

SUBJECT: Approval of FY-21
Contract; J & H Consulting

STRATEGIC PLAN/BOARD GOAL:

Support student-centered learning environments.

ABSTRACT:

Contracts exceeding \$50,000 requires Board approval.

ISSUE:

At issue is the approval the FY-21 lobbyist contract with J&H Consulting in the amount not to exceed \$49,500.

BACKGROUND AND/OR PERTINENT INFORMATION:

The NWABSD has contracted with J&H Consulting, Reggie Joule and Christine Hess, to assist administration with NWABSD lobbying and legislative priorities during the legislative session. Critical issues to be addressed include adequate funding for possible construction, coordination of the legislative fly-ins and the legislative priorities of the NWABSD. Administration believes it is crucial that the school district maintain a presence with Juneau year-round to assist our representatives and lobbyists with district issues.

The contracted amount for services and related expenses is a total not to exceed \$49,500. Contract to begin January 1, 2021 – December 31, 2021.

ALTERNATIVES:

1. Approve the FY-21 lobbyist contract J&H Consulting in the amount not to exceed \$49,500 as presented;
2. Do not approve the FY-21 lobbyist contract with J&H Consulting as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-21 lobbyist contract J&H Consulting in the amount not to exceed \$49,500 as presented.

**PROPOSAL FOR
NORTHWEST ARCTIC SCHOOL DISTRICT AND BOARD
LOBBYING SERVICES
Legislative Session 2021**

**J&H Consulting, LLC
P.O. Box 23293
Juneau, AK 99802
and
P.O. Box 673
Kotzebue, AK 99752**

Contact: Reggie Joule (907) 350-5057

Greetings,

First, we would like to thank the Northwest Arctic Borough School District, all of the Board members, administration and Superintendent Walker for the opportunity to work with you the last four years, it has been a pleasure. Our firm's objective is to work with our clients as partners in achieving your goals and objectives. We work with our clients in telling their unique story in such a way that targeted organizations want to assist our clients in reaching their goals. Luckily, the Northwest Arctic Borough School District (NWABSD) has a great story to tell where the district and Board has successfully used innovative approaches for education delivery. For those of you that don't know us very well, the J&H principals are Christine Hess and Reggie Joule. Christine is an attorney, real estate developer, and lobbyist with extensive experience in state and local government. Reggie Joule served seven terms in the Alaska state legislature representing District 40, and one term as Mayor of the Northwest Arctic Borough. The firm continues to maintain a wide network of relationships in the state capital and executive branch that provides access to timely information. J&H is one of the few lobbying firms that has lobbying experience on three levels: from within the legislature, from within a local government, and on behalf of private clients. This experience helps J&H effectively advance our clients' priorities.

We appreciate you taking the time to review our proposal.

Best Regards,

Reggie Joule and Christine Hess

Reggie Joule and Christine Hess, Partners
J&H Consulting LLC

Consultants Experience and Accomplishments:

Christine Hess is an attorney with extensive experience in state and local government, having held the positions of Assistant Borough Attorney for the North Slope Borough and General Counsel and Government Affairs Director for the Northwest Arctic Borough. Additionally, Christine has held various finance positions, including Deputy Director of Finance, for the North Slope Borough. These positions have given Christine a firm grasp of municipal finance and governance. Reggie Joule served eight terms in the Alaska legislature representing District 40, and one term as mayor of the Northwest Arctic Borough.

Christine and Reggie began working together in the legislature when Christine became Reggie's chief of staff in 2000. For the next dozen years, the pair worked together lobbying for the interests of their constituents. For ten years, Reggie served as a member of the House Finance Committee, with oversight of all state budgets. Chris and Reggie became expert in the legislative process, and they developed a broad network of relationships in the legislature and the executive branch that they maintain today. Representing the District 40 region, Reggie and Christine were instrumental in bringing millions of dollars to the district, including funding for new schools, numerous capital projects, millions in funding for new heavy equipment, playground equipment, and upgrades and construction of community centers, power plants, and VPSO and teacher housing. During those years, Christine and Reggie worked on passing critical legislation that helped the region by addressing naturally-occurring asbestos problems, the 5-mile Dalton Highway Corridor, bingo gaming, and allowing local governments to administer the VPSO program, to name a few items. Oftentimes the pair worked to kill or amend legislation that was harmful to rural Alaska, including a controversial rewrite of education funding and the famous subsistence battles. Last, the partners were on the cutting edge of climate change and sponsored legislation that formed a climate change task force in 2006 and the Northern Waters Task Force in 2009, which eventually turned into the Arctic Policy Commission. As a state representative, Reggie actively and successfully advocated for his region for sixteen years with Christine's assistance.

After retiring from the legislature, Reggie was elected Mayor of the Northwest Arctic Borough, and Christine went to work as the Borough's lobbyist and legal counsel. From October 2012 to October 2015, Christine and Reggie undertook an extensive effort to actively lobby on behalf of the Borough. As a team, Reggie and Chris brought a flood of new funding to the Borough from a wide variety of public and private sources. During Reggie's administration, he and Christine procured millions of dollars for capital projects, including \$1.4 million over several years for new heavy equipment in various communities, the Shungnak and Noorvik Landfill cleanup, immersion school supply funding, playground equipment, upgrades and new construction for community centers, and VPSO and teacher housing. The administration worked with Alaska Native Tribal Health Consortium to obtain funding to upgrade power plants and create more efficient energy systems in several communities. Reggie and Chris also worked with the Alaska Energy Authority on renewable energy projects, including the construction of solar arrays on all village water tanks and more funding for wind energy projects in Buckland and Kotzebue.

Two aspects of Reggie's administration in the Borough are notable. First, Chris and Reggie expanded lobbying efforts to identify and target new funding sources. By developing relationships with state agencies, they were able to fund a number of projects with smaller

funding sources that had been overlooked in the past. Examples include funding from the Department of Public Safety for repairs to VPSO housing and to buy VPSO vehicles, a combination of grants from Conoco Philips and the state to fund efficient LED street lighting (including for Kotzebue), search and rescue equipment funded by the Rasmussen Foundation, safety equipment provided by the U.S. Coast Guard, and working with Maniilaq to secure a \$350,000 grant from the U.S. Department of Justice for public safety equipment. Many of these grants were small-scale opportunities that, taken together, represented significant benefits for Borough residents.

Second, Chris and Reggie energetically implemented the assembly's stated desire to expand the Borough's image and presence nationally and internationally. The Borough became a prominent participant in international discussions of Arctic issues, and it became a recognized presence in Washington D.C. The White House recruited Reggie to serve on President Obama's State, Local, and Tribal Leaders Task Force on Climate Change Preparedness and Resiliency, and the relationships Chris and Reggie developed culminated in the Borough's hosting of President Obama in Kotzebue. After Reggie's term as mayor, Reggie and Christine continued their work from the private sector by forming J&H Consulting.

During the lean 2017 legislative session, J&H working with John Walsh was the only lobbying firm, to our knowledge, to successfully lobby for additional funding in both the capital and the operating budgets. J&H helped our clients obtain \$3.5 million for major maintenance funding that had been unfunded for years; \$7 million for the Kivalina school district; collaboration grants up to \$200,000 (SB 96); and \$1.2 million for pre-kindergarten education by continuing the *Moore* settlement funding for an additional year. J&H also worked with our education clients to ensure that \$2 million in state funded pre-elementary funding remained in the budget. Working behind the scenes, J&H quelled proposed reductions to education funding, to the debt reimbursement program, and to the REAA small-school construction fund. Additionally, J&H worked to restore partial funding for the Alaska Technical Center in Kotzebue. In 2017, Nome and Kotzebue were the only two technical centers to receive partially restored funding. J&H Consulting also worked to secure legislation that extended the sunset date for TVEP funding, allowed municipalities to give property tax credits, and ensured that the broadband internet grants were completely funded. Additionally, we blocked bills that were detrimental to our clients' interests. In the 2018 session the J&H team worked with our clients to accomplish the following:

- Base student allocation increases in 2019 and 2020 and advanced funding for education through the passage of HB 287;
- Additional funding to increase the Department of Education's capacity to support schools and school districts;
- Preserved \$2 million in pre-elementary funding, reinstated full \$1.2 million in pre-elementary grants for *Moore* school districts, and won an additional \$6 million for pre-elementary over the next 2 years;
- \$24 million for major maintenance;
- Passage of HB 212 allowing REAA school construction funds to be used for major maintenance;
- Passage of HB 135 which allows DEED flexibility in extending the time frame for school construction local match;
- Passage of HB 224 allowing the rehire of retired teachers;
- Passage of HB 213, the Public School Trust Fund bill, which increases funding to

- schools;
- Passage of HB 233 extending the education tax credit program;
- Passage of SB 216, the school consolidation hold harmless bill;
- Community revenue sharing funded; and
- Blocked bills that were detrimental to our client's interest regarding broadband, craft distilleries and alcohol regulations.

In the 2019 and 2020 sessions, J&H worked on the following priorities for our clients:

- Full funding of the Base Student Allocation plus the \$20 million in one-time grant funds paid to schools (FY19) and \$30 million (FY20);
- Full funding of early education grants used to fund Pre-K programs and early-learning coordination, including Head Start programs in Alaska. The state funding is used as a match to obtain about \$46 million in federal funding.
- \$320,000 for Best Beginnings grants, \$474,700 for the Parents as Teachers program \$138,200 for Live Homework Help, and \$670,900 for Online with Libraries.
- Reverse sweep occurred, restoring funding to 54 savings accounts including PCE, WWAMI, Alaska Performance Scholarship Funds, and broadband grants;
- Statewide deferred maintenance funded at \$10.7 million;
- Community revenue sharing funded;
- Assisted in blocking attempts by the administration to divert \$400 million in municipal tax dollars to state government. This was a top priority for clients Arctic Slope Regional Corporation and North Slope Borough;
- NPRA Impact Aid grants funded, a top priority for the North Slope Borough;
- Working with the administration and the Department of Law, added \$500,000 in funding for a new district attorney position in Utqiagvik, a top priority for ASRC and the NSB;
- Passage of SB 74, the internet broadband grant bill, and HB 235 reauthorizing technical and vocational training;
- PCE endowment protected;
- Protected the sale of Municipality of Anchorage utility with amended language;
- \$2.8 million for Pioneer Homes and \$1.6 million for API for facility upgrades compliance;
- Behavioral Health Treatment and Recovery grants, \$12.8 million, and Prevention and Early Intervention Grants, \$3.25 million and full funding Community Initiatives and Human Services Matching grants;
- \$2 million for AHFC Special Needs Housing plus \$2 million to restore SNUG funds vetoed in HB 206;
- Ensured our clients' interests were protected with federal CARES Act funding and the passage of HB 308 unemployment benefits which expanded benefits during the pandemic.

Additionally, J&H worked with the current administration and the Lieutenant Governor's office on an election equipment request for proposal. Amid bid process confusion, J&H worked with the Lt. Governor's office to reopen and clarify the bidding process on behalf of our client, Dominion Voting. Our client was ultimately awarded the multimillion-dollar contract. Finally, we worked on behalf of our clients, Spickett's Palace LLC and Dave Heier Trusts to block proposed limitations on craft breweries and distilleries.

While credit for success must always be shared among the array of players involved, J&H was instrumental in furthering our clients' goals in 2017, 2018, 2019, and 2020. During these four years, most of our clients' top priorities were accomplished. In the four years that J&H has been advocating in the private sector, our accomplishments have included restoring and adding funding for our clients during times when the state's budgets were being significantly cut. In all four years, J&H played a part in getting funding added during times of budgetary hardship.

Description of Legislative Strategy and Proposed Work:

J&H uses a variety of methods and approaches to effectively lobby for our clients. First and foremost, we have established a large network within the legislature, the governor's office, and executive branch agencies, many of whom we have worked with for over twenty years. The J&H team has a reputation for working across party lines and meeting and respecting both the minority and majority caucuses, regardless of how political winds shift. We are known for finding common ground and building bridges between diverse groups and political positions to find commonsense solutions to problems. This work history brings the J&H team significant good will in Juneau. We have a history of working quietly behind the scenes to get results. We respect and pay attention to people at all levels of the political process, including the most junior staffers and even building staff, and we often gain unexpected access to information from this network. We utilize our network to help advance our clients' priorities.

J&H also believes that an important part of lobbying is effective messaging. Working with our clients, we analyze the client's history, priorities, and achievements, and then develop a clear message. We develop printed materials supporting the message and use these materials as tools during visits to the Capitol, leaving them in legislative offices to reinforce our face-to-face communications.

During session, J&H arranges client visits with legislators and the administration both in and out of the Capitol building. This year, with the reality of COVID19, adjustments will need to be made in communicating with legislators and may require meetings by Zoom or teleconference. This legislative session will be more challenging; J&H Consulting's flexible, nimble and creative approach to lobbying is made for this moment. With our office location less than a block from the Capitol, informal sidewalk and coffee shop meetings have always enhanced our effectiveness. We work with our clients to reemphasize the developed message, maintain focus on client priorities, and to repeat the message as often as possible to decision makers. Throughout the session we maintain frequent contact with key legislators, the administration and our clients. We monitor all bills and budget items important to our clients.

This year the strategy will depend in part on how the legislative bodies organize after elections. A bipartisan coalition and a Republican caucus will approach the state's current fiscal crisis quite differently. Once the bodies are organized, any legislative approach will be adjusted for this factor. Notably, the State of Alaska faces a \$2.3 billion-dollar deficit if a traditional PFD is paid to residents and the budget is held flat. If no PFD is paid the State still faces a \$200 to \$300 million-dollar deficit. The savings accounts that were used to close the fiscal gaps in prior years are all but drained, leaving Alaska with few positive options. How the fiscal gap is closed will hinge on how the legislative bodies caucus. Additionally, constant adjustments and flexibility will be required to address constraints due to the

pandemic, as access to the legislature may be suddenly restricted at any time. J&H Consulting is already considering these factors and we are in contact with legislative leadership about plans for the 2021 session.

For the upcoming year and legislative session, J&H Consulting proposes to provide the following services:

- **Legislative Strategy:** Working with the NWABSD, we will set and follow an agreed-upon legislative strategy that advances the NWABSD's legislative priorities, including targeting important legislation, funding options for capital projects, times to meet with the Alaska State Legislature and administration. If requested, J&H will assist in establishing the school district's priorities and how to message the priorities. Experience has taught us that the most important thing a client can do is to tell and share their story and J&H will help with that process. As the legislative session progresses, we will work with your designated representatives either telephonically or in person to review and adapt the strategy and priorities as needed.
- **Legislative Advice:** We will advise the NWABSD on legislative matters as they arise and provide strategic analysis on matters affecting the district.
- **Advocate:** We will advocate on behalf of the NWABSD, as authorized, to advance the district's priorities. We will work with agreed-upon designated legislative members on the advancement of the district priorities within the different caucuses and legislative bodies when necessary. When needed J&H will work with legislative members to get legislation drafted and submitted. Advocate on all levels for the NWABSD's outlined priorities.
- **Track and Monitor:** Working with the school district, J&H will create a list of education, capital, and budget bills to monitor. J&H will monitor and track the bills through the legislative and administrative process. J&H will report regularly on the status of the bills of interest and whether they could negatively or positively impact the district. J&H will obtain sponsors and cosponsors in both the House and the Senate for proposed legislation or amendments to legislation as requested. On budget matters, J&H will closely monitor all education and capital funding watching closely for any changes in funding. This year a lot of time may be spent on budget matters. Any reductions in funding will be immediately reported and all efforts will be made to restore funding. J&H will also monitor any administrative regulations that may impact the district.
- **Testifying or other communications:** As part of the overall strategy, J&H Consulting will notify the NWABSD when it is important to testify at the legislature, state agencies, or other administrative bodies or to provide a written statement on a relevant topic. J&H Consulting will help arrange testimony time in front of committees, assist in preparing or reviewing testimony, or any written communication for the district as requested and submit the testimony to the appropriate parties.
- **Relationships:** We will assist in establishing, maintaining, and further developing successful working relationships with members of the legislature, legislative leadership in both the minority and majority caucuses, state agencies and the administration. We will work on continuing to build bridges with members of all parties and increase legislative understanding of the NWABSD's priorities and work. We will assist in increasing awareness and understanding of the value of rural Alaska and to prevent disproportionate budget reductions to rural Alaskan schools.

We will assist in setting up meetings with the legislature and administration. These meetings traditionally have happened twice a year for several days and includes meeting with many members of both the legislature and the administration but may require adjustments this year. As part of building relationships, J&H will also assist in hosting and inviting legislative and administrative members to several social events with the NWABSD Board members and administration, if possible, this year. J&H Consulting highly recommends at least two visits over several days for a small group of the NWABSD Board and administration to meet and build new working relationships with the legislature and administration. J&H will assist in making all arrangements. Touch base with legislative leadership on the strategy and plans for the legislative session

- **Meetings and Legislation:** J&H Consulting will attend and monitor all education and other meetings relevant to the NWABSD's priorities, including legislative committee meetings and agency hearings both during the regular and any special sessions. J&H Consulting will report on any matters of importance and any relevant issues or changes pertinent to the district's priorities.
- **Monitor and Review:** J&H Consulting will monitor and review existing and proposed state policies, programs, and legislation throughout the year. Any matter that may be of interest to the NWABSD will be brought to the district's attention.
- **State of Alaska:** J&H will attend meetings related to the fiscal health of the State of Alaska and provide reports to the NWABSD. With the decline in the price of oil, the on-going pandemic, and the projected deficits for 2021, the fiscal health of the State will be a top priority this year.
- **Communication:** Establish a written and oral communication schedule with the NWABSD for the legislative session. At a minimum, J&H Consulting will touch base with the designated individual(s) from the district on a weekly basis during the legislative session.
- **Coordinated Lobbying:** J&H Consulting will coordinate its consulting work with the NWABSD and other designated parties on all levels. Seek alliances with other organizations with similar priorities and perform outreach on common goals.
- **Written Reports:** J&H will provide written reports that will summarize the status of matters of interest to the NWABSD, as well as, any matters of interest for the following weeks.
- **Time-Sensitive Reporting:** In addition to providing written reports, J&H Consulting will monitor legislative activities and immediately advise the NWABSD of any emergency matters deemed to be important to the district interest that may require immediate attention or action.
- **End of Session:** After adjournment, J&H Consulting will provide a summary of the legislative session within one week. A more detailed report will be provided within one month of adjournment that specifically details any matters of interest or that may impact the NWABSD.
- **Reports and Billing:** J&H Consulting will be responsible for filing all lobbying reports, registrations, disclosures or similar documents required under state or federal law, if the parties agree to have J&H Consulting register as lobbyists. J&H will submit a monthly bill for payment detailing the activities performed and objectives and goals worked on or met.

Fee Proposal: We would propose the same fee as the prior years of \$49,500.00

Conclusion:

J&H is one of the few lobbying firms with experience on three levels: from within the state legislature as an elected official and chief of staff; from a local government perspective as a mayor, attorney, and government affairs director; and as a lobbying firm lobbying for the interests of private clients. Reggie has a total of 20 years of experience in advocacy or lobbying work on behalf of his constituents and clients. Christine has a total of 17 years of advocacy or lobbying work on behalf of constituents and clients, and a number of years of experience as an attorney advocating for governments. J&H has personal relationships with many legislators and other key players in state government developed over decades. J&H Consulting is a small firm with a strong commitment to working with our clients to achieve their priorities. J&H Consulting thanks the NWABSD and Board for the opportunity to submit this proposal. We have really enjoyed working with the NWABSD and Board over the last several years.

Best regards,

Christine Hess and Reggie Joule

Christine Hess and Reggie Joule
J&H Consulting

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-042

FM: Office of the Superintendent

SUBJECT: Approval of FY-21
Contract; J.M. Walsh Co.

STRATEGIC PLAN/BOARD GOAL:

Support student-centered learning environments.

ABSTRACT:

Contracts exceeding \$50,000 requires Board approval.

ISSUE:

At issue is the approval the FY-21 lobbyist contract with J.M. Walsh Co. in the amount not to exceed \$40,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

The NWABSD has contracted with J.M. Walsh Co., John Walsh, to assist administration with NWABSD lobbying and legislative priorities during the legislative session. Critical issues to be addressed include adequate funding for possible construction, coordination of the legislative fly-ins and the legislative priorities of the NWABSD. Administration believes it is crucial that the school district maintain a presence with Juneau year-round to assist our representatives and lobbyists with district issues.

The contracted amount for services and related expenses is a total not to exceed \$40,000. Contract to begin January 1, 2021 – December 31, 2021.

ALTERNATIVES:

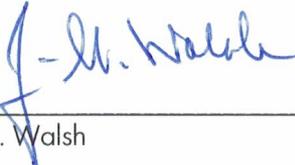
1. Approve the FY-21 lobbyist contract J.M. Walsh Co. in the amount not to exceed \$40,000 as presented;
2. Do not approve the FY-21 lobbyist contract with J.M. Walsh Co. as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-21 lobbyist contract J J.M. Walsh Co. in the amount not to exceed \$40,000 as presented.

Statement of Contractor Agrees To:

1. Provide professional lobbying services to local state government elected and appointed bodies, agencies, departments, offices, and other entities at the direction of the Northwest Arctic Borough School District's (NWABSD) Superintendent.
2. Review all pending legislation and regulations that have the potential to impact the NWABSD and communicate the details of those measures to the Superintendent.
3. Effectively communicate NWABSD's legislative priorities and issues to members of state government entities. Secure sponsors for bills, resolutions, and amendments to accomplish NWABSD's goals, priorities, and issues to members of state government entities and identify areas of potential concern or opportunity for obtaining passage of the district's legislative priorities.
4. Attend relevant hearings, meetings, regulatory sessions, etc., and report outcomes to district Superintendent.
5. Identify and create opportunities for district staff and school board members to meet with and present testimony to legislative and regulatory agencies.
6. Provide for the drafting of legislation, issue papers, and correspondence with legislators and regulators.
7. Provide oral reports to the Superintendent as necessary and monthly written reports to the district.
8. Arrange legislative visits for school district staff and school Board members and work with the Superintendent to prepare talking points for meetings with legislators, state agencies, administration officials, etc.
9. Consult with the Superintendent regarding any legislative or executive matter that may impact NWABSD and take actions determined by the Superintendent.
10. The lobbyist will not disclose, divulge, reveal, report, or use, for any purpose, any confidential information which he has obtained except as authorized by Superintendent or required by law.
11. The lobbyist agrees that he will avoid activities which may conflict with duties to NWABSD as described in this agreement and that he does not and will not represent any clients whose interests are adverse to the interests of the district.



John M. Walsh

November 11, 2020

Date

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: December 1, 2020

NUMBER: 21-043

FM: Office of the Superintendent

SUBJECT: Approval of FY-21
Contract; Legislative
Consultants in Alaska

STRATEGIC PLAN/BOARD GOAL:

Support student-centered learning environments.

ABSTRACT:

Contracts exceeding \$50,000 requires Board approval.

ISSUE:

At issue is the approval the FY-21 lobbyist contract with Legislative Consultants in Alaska in the amount not to exceed \$48,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

The NWABSD has contracted with Legislative Consultants in Alaska, Wendy Chamberlain, to assist administration with NWABSD lobbying and legislative priorities during the legislative session. Critical issues to be addressed include adequate funding for possible construction, coordination of the legislative fly-ins and the legislative priorities of the NWABSD. Administration believes it is crucial that the school district maintain a presence with Juneau year-round to assist our representatives and lobbyists with district issues.

The contracted amount for services and related expenses is a total not to exceed \$48,000. Contract to begin November 20, 2020 – June 30, 2021.

ALTERNATIVES:

1. Approve the FY-21 lobbyist contract Legislative Consultants in Alaska in the amount not to exceed \$48,000 as presented;
2. Do not approve the FY-21 lobbyist contract with Legislative Consultants in Alaska as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-21 lobbyist contract Legislative Consultants in Alaska in the amount not to exceed \$48,000 as presented.

CONSULTING SERVICES AGREEMENT

This Agreement is effective as of November 20, 2020 and June 30, 2021 between Legislative Consultants, LLC (hereinafter called LC), 224 Fourth Street, Juneau, Alaska 99801 and Northwest Arctic Borough School District (hereinafter called NWABSD).

In consideration of the mutual promises herein set forth the parties agree that:

LC, as an independent contractor and not an employee of NWABSD will perform consulting and lobbying services for and at the request of NWABSD in furtherance of NWABSD's federal legislative and administrative priorities.

Terms

This Agreement shall be in effect from November 20, 2020 thru June 30, 2021.

Compensation

NWABSD agrees to pay LC the sum of \$48,000 for NWABSD and NWALT federal lobbying/consulting services. NWABSD is not liable for the payment of Consultant's taxes including, but not necessarily limited to, state and federal income taxes, social security taxes, welfare taxes, unemployment contributions, disability insurance, training taxes and prepayments, estimated payments or withholdings required for such taxes.

Invoices

NWABSD will make payment for services set forth above upon receipt of an invoice from LC. The invoice will reference this Agreement and set forth a summary of services rendered.

Reporting

LC will submit oral or written reports as appropriate and as requested by NWABSD regarding the activities pursuant to this Agreement.

Assignment.

Consultant shall not assign this Agreement to any person, firm, partnership, corporation or other entity without the prior written consent of NWABSD.

Independent Contractor

Consultant is an independent contractor that has agreed to perform the services. NWABSD agrees to hold Consultant harmless and indemnify him for any and all claims, lawsuits, judgments or obligations, including attorney's fees, experts' fees and costs of litigation arising as a result of work performed under this Agreement, which are not caused by, nor arise from, any

act of Consultant or his representatives, in whole or in part. Consultant warrants that he/she has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services under this Agreement.

Contract Administration

Terri Walker is the representative with authority to administer this Agreement. In that capacity he/she is authorized to receive and approve invoices and agree to any modifications of this Agreement (in writing).

LC will seek authorization and approval from the Contract Administrator before submitting any requests for reimbursement of additional, non-specific expenses.

Any requests for additional and/or different services to be performed by LC shall, unless expressly waived by LC, be the subject of a separate contract to be negotiated by the parties.

LC will use its best efforts to assure that the clients' interests are represented as they pertain to legislation and appropriations. LC does not warrant or guarantee the success of its efforts.

LC recognizes that it may become aware of confidential information relating to NWABSD and its' business plans and operations and covenants and agrees that such information will remain confidential and not disclosed to any other party without permission from NWABSD.

ACCEPTED BY:

Terri Walker
Superintendent, NWABSD

Wendy Chamberlain Partner,
Legislative Consultants, LLC

Date

Date



Legislative Consultants

— Alaska's leading lobbying firm —

Dear Terri and Margaret,

Our firm, Legislative Consultants (LC) has represented the Northwest Arctic Borough School District for over 20 years. For the past 8 years, Legislative Consultants, as lead lobbyist organized and spearheaded the annual NWALT Washington D.C. trip and the yearly NWALT legislative retreat in Anchorage. Our team also adds support (if needed) in Juneau by coordinating legislative meetings, hosting in home legislative dinners for NWABSD and providing conference room/office facilities for board member meetings and lunches.

The yearly federal lobbying trips have been very productive, providing entities a unique opportunity to participate in high level meetings with:

- DOE Secretary Betsy DeVoss and Federal Department of Education administrative leadership to discuss education issues, vocational training, magnet school etc.
- BIA, tribal colleges, community roads, cultural program funding
- FAA and DOT leadership team to discuss funding for Kivalina access road, Cape Blossom Road, Noatak access road, STIP etc.
- Innovative Readiness Team (IRT). Kivalina relocation
- Dept of Justice to discuss VPSO funding, housing and justice facilities.
- Dept of Commerce and Economic Development, economic development funding
- Dept. of Homeland Security, TSA, extension of the real ID requirements for Alaskans
- BLM, National Park Services to cross Cape Krusenstern National Monument land
 - Senator Lisa Murkowski and her staff members – all priority issues for the region
 - Senator Dan Sullivan and key staff
 - Rep. Don Young and staff



Annual NWALT Legislative leaders meeting in Anchorage.

Invitees and presenters have included:

- Governors Dunleavy, Walker and Parnell and key cabinet staff
 - Commissioner of Transportation
 - Commissioner Education
 - Commissioner of Public Safety
 - Commissioner of Health and Social Services
 - Commissioner of Environmental Conservation
 - Commissioner of Labor
 - Dept. Military and Veterans Affairs
 - Representatives from Alaska Housing Finance Corporation
 - Representatives from Alaska Energy Authority
 - USDA – Community Facilities and grant funding programs
 - EDA grant/loan program funding

This year was challenging due to COVID 19. We were unable to travel to DC and, at the present time, it does not appear the yearly state lobbying retreat will be held in person in Anchorage. We will be requesting a half day ZOOM meeting with the Governor and key administration officials in December to outline our priorities for the upcoming legislative session. This meeting is a critical part of the Juneau lobbying team strategy

Our 20 plus years representing NWABSD has been EXTREMELY SUCCESSFUL. Our firm was part of the team that secured funding for construction of new school facilities in most communities throughout NWAB. Additionally, funding to construct and operate the Magnet School is an accomplishment we are very proud of.

We are very familiar with NWABSD history, challenges and accomplishments and would be honored to continue representing the district on all federal and NWALT issues.

Given the state's budget crisis I recommend increasing our federal presence to help offset reductions to education services in Alaska. We should look to federal programs to fund ATC housing and expansion of the Magnet school dormitories.

Take care

Wendy Chamberlain
Partner, Legislative Consultants

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: December 1, 2020

NUMBER: 21-044

FR: Office of the Superintendent

SUBJECT: Approval of FY20 Audited Financial Statements

STRATEGIC PLAN/BOARD GOAL:

Ensure budget integrity and transparency.

ABSTRACT:

The board approves Audited Financial Statements

ISSUE:

At issue is the approval of the FY20 Audited Financial Statements.

BACKGROUND AND/OR PERTINENT INFORMATION:

The District is required by State law to have an annual audit performed by independent auditors. It is also required that the FY20 Audited Financial Statements be sent to the Alaska Department of Education and Early Development by November 15th of each year and approved by the board.

October 24, 2020 Altman, Rogers & Co. presented the FY20 financial audit information to the Board during the Board Retreat and the statements were sent to the State of Alaska by both the auditors and the District.

The FY20 Audited Financial Statements cover the operation of the Northwest Arctic Borough School District for the period July 1, 2019 through June 30, 2020.

ALTERNATIVES:

1. Approve the FY20 Audited Financial Statements as presented;
2. Disapprove the FY20 Audited Financial Statements as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY20 Audited Financial Statements as presented.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Basic Financial Statements, Required Supplementary
Information, Additional Supplementary Information
and Compliance Reports

Year Ended June 30, 2020

Altman, Rogers
& Co. | CERTIFIED
PUBLIC
ACCOUNTANTS

**NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)**

Basic Financial Statements, Required Supplementary
Information, Additional Supplementary Information
and Compliance Reports

Year Ended June 30, 2020

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Northwest Arctic Borough School District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Northwest Arctic Borough School District, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Information on page 43 and the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities and Assets and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System on pages 44-51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Northwest Arctic Borough School District's basic financial statements. The information listed in the table of contents as "Additional Supplementary Information", which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) for the School Operating Fund, and the Kivalina K-12 Replacement School Capital Project Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) – Nonmajor Special Revenue Funds; Combining Statements of Revenues, Expenditures and Changes in Fund Balance – Capital Priority Funds; Schedule of Changes in Assets and Liabilities – Student Activity Agency Fund; the Schedule of Expenditures of Federal Awards and related notes to schedule, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the Schedule of State Financial Assistance which is presented as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Additional Supplementary Information listed above, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Additional Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020 on our consideration of the Northwest Arctic Borough School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northwest Arctic Borough School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northwest Arctic Borough School District's internal control over financial reporting and compliance.



Anchorage, Alaska

September 30, 2020, except as to Note XII, which is as of October 21, 2020.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Net Position

June 30, 2020

| | Governmental Activities |
|--|----------------------------|
| <u>Assets and Deferred Outflows of Resources</u> | |
| Current assets: | |
| Cash and cash equivalents | \$ 38,682,018 |
| Accounts receivable | 4,456,743 |
| Prepaid items | 1,177,235 |
| Inventory | 1,036,157 |
| Total current assets | 45,352,153 |
| Long-term assets: | |
| Capital assets, not being depreciated | 6,887,900 |
| Depreciable capital assets, net of accumulated depreciation | 1,354,379 |
| Other Post Employment Benefit Assets | 1,628,036 |
| Total long-term assets | 9,870,315 |
| Deferred outflows of resources: | |
| Pension and OPEB deferrals | 4,897,755 |
| Total assets and deferred outflows of resources | 60,120,223 |
| <u>Liabilities and Deferred Inflows of Resources</u> | |
| Current liabilities: | |
| Accounts payable | 628,995 |
| Accrued payroll liabilities | 4,574,705 |
| Due to primary government | 16,250 |
| Unearned revenue | 19,313,382 |
| Total current liabilities | 24,533,332 |
| Long-term liabilities: | |
| Due in more than one year - net pension liability | 15,034,810 |
| Due in more than one year - other postemployment benefits liability | 15,748,755 |
| Total long-term liabilities | 30,783,565 |
| Deferred inflows of resources: | |
| Pension and OPEB deferrals | 2,900,919 |
| Total liabilities and deferred inflows of resources | 58,217,816 |
| <u>Net Position</u> | |
| Net investment in capital assets | 9,870,315 |
| Unrestricted | (7,967,908) |
| Total net position | 1,902,407 |
| Total liabilities, deferred inflows of resources and net position | \$ 60,120,223 |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Activities

Year Ended June 30, 2020

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|---|---------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Governmental Activities |
| Governmental Activities: | | | | | |
| Instruction | \$ 19,021,847 | 282,722 | 2,824,787 | - | (15,914,338) |
| Special education instruction | 5,254,357 | - | (398,777) | - | (5,653,134) |
| Special education support services - students | 1,683,207 | - | 723,143 | - | (960,064) |
| Support services - students | 865,149 | - | 140,604 | - | (724,545) |
| Support services - instruction | 9,246,861 | - | 1,164,208 | - | (8,082,653) |
| School administration | 2,500,702 | - | (148,771) | - | (2,649,473) |
| School administration support services | 1,205,824 | - | 327,081 | - | (878,743) |
| District administration | 1,904,303 | - | (44,613) | - | (1,948,916) |
| District administration support services | 2,443,407 | - | 541,361 | - | (1,902,046) |
| Operations and maintenance of plant | 12,996,892 | 453,749 | 135,807 | 6,536,599 | (5,870,737) |
| Student activities | 1,470,183 | - | (16,750) | - | (1,486,933) |
| Student transportation - to and from school | 75,932 | - | 51,950 | - | (23,982) |
| Adult and continuing education | 188,213 | - | 151,636 | - | (36,577) |
| Food services | 3,113,449 | 36,534 | 2,300,412 | - | (776,503) |
| Total Governmental Activities | \$ 61,970,326 | 773,005 | 7,752,078 | 6,536,599 | (46,908,644) |
| General revenues: | | | | | |
| | | | | \$ | 4,160,289 |
| | | | | | 134,700 |
| | | | | | 44,936,688 |
| | | | | | 5,337,479 |
| | | | | | 411,418 |
| | | | | | 54,980,574 |
| | | | | | 8,071,930 |
| | | | | | (6,169,523) |
| | | | | \$ | 1,902,407 |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Balance Sheet - Governmental Funds

June 30, 2020

| | | School Operating Fund | Kivalina K-12 Replacement School Capital Project Fund | Other Governmental Funds | Total Governmental Funds |
|--|----|-----------------------------|---|--------------------------------|--------------------------------|
| <u>Assets</u> | | | | | |
| Cash and cash equivalents | \$ | 38,670,551 | - | 11,467 | 38,682,018 |
| Accounts receivable | | 583,354 | 2,043,696 | 1,829,693 | 4,456,743 |
| Inventory | | 861,383 | - | 174,774 | 1,036,157 |
| Prepaid items | | 1,177,235 | - | - | 1,177,235 |
| Due from other funds | | 1,870,947 | 16,181,743 | 8,257,673 | 26,310,363 |
| Total assets | | 43,163,470 | 18,225,439 | 10,273,607 | 71,662,516 |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | | 249,522 | 314,069 | 65,404 | 628,995 |
| Accrued payroll liabilities | | 4,574,705 | - | - | 4,574,705 |
| Unearned revenue | | - | 17,911,370 | 1,402,012 | 19,313,382 |
| Due to primary government | | - | - | 16,250 | 16,250 |
| Due to other funds | | 24,439,416 | - | 1,870,947 | 26,310,363 |
| Total liabilities | | 29,263,643 | 18,225,439 | 3,354,613 | 50,843,695 |
| Fund balances: | | | | | |
| Nonspendable | | 2,038,618 | - | 174,774 | 2,213,392 |
| Restricted | | - | - | 178,115 | 178,115 |
| Assigned | | - | - | 6,639,279 | 6,639,279 |
| Unassigned | | 11,861,209 | - | (73,174) | 11,788,035 |
| Total fund balances | | 13,899,827 | - | 6,918,994 | 20,818,821 |
| Total liabilities and fund balances | \$ | 43,163,470 | 18,225,439 | 10,273,607 | 71,662,516 |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

Year Ended June 30, 2020

| | | |
|--|--------------|--------------|
| Total fund balances of governmental funds | \$ | 20,818,821 |
| Total net assets reported for governmental activities in the Statement of Net Position is different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of: | | |
| Deferred contribution | 6,887,900 | |
| Vehicles | 1,066,092 | |
| Machinery and equipment | 3,692,834 | |
| Teacher Housing | 1,037,364 | |
| Total capital assets | 12,684,190 | |
| Accumulated depreciation | (4,441,911) | |
| Total capital assets, net | 8,242,279 | |
| Proportionate share of the collective net pension/OPEB liability: | | |
| Long-term liabilities reported in these statements consist of: | | |
| PERS | (15,113,966) | |
| TRS | (15,669,599) | (30,783,565) |
| Total | (30,783,565) | |
| Proportionate share of the collective OPEB Asset: | | |
| PERS | 79,156 | |
| TRS | 1,548,880 | 1,628,036 |
| Total | 1,628,036 | |
| Deferred inflows and outflows of resources are the result of timing differences in the actuarial report: | | |
| Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources. | | |
| PERS | 2,779,918 | |
| TRS | 2,117,837 | 4,897,755 |
| Total | 4,897,755 | |
| Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources. | | |
| PERS | (1,358,527) | |
| TRS | (1,542,392) | (2,900,919) |
| Total | (2,900,919) | |
| Net position of governmental activities | \$ | 1,902,407 |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

June 30, 2020

| | School Operating Fund | Kivalina K-12 Replacement School Capital Project Fund | Other Governmental Funds | Total Governmental Funds |
|---|-----------------------------|--|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Local sources: | | | | |
| Earnings on investment | \$ 134,700 | - | - | 134,700 |
| E-rate revenue | 5,337,479 | - | - | 5,337,479 |
| Charges for services | - | - | 773,005 | 773,005 |
| Other | 411,418 | - | 934,848 | 1,346,266 |
| Intergovernmental: | | | | |
| Borough appropriations and in-kind services | 4,160,289 | 4,050,941 | - | 8,211,230 |
| State of Alaska | 41,854,540 | 2,203,764 | 2,103,060 | 46,161,364 |
| Federal sources | 6,858,607 | - | 8,157,442 | 15,016,049 |
| Total revenues | <u>58,757,033</u> | <u>6,254,705</u> | <u>11,968,355</u> | <u>76,980,093</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 19,181,098 | - | 5,152,012 | 24,333,110 |
| Special education instruction | 6,751,781 | - | - | 6,751,781 |
| Special education support services - students | 1,134,527 | - | 799,725 | 1,934,252 |
| Support services - students | 1,011,948 | - | 229,523 | 1,241,471 |
| Support services - instruction | 7,807,155 | - | 2,028,403 | 9,835,558 |
| School administration | 2,996,751 | - | 411,831 | 3,408,582 |
| School administration support services | 1,152,292 | - | 350,625 | 1,502,917 |
| District administration | 2,079,841 | - | - | 2,079,841 |
| District administration support services | 2,428,523 | - | 528,865 | 2,957,388 |
| Operations and maintenance of plant | 12,465,297 | - | 1,083,309 | 13,548,606 |
| Student activities | 1,513,481 | - | - | 1,513,481 |
| Student transportation - to and from school | - | - | 75,932 | 75,932 |
| Adult and continuing education | - | - | 188,213 | 188,213 |
| Food services | - | - | 3,103,509 | 3,103,509 |
| Construction and facilities acquisition | - | 6,254,705 | 415,700 | 6,670,405 |
| Total expenditures | <u>58,522,694</u> | <u>6,254,705</u> | <u>14,367,647</u> | <u>79,145,046</u> |
| Excess (deficiency) of revenues over expenditures | <u>234,339</u> | <u>-</u> | <u>(2,399,292)</u> | <u>(2,164,953)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | 1,423,645 | 1,423,645 |
| Transfers out | (1,314,307) | - | (109,338) | (1,423,645) |
| Net other financing sources (uses) | <u>(1,314,307)</u> | <u>-</u> | <u>1,314,307</u> | <u>-</u> |
| Net change in fund balances | (1,079,968) | - | (1,084,985) | (2,164,953) |
| Fund balances, beginning of year | <u>14,979,795</u> | <u>-</u> | <u>8,003,979</u> | <u>22,983,774</u> |
| Fund balances, end of year | <u>\$ 13,899,827</u> | <u>-</u> | <u>6,918,994</u> | <u>20,818,821</u> |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Reconciliation of Changes in Fund Balances of
Governmental Funds to Statement of Activities

Year Ended June 30, 2020

Net change in fund balances - total governmental funds \$ (2,164,953)

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlay as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.

| | | |
|----------------------|-----------------|-----------|
| Capital outlay | 6,642,394 | |
| Depreciation expense | <u>(92,242)</u> | 6,550,152 |

Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Change in the unfunded net pension and OPEB liabilities:

| | | |
|------|------------------|-----------|
| PERS | 2,757,460 | |
| TRS | <u>2,421,416</u> | 5,178,876 |

Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities.

| | | |
|------|------------------|--------------------|
| PERS | (679,621) | |
| TRS | <u>(812,524)</u> | <u>(1,492,145)</u> |

Change in net position of governmental activities \$ 8,071,930

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)
 Student Activities Agency Fund
 Statement of Fiduciary Assets, Liabilities

June 30, 2020

| | |
|---------------------------|-------------------|
| <u>Assets</u> | |
| Cash and cash equivalents | \$ <u>568,305</u> |
| <u>Liabilities</u> | |
| Due to student activities | \$ <u>568,305</u> |

The notes to the financial statements are an integral part of this statement.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements

June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements include all the activities of the Northwest Arctic Borough School District (the District). The District is a component unit of the Northwest Arctic Borough, Alaska.

Pursuant to Alaska Statutes, Title 29.43.030, the Northwest Arctic Borough (the Borough) has the responsibility of establishing, maintaining and operating a system of public schools. The Borough has delegated the administrative responsibilities for these functions to the School Board of the Northwest Arctic Borough School District. Members of the School Board are elected by the public. The School Board has control over hiring and firing of employees and the power to contract and purchase equipment. The School Board is required to submit an annual budget to the Borough Assembly for approval, and all bonded indebtedness is through the Borough.

The financial statements included in this report are for Northwest Arctic Borough School District only. There are no component units for which the District is financially accountable, nor do any special financial relationships exist between the District and any other entity.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of inter-fund activity has been removed from these statements. The District engages only in governmental activities, which are normally supported by intergovernmental revenues. It does not engage in business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, or services provided by a given function; and 2) grants that are restricted to meeting the operational requirements of a particular function. Intergovernmental revenues and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due.

The District reports the following major governmental funds based on the required quantitative criteria:

The *General Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operations except those required to be accounted for in other funds.

The *Kivalina K-12 Replacement School Capital Project Fund* purpose accounts for the received revenue and expenditures incurred by the District for the Kivalina K-12 Replacement School project.

The other funds of the District are considered nonmajor and are as follows:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities.

Additionally, the District reports the following fiduciary fund types:

Student Activity Agency Fund is used to account for resources where the District's role is purely custodial. Accordingly, all assets reported in an agency fund are offset by a liability to the parties on whose behalf they are held. The District is custodian of funds raised by student groups.

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development. This manual sets guidelines for financial reporting and requirements for basic accounting systems, which are uniform throughout Alaska.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Summarized below are the major sources of revenues and applicable recognition policies.

Intergovernmental Revenue

State of Alaska Public School Funding (Foundation) and pupil transportation revenues, federal impact aid, and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period which the expenditures were incurred.

Revenues from the Northwest Arctic Borough are recorded as intergovernmental revenues and are susceptible to accrual and are recorded in the year of the Borough appropriation.

Local Revenue

Interest earned is recorded in the General Fund unless otherwise specified by the awarding source. Rental income from District owned property is recorded in the period to which it relates. Both interest and rental income is susceptible to accrual.

Indirect Costs

The State of Alaska, Department of Education and Early Development annually establishes an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position / Fund Balance

1. Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and other Investments which are easily converted to cash. There are no statutory limitations on the type of investment allowed.

State statutes authorize the Borough to establish a central cash treasury at the Borough. Interest earnings of central cash treasury investments accrue to the Northwest Arctic Borough, except for the capital project funds, which by law, accrue to those funds.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

The District maintains some cash in its own checking accounts to facilitate payments in a timely manner. Agency funds are maintained by the District rather than deposited into the central cash treasury.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

Receivables are comprised of amounts due from the federal government, State of Alaska, and other local sources.

No receivables are deemed uncollectible and no allowance for uncollectible accounts has been established.

3. Inventory and Prepaid Items

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel and food supplies is on the consumption method. The consumption method records the expenditures when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Reported inventories are equally offset by a fund balance classified as nonspendable, which indicates they do not constitute "available spendable resources" even though they are a component of net current assets.

4. Capital Assets

Capital assets, which include equipment and improvements to property, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Land, buildings, infrastructure assets, and construction-in-progress are reported by the Northwest Arctic Borough since they hold the title to the land and buildings, and engage the architects, engineers, and contractors to construct new facilities.

5. Deferred Contributions

Deferred Contributions represent construction in progress that, when completed, will be transferred to the Northwest Arctic Borough. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Equipment and improvements to property of the School District are depreciated using the straight line method over the following estimated useful lives:

| Assets: | <u>Years</u> |
|--------------------|--------------|
| Office equipment | 7-30 |
| Computer equipment | 3-7 |
| Vehicles | 7 |
| Furniture | 10-30 |
| Other equipment | 5-15 |

Works of art are not depreciated if the art work is removable from the building. Artwork that has become part of the building such as ceramic walls is depreciated over 70 years.

6. Deferred Inflows and Deferred Outflows of Resources

Deferred inflows of resources are the acquisition of fund balance / net position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance / net position by the District that are applicable to a future reporting period.

7. Unearned Revenue

Unearned revenues arise when resources are received before the School District has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

8. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused annual leave (vacation) and sick pay benefits. All annual leave pay is accrued when earned.

9. Long-Term Obligations

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities. In the Fund Financial Statements the face amount of the debt issued is reported as other financing sources and an expenditure of the fund incurring the debt. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Debt incurred for construction of school facilities is the obligation of the Borough; therefore it is not included in the School District's Government-Wide Statement of Net Position.

10. Pensions and Other Post Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) and additions to/from PERS and TRS's fiduciary net position have been determined on the same basis as they are reported by PERS and TRS.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

11. Fund Balance

The governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Restricted fund balance reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the School Board-the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the School Board removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The School Board has the authority to assign amounts to be used for specific purposes in the School Operating Fund. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the School Operating Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance is the residual classification for the School Operating Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources-committed, assigned, and unassigned-in order as needed.

12. Net Position

Government wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

13. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities, except for the District's investments. The carrying amount of the District's investments are determined based on quoted market prices.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted by the School Board for all revenues, expenditures and interfund transfers of the General Fund and all special revenue funds. Budgets are prepared and presented on the modified accrual basis of accounting.

The Superintendent submits to the District School Board (School Board), at such time as the School Board directs, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted by the School Board to obtain the comments of residents of the District. The proposed budget is revised and approved by the School Board. The School Board approved budget is submitted to the Northwest Arctic Borough Assembly (Assembly) by April 1. The Assembly may increase or decrease the budget of the District only as to total amount. The Assembly shall approve the budget of the District as amended, and appropriates by ordinance the necessary resources at least sixty days prior to the end of the current fiscal year of the District. If the Assembly fails to approve the District budget and make the necessary appropriation within the time stated, the budget as submitted to the Assembly becomes the budget and appropriation for the fiscal year of the District without further Assembly action. The School Board submits the approved budget to the State of Alaska commissioner of Education 30 days before the end of the current fiscal year of the District. The appropriated budget is prepared by fund, function and object. The District's department heads may make transfers of appropriations within a department.

Any transfers of appropriations between funds of over \$50,000 require the approval of the School Board. All transfers not requiring approval are reported to the School Board. The General Fund level of budgetary control is at the fund level. Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' award.

Project budgets are adopted for the various Capital Project Funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenue and transfers from other funds or to budgeted amounts, if greater than actual.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

III. Cash and Investments

The District maintains a central treasury that is available for use by all the funds. Each fund's portion of the central treasury is displayed on the balance sheet as "Due to/from other funds." In addition, the District maintains accounts for specific purposes such as the Student Activity accounts. Negative cash balances have been reclassified to "due to other funds."

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount is \$28,434,642 in governmental funds and \$568,305 in agency funds with combined bank balances of \$28,992,710. The bank balances were covered by Federal Depository Insurance up to \$250,000 and the remainder has been covered by a collateralization agreement. The District had no uninsured and uncollateralized balances at June 30, 2020.

Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the District's deposits and investment balances to the financial statements as of June 30, 2020:

| | |
|---|----------------------|
| Bank Deposits | \$ 28,434,642 |
| Investments (AMLIP Pool) - Cash Equivalents | <u>10,247,376</u> |
| Total Cash and Cash Equivalents | <u>\$ 38,862,018</u> |

Investments are invested in the AMLIP Pool. The AMLIP Pool was rated a principal stability rating of AAAM by Standard & Poor's (S&P). Stand alone financial statements can be obtained by writing to the Alaska Permanent Capital Management Co., 900 West Fifth Avenue, Suite 601, Anchorage, Alaska 99501 or visiting www.amlip.org.

Alaska Statute (AS) 37.23 provides for regulatory oversight of the AMLIP Pool. The Statute provides requirements regarding authorized investments and reporting. The Pool is incorporated in Alaska as a nonprofit corporation and reports to a board of directors. AS 37.23.050 requires retention of an investment manager.

The manager is required to produce monthly disclosure statements for the AMLIP Pool. An investment advisor monitors the performance of the investment manager to ensure compliance with investment policies. The AMLIP Pool must maintain a dollar weighted average maturity of 90 days or less, and only purchase instruments having remaining maturities of 397 days or less.

The fair value of the investments in the AMLIP Pool are reviewed monthly by an independent pricing service. The AMLIP Pool meets the standards for reporting investments at amortized cost with regard to portfolio requirements including maturity, quality, diversification, liquidity and shadow price. There are no restrictions or limitations on withdrawals from the Pool. As of June 30, 2020, the fair value of the investments in the AMLIP Pool approximates the amortized cost at which they are reported. The fair value of our investments in the AMLIP Pool is the same as the value of our Pool units.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

IV. Receivables

Receivables as of year end for the District's individual major funds and other governmental funds are as follows:

| | School Operating Fund | Kivalina K-12 Replacement School | Other Governmental Funds | Total |
|--------------|-----------------------------|--|--------------------------------|------------------|
| Receivables: | | | | |
| Grants | \$ - | - | 1,829,693 | 1,829,693 |
| Borough | - | 2,043,696 | - | 2,043,696 |
| Other | 583,354 | - | - | 583,354 |
| Total | <u>\$ 583,354</u> | <u>2,043,696</u> | <u>1,829,693</u> | <u>4,456,743</u> |

V. Capital Assets

Capital assets accounted for by the District include the following:

| | Balance July 1, 2019 | Additions | Deletions | Balance June 30, 2020 |
|--|-------------------------|------------------|-----------|--------------------------|
| Capital assets not being depreciated: | | | | |
| Deferred Contribution - CIP | \$ 275,910 | 6,611,990 | - | 6,887,900 |
| Capital assets being depreciated: | | | | |
| Vehicles | 1,035,688 | 30,404 | - | 1,066,092 |
| Machinery and equipment | 3,692,834 | - | - | 3,692,834 |
| Teacher Housing | 1,037,364 | - | - | 1,037,364 |
| Total capital assets being depreciated | <u>5,765,886</u> | <u>30,404</u> | <u>-</u> | <u>5,796,290</u> |
| Accumulated depreciation: | | | | |
| Vehicles | 780,814 | 49,497 | - | 830,311 |
| Machinery and equipment | 3,542,921 | 16,811 | - | 3,559,732 |
| Teacher Housing | 25,934 | 25,934 | - | 51,868 |
| Total accumulated depreciation | <u>4,349,921</u> | <u>92,242</u> | <u>-</u> | <u>4,441,911</u> |
| Net depreciable capital assets | <u>1,416,217</u> | <u>(61,838)</u> | <u>-</u> | <u>1,354,379</u> |
| Total capital assets | <u>\$ 1,692,127</u> | <u>6,550,152</u> | <u>-</u> | <u>8,282,279</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Depreciation expense was charged to functions of the District as follows:

| | | |
|--|----|----------|
| Instruction | \$ | 14,001 |
| Special education instruction | | 11,465 |
| Support services – students | | (522) |
| Support services – instruction | | (45,013) |
| District administration support services | | (400) |
| Operations and maintenance of plant | | 76,837 |
| Food service | | 9,940 |
| Construction and facilities acquisition | | 25,934 |
| Total depreciation expense | \$ | 92,242 |

VI. Fund Balance

The District follows the provisions of GASB Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balance, reported in the major funds and the nonmajor funds in the aggregate on the governmental funds balance sheet is subject to the following constraints:

| | General Fund | Other Governmental Funds | Totals |
|-------------------------------|-----------------|--------------------------------|------------|
| June 30, 2020 | | | |
| Nonspendable: | | | |
| Inventory | \$ 861,383 | 174,774 | 1,036,157 |
| Prepaid items | 1,177,235 | - | 1,177,235 |
| Total nonspendable | 2,038,618 | 174,774 | 2,213,392 |
| Restricted: | | | |
| Noorvik afterschool | - | 584 | 584 |
| Impact aid | - | 53,386 | 53,386 |
| AHFC Kivalina | - | 39,649 | 39,649 |
| AHFC Kivalina Teacher Housing | - | 84,496 | 84,496 |
| Total restricted | - | 178,115 | 178,115 |
| Assigned: | | | |
| Facilities Housing | - | 39,548 | 39,548 |
| Food service | - | 2,055 | 2,055 |
| District technology | - | 1,286,029 | 1,286,029 |
| Maintenance | - | 1,226,744 | 1,226,744 |
| Teacher housing projects | - | 786,616 | 786,616 |
| CIP Local Share | - | 604,000 | 604,000 |
| School expansion project | - | 2,394,340 | 2,394,340 |
| Kotzebue magnet school dorm | - | 299,947 | 299,947 |
| Total assigned | - | 6,639,279 | 6,639,279 |
| Unassigned | 11,861,209 | (73,174) | 11,788,035 |
| Total fund balances | \$ 13,899,827 | 6,918,994 | 20,818,821 |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

VII. Interfund Receivables and Payables and Transfers

Interfund receivables and payables are shown as "Due to Other Funds" and "Due From Other Funds" in each of the individual funds. These balances at June 30, 2020, were as follows:

| Receivable Fund | Payable Fund | Amount |
|---------------------------------|--------------------------|---------------|
| Kivalina K12 Replacement School | School Operating Fund | \$ 16,181,743 |
| Other Governmental Funds | School Operating Fund | 8,257,673 |
| School Operating Fund | Other Governmental Funds | \$ 1,870,947 |
| Total | | 26,310,363 |

Transfers

| | |
|--|--------------|
| From School Operating Fund to Other Governmental Funds to cover operating costs | \$ 1,314,307 |
| From the Other Governmental Funds to Other Governmental Funds to cover operating costs | 109,338 |
| Total Transfers | \$ 1,423,645 |

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

VIII. Employee Retirement Systems and Plans

The District follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

All plan investments are reported at fair value.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

PERS and TRS act as the common investment and administrative agencies for the following multiple-employer plans:

| Plan Name | Type of Plan |
|--|---------------------------------------|
| Defined Benefit Pension Plan (DB) | Cost-sharing, Defined Benefit Pension |
| Defined Contribution Pension Plan (DC) | Defined Contribution Pension |
| Defined Benefit Other Postemployment Benefits (OPEB): | |
| Occupational Death and Disability Plan | Defined Benefit OPEB |
| Alaska Retiree Healthcare Trust Plan | Defined Benefit OPEB |
| Retiree Medical Plan | Defined Benefit OPEB |
| Defined Contribution Other Postemployment Benefits (DC): | |
| Healthcare Reimbursement Arrangement Plan | Defined Contribution OPEB |

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2020 the employer contribution rate is 0.72% for PERS peace officers/firefighters, 0.26% for all others in PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2019 (latest available report):

| Membership | PERS | TRS |
|-------------------------|--------|-------|
| Active plan members | 22,311 | 5,218 |
| Participating employers | 154 | 57 |

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2019 (latest available information) employer contributions were 4.88% for PERS and 4.15% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2018 (latest report available):

| Membership | PERS | TRS |
|---|---------------|---------------|
| Inactive plan members or beneficiaries currently receiving benefits | 36,059 | 13,239 |
| Inactive plan members entitled to but not yet receiving benefits | 7,361 | 799 |
| Inactive plan members not entitled to benefits | 10,808 | 1,811 |
| Active plan members | 12,316 | 4,087 |
| Total plan membership | <u>66,544</u> | <u>19,936</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2020 employer contributions were 1.32% for PERS and 1.09% for TRS. Membership in the plan consists of the following at June 30, 2019 (latest available report):

| Membership | PERS | TRS |
|---|--------|-------|
| Inactive plan members or beneficiaries currently receiving benefits | 34 | 14 |
| Inactive plan members entitled to but not yet receiving benefits | 1,412 | 706 |
| Inactive plan members not entitled to benefits | 13,248 | 2,642 |
| Active plan members | 22,311 | 5,218 |
| Total plan membership | 37,005 | 8,580 |

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2019 (latest available report):

| Membership | PERS | TRS |
|---|--------|-------|
| Inactive plan members or beneficiaries currently receiving benefits | 40 | 13 |
| Inactive plan members entitled to but not yet receiving benefits | 1,412 | 706 |
| Inactive plan members not entitled to benefits | 13,248 | 2,642 |
| Active plan members | 22,311 | 5,218 |
| Total plan membership | 37,011 | 8,579 |

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2019 (latest available report) for the DB Pension Plan for PERS and TRS is 5.88% and 5.85%, for the ARHCT plan is 6.03% and 6.02%, for the ODD Plan is 6.22% and 6.15%, and for the RMP is 6.21% and 6.16%, respectively.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans:

| <u>Asset Class</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------------|---|
| Broad Domestic Equity | 8.16% |
| Global Equity (non-U.S.) | 7.51% |
| Intermediate Treasuries | 1.58% |
| Opportunistic | 3.96% |
| Real Assets | 4.76% |
| Private Equity | 11.39% |
| Cash Equivalents | 0.83% |

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities is 7.38%, which represents a decrease of 0.62% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.79% as of June 30, 2019.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for PERS and TRS for the year ended June 30, 2020 are as follows:

| | Employer Effective Rate | ARM Board Adopted Rate | State Contribution Rate |
|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| | <u>Rate</u> | <u>Rate</u> | <u>Rate</u> |
| PERS: | | | |
| Pension | 15.72% | 23.73% | 6.62% |
| OPEB | 6.28% | 4.89% | 0% |
| Total PERS contribution rates | <u>22.00%</u> | <u>28.62%</u> | <u>6.62%</u> |
| TRS: | | | |
| Pension | 8.03% | 26.56% | 17.91% |
| OPEB | 4.53% | 3.91% | 0% |
| Total TRS contribution rates | <u>12.56%</u> | <u>30.47%</u> | <u>17.91%</u> |

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS or TRS Administrator. For fiscal year 2020 the past service rate for PERS is 17.44%.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2019 (latest available) were determined by an actuarial valuation as of June 30, 2018 which was rolled forward to the measurement date June 30, 2019. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

| | |
|-----------------------------------|---|
| Investment return / discount rate | 7.38% per year (geometric), compounded annually, net of expenses |
| Salary scale | Inflation – 2.5% per year Productivity – 0.25% per year |
| Payroll growth | 2.75% per year (inflation + productivity) |
| Total inflation | Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually. |
| PERS Mortality (Pre-termination) | Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement. |
| TRS Mortality (Pre-termination) | Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement. |
| PERS Mortality (Post-termination) | Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement. |
| TRS Mortality (Post-termination) | Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement. |
| Total turnover | Based upon the 2013-2017 actual withdrawal experience. |
| PERS Disability | Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others. |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

| | |
|--|--|
| TRS Disability | Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement. |
| Retirement | Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date. |
| PERS Marriage and age difference | Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married. |
| TRS Marriage and age difference | Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service. |
| Healthcare cost trend rates (ARHCT Plan and RMP) | Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drugs: 8.5% grading down to 4.5% EGWP: 8.5% grading down to 4.5%. |

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Based on recent experience, the healthcare cost trend assumptions were updated.
2. Per capita claims costs were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect a Cadillac Tax load.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the District, as well as an OPEB benefit recognized by the District for the State's proportionate share of OPEB plan expense attributable to the District. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the District creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries.

The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/drb/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 154 employers participating in PERS defined benefit plan, including the State of Alaska and 153 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2019 (latest available report):

| | |
|---|---------------|
| Inactive plan members or beneficiaries currently receiving benefits | 36,059 |
| Inactive plan members entitled to but not receiving benefits | 7,361 |
| Inactive members not entitled to benefits | 10,808 |
| Active plan members | <u>12,316</u> |
| Total DB plan membership | <u>66,544</u> |

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2020, were:

| Pensions (DB) | Other Post-Employment Benefits (DB) | Total |
|------------------|--|-----------|
| \$ 944,735 | 461,995 | 1,406,730 |

Public Employees Retirement Plans

For the year ended June 30, 2020 the State of Alaska contributed \$585,844 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2019 to a total of \$(814,983), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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Notes to Basic Financial Statements, Continued

Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2020, the District reported liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

| | | | |
|--|----|-------------------|--|
| Defined Benefit: | | <u>Pension</u> | |
| District's proportionate share of the net pension liability | \$ | 14,619,390 | |
| State's proportionate share of the net pension liability | | <u>5,807,703</u> | |
| Total | \$ | <u>20,427,093</u> | |
| | | <u>OPEB</u> | |
| District's proportionate share of the ARHCT OPEB liability | \$ | 396,297 | |
| State's proportionate share of the ARHCT OPEB liability | | <u>157,525</u> | |
| Total | \$ | <u>553,822</u> | |
| District's proportionate share of the ODD OPEB liability (ASSET) | \$ | <u>(79,156)</u> | |
| District's proportionate share of the RMP OPEB liability | \$ | <u>98,279</u> | |
| Total District's share of net pension and OPEB liabilities | \$ | <u>15,034,810</u> | |

The net pension and OPEB liabilities were measured as of June 30, 2019, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2021 through FY2039, as determined by projections based on the June 30, 2019 valuation.

The District's proportionate share and changes in the pension and OPEB liabilities were as follows:

| | <u>June 30, 2018</u> | <u>June 30, 2019</u> | <u>Change</u> |
|---------|----------------------|----------------------|---------------|
| | Measurement | Measurement | |
| Pension | .2973% | .2671% | (.0302)% |
| OPEB: | | | |
| ARHCT | .2972% | .2671% | (.0301)% |
| ODD | .4326% | .3265% | (.1061)% |
| RMP | .4326% | .4108% | (.0218)% |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2019, the District recognized pension and OPEB expense of \$2,749,291 and (\$3,655,349), respectively, for the year ended June 30, 2020. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

| | Pension | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Defined Benefit: | | |
| Differences between expected and actual experience | \$ - | (216,424) |
| Changes of assumptions | 447,581 | - |
| Net difference between projected and actual earnings on pension plan investments | 209,611 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | - | (541,402) |
| District contributions subsequent to the measurement date | <u>944,735</u> | <u>-</u> |
| Total | <u>\$ 1,601,927</u> | <u>(757,826)</u> |
| | | |
| | OPEB ARHCT | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (266,304) |
| Changes of assumptions | 525,879 | - |
| Net difference between projected and actual earnings on OPEB plan investments | - | (173,535) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 126,631 | (119,658) |
| District contributions subsequent to the measurement date | <u>377,582</u> | <u>-</u> |
| Total | <u>\$ 1,030,092</u> | <u>(559,497)</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

| | OPEB ODD | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (24,680) |
| Changes of assumptions | - | (1,514) |
| Net difference between projected and actual earnings on OPEB plan investments | - | (523) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 15,872 | (1,435) |
| District contributions subsequent to the measurement date | 13,935 | - |
| Total | \$ 29,807 | (28,152) |
| | OPEB RMP | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (7,281) |
| Changes of assumptions | 47,570 | - |
| Net difference between projected and actual earnings on OPEB plan investments | - | (1,085) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 44 | (4,686) |
| District contributions subsequent to the measurement date | 70,478 | - |
| Total | \$ 118,092 | (13,052) |

\$944,735 and \$461,995 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities in the year ended June 30, 2020, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

| Year Ended June 30, | Pension | OPEB ARHCT | OPEB ODD | OPEB RMP |
|------------------------|--------------|---------------|-------------|-------------|
| 2020 | \$ (77,669) | 131,663 | (2,212) | 3,419 |
| 2021 | (154,759) | (134,886) | (2,212) | 3,419 |
| 2022 | 59,472 | 41,751 | (1,489) | 6,022 |
| 2023 | 72,322 | 54,485 | (1,474) | 5,976 |
| 2024 | - | - | (1,716) | 4,980 |
| Thereafter | - | - | (3,177) | 10,746 |
| Total | \$ (100,634) | 93,013 | (12,280) | 34,562 |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2020, the District recognized (\$25,623) and (\$74,664) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

| | 1% Decrease | Current Rate | 1% Increase |
|----------------------------------|----------------------|---------------------|--------------------|
| | (6.38%) | (7.38%) | (8.38%) |
| Net pension liability | \$ 19,295,029 | 14,619,390 | 10,703,694 |
| Net OPEB ARHCT liability (Asset) | \$ 3,187,714 | 396,297 | (1,899,948) |
| Net OPEB ODD liability (Asset) | \$ (75,085) | (79,156) | (82,447) |
| Net OPEB RMP liability (Asset) | \$ 246,845 | 98,279 | (13,569) |

Sensitivity of the District's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease | Current Rate | 1% Increase |
|----------------------------------|-----------------------|---------------------|--------------------|
| Net OPEB ARHCT liability (Asset) | \$ (2,168,511) | 396,297 | 3,526,330 |
| Net OPEB ODD liability (Asset) | NA | (79,156) | NA |
| Net OPEB RMP liability (Asset) | (30,227) | 98,279 | 274,192 |

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.32% for the retiree medical plan (DB), 0.26% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

The School District contributed \$448,465 for the year ended June 30, 2020, which included forfeitures of \$267,992 which has been applied against contributions.

Teachers Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Teacher’s Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS.

This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drbr/trs>.

The DB Plan’s membership consisted of the following at June 30, 2019 (latest available report):

| | |
|---|---------------|
| Inactive plan members or beneficiaries currently receiving benefits | 13,239 |
| Inactive plan members entitled to but not receiving benefits | 799 |
| Inactive plan members not entitled to benefits | 1,811 |
| Active plan members | <u>4,087</u> |
| Total DB plan membership | <u>19,936</u> |

Pension Benefits. Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member’s spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

Post Retirement Pension Adjustments. Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Employee Contribution Rate. The District's active TRS members are required to contribute 8.65% of their annual covered salary.

Employer contributions for the year ended June 30, 2020, were:

| Pensions (DB) | Other Post-Employment Benefits (DB) | Total |
|-------------------|--|----------------|
| \$ <u>522,121</u> | <u>443,471</u> | <u>965,592</u> |

Teachers Retirement Plans

For the year ended June 30, 2020 the State of Alaska contributed \$3,190,615 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$6,122,854), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2020, the District reported liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

| | |
|--|-----------------------|
| | Pension |
| Defined Benefit: | |
| District's proportionate share of the net pension liability | \$ 15,669,599 |
| State's proportionate share of the net pension liability | <u>23,236,188</u> |
| Total | <u>\$ 38,905,787</u> |
| | OPEB |
| District's proportionate share of the ARHCT OPEB liability (Asset) | \$ (1,279,084) |
| State's proportionate share of the ARHCT OPEB liability (Asset) | <u>(1,903,589)</u> |
| Total | <u>\$ (3,182,673)</u> |
| District's proportionate share of the ODD OPEB liability (Asset) | <u>\$ (138,351)</u> |
| District's proportionate share of the RMP OPEB liability (Asset) | <u>\$ (131,445)</u> |
| Total District's share of net pension and OPEB liabilities | <u>\$ 14,120,719</u> |

The net pension and OPEB liabilities were measured as of June 30, 2019, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2021 through FY2039, as determined by projections based on the June 30, 2019 valuation.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

The District's proportionate share and changes in the pension and OPEB liabilities were as follows:

| | June 30, 2018 Measurement | June 30, 2019 Measurement | Change |
|---------|------------------------------|------------------------------|---------|
| Pension | .75363% | .83860% | .08497% |
| OPEB: | | | |
| ARHCT | .75184% | .83698% | .08514% |
| ODD | 3.3210% | 3.4407% | .11968% |
| RMP | 3.3210% | 3.4266% | .10560% |

Based on the measurement date of June 30, 2019, the District recognized pension expense of \$3,855,321 and OPEB expense of (\$7,558,227), respectively, for the year ended June 30, 2020. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

| | Pensions | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Defined Benefit: | | |
| Differences between expected and actual experience | \$ - | (424,919) |
| Changes of assumptions | - | (110,893) |
| Net difference between projected and actual earnings on pension plan investments | 402,476 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 240,134 | - |
| District contribution subsequent to the measurement date | 522,121 | - |
| Total | <u>\$ 1,164,731</u> | <u>(535,812)</u> |
| | | |
| | OPEB ARHCT | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (234,075) |
| Changes of assumptions | 124,719 | (386,510) |
| Net difference between projected and actual earnings on pension plan investments | - | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 240,310 | (197,937) |
| District contribution subsequent to the measurement date | 291,322 | - |
| Total | <u>\$ 656,351</u> | <u>(818,522)</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

| | OPEB ODD | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (15,621) |
| Changes of assumptions | - | (153) |
| Net difference between projected and actual earnings on pension plan investments | - | (977) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 1,266 | (8,471) |
| District contribution subsequent to the measurement date | 10,403 | - |
| Total | \$ 11,659 | (25,222) |
| | OPEB RMP | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ 82,117 | (10,765) |
| Changes of assumptions | 60,163 | (138,618) |
| Net difference between projected and actual earnings on pension plan investments | - | (3,433) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 1,070 | (10,020) |
| District contribution subsequent to the measurement date | 141,746 | - |
| Total | \$ 285,096 | (162,836) |

\$522,121 and \$443,471 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

| Year Ended June 30, | Pension | OPEB ARHCT | OPEB ODD | OPEB RMP |
|------------------------|------------|---------------|-------------|-------------|
| 2020 | \$ 151,925 | (412,038) | (3,603) | (7,059) |
| 2021 | (291,772) | (156,482) | (3,603) | (7,059) |
| 2022 | 110,016 | 50,353 | (2,537) | 1,137 |
| 2023 | 136,629 | 64,674 | (2,481) | 1,021 |
| 2024 | - | - | (2,812) | (2,132) |
| Thereafter | - | - | (8,930) | (5,394) |
| Total | \$ 106,798 | (453,493) | (23,966) | (19,486) |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2020, the District recognized \$865,806 and \$361,135 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

| | 1% Decrease (6.38%) | Current Rate (7.38%) | 1% Increase (8.38%) |
|-----------------------|--------------------------------|---------------------------------|--------------------------------|
| Net pension liability | \$ 22,572,492 | 15,669,599 | 9,873,775 |
| Net OPEB ARHCT | \$ 1,919,325 | (1,279,084) | (3,897,173) |
| Net OPEB ODD | \$ (138,832) | (138,351) | (138,075) |
| Net OPEB RMP | \$ 230,337 | (131,445) | (400,503) |

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease | Current Rate | 1% Increase |
|----------------|-----------------------|---------------------|--------------------|
| Net OPEB ARHCT | \$ (4,185,948) | (1,279,084) | 2,286,694 |
| Net OPEB ODD | \$ NA | (138,351) | NA |
| Net OPEB RMP | \$ (438,436) | (131,445) | 293,832 |

Teachers Retirement System (TRS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 1.09% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Plan members are 100% vested with their contributions. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

The School District contributed \$1,241,575 for the year ended June 30, 2020, which included forfeitures of \$89,428 which has been applied against contributions.

IX. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; and natural disasters. The School District purchases commercial policies through APEI to cover most of these risks. Insurance coverage includes general liability, property and casualty coverage, Worker's Compensation at statutory amounts, and marine coverage, as applicable.

X. Self-Insurance Payable

The District maintains a health and medical benefit program which covers all full-time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment.

The stop-loss coverage limit is \$85,000 for individual claims with no maximum for aggregate claims. In addition two individual claimants have a maximum stop loss limit ranging between \$200,000 and \$250,000. Health and medical benefit costs were \$9,614,704 and \$12,022,455 for the years ended June 30, 2020 and 2019, respectively, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported. Such accruals were accounted for in the School Operating Fund under the liability for "Accrued health and life benefits".

Following is a schedule of changes in claims liabilities for the two years ended June 30, 2020 and 2018 for the Accrued health and life benefits which is included in payroll related liabilities.

| | |
|--|---------------------------------|
| Accrued Health and Life Benefits , at June 30, 2018 | \$ 2,513,779 |
| Claims and administrative expenses | 12,022,455 |
| Claims and administrative expenses paid | 10,978,041 |
| | <hr/> 3,558,193 |
| Accrued Health and Life Benefits , at June 30, 2019 | |
| Claims and administrative expenses | 9,614,704 |
| Claims and administrative expenses paid | 9,924,224 |
| | <hr/> |
| Accrued Health and Life Benefits , at June 30, 2020 | <hr/> \$ 3,248,673 <hr/> |

XI. Contingencies

A. General

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability of the School Operating Fund.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

The District receives a substantial portion of its revenue from state and local grants and the Northwest Arctic Borough. Significant changes in these revenue sources could have a material effect on the operations of the District.

The District provides services solely to those residents of the Northwest Arctic Borough, Alaska and near-by communities as within the State defined District boundaries. Changes in the local environment or economy could directly affect the District's enrollment. Significant changes in enrollment could have a material effect on the District's funding and operations.

From time to time, the District may be a participant in legal proceedings related to the conduct of its business. In the normal course of business, it also has various commitments and contingent liabilities, which are not reflected in the accompanying financial statements. In the opinion of the management, any current legal proceedings, commitments or contingent liabilities will not materially affect the financial position of the District.

B. Grants

The State of Alaska and the District treat the on-behalf funding, created by AS 39.35.280 and AS 14.25.085, as a special funding situation under which the State bears a responsibility to pay an unfunded pension liability. AS 39.35.255 established the uniform contribution rate for PERS employers at 22%, with the State of Alaska contributing the difference between the total PERS actuarial required contributions and the amount employers contribute at 22% of covered payroll. AS 14.25.070 established the TRS employer contributions rate at 12.56%, with the State of Alaska contributing the difference between total TRS actuarial required contribution and the amount employers contribute at 12.56% of covered payroll.

The School District does not agree with how the District's proportionate share of the State of Alaska net pension liability for TRS and PERS is calculated and reserves the right to dispute these allocations at a later date.

C. Other Matters

The School District is involved in a wrongful termination of employment arbitration request. It is unknown whether the plaintiff will be successful in this request and no potential liability has been recorded.

XII. Reissuance of Financial Statements

The financial statements were reissued for a subsequent event discovered after the issuance of the financial statements. The State of Alaska, Department of Education and Early Development informed the client that there were COVID funding which were comingled in the Child Nutrition Cluster. The Schedule of Expenditures of Federal awards had to be reissued to break out the COVID funding from the regular food reimbursements. The federal data collection form was also reissued to disclose the COVID funding in the Child Nutrition Cluster. The financial statements are dual dated for the original date of issuance as of September 30, 2020 and October 21, 2020 only for the discrepancies noted above.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

XIII. Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 84 *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2019.
- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 90 *Majority Equity Interests*. Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligation*. Effective for fiscal years beginning after December 15, 2021.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statements 90, 91, 94, and 97 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 84, the objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No.84, No.88, No. 89, No. 90, No. 91, No.92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

**REQUIRED SUPPLEMENTARY
INFORMATION**

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Original and Final Budget and Actual

Year Ended June 30, 2020

| | Budgeted Amounts | | Actual | Variance with Final Budget- Positive (Negative) |
|---|--------------------|--------------------|----------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Local sources: | | | | |
| Earnings on investment | \$ 180,000 | 150,000 | 134,700 | (15,300) |
| E-rate revenue | 5,337,529 | 5,337,529 | 5,337,479 | (50) |
| Other local revenues | 700,000 | 350,000 | 411,418 | 61,418 |
| Intergovernmental: | | | | |
| Borough appropriations and in-kind services | 4,157,357 | 4,160,289 | 4,160,289 | - |
| State of Alaska | 41,758,471 | 42,036,732 | 41,854,540 | (182,192) |
| Federal sources | 10,445,660 | 10,445,660 | 6,858,607 | (3,587,053) |
| Total revenues | <u>62,579,017</u> | <u>62,480,210</u> | <u>58,757,033</u> | <u>(3,723,177)</u> |
| Expenditures: | | | | |
| Current | | | | |
| Instruction | 21,786,256 | 20,605,269 | 19,181,098 | 1,424,171 |
| Special education instruction | 7,695,223 | 7,414,650 | 6,751,781 | 662,869 |
| Special education support services - students | 1,241,942 | 1,264,089 | 1,134,527 | 129,562 |
| Support services - students | 1,254,968 | 1,195,547 | 1,011,948 | 183,599 |
| Support services - instruction | 8,364,067 | 8,318,264 | 7,807,155 | 511,109 |
| School administration | 3,271,269 | 3,067,187 | 2,996,751 | 70,436 |
| School administration support services | 1,356,065 | 1,308,367 | 1,152,292 | 156,075 |
| District administration | 2,054,704 | 2,222,549 | 2,079,841 | 142,708 |
| District administration support services | 2,355,547 | 2,488,714 | 2,428,523 | 60,191 |
| Operations and maintenance of plant | 12,780,728 | 13,687,345 | 12,465,297 | 1,222,048 |
| Student activities | 1,783,203 | 1,776,435 | 1,513,481 | 262,954 |
| Total expenditures | <u>63,943,972</u> | <u>63,348,416</u> | <u>58,522,694</u> | <u>4,825,722</u> |
| Excess (deficiency) of revenues over expenditures | <u>(1,364,955)</u> | <u>(868,206)</u> | <u>234,339</u> | <u>(1,102,545)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 3,080,455 | 2,808,206 | - | (2,808,206) |
| Transfers out: | <u>(1,715,500)</u> | <u>(1,940,000)</u> | <u>(1,314,307)</u> | <u>625,693</u> |
| Net other financing sources (uses) | <u>1,364,955</u> | <u>868,206</u> | <u>(1,314,307)</u> | <u>(2,182,513)</u> |
| Net change in fund balances | <u>\$ -</u> | <u>-</u> | <u>(1,079,968)</u> | <u>(1,079,968)</u> |
| Fund balance, beginning of year | | | <u>14,979,795</u> | |
| Fund balance, end of year | | | <u>\$ 13,899,827</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2020

| Year | District's Proportion of the Net Pension Liability | District's Proportionate Share of the Net Pension Liability | State of Alaska Proportionate Share of the Net Pension Liability | Total Net Pension Liability | District's Covered Payroll | District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|------|--|---|--|-----------------------------------|----------------------------------|---|---|
| 2015 | 0.1683% | \$ 7,849,414 | \$ 7,248,559 | \$ 15,097,973 | \$ 7,240,121 | 108% | 62.37% |
| 2016 | 0.2783% | \$ 13,498,455 | \$ 3,615,841 | \$ 17,114,296 | \$ 7,530,740 | 179% | 63.96% |
| 2017 | 0.3136% | \$ 17,530,603 | \$ 2,210,896 | \$ 19,741,499 | \$ 7,590,073 | 231% | 59.55% |
| 2018 | 0.2451% | \$ 12,667,701 | \$ 4,719,677 | \$ 17,387,378 | \$ 8,116,354 | 156% | 63.37% |
| 2019 | 0.2973% | \$ 14,770,655 | \$ 4,274,089 | \$ 19,044,744 | \$ 8,097,929 | 182% | 65.19% |
| 2020 | 0.2671% | \$ 14,619,390 | \$ 5,807,703 | \$ 20,427,093 | \$ 8,378,374 | 174% | 63.42% |

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2020

| Year | District's Proportion of the Net OPEB Liability (Asset) | District's Proportionate Share of the Net OPEB Liability (Asset) | State of Alaska Proportionate Share of the Net OPEB Liability (Asset) | Total Net OPEB Liability (Asset) | District's Covered Payroll | District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) |
|--|---|--|---|----------------------------------|----------------------------|---|---|
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | | | |
| 2018 | 0.2450% | \$ 2,070,088 | \$ 772,134 | \$ 2,842,222 | \$ 8,116,354 | 25.51% | 89.68% |
| 2019 | 0.2900% | \$ 3,050,588 | \$ 885,837 | \$ 3,936,425 | \$ 8,097,929 | 37.67% | 88.12% |
| 2020 | 0.2671% | \$ 396,297 | \$ 157,525 | \$ 553,822 | \$ 8,378,374 | 4.73% | 98.13% |
| Occupational Death and Disability (ODD): | | | | | | | |
| 2018 | 0.4800% | \$ (68,127) | \$ - | \$ (68,127) | \$ 8,116,354 | -0.84% | 212.97% |
| 2019 | 0.4300% | \$ (84,024) | \$ - | \$ (84,024) | \$ 1,970,226 | -4.26% | 270.62% |
| 2020 | 0.3265% | \$ (79,156) | \$ - | \$ (79,156) | \$ 8,378,374 | -0.94% | 297.43% |
| Retiree Medical Plan (RMP): | | | | | | | |
| 2018 | 0.4800% | \$ 25,039 | \$ - | \$ 25,039 | \$ 1,974,709 | 1.27% | 93.98% |
| 2019 | 0.4330% | \$ 55,051 | \$ - | \$ 55,051 | \$ 1,970,276 | 2.79% | 88.71% |
| 2020 | 0.4108% | \$ 98,279 | \$ - | \$ 98,279 | \$ 2,038,477 | 4.82% | 83.17% |

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2020

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|------|---|---|--|----------------------------------|---|
| 2015 | \$ 688,464 | \$ (688,464) | \$ - | \$ 8,378,374 | 8.22% |
| 2016 | \$ 707,834 | \$ (707,834) | \$ - | \$ 8,097,929 | 8.74% |
| 2017 | \$ 864,088 | \$ (864,088) | \$ - | \$ 8,116,354 | 10.65% |
| 2018 | \$ 999,536 | \$ (999,536) | \$ - | \$ 8,097,929 | 12.34% |
| 2019 | \$ 1,002,277 | \$ (1,002,277) | \$ - | \$ 8,378,374 | 11.96% |
| 2020 | \$ 945,362 | \$ (944,735) | \$ 627 | \$ 8,433,931 | 11.21% |

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 2.5% per annum.
- Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officer/Firefighter. Ranges from 6.75% to 2.75% based on age and service for All Others.
- Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.5% and a real rate of return of 4.88%.
- Retirement age: Retirement rates based upon 2013-2017 actual experience.
- Mortality: Mortality rates based upon the 2013-2017 actual experience.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2020

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|--|---|---|--|----------------------------------|---|
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | |
| 2018 | \$ 283,252 | \$ (283,252) | \$ - | \$ 8,097,929 | 3.50% |
| 2019 | \$ 363,681 | \$ (363,681) | \$ - | \$ 8,378,374 | 4.34% |
| 2020 | \$ 377,582 | \$ (377,582) | \$ - | \$ 8,433,931 | 4.48% |
| Occupational Death and Disability (ODD): | | | | | |
| 2018 | \$ 7,834 | \$ (7,834) | \$ - | \$ 8,097,929 | 0.10% |
| 2019 | \$ 13,330 | \$ (13,330) | \$ - | \$ 8,378,374 | 0.16% |
| 2020 | \$ 13,935 | \$ (13,935) | \$ - | \$ 8,433,931 | 0.17% |
| Retiree Medical Plan (RMP): | | | | | |
| 2018 | \$ 50,433 | \$ (50,433) | \$ - | \$ 1,974,709 | 2.55% |
| 2019 | \$ 48,208 | \$ (48,208) | \$ - | \$ 1,970,226 | 2.45% |
| 2020 | \$ 70,478 | \$ (70,478) | \$ - | \$ 2,038,417 | 3.46% |

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
7. Inflation: 2.5% per annum.
8. Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officer/Firefighter. Ranges from 6.75% to 2.75% based on age and service for All Others.
9. Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
10. Retirement age: Retirement rates based upon 2013-2017 actual experience.
11. Mortality: Mortality rates based upon the 2013-2017 actual experience.
12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2020

| Year | District's Proportion of the Net Pension Liability | District's Proportionate Share of the Net Pension Liability | State of Alaska Proportionate Share of the Net Pension Liability | Total Net Pension Liability | District's Covered Payroll | District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|------|--|---|--|-----------------------------|----------------------------|--|--|
| 2015 | 0.23950% | \$ 7,182,851 | \$ 49,547,595 | \$ 56,730,446 | \$ 14,843,553 | 48.39% | 55.70% |
| 2016 | 0.58524% | \$ 10,888,060 | \$ 17,403,698 | \$ 28,291,758 | \$ 15,465,229 | 70.40% | 73.82% |
| 2017 | 0.82501% | \$ 18,837,867 | \$ 22,390,623 | \$ 41,228,490 | \$ 15,643,154 | 120.42% | 68.40% |
| 2018 | 0.67486% | \$ 13,676,701 | \$ 23,874,798 | \$ 37,551,499 | \$ 15,774,517 | 86.70% | 72.39% |
| 2019 | 0.75363% | \$ 14,427,002 | \$ 21,447,040 | \$ 35,874,042 | \$ 16,910,003 | 85.32% | 74.09% |
| 2020 | 0.83860% | \$ 15,669,599 | \$ 23,236,188 | \$ 38,905,787 | \$ 18,195,563 | 86.12% | 74.68% |

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Teachers' Retirement System (TRS)

June 30, 2020

| Year | District's Proportion of the Net OPEB Liability (Asset) | District's Proportionate Share of the Net OPEB Liability (Asset) | State of Alaska Proportionate Share of the Net OPEB Liability (Asset) | Total Net OPEB Liability (Asset) | District's Covered Payroll | District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) |
|--|---|--|---|----------------------------------|----------------------------|---|---|
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | | | |
| 2018 | 0.0067% | \$ 1,237,722 | \$ 2,170,136 | \$ 3,407,858 | \$ 15,774,517 | 7.85% | 93.75% |
| 2019 | 0.0075% | 2,337,774 | 3,488,700 | 5,826,474 | 16,910,003 | 13.82% | 90.23% |
| 2020 | 0.8370% | (1,279,084) | (1,903,589) | (3,182,673) | 18,195,563 | -7.03% | 105.50% |
| Occupational Death and Disability (ODD): | | | | | | | |
| 2018 | 0.0312% | \$ (101,913) | \$ - | \$ (101,913) | \$ 15,774,517 | -0.65% | 1342.59% |
| 2019 | 3.3210% | (116,435) | - | (116,435) | 16,910,003 | -0.69% | 1304.81% |
| 2020 | 3.4407% | (138,351) | - | (138,351) | 18,195,563 | -0.76% | 1409.77% |
| Retiree Medical Plan (RMP): | | | | | | | |
| 2018 | 0.0312% | \$ (147,817) | \$ - | \$ (147,817) | \$ 9,588,581 | -1.54% | 118.16% |
| 2019 | 0.0332% | (106,206) | - | (106,206) | 9,628,765 | -1.10% | 109.56% |
| 2020 | 3.4266% | (131,445) | - | (131,445) | 9,885,156 | -1.33% | 110.03% |

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2020

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|------|---|---|--|----------------------------------|---|
| 2015 | \$ 505,554 | \$ (505,554) | \$ - | \$ 15,465,229 | 3.27% |
| 2016 | \$ 451,723 | \$ (451,723) | \$ - | \$ 15,643,154 | 2.89% |
| 2017 | \$ 527,326 | \$ (527,326) | \$ - | \$ 15,774,517 | 3.34% |
| 2018 | \$ 586,779 | \$ (586,779) | \$ - | \$ 16,910,003 | 3.47% |
| 2019 | \$ 527,002 | \$ (527,002) | \$ - | \$ 18,195,563 | 2.90% |
| 2020 | \$ 516,444 | \$ (522,121) | \$ (5,677) | \$ 18,284,994 | 2.82% |

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
7. Inflation: 2.5% per annum.
8. Salary increases: Ranges from 6.75% to 2.75% based on service.
9. Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
10. Retirement age: Retirement rates based upon the 2013-2017 actual experience.
11. Mortality: Mortality rates are based upon 2013-2017 actual experience.
12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2020

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|--|---|---|--|----------------------------------|---|
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | |
| 2018 | \$ 290,622 | \$ (290,622) | \$ - | \$ 15,774,517 | 1.84% |
| 2019 | \$ 252,163 | \$ (252,163) | \$ - | \$ 18,195,563 | 1.39% |
| 2020 | \$ 291,322 | \$ (291,322) | \$ - | \$ 18,284,994 | 1.59% |
| Occupational Death and Disability (ODD): | | | | | |
| 2018 | \$ - | \$ - | \$ - | \$ 15,774,517 | 0.00% |
| 2019 | \$ 10,740 | \$ (10,740) | \$ - | \$ 18,195,563 | 0.06% |
| 2020 | \$ 10,403 | \$ (10,403) | \$ - | \$ 18,284,994 | 0.06% |
| Retiree Medical Plan (RMP): | | | | | |
| 2018 | \$ 108,628 | \$ (108,628) | \$ - | \$ 9,548,581 | 1.14% |
| 2019 | \$ 105,705 | \$ (105,705) | \$ - | \$ 9,628,765 | 1.10% |
| 2020 | \$ 141,746 | \$ (141,746) | \$ - | \$ 9,885,765 | 1.43% |

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
7. Inflation: 2.5% per annum.
8. Salary increases: Ranges from 6.75% to 2.75% based on service.
9. Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
10. Retirement age: Retirement rates based upon the 2013-2017 actual experience.
11. Mortality: Mortality rates are based upon 2013-2017 actual experience.
12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

**ADDITIONAL SUPPLEMENTARY
INFORMATION**

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|------------|--|
| Revenues: | | | |
| Local sources: | | | |
| Earnings on investment | \$ 150,000 | 134,700 | (15,300) |
| E-rate revenue | 5,337,529 | 5,337,479 | (50) |
| Other local revenues | 350,000 | 411,418 | 61,418 |
| Total local sources | 5,837,529 | 5,883,597 | 46,068 |
| Intergovernmental: | | | |
| Borough appropriations and in-kind services | 4,160,289 | 4,160,289 | - |
| State of Alaska: | | | |
| Foundation | 37,017,750 | 37,017,957 | 207 |
| On-behalf TRS | 3,392,467 | 3,190,615 | (201,852) |
| On-behalf PERS | 566,184 | 585,844 | 19,660 |
| Other State revenues | 1,060,331 | 1,060,124 | (207) |
| Total State of Alaska | 42,036,732 | 41,854,540 | (182,192) |
| Federal sources - Impact Aid | 10,445,660 | 6,858,607 | (3,587,053) |
| Total revenues | 62,480,210 | 58,757,033 | (3,723,177) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 9,652,137 | 9,599,556 | 52,581 |
| Non-certificated salaries | 1,834,242 | 1,821,126 | 13,116 |
| Employee benefits | 8,691,045 | 7,507,092 | 1,183,953 |
| Staff travel | 16,460 | 15,903 | 557 |
| Student travel | 20,500 | - | 20,500 |
| Other purchased services | 83,000 | 70,325 | 12,675 |
| Supplies, materials and media | 279,375 | 164,287 | 115,088 |
| Tuition-students and stipends | 2,900 | 900 | 2,000 |
| Other | 610 | 1,909 | (1,299) |
| Equipment | 25,000 | - | 25,000 |
| Total instruction | 20,605,269 | 19,181,098 | 1,424,171 |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, Continued

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------------|------------------|--|
| Expenditures, continued: | | | |
| Special education instruction: | | | |
| Certificated salaries | \$ 2,293,063 | 2,154,146 | 138,917 |
| Non-certificated salaries | 1,727,655 | 1,764,081 | (36,426) |
| Employee benefits | 3,286,086 | 2,772,810 | 513,276 |
| Professional and technical services | 70,124 | 29,335 | 40,789 |
| Staff travel | 10,679 | 10,679 | - |
| Student travel | 7,000 | 846 | 6,154 |
| Other purchased services | 3,880 | 3,880 | - |
| Supplies, materials and media | 16,163 | 16,004 | 159 |
| Total special education instruction | <u>7,414,650</u> | <u>6,751,781</u> | <u>662,869</u> |
| Special education support services - students: | | | |
| Certificated salaries | 317,340 | 311,854 | 5,486 |
| Non-certificated salaries | 112,717 | 69,320 | 43,397 |
| Employee benefits | 209,234 | 240,508 | (31,274) |
| Professional and technical services | 580,000 | 473,080 | 106,920 |
| Staff travel | 13,928 | 13,928 | - |
| Student travel | 3,750 | 2,720 | 1,030 |
| Other purchased services | 3,000 | - | 3,000 |
| Supplies, materials and media | 23,000 | 23,117 | (117) |
| Other | 1,120 | - | 1,120 |
| Total special education support services - students | <u>1,264,089</u> | <u>1,134,527</u> | <u>129,562</u> |
| Support services - students: | | | |
| Certificated salaries | 682,986 | 601,409 | 81,577 |
| Non-certificated salaries | 6,900 | 917 | 5,983 |
| Employee benefits | 468,481 | 378,175 | 90,306 |
| Professional and technical services | 4,000 | - | 4,000 |
| Staff travel | 28,680 | 28,680 | - |
| Supplies, materials and media | 4,500 | 2,767 | 1,733 |
| Total support services - students | <u>1,195,547</u> | <u>1,011,948</u> | <u>183,599</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, Continued

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|--|------------|-----------|--|
| Expenditures, continued: | | | |
| Support services - instruction: | | | |
| Certificated salaries | \$ 332,072 | 325,237 | 6,835 |
| Non-certificated salaries | 460,024 | 435,535 | 24,489 |
| Employee benefits | 499,551 | 510,949 | (11,398) |
| Professional and technical services | 91,000 | 77,412 | 13,588 |
| Staff travel | 21,698 | 21,237 | 461 |
| Utility services | 6,033,252 | 5,969,232 | 64,020 |
| Other purchased services | 206,063 | 162,163 | 43,900 |
| Supplies, materials and media | 625,288 | 287,057 | 338,231 |
| Tuition-students and stipends | 49,316 | 18,333 | 30,983 |
| Total support services - instruction | 8,318,264 | 7,807,155 | 511,109 |
| School administration: | | | |
| Certificated salaries | 1,884,967 | 1,821,159 | 63,808 |
| Non-certificated salaries | 13,000 | 25,645 | (12,645) |
| Employee benefits | 1,046,463 | 1,054,325 | (7,862) |
| Staff travel | 57,451 | 57,705 | (254) |
| Supplies, materials and media | 55,499 | 28,725 | 26,774 |
| Other | 9,807 | 9,192 | 615 |
| Total school administration | 3,067,187 | 2,996,751 | 70,436 |
| School administration support services: | | | |
| Non-certificated salaries | 662,133 | 660,177 | 1,956 |
| Employee benefits | 646,234 | 492,115 | 154,119 |
| Total school administration support services | 1,308,367 | 1,152,292 | 156,075 |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, Continued

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------|-------------------|--|
| Expenditures, continued: | | | |
| District administration: | | | |
| Certificated salaries | \$ 358,687 | 351,414 | 7,273 |
| Non-certificated salaries | 452,231 | 407,791 | 44,440 |
| Employee benefits | 576,368 | 640,643 | (64,275) |
| Professional and technical services | 590,750 | 433,779 | 156,971 |
| Staff travel | 107,840 | 107,840 | - |
| Other purchased services | 23,735 | 16,365 | 7,370 |
| Supplies, materials and media | 53,938 | 66,027 | (12,089) |
| Other | 59,000 | 55,982 | 3,018 |
| Total district administration | <u>2,222,549</u> | <u>2,079,841</u> | <u>142,708</u> |
| District administration support services: | | | |
| Certificated salaries | 267,302 | 264,302 | 3,000 |
| Non-certificated salaries | 1,005,392 | 1,010,173 | (4,781) |
| Employee benefits | 735,418 | 754,702 | (19,284) |
| Professional and technical services | 214,828 | 191,069 | 23,759 |
| Staff travel | 82,519 | 89,958 | (7,439) |
| Other purchased services | 96,485 | 62,074 | 34,411 |
| Insurance and bond premiums | 235,284 | 235,284 | - |
| Supplies, materials and media | 31,436 | 29,477 | 1,959 |
| Other | 20,050 | 9,360 | 10,690 |
| Indirect costs | (200,000) | (217,876) | 17,876 |
| Total district administration support services | <u>2,488,714</u> | <u>2,428,523</u> | <u>60,191</u> |
| Operations and maintenance of plant: | | | |
| Certificated salaries | 119,274 | 119,274 | - |
| Non-certificated salaries | 1,935,001 | 1,854,709 | 80,292 |
| Employee benefits | 1,273,293 | 1,145,418 | 127,875 |
| Professional and technical services | 2,155,000 | 2,029,484 | 125,516 |
| Staff travel | 86,353 | 96,477 | (10,124) |
| Utility services | 684,858 | 630,621 | 54,237 |
| Energy | 3,761,582 | 3,574,336 | 187,246 |
| Other purchased services | 2,704,238 | 2,172,734 | 531,504 |
| Insurance and bond premiums | 442,310 | 442,237 | 73 |
| Supplies, materials and media | 497,636 | 379,201 | 118,435 |
| Other | 50 | 16 | 34 |
| Equipment | 27,750 | 20,790 | 6,960 |
| Total operations and maintenance of plant | <u>13,687,345</u> | <u>12,465,297</u> | <u>1,222,048</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, Continued

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|-------------|---------------|--|
| Expenditures, continued: | | | |
| Student activities: | | | |
| Certificated salaries | \$ 235,332 | 195,708 | 39,624 |
| Non-certificated salaries | 102,750 | 85,283 | 17,467 |
| Employee benefits | 125,318 | 61,835 | 63,483 |
| Professional and technical services | 105,000 | 101,450 | 3,550 |
| Staff travel | 7,971 | 8,670 | (699) |
| Student travel | 1,075,000 | 997,846 | 77,154 |
| Other purchased services | 70,000 | 20,611 | 49,389 |
| Insurance and bond premiums | 4,000 | - | 4,000 |
| Supplies, materials and media | 20,000 | 19,112 | 888 |
| Other | 31,064 | 22,966 | 8,098 |
| Total student activities | 1,776,435 | 1,513,481 | 262,954 |
| Total expenditures | 63,348,416 | 58,522,694 | 4,825,722 |
| Excess (deficiency) of revenues over expenditures | (868,206) | 234,339 | 1,102,545 |
| Other financing sources (uses): | | | |
| Transfers in | 2,808,206 | - | (2,808,206) |
| Transfers out: | | | |
| Special Revenue Funds: | | | |
| Student Transportation | - | (9,089) | (9,089) |
| Alaska Technical Center | (315,000) | (261,448) | 53,552 |
| STAR Northwest Magnet School | - | (15,264) | (15,264) |
| Teacher Housing | (275,000) | (260,988) | 14,012 |
| Food Service | (1,350,000) | (752,637) | 597,363 |
| Village Improvement | - | (11,881) | (11,881) |
| June Nelson Scholarship | - | (3,000) | (3,000) |
| Net other financing sources (uses) | 868,206 | (1,314,307) | (2,182,513) |
| Net change in fund balances | \$ - | (1,079,968) | (1,079,968) |
| Fund balance, beginning of year | | 14,979,795 | |
| Fund balance, end of year | | \$ 13,899,827 | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Kivalina K-12 Replacement School Fund Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2020

| | |
|--|--------------------|
| Revenues: | |
| Intergovernmental: | |
| State of Alaska | \$ 2,203,764 |
| Borough appropriations | 4,050,941 |
| | <u>6,254,705</u> |
| Expenditures: | |
| Construction and facilities acquisition: | |
| Professional and technical services | 2,105,077 |
| Other purchased services | 266 |
| Building and improvement purchased | 4,149,362 |
| Total expenditures | <u>6,254,705</u> |
| Excess of revenues over expenditures | - |
| Fund balance, beginning of year | <u>-</u> |
| Fund balance, end of year | <u><u>\$ -</u></u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet

June 30, 2020

| Special Revenue Funds | | | | | | | | | | | | |
|--------------------------------------|-------------------------------|------------------|--|--|-----------------------|--------------------|----------------|-----------------|--------------|--------------------------------|--------------------|-----------------------------------|
| | Alaska Technical Center | T.V.E.P Basic | Alaska Construction Academy Program | STAR of the Northwest Magnet School | Facilities Housing | Teacher Housing | CARES Act | Food Service | GenYouth | Consolidated Administration | Title I-A Basic | Title I-C Migrant Education |
| <u>Assets:</u> | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | - | - | - | - | - | - |
| Accounts receivable | - | 146,181 | 20,520 | - | - | - | 181,565 | 60,953 | - | 70,783 | 143,608 | 352,956 |
| Due from other funds | - | - | - | 6,247 | 39,548 | 25,448 | - | - | 5,500 | - | - | - |
| Inventory | 110,697 | - | - | 28,705 | - | 2,592 | - | 32,780 | - | - | - | - |
| Total assets | <u>110,697</u> | <u>146,181</u> | <u>20,520</u> | <u>34,952</u> | <u>39,548</u> | <u>28,040</u> | <u>181,565</u> | <u>93,733</u> | <u>5,500</u> | <u>70,783</u> | <u>143,608</u> | <u>352,956</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | |
| Accounts payable | 156 | 160 | 66 | 159 | - | 25,448 | - | 18,224 | - | - | - | - |
| Due to other funds | 72,859 | 146,021 | 20,454 | - | - | - | 181,565 | 36,056 | - | 70,783 | 143,608 | 352,956 |
| Due to others | - | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | 6,247 | - | - | - | 4,618 | 5,500 | - | - | - |
| Total liabilities | <u>73,015</u> | <u>146,181</u> | <u>20,520</u> | <u>6,406</u> | <u>-</u> | <u>25,448</u> | <u>181,565</u> | <u>58,898</u> | <u>5,500</u> | <u>70,783</u> | <u>143,608</u> | <u>352,956</u> |
| Fund balances: | | | | | | | | | | | | |
| Nonspendable | 110,697 | - | - | 28,705 | - | 2,592 | - | 32,780 | - | - | - | - |
| Restricted | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | 39,548 | - | - | 2,055 | - | - | - | - |
| Unassigned | (73,015) | - | - | (159) | - | - | - | - | - | - | - | - |
| Total fund balances | <u>37,682</u> | <u>-</u> | <u>-</u> | <u>28,546</u> | <u>39,548</u> | <u>2,592</u> | <u>-</u> | <u>34,835</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 110,697</u> | <u>146,181</u> | <u>20,520</u> | <u>34,952</u> | <u>39,548</u> | <u>28,040</u> | <u>181,565</u> | <u>93,733</u> | <u>5,500</u> | <u>70,783</u> | <u>143,608</u> | <u>352,956</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, continued

| | Special Revenue Funds | | | | | | | | | | | |
|--------------------------------------|-----------------------|------------------------------------|-------------------------------------|---------------------------|----------------------------|------------------|---------------------------------------|-----------------------------|---------------------------------------|--------------------|--|--|
| | Title IV-A | Title I-A Professional Development | Migrant Education - Parent Advisory | Migrant Education - Books | Career Technical Education | Higher Education | Title I-A, School Improvement 1003(g) | Title I, School Improvement | Title I-A, School Improvement 1003(g) | School Improvement | Title III-A English Language Acquisition | Early Intervention Infant Learning Program |
| <u>Assets</u> | | | | | | | | | | | | |
| Cash and cash equivalents | \$ - | - | - | - | - | - | - | - | - | - | - | - |
| Accounts receivable | 41,388 | 167,659 | 709 | 23,250 | 39,874 | - | 10,500 | - | 11,949 | 27,402 | 2,493 | - |
| Due from other funds | - | - | - | - | - | 495 | - | 142,025 | - | - | - | 9,585 |
| Inventory | - | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | <u>41,388</u> | <u>167,659</u> | <u>709</u> | <u>23,250</u> | <u>39,874</u> | <u>495</u> | <u>10,500</u> | <u>142,025</u> | <u>11,949</u> | <u>27,402</u> | <u>2,493</u> | <u>9,585</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | |
| Accounts payable | - | - | - | 404 | 2,760 | - | - | - | - | - | - | - |
| Due to other funds | 41,388 | 167,659 | 709 | 22,846 | 37,114 | - | 4,952 | - | 11,740 | 27,402 | 2,493 | - |
| Due to others | - | - | - | - | - | 495 | 5,548 | - | 209 | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | 142,025 | - | - | - | 9,585 |
| Total liabilities | <u>41,388</u> | <u>167,659</u> | <u>709</u> | <u>23,250</u> | <u>39,874</u> | <u>495</u> | <u>10,500</u> | <u>142,025</u> | <u>11,949</u> | <u>27,402</u> | <u>2,493</u> | <u>9,585</u> |
| Fund balances: | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances | \$ <u>41,388</u> | <u>167,659</u> | <u>709</u> | <u>23,250</u> | <u>39,874</u> | <u>495</u> | <u>10,500</u> | <u>142,025</u> | <u>11,949</u> | <u>27,402</u> | <u>2,493</u> | <u>9,585</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds, continued

Combining Balance Sheet

| | Special Revenue Funds | | | | | | | | | |
|--------------------------------------|-----------------------|------------------------------|--------------------|---------------------|--|-------------------------|-----------------------|-----------------------------------|-----------------------|------------------|
| | Medical Assistance | Special Education Title VI-B | Preschool Disabled | Safe Children's Act | Title II-A, Teacher and Principal Training | Educators Rising Alaska | Youth Leaders Program | Computer Lab Access Pilot project | Maniilaq ANE Contract | Indian Education |
| <u>Assets</u> | | | | | | | | | | |
| Cash and cash equivalents | \$ - | - | - | - | - | - | - | - | - | - |
| Accounts receivable | - | 195,444 | 3,995 | - | 72,414 | - | - | 587 | 77,844 | - |
| Due from other funds | 33,695 | - | - | 895 | - | 1,810 | 319,985 | 120 | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - |
| Total assets | <u>33,695</u> | <u>195,444</u> | <u>3,995</u> | <u>895</u> | <u>72,414</u> | <u>1,810</u> | <u>319,985</u> | <u>120</u> | <u>587</u> | <u>77,844</u> |
| <u>Liabilities and Fund Balances</u> | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts payable | - | 8,215 | - | - | - | - | - | - | - | - |
| Due to other funds | - | 187,229 | 3,995 | - | 72,414 | - | - | 587 | 77,844 | - |
| Due to others | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | 33,695 | - | - | 895 | - | 1,810 | 319,985 | 120 | - | - |
| Total liabilities | <u>33,695</u> | <u>195,444</u> | <u>3,995</u> | <u>895</u> | <u>72,414</u> | <u>1,810</u> | <u>319,985</u> | <u>120</u> | <u>587</u> | <u>77,844</u> |
| Fund balances: | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances | \$ <u>33,695</u> | <u>195,444</u> | <u>3,995</u> | <u>895</u> | <u>72,414</u> | <u>1,810</u> | <u>319,985</u> | <u>120</u> | <u>587</u> | <u>77,844</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, continued

| | Special Revenue Funds | | | | | | | | | Capital Project Funds | | |
|--------------------------------------|-----------------------|---------------------------------|------------------------------|---------------------------------|------------------------|--|--|-------------------------------|--------------------------------|--------------------------------------|------------------------|--------------------------|
| | Johnson O'Malley | Maniilaq ABE/GED Contract | Alaska Adult Education | Village Improvement Funds | Noorvik Afterschool | STAR of the Northwest Magnet School | Bridging the GAP: Pre-K and Middle School | Our Youth Our Future | June Nielson Scholarship | Total Special Revenue Funds | District Technology | Impact Aid Capital |
| Assets | | | | | | | | | | | | |
| Cash and cash equivalents | \$ - | - | - | - | - | - | - | 11,467 | 11,467 | - | - | |
| Accounts receivable | - | - | 8,236 | - | - | - | 115,962 | 53,421 | - | 1,829,693 | - | |
| Due from other funds | 99,006 | 100,841 | - | 423,444 | 10,972 | 9,998 | - | - | - | 1,229,614 | 1,286,029 | |
| Inventory | - | - | - | - | - | - | - | - | - | 174,774 | - | |
| Total assets | <u>99,006</u> | <u>100,841</u> | <u>8,236</u> | <u>423,444</u> | <u>10,972</u> | <u>9,998</u> | <u>115,962</u> | <u>53,421</u> | <u>11,467</u> | <u>3,245,548</u> | <u>1,286,029</u> | <u>53,386</u> |
| Liabilities and Fund Balances | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | |
| Accounts payable | - | - | - | 5,812 | - | - | - | - | - | 61,404 | - | - |
| Due to other funds | - | - | 7,423 | - | - | - | 115,962 | 53,421 | 11,467 | 1,870,947 | - | - |
| Due to others | - | - | - | - | - | 9,998 | - | - | - | 16,250 | - | - |
| Unearned revenue | 99,006 | 100,841 | 813 | 417,632 | 10,388 | - | - | - | - | 1,153,160 | - | - |
| Total liabilities | <u>99,006</u> | <u>100,841</u> | <u>8,236</u> | <u>423,444</u> | <u>10,388</u> | <u>9,998</u> | <u>115,962</u> | <u>53,421</u> | <u>11,467</u> | <u>3,101,761</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | 174,774 | - | - |
| Restricted | - | - | - | - | 584 | - | - | - | - | 584 | - | 53,386 |
| Assigned | - | - | - | - | - | - | - | - | - | 41,603 | 1,286,029 | - |
| Unassigned | - | - | - | - | - | - | - | - | - | (73,174) | - | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>584</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>143,787</u> | <u>1,286,029</u> | <u>53,386</u> |
| Total liabilities and fund balances | \$ <u>99,006</u> | <u>100,841</u> | <u>8,236</u> | <u>423,444</u> | <u>10,972</u> | <u>9,998</u> | <u>115,962</u> | <u>53,421</u> | <u>11,467</u> | <u>3,245,548</u> | <u>1,286,029</u> | <u>53,386</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds, continued

Combining Balance Sheet

| | Capital Project Funds | | | | | | | | | Total Capital Project Funds | Total Other Governmental Funds | |
|--------------------------------------|-------------------------------------|--------------------|--------------------------------|------------------|--|--|--|--------------------------------------|----------------------------|--------------------------------------|---|-------------------|
| | Local Funded Maint- enance | Teacher Housing | CIP Reserved Local Share | AHFC Kivalina | AHFC Kivalina Teacher Housing | Shugnak K-12 School Improvement | Magnet School (ATC) Expansion Project | Kotzebue Magnet School Dorm | Construction Management | | | |
| Assets | | | | | | | | | | | | |
| Cash and cash equivalents | \$ - | - | - | - | - | - | - | - | - | - | - | 11,467 |
| Accounts receivable | - | - | - | - | - | - | - | - | - | - | - | 1,829,693 |
| Due from other funds | 1,226,744 | 786,616 | 604,000 | 54,468 | 84,496 | 234,033 | 2,394,340 | 299,947 | 4,000 | 7,028,059 | - | 8,257,673 |
| Inventory | - | - | - | - | - | - | - | - | - | - | - | 174,774 |
| Total assets | <u>1,226,744</u> | <u>786,616</u> | <u>604,000</u> | <u>54,468</u> | <u>84,496</u> | <u>234,033</u> | <u>2,394,340</u> | <u>299,947</u> | <u>4,000</u> | <u>7,028,059</u> | - | <u>10,273,607</u> |
| Liabilities and Fund Balances | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | |
| Accounts payable | - | - | - | - | - | - | - | - | 4,000 | 4,000 | - | 65,404 |
| Due to other funds | - | - | - | - | - | - | - | - | - | - | - | 1,870,947 |
| Due to others | - | - | - | - | - | - | - | - | - | - | - | 16,250 |
| Unearned revenue | - | - | - | 14,819 | - | 234,033 | - | - | - | 248,852 | - | 1,402,012 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>14,819</u> | <u>-</u> | <u>234,033</u> | <u>-</u> | <u>-</u> | <u>4,000</u> | <u>252,852</u> | <u>-</u> | <u>3,354,613</u> |
| Fund balances: | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | 174,774 |
| Restricted | - | - | - | 39,649 | 84,496 | - | - | - | - | 177,531 | - | 178,115 |
| Assigned | 1,226,744 | 786,616 | 604,000 | - | - | - | 2,394,340 | 299,947 | - | 6,597,676 | - | 6,639,279 |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - | (73,174) |
| Total fund balances | <u>1,226,744</u> | <u>786,616</u> | <u>604,000</u> | <u>39,649</u> | <u>84,496</u> | <u>-</u> | <u>2,394,340</u> | <u>299,947</u> | <u>-</u> | <u>6,775,207</u> | <u>-</u> | <u>6,918,994</u> |
| Total liabilities and fund balances | \$ <u>1,226,744</u> | <u>786,616</u> | <u>604,000</u> | <u>54,468</u> | <u>84,496</u> | <u>234,033</u> | <u>2,394,340</u> | <u>299,947</u> | <u>4,000</u> | <u>7,028,059</u> | <u>-</u> | <u>10,273,607</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020

| | Special Revenue Funds | | | | | | | | | | |
|---|------------------------|-------------------------|----------------|-------------------------------------|-------------------------------------|--------------------|------------------|-----------------------|----------------|------------------|-----------------------------|
| | Student Transportation | Alaska Technical Center | T.V.E.P. Basic | Alaska Construction Academy Program | STAR of the Northwest Magnet School | Facilities Housing | Teacher Housing | S.T.E.P. Construction | CARES Act | Food Service | Consolidated Administration |
| Revenues: | | | | | | | | | | | |
| Local sources: | | | | | | | | | | | |
| Charges for services | \$ - | - | - | - | - | - | 736,471 | - | - | 36,534 | - |
| Other | - | - | - | - | - | - | 1,617 | - | - | - | - |
| Intergovernmental: | | | | | | | | | | | |
| State of Alaska | 51,950 | - | 902,876 | 87,245 | 654,899 | - | - | 49,097 | - | - | - |
| Federal sources: | | | | | | | | | | | |
| Passed through the State of Alaska | - | - | - | - | - | - | - | - | 181,565 | 1,842,984 | 313,316 |
| Direct | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 51,950 | - | 902,876 | 87,245 | 654,899 | - | 738,088 | 49,097 | 181,565 | 1,879,518 | 313,316 |
| Expenditures: | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| Instruction | - | 3,996 | 235,969 | 87,245 | - | - | 478,838 | 49,097 | 20,232 | - | - |
| Special education support services - students | - | - | - | - | - | - | - | - | - | - | - |
| Support services - students | - | - | 141,761 | - | - | - | - | - | - | - | - |
| Support services - instruction | - | - | - | - | 276,894 | - | - | - | 20,062 | - | - |
| School administration | - | 231,713 | - | - | 180,118 | - | - | - | - | - | - |
| School administration support services | - | - | 350,625 | - | - | - | - | - | - | - | - |
| District administration support services | - | - | - | - | - | - | - | - | 15,008 | - | 313,316 |
| Operations and maintenance of plant | - | - | 83,100 | - | 105,444 | - | 768,502 | - | 126,263 | - | - |
| Student transportation- to and from school | 75,932 | - | - | - | - | - | - | - | - | - | - |
| Adult and continuing education instruction | - | 36,577 | - | - | - | - | - | - | - | - | - |
| Food services | - | - | 91,421 | - | 92,602 | - | - | - | - | 2,641,590 | - |
| Construction and facilities acquisition | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 75,932 | 272,286 | 902,876 | 87,245 | 655,058 | - | 1,247,340 | 49,097 | 181,565 | 2,641,590 | 313,316 |
| Excess (deficiency) of revenues over expenditures | (23,982) | (272,286) | - | - | (159) | - | (509,252) | - | - | (762,072) | - |
| Other financing sources (uses): | | | | | | | | | | | |
| Transfers in | 9,089 | 261,448 | - | - | 15,264 | - | 260,988 | - | - | 752,637 | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Net other financing sources (uses) | 9,089 | 261,448 | - | - | 15,264 | - | 260,988 | - | - | 752,637 | - |
| Net change in fund balances | (14,893) | (10,838) | - | - | 15,105 | - | (248,264) | - | - | (9,435) | - |
| Fund balances, beginning of year | 14,893 | 48,520 | - | - | 13,441 | 39,548 | 250,856 | - | - | 44,270 | - |
| Fund balances, end of year | \$ - | 37,682 | - | - | 28,546 | 39,548 | 2,592 | - | - | 34,835 | - |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

| | Special Revenue Funds, continued | | | | | | | | | | |
|--|----------------------------------|-----------------------------------|---------------|-----------------------------------|--|--|---------------------------------|--|----------------------------------|---|-------------------|
| | Title I-A Basic | Title I-C Migrant Education | Title IV-A | Title I-A Parent Engagement | Title I-A Professional Development | Migrant Education - Parent Advisory | Migrant Education - Books | Staff Development Mini-Contracts | Career Technical Education | Title I-A School Improvement 1003(g) | Early Learning |
| Revenues: | | | | | | | | | | | |
| Local sources: | | | | | | | | | | | |
| Charges for services | \$ - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental: | | | | | | | | | | | |
| State of Alaska | - | - | - | - | - | - | - | - | - | - | 7,975 |
| Federal sources: | | | | | | | | | | | |
| Passed through the State of Alaska | 804,816 | 804,032 | 89,404 | 1,823 | 177,507 | 709 | 23,250 | 29,781 | 65,231 | 108,463 | - |
| Direct | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | <u>804,816</u> | <u>804,032</u> | <u>89,404</u> | <u>1,823</u> | <u>177,507</u> | <u>709</u> | <u>23,250</u> | <u>29,781</u> | <u>65,231</u> | <u>108,463</u> | <u>7,975</u> |
| Expenditures: | | | | | | | | | | | |
| Instruction | 624,707 | 775,868 | 86,272 | 1,759 | 171,289 | - | 23,250 | - | 63,158 | 37,248 | 7,696 |
| Special education support services - students | - | - | - | - | - | - | - | - | - | - | - |
| Support services - students | - | - | - | - | - | - | - | - | - | - | - |
| Support services - instruction | 151,918 | - | - | - | - | 709 | - | 29,781 | - | 67,416 | - |
| School administration | - | - | - | - | - | - | - | - | - | - | - |
| School administration support services | - | - | - | - | - | - | - | - | - | - | - |
| District administration support services | 28,191 | 28,164 | 3,132 | 64 | 6,218 | - | - | - | 2,073 | 3,799 | 279 |
| Operations and maintenance of plant | - | - | - | - | - | - | - | - | - | - | - |
| Student transportation - to and from school | - | - | - | - | - | - | - | - | - | - | - |
| Adult and continuing education instruction | - | - | - | - | - | - | - | - | - | - | - |
| Food services | - | - | - | - | - | - | - | - | - | - | - |
| Construction and facilities acquisition | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>804,816</u> | <u>804,032</u> | <u>89,404</u> | <u>1,823</u> | <u>177,507</u> | <u>709</u> | <u>23,250</u> | <u>29,781</u> | <u>65,231</u> | <u>108,463</u> | <u>7,975</u> |
| Excess (deficiency) of revenues over expenditures | - | - | - | - | - | - | - | - | - | - | - |
| Other financing sources (uses): | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Net other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances, beginning of year | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances (deficit), end of year | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

| | Special Revenue Funds | | | | | | | | | | |
|--|--|-----------------------|---|--|---|-----------------------|------------------------------------|-----------------------|--|---|-------------------------------|
| | Title I-A School Improvement 1003 (g) | School Improvement | Title III-A English Language Acquisition | Early Intervention Infant Learning Program | Early Intervention Infant Learning Program Part C | Medical Assistance | Special Education Title VI-B | Preschool Disabled | Adult Basic Education Unit 7556 | Title II-A, Teacher and Principal Training | Educators Rising Alaska |
| Revenues: | | | | | | | | | | | |
| Local sources: | | | | | | | | | | | |
| Charges for services | \$ - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | 45,473 | - | - | - | 4,980 | |
| Intergovernmental: | | | | | | | | | | | |
| State of Alaska | - | - | - | - | - | - | - | 67,124 | - | - | |
| Federal sources: | | | | | | | | | | | |
| Passed through the State of Alaska | 70,631 | 62,337 | 15,965 | 96,115 | 94,956 | - | 577,418 | 13,142 | 35,622 | 264,295 | |
| Direct | - | - | - | - | - | - | - | - | - | - | |
| Total revenues | <u>70,631</u> | <u>62,337</u> | <u>15,965</u> | <u>96,115</u> | <u>94,956</u> | <u>45,473</u> | <u>577,418</u> | <u>13,142</u> | <u>102,746</u> | <u>264,295</u> | <u>4,980</u> |
| Expenditures: | | | | | | | | | | | |
| Instruction | 68,506 | 20,969 | 13,358 | - | - | - | - | - | - | 255,037 | 4,980 |
| Special education support services - students | - | - | - | 92,748 | 91,630 | 45,473 | 557,192 | 12,682 | - | - | - |
| Support services - students | - | - | - | - | - | - | - | - | - | - | - |
| Support services - instruction | - | 39,138 | 2,048 | - | - | - | - | - | - | - | - |
| School administration | - | - | - | - | - | - | - | - | - | - | - |
| School administration support services | - | - | - | - | - | - | - | - | - | - | - |
| District administration support services | 2,125 | 2,230 | 559 | 3,367 | 3,326 | - | 20,226 | 460 | - | 9,258 | - |
| Operations and maintenance of plant | - | - | - | - | - | - | - | - | - | - | - |
| Student transportation - to and from school | - | - | - | - | - | - | - | - | - | - | - |
| Adult and continuing education instruction | - | - | - | - | - | - | - | - | 102,746 | - | - |
| Food services | - | - | - | - | - | - | - | - | - | - | - |
| Construction and facilities acquisition | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>70,631</u> | <u>62,337</u> | <u>15,965</u> | <u>96,115</u> | <u>94,956</u> | <u>45,473</u> | <u>577,418</u> | <u>13,142</u> | <u>102,746</u> | <u>264,295</u> | <u>4,980</u> |
| Excess (deficiency) of revenues over expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Net other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances, beginning of year | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances (deficit), end of year | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

| | Special Revenue Funds | | | | | | | | | | |
|--|-----------------------|---------------|-----------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|----------------------|---|----------------------|
| | Youth Leaders Program | Maniilaq ANE | Language and Culture (PSAN) | Indian Education | Johnson O'Malley | Johnson O'Malley Contract | Maniilaq ABE/GED Contract | Village Improvement Funds | Noorvik After School | Bridging the GAP: Pre-K and Middle School | Our Youth Our Future |
| Revenues: | | | | | | | | | | | |
| Local sources: | | | | | | | | | | | |
| Charges for services | \$ - | - | - | - | - | - | - | - | - | - | - |
| Other | 87,762 | 19,186 | - | - | - | - | 48,890 | 726,940 | - | - | - |
| Intergovernmental: | | | | | | | | | | | |
| State of Alaska | - | - | - | - | - | - | - | - | - | - | - |
| Federal sources: | | | | | | | | | | | |
| Passed through the State of Alaska | - | - | - | - | - | - | - | - | - | - | - |
| Direct | - | - | 67,600 | 690,419 | 35,609 | 4,432 | - | - | - | 1,001,802 | 684,218 |
| Total revenues | 87,762 | 19,186 | 67,600 | 690,419 | 35,609 | 4,432 | 48,890 | 726,940 | - | 1,001,802 | 684,218 |
| Expenditures: | | | | | | | | | | | |
| Instruction | - | - | 63,900 | 309,687 | 1,635 | - | - | 460,925 | - | 752,212 | 531,179 |
| Special education support services - students | - | - | - | - | - | - | - | - | - | - | - |
| Support services - students | 87,762 | - | - | - | - | - | - | - | - | - | - |
| Support services - instruction | - | 19,186 | - | 357,960 | 32,727 | 4,277 | - | - | - | 214,422 | 129,011 |
| School administration | - | - | - | - | - | - | - | - | - | - | - |
| School administration support services | - | - | - | - | - | - | - | - | - | - | - |
| District administration support services | - | - | 3,700 | 22,772 | 1,247 | 155 | - | - | - | 35,168 | 24,028 |
| Operations and maintenance of plant | - | - | - | - | - | - | - | - | - | - | - |
| Student transportation - to and from school | - | - | - | - | - | - | - | - | - | - | - |
| Adult and continuing education instruction | - | - | - | - | - | - | 48,890 | - | - | - | - |
| Food services | - | - | - | - | - | - | - | 277,896 | - | - | - |
| Construction and facilities acquisition | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 87,762 | 19,186 | 67,600 | 690,419 | 35,609 | 4,432 | 48,890 | 738,821 | - | 1,001,802 | 684,218 |
| Excess (deficiency) of revenues over expenditures | - | - | - | - | - | - | - | (11,881) | - | - | - |
| Other financing sources (uses): | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | 11,881 | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Net other financing sources (uses) | - | - | - | - | - | - | - | 11,881 | - | - | - |
| Net change in fund balances | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances, beginning of year | - | - | - | - | - | - | - | - | 584 | - | - |
| Fund balances, end of year | \$ - | - | - | - | - | - | - | - | 584 | - | - |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

| | Special Revenue Funds | | Capital Project Funds | | | | | | |
|---|-------------------------|-----------------------------|-----------------------|--------------------|--------------------------|-----------------|--------------------------|---------------|-------------------------------|
| | June Nelson Scholarship | Total Special Revenue Funds | District Technology | Impact Aid Capital | Local Funded Maintenance | Teacher Housing | CIP Reserved Local Share | AHFC Kivalina | AHFC Kivalina Teacher Housing |
| Revenues: | | | | | | | | | |
| Local sources: | | | | | | | | | |
| Charges for services | \$ - | 773,005 | - | - | - | - | - | - | - |
| Other | - | 934,848 | - | - | - | - | - | - | - |
| Intergovernmental: | | | | | | | | | |
| State of Alaska | - | 1,821,166 | - | - | - | - | - | 281,894 | - |
| Federal sources: | | | | | | | | | |
| Passed through the State of Alaska | - | 5,673,362 | - | - | - | - | - | - | - |
| Direct | - | 2,484,080 | - | - | - | - | - | - | - |
| Total revenues | - | 11,686,461 | - | - | - | - | - | 281,894 | - |
| Expenditures: | | | | | | | | | |
| Instruction | 3,000 | 5,152,012 | - | - | - | - | - | - | - |
| Special education support services - students | - | 799,725 | - | - | - | - | - | - | - |
| Support services - students | - | 229,523 | - | - | - | - | - | - | - |
| Support services - instruction | - | 1,345,549 | 552,629 | - | - | - | - | - | - |
| School administration | - | 411,831 | - | - | - | - | - | - | - |
| School administration support services | - | 350,625 | - | - | - | - | - | - | - |
| District administration support services | - | 528,865 | - | - | - | - | - | - | - |
| Operations and maintenance of plant | - | 1,083,309 | - | - | - | - | - | - | - |
| Student transportation - to and from school | - | 75,932 | - | - | - | - | - | - | - |
| Adult and continuing education instruction | - | 188,213 | - | - | - | - | - | - | - |
| Food services | - | 3,103,509 | - | - | - | - | - | - | - |
| Construction and facilities acquisition | - | - | - | - | 5,623 | - | - | 357,286 | 4,500 |
| Total expenditures | 3,000 | 13,269,093 | 552,629 | - | 5,623 | - | - | 357,286 | 4,500 |
| Excess (deficiency) of revenues over expenditures | (3,000) | (1,582,632) | (552,629) | - | (5,623) | - | - | (75,392) | (4,500) |
| Other financing sources (uses): | | | | | | | | | |
| Transfers in | 3,000 | 1,314,307 | - | - | - | - | - | - | 88,996 |
| Transfers out | - | - | - | - | (20,342) | - | (88,996) | - | - |
| Net other financing sources (uses) | 3,000 | 1,314,307 | - | - | (20,342) | - | (88,996) | - | 88,996 |
| Net change in fund balances | - | (268,325) | (552,629) | - | (25,965) | - | (88,996) | (75,392) | 84,496 |
| Fund balances, beginning of year | - | 412,112 | 1,838,658 | 53,386 | 1,252,709 | 786,616 | 692,996 | 115,041 | - |
| Fund balances, end of year | \$ - | 143,787 | 1,286,029 | 53,386 | 1,226,744 | 786,616 | 604,000 | 39,649 | 84,496 |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

| | Capital Project Funds | | | | | Total Capital Project Funds | Total Other Governmental Funds |
|--|--------------------------|--|--------------------------------------|-------------------------------|----------------------------|--------------------------------------|---|
| | Noatak K-12 School | Magnet School (ATC) Expansion Project | Kotzebue Magnet School Dorm | Alaska Technical Center | Construction Management | | |
| Revenues: | | | | | | | |
| Local sources: | | | | | | | |
| Charges for services | \$ - | - | - | - | - | - | 773,005 |
| Other | - | - | - | - | - | - | 934,848 |
| Intergovernmental: | | | | | | | |
| State of Alaska | - | - | - | - | - | 281,894 | 2,103,060 |
| Federal sources: | | | | | | | |
| Passed through the State of Alaska | - | - | - | - | - | - | 5,673,362 |
| Direct | - | - | - | - | - | - | 2,484,080 |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>281,894</u> | <u>11,968,355</u> |
| Expenditures: | | | | | | | |
| Instruction | - | - | - | - | - | - | 5,152,012 |
| Special education support services - students | - | - | - | - | - | - | 799,725 |
| Support services - students | - | - | - | - | - | - | 229,523 |
| Support services - instruction | 130,225 | - | - | - | - | 682,854 | 2,028,403 |
| School administration | - | - | - | - | - | - | 411,831 |
| School administration support services | - | - | - | - | - | - | 350,625 |
| District administration support services | - | - | - | - | - | - | 528,865 |
| Operations and maintenance of plant | - | - | - | - | - | - | 1,083,309 |
| Student transportation - to and from school | - | - | - | - | - | - | 75,932 |
| Adult and continuing education instruction | - | - | - | - | - | - | 188,213 |
| Food services | - | - | - | - | - | - | 3,103,509 |
| Construction and facilities acquisition | - | - | - | 27,949 | 20,342 | 415,700 | 415,700 |
| Total expenditures | <u>130,225</u> | <u>-</u> | <u>-</u> | <u>27,949</u> | <u>20,342</u> | <u>1,098,554</u> | <u>14,367,647</u> |
| Excess (deficiency) of revenues over expenditures | <u>(130,225)</u> | <u>-</u> | <u>-</u> | <u>(27,949)</u> | <u>(20,342)</u> | <u>(816,660)</u> | <u>(2,399,292)</u> |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | 20,342 | 109,338 | 1,423,645 |
| Transfers out | - | - | - | - | - | (109,338) | (109,338) |
| Net other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>20,342</u> | <u>-</u> | <u>1,314,307</u> |
| Net change in fund balances | (130,225) | - | - | (27,949) | - | (816,660) | (1,084,985) |
| Fund balances, beginning of year | <u>130,225</u> | <u>2,394,340</u> | <u>299,947</u> | <u>27,949</u> | <u>-</u> | <u>7,591,867</u> | <u>8,003,979</u> |
| Fund balances, end of year | \$ <u>-</u> | <u>2,394,340</u> | <u>299,947</u> | <u>-</u> | <u>-</u> | <u>6,775,207</u> | <u>6,918,994</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Student Transportation Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental - State of Alaska | \$ 50,000 | 51,950 | 1,950 |
| Expenditures: | | | |
| Student transportation: | | | |
| Non-certificated salaries | 57,324 | 43,369 | 13,955 |
| Employee benefits | 37,476 | 32,563 | 4,913 |
| Total expenditures | <u>94,800</u> | <u>75,932</u> | <u>18,868</u> |
| Excess (deficiency) of revenues over expenditures | (44,800) | (23,982) | 20,818 |
| Other financing sources | | | |
| Transfer in - School Operating Fund | <u>-</u> | <u>9,089</u> | <u>9,089</u> |
| Net change in fund balance | \$ <u>(44,800)</u> | (14,893) | <u>29,907</u> |
| Fund balance, beginning of year | | <u>14,893</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Alaska Technical Center Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|-----------|-----------|--|
| Revenues - Intergovernmental - State of Alaska | \$ - | - | - |
| Expenditures: | | | |
| Instruction: | | | |
| Non-certificated salaries | 1,000 | 3,000 | (2,000) |
| Employee benefits | - | 69 | (69) |
| Supplies, materials and media | 30,000 | 927 | 29,073 |
| Tuition-students and stipends | 9,000 | - | 9,000 |
| Total instruction | 40,000 | 3,996 | 36,004 |
| School administration: | | | |
| Non-certificated salaries | 152,616 | 154,748 | (2,132) |
| Employee benefits | 58,152 | 63,778 | (5,626) |
| Professional and technical services | 57,000 | 4,910 | 52,090 |
| Staff travel | 10,000 | 8,277 | 1,723 |
| Other | 5,093 | - | 5,093 |
| Total school administration | 282,861 | 231,713 | 51,148 |
| School administration support services: | | | |
| Non-certificated salaries | 51,660 | - | 51,660 |
| Employee benefits | 33,871 | - | 33,871 |
| Total school administration support services | 85,531 | - | 85,531 |
| Operations and maintenance of plant: | | | |
| Professional and technical services | 16,608 | - | 16,608 |
| Adult and continuing education instruction: | | | |
| Non-certificated salaries | - | 24,873 | (24,873) |
| Employee benefits | - | 11,704 | (11,704) |
| Total adult and continuing education instruction: | - | 36,577 | (36,577) |
| Total expenditures | 425,000 | 272,286 | 152,714 |
| Excess (deficiency) of revenues over expenditures | (425,000) | (272,286) | 152,714 |
| Other financing sources | | | |
| Transfer in - School Operating Fund | 425,000 | 261,448 | (163,552) |
| Net change in fund balance | \$ - | (10,838) | (10,838) |
| Fund balance, beginning of year | | 48,520 | |
| Fund balance, end of year | | \$ 37,682 | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

T.V.E.P. Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|--------------------|--------------------|--|
| Revenues - Intergovernmental - State of Alaska | \$ 1,123,800 | 902,876 | (220,924) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 86,929 | 69,022 | 17,907 |
| Non-certificated salaries | 32,191 | 32,192 | (1) |
| Employee benefits | 67,905 | 35,273 | 32,632 |
| Professional and technical services | 100,225 | 49,846 | 50,379 |
| Other purchased services | 33,440 | 12,934 | 20,506 |
| Supplies, materials and media | 37,351 | 36,702 | 649 |
| Total instruction | <u>358,041</u> | <u>235,969</u> | <u>122,072</u> |
| Support services - students: | | | |
| Non-certificated salaries | 77,894 | 76,006 | 1,888 |
| Employee benefits | 59,459 | 56,814 | 2,645 |
| Supplies, materials and media | 9,600 | 8,941 | 659 |
| Total support services - students | <u>146,953</u> | <u>141,761</u> | <u>5,192</u> |
| School administration support services: | | | |
| Non-certificated salaries | 228,345 | 228,345 | - |
| Employee benefits | 116,461 | 122,280 | (5,819) |
| Total school administration support services | <u>344,806</u> | <u>350,625</u> | <u>(5,819)</u> |
| Operations and maintenance of plant: | | | |
| Professional and technical services | 95,000 | 83,100 | 11,900 |
| Food service: | | | |
| Professional and technical services | 179,000 | 91,421 | 87,579 |
| Total expenditures | <u>1,123,800</u> | <u>902,876</u> | <u>220,924</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | - | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Alaska Construction Academy Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|---------------|--|
| Revenues - Intergovernmental -State of Alaska | \$ 150,000 | 87,245 | (62,755) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 29,183 | 25,826 | 3,357 |
| Non-certificated salaries | 13,860 | 13,860 | - |
| Employee benefits | 17,182 | 15,248 | 1,934 |
| Professional and technical services | 44,775 | 12,396 | 32,379 |
| Student travel | 6,840 | - | 6,840 |
| Other purchased services | 20,000 | - | 20,000 |
| Supplies, materials and media | 18,160 | 19,915 | (1,755) |
| Total expenditures | <u>150,000</u> | <u>87,245</u> | <u>62,755</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | <u>\$ -</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

STAR of the NW Magnet School Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|----------------|------------------|--|
| Revenues - Intergovernmental -State of Alaska | \$ 655,208 | 654,899 | 309 |
| Expenditures: | | | |
| Support services - instruction: | | | |
| Certificated salaries | 117,136 | 127,523 | (10,387) |
| Non-certificated salaries | 72,933 | 74,251 | (1,318) |
| Employee benefits | 45,162 | 43,978 | 1,184 |
| Professional and technical services | 17,500 | - | 17,500 |
| Student travel | 80,818 | 30,991 | 49,827 |
| Supplies, materials and media | 2,173 | 151 | 2,022 |
| Other | 1,000 | - | 1,000 |
| Total support services - instruction | <u>336,722</u> | <u>276,894</u> | <u>59,828</u> |
| School administration: | | | |
| Certificated salaries | 126,718 | 127,985 | (1,267) |
| Non-certificated salaries | 6,000 | 4,370 | 1,630 |
| Employee benefits | 39,745 | 42,417 | (2,672) |
| Staff travel | 589 | 905 | (316) |
| Supplies, materials and media | 3,827 | 3,827 | - |
| Other | 614 | 614 | - |
| Total school administration | <u>177,493</u> | <u>180,118</u> | <u>(2,625)</u> |
| Operations and maintenance of plant: | | | |
| Professional and technical services | 51,551 | 51,427 | 124 |
| Utility services | 8,907 | 11,356 | (2,449) |
| Energy | 39,519 | 42,661 | (3,142) |
| Total operations and maintenance of plant | <u>99,977</u> | <u>105,444</u> | <u>(5,467)</u> |
| Food services: | | | |
| Professional and technical services | 41,016 | 92,602 | (51,586) |
| Total expenditures | <u>655,208</u> | <u>655,058</u> | <u>150</u> |
| Excess (deficiency) of revenues over expenditures | - | (159) | 159 |
| Other financing sources: | | | |
| Transfer in - School Operating Fund | - | 15,264 | 15,264 |
| Net change in fund balance | <u>\$ -</u> | 15,105 | <u>15,423</u> |
| Fund balance, beginning of year | | <u>13,441</u> | |
| Fund balance, end of year | | <u>\$ 28,546</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Facilities Housing Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--------------------------------------|---------------|------------------|--|
| Revenues: | \$ - | - | - |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>\$ -</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>39,548</u> | |
| Fund balance, end of year | | <u>\$ 39,548</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Teacher Housing Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|--------------|-----------|--|
| Revenues - local sources: | | | |
| Charges for services - rental income | 750,000 | 736,471 | (13,529) |
| Other | \$ - | 1,617 | 1,617 |
| Total revenue | 750,000 | 738,088 | (11,912) |
| Expenditures: | | | |
| Instruction: | | | |
| Employee benefits | 69,206 | 51,338 | 17,868 |
| Housing allowance/subsidy | 455,000 | 427,500 | 27,500 |
| Total instruction | 524,206 | 478,838 | 45,368 |
| Operations and maintenance of plant: | | | |
| Certificated salaries | 29,524 | 29,818 | (294) |
| Non-certificated salaries | 154,787 | 142,362 | 12,425 |
| Employee benefits | 100,632 | 98,259 | 2,373 |
| Utility services | 95,518 | 105,850 | (10,332) |
| Energy | 315,670 | 299,818 | 15,852 |
| Other purchased services | 47,000 | 70,249 | (23,249) |
| Supplies, materials and media | 57,663 | 22,146 | 35,517 |
| Total operations and maintenance of plant | 800,794 | 768,502 | 32,292 |
| Total expenditures | 1,325,000 | 1,247,340 | 77,660 |
| Excess (deficiency) of revenues over expenditures | (575,000) | (509,252) | (65,748) |
| Other financing sources: | | | |
| Transfer in - School Operating Fund | 425,000 | 260,988 | (164,012) |
| Net change in fund balance | \$ (150,000) | (248,264) | (229,760) |
| Fund balance, beginning of year | | 250,856 | |
| Fund balance, end of year | | \$ 2,592 | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

S.T.E.P. Construction Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|--|--------------------|--------------------|--|
| Revenues - Intergovernmental - State of Alaska | \$ <u>85,000</u> | <u>49,097</u> | <u>(35,903)</u> |
| Expenditures: | | | |
| Instruction: | | | |
| Professional and technical services | 13,375 | 13,375 | - |
| Student travel | 33,875 | 18,833 | 15,042 |
| Other purchased services | 2,500 | 1,639 | 861 |
| Supplies, materials and media | 250 | 250 | - |
| Tuition-students and stipends | <u>35,000</u> | <u>15,000</u> | <u>20,000</u> |
| Total expenditures | <u>85,000</u> | <u>49,097</u> | <u>35,903</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | <u>-</u> | <u>-</u> |
| Excess of revenues over expenditures | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

CARES Act Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 450,891 | 181,565 | (269,326) |
| Expenditures: | | | |
| Instruction: | | | |
| Transportation allowance | 50,000 | - | 50,000 |
| Supplies, materials and media | 20,232 | 20,232 | - |
| Total instruction | 70,232 | 20,232 | 50,000 |
| Support services - instruction: | | | |
| Supplies, materials and media | 151,692 | 20,062 | 131,630 |
| District administration support services: | | | |
| Supplies, materials and media | 38,173 | 8,648 | 29,525 |
| Indirect costs | 15,794 | 6,360 | 9,434 |
| Total district administration support services | 53,967 | 15,008 | 38,959 |
| Operations and maintenance of plant: | | | |
| Utility services | 175,000 | 126,263 | 48,737 |
| Total expenditures | 450,891 | 181,565 | 269,326 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Food Service Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|----------------|-----------|--|
| Revenues: | | | |
| Local sources: | | | |
| Charges for services | \$ 56,000 | 36,534 | (19,466) |
| Intergovernmental: | | | |
| State of Alaska | 13,500 | - | (13,500) |
| Federal sources passed through the State of Alaska | 1,753,272 | 1,842,984 | 89,712 |
| Total revenue | 1,822,772 | 1,879,518 | 56,746 |
| Expenditures: | | | |
| Food services: | | | |
| Non-certificated salaries | 138,618 | 95,446 | 43,172 |
| Employee benefits | 76,578 | 55,546 | 21,032 |
| Professional and technical services | 2,543,000 | 2,349,714 | 193,286 |
| Staff travel | 7,000 | 5,989 | 1,011 |
| Other purchased services | 2,000 | 835 | 1,165 |
| Supplies, materials and media | 227,476 | 133,617 | 93,859 |
| Other | 100 | 443 | (343) |
| Equipment | 28,000 | - | 28,000 |
| Total expenditures | 3,022,772 | 2,641,590 | 381,182 |
| Excess (deficiency) of revenues over expenditures | \$ (1,200,000) | (762,072) | 437,928 |
| Other financing sources: | | | |
| Transfer in - School Operating Fund | 1,200,000 | 752,637 | (447,363) |
| Net change in fund balance | \$ - | (9,435) | (9,435) |
| Fund balance, beginning of year | | 44,270 | |
| Fund balance, end of year | | \$ 34,835 | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Consolidated Administration Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ <u>498,776</u> | <u>313,316</u> | <u>(185,460)</u> |
| Expenditures: | | | |
| District administration support services: | | | |
| Certificated salaries | 227,588 | 130,731 | 96,857 |
| Non-certificated salaries | 93,266 | 82,098 | 11,168 |
| Employee benefits | 124,986 | 85,961 | 39,025 |
| Staff travel | 23,154 | 3,476 | 19,678 |
| Supplies, materials and media | 12,311 | 75 | 12,236 |
| Indirect costs | 17,471 | 10,975 | 6,496 |
| Total expenditures | <u>498,776</u> | <u>313,316</u> | <u>185,460</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | <u>-</u> | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A Basic Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 873,365 | 804,816 | (68,549) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 355,914 | 360,396 | (4,482) |
| Non-certificated salaries | 111,728 | 68,151 | 43,577 |
| Employee benefits | 226,474 | 196,160 | 30,314 |
| Total instruction | 694,116 | 624,707 | 69,409 |
| Support services - instruction: | | | |
| Certificated salaries | 107,650 | 109,445 | (1,795) |
| Non-certificated salaries | - | 718 | (718) |
| Employee benefits | 37,728 | 41,731 | (4,003) |
| Other purchased services | 3,278 | 24 | 3,254 |
| Total support services - instruction | 148,656 | 151,918 | (3,262) |
| District administration support services: | | | |
| Indirect costs | 30,593 | 28,191 | 2,402 |
| Total expenditures | 873,365 | 804,816 | 68,549 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-C, Migrant Education Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------------|----------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 1,639,789 | 804,032 | (835,757) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 326,650 | 115,891 | 210,759 |
| Non-certificated salaries | 283,185 | 217,527 | 65,658 |
| Employee benefits | 181,441 | 136,469 | 44,972 |
| Professional and technical services | 52,780 | 9,000 | 43,780 |
| Staff travel | 44,770 | 765 | 44,005 |
| Student travel | 230,210 | - | 230,210 |
| Other purchased services | 1,600 | - | 1,600 |
| Supplies, materials and media | 447,247 | 296,216 | 151,031 |
| Tuition-students and stipends | 15,000 | - | 15,000 |
| Total instruction | <u>1,582,883</u> | <u>775,868</u> | <u>807,015</u> |
| District administration support services: | | | |
| Indirect costs | <u>56,906</u> | <u>28,164</u> | <u>28,742</u> |
| Total expenditures | <u>1,639,789</u> | <u>804,032</u> | <u>835,757</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title IV-A Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2019

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 222,873 | 89,404 | (133,469) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 36,750 | 4,750 | 32,000 |
| Employee benefits | 1,117 | 104 | 1,013 |
| Professional and technical services | 76,234 | 19,912 | 56,322 |
| Staff travel | 47,728 | 40,068 | 7,660 |
| Student travel | 31,280 | - | 31,280 |
| Other purchased services | 4,279 | 4,279 | - |
| Supplies, materials and media | 15,278 | 15,510 | (232) |
| Other | 2,400 | 1,649 | 751 |
| Total instruction | 215,066 | 86,272 | 128,794 |
| District administration support services: | | | |
| Indirect costs | 7,807 | 3,132 | 4,675 |
| Total expenditures | 222,873 | 89,404 | 133,469 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A Parent Engagement Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2019

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ <u>37,539</u> | <u>1,823</u> | <u>(35,716)</u> |
| Expenditures: | | | |
| Instruction: | | | |
| Supplies, materials and media | <u>36,224</u> | <u>1,759</u> | <u>34,465</u> |
| District administration support services: | | | |
| Indirect costs | <u>1,315</u> | <u>64</u> | <u>1,251</u> |
| Total expenditures | <u>37,539</u> | <u>1,823</u> | <u>35,716</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | <u>-</u> | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A, Professional Development Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|--|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 351,954 | 177,507 | (174,447) |
| Expenditures: | | | |
| Support services - instruction: | | | |
| Certificated salaries | 87,745 | 88,988 | (1,243) |
| Employee benefits | 22,864 | 25,151 | (2,287) |
| Professional and technical services | 106,450 | 45,150 | 61,300 |
| Staff travel | 116,225 | 8,500 | 107,725 |
| Other purchased services | 3,500 | 3,500 | - |
| Supplies, materials and media | 2,842 | - | 2,842 |
| Total support services - instruction | 339,626 | 171,289 | 168,337 |
| District administration support services - Indirect costs | 12,328 | 6,218 | 6,110 |
| Total expenditures | 351,954 | 177,507 | 174,447 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Migrant Education - Parent Advisory Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ <u>5,000</u> | <u>709</u> | <u>(4,291)</u> |
| Expenditures: | | | |
| Support services - instruction: | | | |
| Staff travel | <u>5,000</u> | <u>709</u> | <u>4,291</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | <u>-</u> | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Migrant Education - Books Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---|------------------|---------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ <u>23,250</u> | <u>23,250</u> | <u>-</u> |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 3,000 | 3,000 | - |
| Employee benefits | 91 | 69 | 22 |
| Supplies, materials and media | <u>20,159</u> | <u>20,181</u> | <u>(22)</u> |
| Total expenditures | <u>23,250</u> | <u>23,250</u> | <u>-</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Staff Development Mini-Contracts Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ <u>35,400</u> | <u>29,781</u> | <u>(5,619)</u> |
| Expenditures: | | | |
| Support services - instruction: | | | |
| Staff travel | <u>35,400</u> | <u>29,781</u> | <u>5,619</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | <u>-</u> | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Career Technical Education Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|---------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 105,282 | 65,231 | (40,051) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 11,400 | 7,000 | 4,400 |
| Employee benefits | 2,000 | 162 | 1,838 |
| Staff travel | 1,365 | 1,088 | 277 |
| Student travel | 29,320 | 5,026 | 24,294 |
| Other purchased services | 950 | - | 950 |
| Supplies, materials and media | 45,419 | 42,814 | 2,605 |
| Tuition-students and stipends | 6,000 | 6,060 | (60) |
| Other | 5,350 | 1,008 | 4,342 |
| Total instruction | <u>101,804</u> | <u>63,158</u> | <u>38,646</u> |
| District administration support services: | | | |
| Indirect costs | <u>3,478</u> | <u>2,073</u> | <u>1,405</u> |
| Total expenditures | <u>105,282</u> | <u>65,231</u> | <u>40,051</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A, School Improvement 1003(g) Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 308,000 | 108,463 | (199,537) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 9,000 | 9,900 | (900) |
| Non-certificated salaries | 2,128 | - | 2,128 |
| Employee benefits | - | 232 | (232) |
| Staff travel | 63,590 | 24,641 | 38,949 |
| Other purchased services | 2,875 | - | 2,875 |
| Supplies, materials and media | 70,368 | 2,475 | 67,893 |
| Total instruction | 147,961 | 37,248 | 110,713 |
| Support services - instruction: | | | |
| Professional and technical services | 149,250 | 67,416 | 81,834 |
| District administration support services: | | | |
| Indirect costs | 10,789 | 3,799 | 6,990 |
| Total expenditures | 308,000 | 108,463 | 199,537 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Early Learning Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|--|----------------|--------------------|--|
| Revenues - Intergovernmental - State of Alaska | \$ 150,000 | 7,975 | (142,025) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 10,000 | 7,200 | 2,800 |
| Non-certificated salaries | 71,000 | - | 71,000 |
| Employee benefits | 42,927 | 166 | 42,761 |
| Staff travel | 4,370 | - | 4,370 |
| Supplies, materials and media | 14,199 | - | 14,199 |
| Other | 2,250 | 330 | 1,920 |
| Total instruction | <u>144,746</u> | <u>7,696</u> | <u>137,050</u> |
| District administration support services: | | | |
| Indirect costs | <u>5,254</u> | <u>279</u> | <u>4,975</u> |
| Total expenditures | <u>150,000</u> | <u>7,975</u> | <u>142,025</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A, School Improvement 1003(g) Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 198,000 | 70,631 | (127,369) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 41,504 | - | 41,504 |
| Employee benefits | 5,000 | - | 5,000 |
| Professional and technical services | 19,830 | - | 19,830 |
| Staff travel | 34,820 | 4,172 | 30,648 |
| Student travel | 52,396 | 37,644 | 14,752 |
| Supplies, materials and media | 23,040 | 16,711 | 6,329 |
| Equipment | 15,000 | 9,979 | 5,021 |
| Total instruction | 191,590 | 68,506 | 123,084 |
| District administration support services: | | | |
| Indirect costs | 6,410 | 2,125 | 4,285 |
| Total expenditures | 198,000 | 70,631 | 127,369 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Improvement Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 175,000 | 62,337 | (112,663) |
| Expenditures: | | | |
| Instruction: | | | |
| Non-certificated salaries | 1,584 | 1,742 | (158) |
| Employee benefits | 48 | 24 | 24 |
| Other purchased services | 2,200 | - | 2,200 |
| Supplies, materials and media | 41,284 | 19,203 | 22,081 |
| Equipment | 4,000 | - | 4,000 |
| Total instruction | 49,116 | 20,969 | 28,147 |
| Support services - instruction: | | | |
| Certificated salaries | 40,300 | 6,000 | 34,300 |
| Employee benefits | 6,967 | 138 | 6,829 |
| Professional and technical services | 72,500 | 33,000 | 39,500 |
| Total support services - instruction | 119,767 | 39,138 | 80,629 |
| District administration support services: | | | |
| Indirect services | 6,117 | 2,230 | 3,887 |
| Total expenditures | 175,000 | 62,337 | 112,663 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title III-A, English Language Acquisition Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|-----------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 44,412 | 15,965 | (28,447) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 6,800 | 350 | 6,450 |
| Employee benefits | 91 | 8 | 83 |
| Staff travel | 9,072 | - | 9,072 |
| Supplies, materials and media | 24,893 | 13,000 | 11,893 |
| Total instruction | 40,856 | 13,358 | 27,498 |
| Support services - instruction: | | | |
| Non-certificated salaries | 2,000 | 2,000 | - |
| Employee benefits | - | 48 | (48) |
| Total support services - instruction | 2,000 | 2,048 | (48) |
| District administration support services: | | | |
| Indirect cost | 1,556 | 559 | 997 |
| Total expenditures | 44,412 | 15,965 | 28,447 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Early Intervention Infant Learning Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 136,428 | 96,115 | (40,313) |
| Expenditures: | | | |
| Special education support services - students: | | | |
| Non-certificated salaries | 45,801 | 50,361 | (4,560) |
| Employee benefits | 31,584 | 30,344 | 1,240 |
| Professional and technical services | 40,047 | 2,875 | 37,172 |
| Staff travel | 10,000 | 9,168 | 832 |
| Total special education support services - student | 127,432 | 92,748 | 34,684 |
| District administration support services: | | | |
| Indirect costs | 8,996 | 3,367 | 5,629 |
| Total expenditures | 136,428 | 96,115 | 40,313 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Early Intervention Infant Learning Program Part C Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|--------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 113,665 | 94,956 | (18,709) |
| Expenditures: | | | |
| Special education support services - students: | | | |
| Non-certificated salaries | 65,148 | 55,826 | 9,322 |
| Employee benefits | 29,851 | 32,804 | (2,953) |
| Professional and technical services | 14,685 | 3,000 | 11,685 |
| Total special education support services - student | 109,684 | 91,630 | 18,054 |
| District administration support services: | | | |
| Indirect costs | 3,981 | 3,326 | 655 |
| Total expenditures | 113,665 | 94,956 | 18,709 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Medical Assistance Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|--|---------------|---------------|--|
| Revenues - local sources - other | \$ 59,263 | 45,473 | (13,790) |
| Expenditures: | | | |
| Special education support services - students: | | | |
| Non-certificated salaries | 1,710 | 6,638 | (4,928) |
| Employee benefits | 434 | 4,035 | (3,601) |
| Professional and technical services | 52,664 | 34,560 | 18,104 |
| Staff travel | 2,626 | - | 2,626 |
| Other purchased services | 1,000 | - | 1,000 |
| Supplies, materials and media | 829 | 240 | 589 |
| Total expenditures | <u>59,263</u> | <u>45,473</u> | <u>13,790</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Special Education Title VI-B Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|----------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 846,852 | 577,418 | (269,434) |
| Expenditures: | | | |
| Special education support services - students: | | | |
| Certificated salaries | 131,456 | 132,771 | (1,315) |
| Employee benefits | 41,423 | 42,934 | (1,511) |
| Professional and technical services | 466,000 | 297,558 | 168,442 |
| Staff travel | 60,000 | 9,489 | 50,511 |
| Student travel | 12,000 | 3,645 | 8,355 |
| Other purchased services | 30,000 | 4,280 | 25,720 |
| Supplies, materials and media | 76,109 | 66,515 | 9,594 |
| Other | 200 | - | 200 |
| Total special education support services - students | <u>817,188</u> | <u>557,192</u> | <u>259,996</u> |
| District administration support services: | | | |
| Indirect costs | <u>29,664</u> | <u>20,226</u> | <u>9,438</u> |
| Total expenditures | <u>846,852</u> | <u>577,418</u> | <u>269,434</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Preschool Disabled Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---|--------------------|--------------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 19,393 | 13,142 | (6,251) |
| Expenditures: | | | |
| Special education support services - students: | | | |
| Professional and technical services | 15,000 | 9,680 | 5,320 |
| Student travel | 100 | - | 100 |
| Supplies, materials and media | 3,614 | 3,002 | 612 |
| Total special education support services - students | <u>18,714</u> | <u>12,682</u> | <u>6,032</u> |
| District administration support services: | | | |
| Indirect costs | <u>679</u> | <u>460</u> | <u>219</u> |
| Total expenditures | <u>19,393</u> | <u>13,142</u> | <u>6,251</u> |
| Excess of revenues over expenditures | \$ <u><u>-</u></u> | - | <u><u>-</u></u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u><u>-</u></u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Adult Basic Education - Unit 7556 Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|----------------|--|
| Revenues - Intergovernmental: | | | |
| State of Alaska | \$ 99,609 | 67,124 | (32,485) |
| Federal sources passed through the State of Alaska | <u>52,858</u> | <u>35,622</u> | <u>(17,236)</u> |
| Total revenues | <u>152,467</u> | <u>102,746</u> | <u>(49,721)</u> |
| Expenditures: | | | |
| Adult and continuing education instruction: | | | |
| Non-certificated salaries | 88,260 | 64,189 | 24,071 |
| Employee benefits | 44,309 | 33,028 | 11,281 |
| Professional and technical services | 6,000 | 1,049 | 4,951 |
| Staff travel | 4,000 | 2,200 | 1,800 |
| Other purchased services | 3,000 | - | 3,000 |
| Supplies, materials and media | <u>6,898</u> | <u>2,280</u> | <u>4,618</u> |
| Total expenditures | <u>152,467</u> | <u>102,746</u> | <u>49,721</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title II-A, Teacher and Principal Training Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|--|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources passed through the State of Alaska | \$ 333,799 | 264,295 | (69,504) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 76,675 | 76,675 | - |
| Employee benefits | 2,132 | 2,191 | (59) |
| Professional and technical services | 121,500 | 66,250 | 55,250 |
| Staff travel | 102,646 | 102,646 | - |
| Supplies, material and media | 12,930 | 1,775 | 11,155 |
| Tuition-student and stipends | 750 | - | 750 |
| Other | 5,500 | 5,500 | - |
| Total instruction | 322,133 | 255,037 | 67,096 |
| District administration support services Indirect costs | 11,666 | 9,258 | 2,408 |
| Total expenditures | 333,799 | 264,295 | 69,504 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Educators Rising Alaska Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|--------------------------------------|---------------|---------------|--|
| Revenues - local sources - other | \$ 6,790 | 4,980 | (1,810) |
| Expenditures: | | | |
| Instruction: | | | |
| Student travel | 6,790 | 4,980 | 1,810 |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Youth Leaders Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|--------------------------------------|----------------|---------------|--|
| Revenues - local sources - other | \$ 407,747 | 87,762 | (319,985) |
| Expenditures: | | | |
| Support services - student: | | | |
| Certificated salaries | 50,000 | 18,300 | 31,700 |
| Non-certificated salaries | 20,000 | 1,200 | 18,800 |
| Employee benefits | - | 450 | (450) |
| Professional and technical services | 20,000 | 2,564 | 17,436 |
| Staff travel | 30,000 | 496 | 29,504 |
| Student travel | 190,000 | 43,300 | 146,700 |
| Other purchased services | 20,000 | - | 20,000 |
| Supplies, materials and media | 77,747 | 20,851 | 56,896 |
| Other | - | 601 | (601) |
| Total expenditures | <u>407,747</u> | <u>87,762</u> | <u>319,985</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | <u>\$ -</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Maniilaq ANE Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|--------------------------------------|---------------|---------------|--|
| Revenues - local sources - other | \$ 84,755 | 19,186 | (65,569) |
| Expenditures: | | | |
| Support services - instruction: | | | |
| Certificated salaries | 12,000 | 5,950 | 6,050 |
| Employee benefits | 4,080 | 137 | 3,943 |
| Professional and technical services | <u>68,675</u> | <u>13,099</u> | <u>55,576</u> |
| Total expenditures | <u>84,755</u> | <u>19,186</u> | <u>65,569</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Language and Culture (PSAN) Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|---------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 103,727 | 67,600 | (36,127) |
| Expenditures: | | | |
| Instruction: | | | |
| Non-certificated salaries | 4,900 | - | 4,900 |
| Employee benefits | 2,005 | - | 2,005 |
| Staff travel | 13,289 | 10,475 | 2,814 |
| Supplies, materials and media | 81,457 | 53,425 | 28,032 |
| Total instruction | <u>101,651</u> | <u>63,900</u> | <u>37,751</u> |
| District administration support services: | | | |
| Indirect costs | 2,076 | 3,700 | (1,624) |
| Total expenditures | <u>103,727</u> | <u>67,600</u> | <u>36,127</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Indian Education Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 696,866 | 690,419 | (6,447) |
| Expenditures: | | | |
| Instruction: | | | |
| Non-certificated salaries | 63,873 | 65,151 | (1,278) |
| Employee benefits | 47,231 | 49,341 | (2,110) |
| Other purchased services | 85,000 | 83,571 | 1,429 |
| Supplies, materials and media | 111,334 | 111,624 | (290) |
| Total instruction | 307,438 | 309,687 | (2,249) |
| Support services - instruction: | | | |
| Certificated salaries | 183,064 | 184,894 | (1,830) |
| Non-certificated salaries | 66,007 | 63,073 | 2,934 |
| Employee benefits | 118,945 | 109,993 | 8,952 |
| Total support services - instruction | 368,016 | 357,960 | 10,056 |
| District administration support services: | | | |
| Indirect cost | 21,412 | 22,772 | (1,360) |
| Total expenditures | 696,866 | 690,419 | 6,447 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Johnson O'Malley Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|---------------|---------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 82,390 | 35,609 | (46,781) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 25,000 | 1,500 | 23,500 |
| Employee benefits | 760 | 135 | 625 |
| Total instruction | <u>25,760</u> | <u>1,635</u> | <u>24,125</u> |
| Support services - instruction: | | | |
| Certificated salaries | - | 7,000 | (7,000) |
| Employee benefits | - | 58 | (58) |
| Student travel | 5,000 | - | 5,000 |
| Supplies, materials and media | 48,744 | 25,669 | 23,075 |
| Total support services - instruction | <u>53,744</u> | <u>32,727</u> | <u>21,017</u> |
| District administration support services: | | | |
| Indirect cost | <u>2,886</u> | <u>1,247</u> | <u>1,639</u> |
| Total expenditures | <u>82,390</u> | <u>35,609</u> | <u>46,781</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Johnson O'Malley Contract Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|----------------|---------------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 105,273 | 4,432 | (100,841) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 7,000 | - | 7,000 |
| Employee benefits | 213 | - | 213 |
| Total instruction | <u>7,213</u> | <u>-</u> | <u>7,213</u> |
| Support services - instruction: | | | |
| Professional and technical services | 60,000 | 3,600 | 56,400 |
| Student travel | 5,000 | - | 5,000 |
| Supplies, materials and media | 29,373 | 677 | 28,696 |
| Total support services - instruction | <u>94,373</u> | <u>4,277</u> | <u>90,096</u> |
| District administration support services: | | | |
| Indirect cost | 3,687 | 155 | 3,532 |
| Total expenditures | <u>105,273</u> | <u>4,432</u> | <u>100,841</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Maniilaq ABE/GED Contract Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | Variance with Final Budget- Positive (Negative) |
|---|---------------|---------------|--|
| Revenues - local sources - other | \$ 78,094 | 48,890 | (29,204) |
| Expenditures: | | | |
| Adult and continuing education instruction: | | | |
| Professional and technical services | 7,000 | 4,856 | 2,144 |
| Staff travel | 5,000 | 417 | 4,583 |
| Student travel | 20,747 | 20,747 | - |
| Utility services | 5,563 | 3,880 | 1,683 |
| Supplies, materials and media | 39,784 | 18,990 | 20,794 |
| Total expenditures | <u>78,094</u> | <u>48,890</u> | <u>29,204</u> |
| Excess of revenues over expenditures | \$ <u>-</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | \$ <u>-</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Village Improvement Funds Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|------------------|----------------|--|
| Revenues - local sources - other | \$ 1,144,572 | 726,940 | (417,632) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 119,386 | 115,818 | 3,568 |
| Non-certificated salaries | 183,898 | 159,899 | 23,999 |
| Employee benefits | 126,176 | 155,093 | (28,917) |
| Professional and technical services | 51,613 | 6,975 | 44,638 |
| Staff travel | 58,970 | - | 58,970 |
| Supplies, materials and media | 122,536 | 23,140 | 99,396 |
| Tuition-students and stipends | 29,316 | - | 29,316 |
| Total instruction | <u>691,895</u> | <u>460,925</u> | <u>230,970</u> |
| Food services: | | | |
| Non-certificated salaries | 40,167 | 40,652 | (485) |
| Employee benefits | 19,043 | 22,067 | (3,024) |
| Professional and technical services | 393,467 | 215,177 | 178,290 |
| Total food services | <u>452,677</u> | <u>277,896</u> | <u>174,781</u> |
| Total expenditures | <u>1,144,572</u> | <u>738,821</u> | <u>405,751</u> |
| Excess (deficiency) of revenues over expenditures | - | (11,881) | (11,881) |
| Other financing sources: | | | |
| Transfer in - School Operating Fund | - | 11,881 | 11,881 |
| Net change in fund balance | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| Fund balance, beginning of year | | <u>-</u> | |
| Fund balance, end of year | | <u>\$ -</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Noorvik Afterschool Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | <u>Budget</u> | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--------------------------------------|---------------|---------------|--|
| Revenues - local sources - other | \$ - | - | - |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>\$ -</u> | - | <u>-</u> |
| Fund balance, beginning of year | | <u>584</u> | |
| Fund balance, end of year | | <u>\$ 584</u> | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Bridging the GAP: Pre-K and Middle School Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|--------------|-----------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 1,113,752 | 1,001,802 | (111,950) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 373,461 | 390,636 | (17,175) |
| Non-certificated salaries | - | 1,378 | (1,378) |
| Employee benefits | 219,251 | 155,524 | 63,727 |
| Professional and technical services | 160,000 | 160,000 | - |
| Student travel | 26,931 | 11,474 | 15,457 |
| Supplies, materials and media | 82,957 | 33,200 | 49,757 |
| Total instruction | 862,600 | 752,212 | 110,388 |
| Support services - instruction: | | | |
| Certificated salaries | 116,158 | 117,888 | (1,730) |
| Employee benefits | 36,465 | 39,402 | (2,937) |
| Professional and technical services | 18,450 | 12,800 | 5,650 |
| Staff travel | 42,204 | 44,332 | (2,128) |
| Total support services - instruction | 213,277 | 214,422 | (1,145) |
| District administration support services: | | | |
| Indirect cost | 37,875 | 35,168 | 2,707 |
| Total expenditures | 1,113,752 | 1,001,802 | 111,950 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Our Youth Our Future Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2020

| | Budget | Actual | Variance with Final Budget- Positive (Negative) |
|---|--------------|---------|--|
| Revenues - Intergovernmental: | | | |
| Federal sources - direct | \$ 1,385,188 | 684,218 | (700,970) |
| Expenditures: | | | |
| Instruction: | | | |
| Certificated salaries | 427,340 | 185,097 | 242,243 |
| Non-certificated salaries | - | 2,873 | (2,873) |
| Employee benefits | 104,680 | 73,573 | 31,107 |
| Professional and technical services | 267,452 | 236,742 | 30,710 |
| Student travel | 18,035 | 6,243 | 11,792 |
| Other purchased services | 17,050 | - | 17,050 |
| Supplies, materials and media | 334,894 | 26,651 | 308,243 |
| Total instruction | 1,169,451 | 531,179 | 638,272 |
| Support services - instruction: | | | |
| Non-certificated salaries | 17,400 | - | 17,400 |
| Employee benefits | 1,304 | - | 1,304 |
| Student travel | 148,197 | 129,011 | 19,186 |
| Total support services - instruction | 166,901 | 129,011 | 37,890 |
| District administration support services: | | | |
| Indirect cost | 48,836 | 24,028 | 24,808 |
| Total expenditures | 1,385,188 | 684,218 | 700,970 |
| Excess of revenues over expenditures | \$ - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, end of year | | \$ - | |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

June Nelson Scholarship Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2020

| | |
|---|------------------------------|
| Revenues: local sources | \$ <u> -</u> |
| Expenditures: | |
| Instruction: | |
| Tuition-students and stipends | <u> 3,000</u> |
| Excess (deficiency) of revenues over expenditures | (3,000) |
| Other financing sources: | |
| Transfer in - School Operating Fund | <u> 3,000</u> |
| Net change in fund balance | - |
| Fund balance, beginning of year | <u> -</u> |
| Fund balance, end of year | \$ <u><u> -</u></u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020

| | Capital Project Funds | | | | | | |
|--|------------------------|--------------------------|--------------------------------|--------------------|--------------------------------|------------------|--|
| | District Technology | Impact Aid Capital | Local Funded Maintenance | Teacher Housing | CIP Reserved Local Share | AHFC Kivalina | AHFC Kivalina Teacher Housing |
| Revenues: | | | | | | | |
| Intergovernmental: | | | | | | | |
| State of Alaska | \$ - | - | - | - | - | 281,894 | - |
| Borough appropriations | - | - | - | - | - | - | - |
| Total revenues | - | - | - | - | - | 281,894 | - |
| Expenditures: | | | | | | | |
| Support services - instruction | 552,629 | - | - | - | - | - | - |
| Construction and facilities acquisition | - | - | 5,623 | - | - | 357,286 | 4,500 |
| Total expenditures | 552,629 | - | 5,623 | - | - | 357,286 | 4,500 |
| Excess (deficiency) of revenues over expenditures | (552,629) | - | (5,623) | - | - | (75,392) | (4,500) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | 88,996 |
| Transfers out | - | - | (20,342) | - | (88,996) | - | - |
| Net other financing sources (uses) | - | - | (20,342) | - | (88,996) | - | 88,996 |
| Net change in fund balances | (552,629) | - | (25,965) | - | (88,996) | (75,392) | 84,496 |
| Fund balances, beginning of year | 1,838,658 | 53,386 | 1,252,709 | 786,616 | 692,996 | 115,041 | - |
| Fund balances, end of year | \$ 1,286,029 | 53,386 | 1,226,744 | 786,616 | 604,000 | 39,649 | 84,496 |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

| | Capital Project Funds | | | | | | |
|--|--------------------------|---|--|--------------------------------------|-------------------------------|----------------------------|--------------------------------------|
| | Noatak K-12 School | Kivalina K-12 Replacement School | Magnet School (ATC) Expansion Project | Kotzebue Magnet School Dorm | Alaska Technical Center | Construction Management | Total Capital Project Funds |
| Revenues: | | | | | | | |
| Intergovernmental: | | | | | | | |
| State of Alaska | \$ - | 2,203,764 | - | - | - | - | 2,485,658 |
| Borough appropriations | - | 4,050,941 | - | - | - | - | 4,050,941 |
| Total revenues | <u>-</u> | <u>6,254,705</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,536,599</u> |
| Expenditures: | | | | | | | |
| Support services - instruction | 130,225 | - | - | - | - | - | 682,854 |
| Construction and facilities acquisition | - | 6,254,705 | - | - | 27,949 | 20,342 | 6,670,405 |
| Total expenditures | <u>130,225</u> | <u>6,254,705</u> | <u>-</u> | <u>-</u> | <u>27,949</u> | <u>20,342</u> | <u>7,353,259</u> |
| Excess (deficiency) of revenues over expenditures | <u>(130,225)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(27,949)</u> | <u>(20,342)</u> | <u>(816,660)</u> |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | 20,342 | 109,338 |
| Transfers out | - | - | - | - | - | - | (109,338) |
| Net other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>20,342</u> | <u>-</u> |
| Net change in fund balances | (130,225) | - | - | - | (27,949) | - | (816,660) |
| Fund balances, beginning of year | <u>130,225</u> | <u>-</u> | <u>2,394,340</u> | <u>299,947</u> | <u>27,949</u> | <u>-</u> | <u>7,591,867</u> |
| Fund balances, end of year | <u>\$ -</u> | <u>-</u> | <u>2,394,340</u> | <u>299,947</u> | <u>-</u> | <u>-</u> | <u>6,775,207</u> |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of Changes in Assets and Liabilities

Student Activity Agency Fund

Year Ended June 30, 2020

| | Balance July 1, 2019 | Increases | Decreases | Balance June 30, 2020 |
|---------------------------|-------------------------|-----------|-------------|--------------------------|
| <u>Assets</u> | | | | |
| Cash and cash equivalents | \$ 1,349,079 | 651,499 | (1,432,273) | 568,305 |
| <u>Liabilities</u> | | | | |
| Due to student activities | \$ 1,349,079 | 651,499 | (1,432,273) | 568,305 |

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

| Grant Title | Grant/Pass Through Number | Catalog of Federal Domestic Assistance Number | Total Grant Award | Federal Share of Expenditures |
|--|------------------------------|---|-------------------------|-------------------------------------|
| U.S. Department of Agriculture: | | | | |
| Passed through the State of Alaska, Department of Education and Early Development: | | | | |
| Fresh Fruit and Vegetable Program | FF 20.NABD.01 | 10.582 | \$ 14,207 | 13,349 |
| Fresh Fruit and Vegetable Program | FF 20.NABD.02 | 10.582 | 62,920 | 46,464 |
| Total for CFDA 10.582 | | | <u>77,127</u> | <u>59,813</u> |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | None | 10.553 | 290,053 | 290,053 |
| COVID 19 - School Breakfast Program | None | 10.553 | 19,397 | 19,397 |
| Total for CFDA 10.553 | | | <u>309,450</u> | <u>309,450</u> |
| National School Lunch Program | None | 10.555 | 922,410 | 922,410 |
| COVID 19 - National School Lunch Program | None | 10.555 | 64,762 | 64,762 |
| COVID 19 - Summer Food Service Program | None | 10.555 | 360,054 | 360,054 |
| USDA Commodities | None | 10.555 | 113,214 | 113,214 |
| Total for CFDA 10.555 | | | <u>1,460,440</u> | <u>1,460,440</u> |
| Total Child Nutrition Cluster | | | <u>1,769,890</u> | <u>1,769,890</u> |
| State Administrative Expenses for Child Nutrition | FD20.NABD.01 | 10.560 | 13,281 | 13,281 |
| Total U.S. Department of Agriculture | | | <u>1,860,298</u> | <u>1,842,984</u> |
| U.S. Department of Education | | | | |
| Passed through the State of Alaska, Department of Education and Early Development: | | | | |
| Title I Grants to Local Educational Agencies: | | | | |
| Title I-A Basic - Consolidated Admin | IP 20.NABD.01 | 84.010 | 198,931 | 125,013 |
| Title I-A, Basic | IP 20.NABD.01 | 84.010 | 873,365 | 804,816 |
| Title I-A, Parent Engagement | IP 20.NABD.01 | 84.010 | 37,539 | 1,823 |
| Title I-A, Professional Development | IP 20.NABD.01 | 84.010 | 351,954 | 177,507 |
| School Improvement | SI 19.NABD.02 | 84.010 | 175,000 | 62,337 |
| Mini-contracts | S010A180002 | 84.010 | 5,000 | 4,206 |
| Total for CFDA 84.010 | | | <u>1,641,789</u> | <u>1,175,702</u> |
| Migrant Education State Grant Program: | | | | |
| Title I-C Migrant -Consolidated Admin | IP 20.NABD.01 | 84.011 | 299,845 | 188,303 |
| Title I-C Migrant | IP 20.NABD.01 | 84.011 | 1,639,789 | 804,032 |
| Migrant Education, Parent Advisory Council | MP 20.NABD.01 | 84.011 | 5,000 | 709 |
| Migrant Books | MB 20.NABD.01 | 84.011 | 23,250 | 23,250 |
| Mini-Contracts | S011A190002 | 84.011 | 12,000 | 10,095 |
| Total for CFDA 84.011 | | | <u>1,979,884</u> | <u>1,026,389</u> |
| English Language Acquisition State Grants | IP 20.NABD.01 | 84.365 | 44,412 | 15,965 |
| Supporting Effective Instruction State grants | | | | |
| Title II-A, Teacher and Principal Training | IP 20.NABD.01 | 84.367 | 33,800 | 264,295 |
| Mini-Contracts | S367A170003 | 84.367 | 4,400 | 3,702 |
| Total for CFDA 84.367 | | | <u>38,200</u> | <u>267,997</u> |
| Title I Grants for Local Educational Agencies: | | | | |
| Title I-A, School Improvement | IS 20.NABD.01 | 84.377 | 198,000 | 70,631 |
| School Improvement Grants | IS 20.NABD.01 | 84.377 | 308,000 | 108,463 |
| Total for CFDA 84.377 | | | <u>506,000</u> | <u>179,094</u> |
| Student Support and Academic Enrichment Program | IP 20.NABD.01 | 84.424 | 224,873 | 89,404 |
| COVID 19 - CARES Act | 20.NABD.01 | 84.425D | 1,089,904 | 181,565 |
| Special Education Cluster (IDEA): | | | | |
| Special Education Grants to States | SE 20.NABD.01 | 84.027 | 846,852 | 577,418 |
| Special Education Preschool Grants | SE 20.NABD.01 | 84.173 | 19,394 | 13,142 |
| Total Special Education Cluster (IDEA) | | | <u>866,246</u> | <u>590,560</u> |
| Career and technical Education: | | | | |
| Career and Technical Education - Basic Grants to States | EK 20.NABD.01 | 84.048 | 105,282 | 65,231 |
| Mini-Contracts | V048A190002 | 84.048 | 4,500 | 3,786 |
| Total for CFDA 84.048 | | | <u>109,782</u> | <u>69,017</u> |

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of Expenditures of Federal Awards, Continued

| Grant Title | Grant/Pass Through Number | Catalog of Federal Domestic Assistance Number | Total Grant Award | Federal Share of Expenditures |
|---|------------------------------|---|-------------------------|-------------------------------------|
| U.S Department of Education, continued | | | | |
| Passed through the State of Alaska, Department of Health and Social Services: | | | | |
| Early Intervention Infant Learning Program: | | | | |
| Special Education - Grants for Infants and Families | 607-319-20009 | 84.181 | \$ 136,428 | 96,115 |
| Special Education - Grants for Infants and Families Part C | 607-319-20009 | 84.181 | 113,665 | 94,956 |
| Total for CFDA 84.181 | | | <u>250,093</u> | <u>191,071</u> |
| Passed through the State of Alaska, Department of Labor and Workforce Development: | | | | |
| Adult Education - Basic Grants to States | 2020-11 | 84.002 | 52,858 | 35,622 |
| Direct programs: | | | | |
| Impact Aid: | | | | |
| Impact Aid FY19 Final | S041B-2019-0167 #3 | 84.041 | 752,226 | 752,226 |
| Impact Aid FY20 | S041B-2020-0167 #1 | 84.041 | 6,106,381 | 6,106,381 |
| Total for CFDA 84.041 | | | <u>6,858,607</u> | <u>6,858,607</u> |
| Alaska Native Education: | | | | |
| Our Youth Our Future | S356A180028 | 84.356 | 952,110 | 59,172 |
| Our Youth Our Future | S356A180028-19 | 84.356 | 961,260 | 625,046 |
| Preserving and Strengthening Alaska Native Language and Culture (PSAN) | S356A150056-17 | 84.356 | 697,134 | 67,600 |
| Total for CFDA 84.356 | | | <u>2,610,504</u> | <u>751,818</u> |
| Indian Education Grant to Local Educational Agencies | S060A190098 | 84.060 | 698,080 | 690,419 |
| Special Programs for Indian Children: | | | | |
| Bridging the Gap: Pre-K And Middle School | S299A160040-18 | 84.299 | 517,789 | 102,581 |
| Bridging the Gap: Pre-K And Middle School | S299A160040-19 | 84.299 | 978,620 | 899,221 |
| Total for CFDA 84.299 | | | <u>1,496,409</u> | <u>1,001,802</u> |
| Total U.S. Department of Education | | | <u>18,467,641</u> | <u>13,125,032</u> |
| U.S. Department of Health and Human Services: | | | | |
| Passed through the State of Alaska, Department of Education and Early Development | | | | |
| Mini-Contracts | SM061871 | 93.243 | 9,500 | 7,992 |
| U.S. Department of the Interior: | | | | |
| Indian Education Assistance to Schools - direct programs: | | | | |
| Johnson O'Malley | A16AV00691 | 15.130 | 287,639 | 35,609 |
| Johnson O'Malley FY20 | A19AV00999 | 15.130 | 105,273 | 4,432 |
| Total for CFDA 15.130 (Indian Education Assistance to Schools) | | | <u>392,912</u> | <u>40,041</u> |
| Total Expenditures of Federal Awards | | | <u>20,730,351</u> | <u>15,016,049</u> |

See accompanying notes to schedule.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Northwest Arctic Borough School District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Northwest Arctic Borough School District, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Northwest Arctic Borough School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

Note 4. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2020, the District received \$113,214 in commodities.

Note 5. Passed Through Awards

No amounts were passed through to subrecipients.

Northwest Arctic Borough School District
(A Component Unit of the Northwest Arctic Borough)

Schedule of State Financial Assistance
Year Ended June 30, 2020

| <u>Grant Title</u> | <u>Grant Number</u> | <u>Total Grant Award</u> | <u>Eligible Expenditures</u> |
|---|---------------------|--------------------------|------------------------------|
| Department of Education and Early Development: | | | |
| * Foundation | None | \$ 37,017,957 | 37,017,957 |
| Disparity | None | 128,411 | 128,411 |
| Quality Schools | None | 111,689 | 111,482 |
| * House Bill 287 | None | 807,097 | 807,097 |
| Dividend Raffle Funds | None | 13,134 | 13,134 |
| Student Transportation | None | 51,950 | 51,950 |
| * STAR of the Northwest Magnet School | None | 655,208 | 654,899 |
| Early Learning | PE 20.NABD.01 | 150,000 | 7,975 |
| * Kivalina K-12 Replacement School | GR-16-002 | <u>50,475,822</u> | <u>2,203,764</u> |
| Total Department of Education and Early Development | | <u>89,411,268</u> | <u>40,996,669</u> |
| Department of Labor and Workforce Development: | | | |
| Alaska Technical Center: | | | |
| * Technical Vocational Education Program FY2020 | TVEP FY20 | 1,123,800 | 902,876 |
| Alaska Constuction Academy Program FY2020 | ACA FY20 | 150,000 | 87,245 |
| S.T.E.P. Construction | STEP FY20 | 85,000 | 49,097 |
| Adult Basic Education - Unit 7556 | 2020-11 | <u>99,609</u> | <u>67,124</u> |
| Total Department of Labor and Workforce Development | | <u>1,458,409</u> | <u>1,106,342</u> |
| Alaska Housing Finance Corporation: | | | |
| Kivalina AHFC Teacher Housing Project | THP-19-NAB-1 | <u>472,710</u> | <u>281,894</u> |
| Alaska Department of Administration: | | | |
| * On-behalf PERS | None | 585,844 | 585,844 |
| * On-behalf TRS | None | <u>3,190,615</u> | <u>3,190,615</u> |
| Total Department of Administration | | <u>3,776,459</u> | <u>3,776,459</u> |
| Total State Financial Assistance | | <u>\$ 95,118,846</u> | <u>46,161,364</u> |

See accompanying notes to schedule.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Northwest Arctic Borough School District under programs of the State of Alaska for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Northwest Arctic Borough School District, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Northwest Arctic Borough School District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

* Denotes a major program for compliance audit purposes.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Northwest Arctic Borough School District's basic financial statements, and have issued our report thereon dated September 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northwest Arctic Borough School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Northwest Arctic Borough School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Northwest Arctic Borough School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Northwest Arctic Borough School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska

September 30, 2020, except as to Note XII, which is as of October 21, 2020.

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the *Uniform Guidance*

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Northwest Arctic Borough, Alaska

Report on Compliance for Each Major Federal Program

We have audited the Northwest Arctic Borough School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Northwest Arctic Borough School District's major federal programs for the year ended June 30, 2020. Northwest Arctic Borough School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Northwest Arctic Borough School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Northwest Arctic Borough School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Northwest Arctic Borough School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Northwest Arctic Borough School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Northwest Arctic Borough School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Northwest Arctic Borough School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Northwest Arctic Borough School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska

September 30, 2020, except as to Note XII, which is as of October 21, 2020.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statement audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report Yes No

Internal control over financial reporting:
Material weakness(es) identified? Yes No
Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:
Material weakness(es) identified (2 CFR 200.516 (a) (1))? Yes No
Significant deficiency(ies) identified (2 CFR 200.516 (a) (1))? Yes None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a) (2))? Yes No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516 (a) (3) or (4)? Yes No

Identification of major programs:

| <u>CFDA Number(s)/Cluster</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------|---|
| 84.041 | Impact Aid |
| 84.060 | Indian Education Grant |
| 84.367 | Title IIA |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

The Northwest Arctic Borough School District did not have any findings that related to the financial statements.

Section III - Federal Award Findings and Questioned Costs

The Northwest Arctic Borough School District did not have any findings related to federal awards.

Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

Report on Compliance for Each Major State Program

We have audited Northwest Arctic Borough School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Northwest Arctic Borough School District's major state programs for the year ended June 30, 2020. Northwest Arctic Borough School District's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Northwest Arctic Borough School District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Northwest Arctic Borough School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Northwest Arctic Borough School District's compliance.

Opinion on Each Major State Program

In our opinion, Northwest Arctic Borough School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Northwest Arctic Borough School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northwest Arctic Borough School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northwest Arctic Borough School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska

September 30, 2020, except as of Note XII, which is as of October 21, 2020.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

Noncompliance material to the financial statements noted?

_____ Yes X No

State Awards

Internal control over major programs:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

Type of auditor’s report issued on compliance
for major programs:

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 500,000

Section II – Financial Statement Findings

See Federal Schedule of Findings and Questioned Costs.

Section III – State Award Findings and Questioned Costs

The Northwest Arctic Borough School District did not have any findings related to state awards.

Report on Statement of Compliance with AS 14.17.505

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Northwest Arctic Borough School District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 30, 2020.

Report on Statement of Compliance with AS 14.17.505

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

Members of the School Board
Northwest Arctic Borough School District

In connection with our audit, as presented in the Statement of Compliance with AS 14.17.505, nothing came to our attention that caused us to believe that the Northwest Arctic Borough School District had failed to comply with the accumulated fund balance restriction in AS 14.17.505 as interpreted by the State of Alaska, Department of Education and Early Development. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with such requirements.

Purpose of this Report

This report is intended solely to describe the scope of our testing of compliance with AS 14.17.505 and the results of that testing, and not to provide an opinion on compliance with AS 14.17.505. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
September 30, 2020, except as to Note XII, which is as of October 21, 2020.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Compliance AS 14.17.505

Year Ended June 30, 2020

| | | |
|--|----|-------------------|
| Total fund balance - School Operating Fund | \$ | <u>13,899,827</u> |
| Less exemptions per 4 AAC 09.160(a): | | |
| Inventory | | 861,383 |
| Prepaid items | | 1,177,235 |
| Federal impact aid received | | <u>6,858,607</u> |
| | | <u>8,897,225</u> |
| | | |
| Fund balance subject to 10% limitation | \$ | <u>5,002,602</u> |

Unreserved fund balance as a percentage of
current year expenditures:

$$\frac{\text{Fund balance subject to limitation}}{\text{Current year expenditures}} = \frac{5,002,602}{58,522,694} = \underline{\underline{8.55\%}}$$

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Letter to the Governing Board

Year Ended June 30, 2020

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Letter to the Governing Board

Year Ended June 30, 2020

September 30, 2020

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Northwest Arctic Borough School District (District) for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and *the State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 24, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Northwest Arctic Borough School District are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the District's forfeitures related to PERS and TRS are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The recognition of these assets is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's forfeiture balances and related recognition in determining that it is reasonable in relation to the financial statements as a whole.

Government-Wide Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the District's proportionate share of the collective net pension and OPEB liability/asset and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension and OPEB liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

School Operating Fund Opinion Unit and Government-Wide Opinion Unit:

Management's estimate of Health Insurance payable is based on prior expenditures and expenses and expectations for future trends. We evaluated the key factors and assumptions used to develop the ending liability in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements identified during the audit.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 30, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Control Matters

See Compliance Reports for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Accounting Assistance

As part of our engagement we drafted the basic financial statements of the District from the District’s accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Other Matters

We applied certain limited procedures to the budgetary comparison schedules and the schedules of proportionate share of net pension and OPEB liabilities and assets and contributions for the public employee’s retirement system and the teachers’ retirement system, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Federal and State assistance and combining statements and other information described as additional supplementary information in the table of contents to the financial statements, including the combining and individual fund statement which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for use of the School Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska

MEMORANDUM

TO: NWABSD Board of Education

DATE: December 1, 2020

NUMBER: 21-045

FR: Office of the Superintendent

SUBJECT: Approval of Human Resources

STRATEGIC PLAN/BOARD GOAL:

Employee Development: Become the employer of choice in the region.

ABSTRACT:

Each month various Human Resources actions occur which require Board action or cognizance.

ISSUE:

At issue is the approve Human Resources actions.

BACKGROUND AND/OR PERTINENT INFORMATION:

On a monthly basis the administration recommends Board approval of new certified/classified hires, position reclassifications, and new or revised job descriptions. In addition, the administration informs the Board of resignations, transfers and terminations throughout the district.

The Human Resources action items for Board approval are new hires in Buckland, Deering, Kobuk, Kotzebue (JNES, ATC and DO) and Shungnak; one certified rehire in Selawik; classified new hires in Deering, Kotzebue (ATC, DO, JNES and KMHS); one waiver for AS14.14.140 and one new job description for Itinerant Occupational Therapist.

ALTERNATIVES:

1. Approve the Human Resources actions as presented;
2. Disapprove the Human Resources actions as presented;
3. Take no final action.

ADMINISTRATION RECOMMENDATION:

The administration recommends the Board approve the Human Resources actions as presented.

**Human Resources
December 2020**

I. The administration recommends approval of the following action items:

- a) Certified new hires
- b) Certified Rehires
- c) Classified new hires
- d) Classified transfers
- e) Request for waiver of AS 14.14.140
- f) District Occupational Therapist Job Description

a) The administration recommends approval of the following FY21 Certified New Hires

| <u>LOCATION & DATE</u> | <u>NAME</u> | <u>POSITION</u> |
|--|--------------------------------------|--------------------|
| <u>ATC</u> 9/7/20 | Bradley Schott | Teacher |
| <u>BUCKLAND</u> 8/24/20 | Stephen Johnston | Teacher |
| <u>DEERING</u> 10/19/20 | Brent Noe | Teacher |
| <u>D.O.</u> 8/15/20 9/14/20 | Justin Fredericksen Robert Teusch | Teacher Teacher |
| <u>KOBUK</u> 8/3/20 | Roger Reisman | Teacher |
| <u>JNES</u> 10/15/20 | Cassia Teuscher | Teacher |
| <u>SHUNGNAK</u> 1/04/20 | Anne Perkins | Teacher |

b) The administration recommends approval of the following FY21 Certified rehires

| | | |
|---------------------------------|---------------|---------|
| <u>SELAWIK</u> 8/3/20 | Signe Balluff | Teacher |
|---------------------------------|---------------|---------|

c) The administration recommends approval of the following FY21 Classified new hires.

| | | |
|--|----------------------------------|------------------------------|
| <u>ATC</u> 10/1/20 | Forrest Rose Walker | Instructor |
| <u>DO</u> 9/21/20 11/9/10 | China Kantner Jessika Stalker | Coordinator HR Technician |
| <u>DEERING</u> 9/21/20 | Rebecca Zepeda | Bilingual Instructor |
| <u>JNES</u> 11/02/20 | Dena Ferguson | Migrant/Indian Ed. Aide |

KMHS

10/20/20

Christopher Jones

Intensive Sped. Aide

11/02/20

Isaac Peacock

Intensive Sped. Aide

d) The administration recommends approval of the following FY21 Classified transfers.

Kobuk

10/05/20

Luke Jackson

Bilingual Instructor

e) The administration requests a waiver of AS 14.14.140 for Janelle Schaeffer, a classified employee at June Nelson Elementary School, daughter of Board Member Carol Schaeffer.

f) The administration recommends approval of the following new job description.

District wide itinerant

Occupational Therapist

(job description attached)

II The administration reports the following non-action items:

- a. Certified Resignations
- b. Classified Resignations

a) The administration reports on the following certified resignations:

| LOCATION & DATE | NAME | POSITION |
|-----------------|------|----------|
|-----------------|------|----------|

NOATAK

11/5/20

Ricky Martin

Teacher

SELAWIK

9/21/20

Gordon Hart

Teacher

10/2/20

Charles Bosire

Teacher

b) The administration reports on the following Classified resignations:

| LOCATION & DATE | NAME | POSITION |
|-----------------|------|----------|
|-----------------|------|----------|

ATC

12/11/20

Erica Nelson

Admin/Recruiter

BUCKLAND

9/24/20

Christian Ticket

Intensive Sped. Aide

JNES

11/30/20

Marilyn Smith (Bodie)

Instructional Aide

SELAWIK

11/12/20

Norma Ballot

Bilingual Instructor

Human Resources is currently recruiting for 20 certified positions and we have 13 classified vacancies we are looking to fill. We 5 Long Term Subs out at sites. Three of the five long term Subs will be staying on longer than December. Our goal is reach zero openings, but as stated in previous meetings, zero openings is a tough number to attain but we continue to strive for it.

Human Resources has attended 3 Virtual Educational Job Fairs and 1 more that was cancelled due to COVID. We have not had anyone interested in Alaska or NWABSD at these Virtual Fairs. Our current plan is to reach out to Universities for December graduates looking for jobs.

There were no statements in the termination packets to report on at this time.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
HUMAN RESOURCES DEPARTMENT

P.O. BOX 51 • KOTZEBUE, AK 99752 • (907) 442-1810 • FAX (907) 442-2172

POSITION VACANCY ANNOUNCEMENT

TITLE: Occupational Therapist Pre-K-12 (ages 0-22 y.o.) – Northwest Arctic Borough, Alaska

QUALIFICATIONS:

1. Occupational Therapist certificate, Valid Alaska type 'C' Teaching Certificate.
2. Bachelor Degree in Occupational Therapy.
3. Two years experience in speech Occupational therapy, preferred.

REPORTS TO: Director of Special Education
SUPERVISES: Students and Classroom Aides

JOB GOAL: To serve special. education students and others students with disabilities and challenges that interfere with the ability to function within the educational setting ,requiring assessment and support of students with needs in the areas of sensory motor, fine motor, perceptual motor and functional life skills ages 0-22. The position focuses on curriculum and collaboration with the education team for specific skill development, modifications and adaptations that promote student participation and independence.

PERFORMANCE RESPONSIBILITIES:

1. Serves as a resource to school and Infant learning staff members in the development of a balanced OT program.
2. Assist with coordination of therapy intervention and transition for special needs children ages 0-22.
3. Provides a therapeutic program to meet individual need of children with OT needs.
4. Assists and guides teachers in observing, describing, and referring suspected and identified impairments.
5. Provides a thorough assessment and diagnosis of occupational therapy related impairments.
6. Assists in proper referrals of individualized programs of therapy to meet individual student's needs.
7. Collaborates with classroom teacher and other school staff members to implement therapy by suggestions for the student's daily activities.
8. Provides direct occupational therapy treatments to a wide variety of students to facilitate and develop sensory motor, fine motor, perceptual motor, and functional life skills.
9. Provides information, support, and counseling to parents and families when appropriate.
10. Provides in-service education and serves a consultant to teachers and school staff members on topics concerning speech improvement.
11. Keeps thorough ongoing records for the individual student receiving therapy or other school-provided services.

12. Maintains lists of referred, screened, and eligible students, as well as a directory of outside agencies, consultants, specialists, and related services.
13. Compiles care history data on those cases where additional family history, health history, early development history, and environmental history are deemed appropriate.
14. Assumes primary responsibility for requisitioning and maintaining needed equipment and supplies.
15. Assist with grant writing tasks
16. Other duties as assigned.

LENGTH OF POSITION: 190 days, beginning on July 1, 2020
SALARY: Depending on experience / negotiated salary schedule

APPLICATION PROCEDURES:

DISTRICT EMPLOYEES must submit to the Human Resources department: a completed request for transfer form; an updated resume; and a letter of recommendation from current supervisor.

OTHER APPLICANTS must submit the following items to the Human Resources department: a completed professional application; placement file from college/university; official transcripts; valid Alaska teaching certificate; and at least four (4) current references, including one from most recent supervisor. All references must have current telephone numbers.

**APPLICANT ALREADY ON FILE MUST SUBMIT A LETTER EXPRESSING INTEREST IN
THE POSITION**

**ALL OF THE ABOVE MUST BE POSTMARKED OR RECEIVED ON OR BEFORE
THE CLOSING DATE TO BE CONSIDERED FOR THIS POSITION**

DATE ANNOUNCED October 26, 2015
DATE CLOSING Until Filled

**AN AFFIRMATIVE ACTION-EQUAL OPPORTUNITY EMPLOYER
APPLICATIONS FROM MINORITIES ARE ENCOURAGED**



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

November 20, 2020

December 1, 2020

Mr. Michael Johnson, Commissioner
AK Department of Education
801 W. 10th St., Suite 200
Juneau, AK 99801-1878

Dear Mr. Johnson:

The Northwest Arctic Borough School District is requesting a waiver of AS 14.14.140 concerning the employment of Janelle Schaeffer, daughter of Board member Carol Schaeffer, as a secretary of June Nelson Elementary School, Kotzebue, AK.

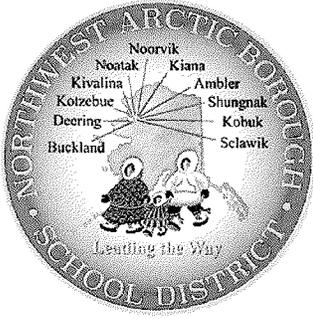
Ms. J. Schaeffer is a resident of Kotzebue and has been employed as a Secretary since September 4, 2013. Ms. C. Schaeffer was elected to the NWABSD Board of Education on October 19, 2020.

Pursuant to 4 AAC 18.031, the Northwest Arctic Borough School Board has approved this waiver at their December 1, 2020 meeting.

If you have further questions concerning our request for a waiver of AS 14.14.140 please contact me at your convenience.

Sincerely,

Terri Walker
Superintendent



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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June 30, 2020

The Honorable Dan Sullivan
US Senate
702 Hart Building
Washington DC 20510

The Honorable Lisa Murkowski
US Senate
522 Hart Senate Office Building
Washington DC 20510

RE: S. 3638 – Coronavirus Relief Fund Flexibility Act

Dear Senators Sullivan and Murkowski:

On behalf of the Northwest Arctic Borough School District (NWABSD) and the residents of the borough, we remain most appreciative of the collaboration and accomplishments of our entire Alaska Congressional delegation in securing the many benefits within the recently enacted CARES ACT (P.L. 116-136). The funding resources will greatly assist our region in this time of crisis.

Through this letter, we wish to convey our **support** for S. 3638, introduced by Senator Sullivan and co-sponsored by Senator Murkowski, to allow greater spending flexibility for states, local governments and tribes for CARES ACT funding. ***We are so proud of the both of you in leading this effort!***

Allowing flexibility to utilize CARES ACT relief funds is especially important for our region. The Northwest Arctic Borough School District (NWABSD) has had to reduce our budget over \$2,200,000 this year alone. The discretionary cuts will impact the many of our core programs, including Pre-K Early Learning, Student Activities, Food Service, Inupiat Language and Culture and our Career & Technical Education.

State of Alaska spending reductions, due to reduced revenue projections *stemming in part from Covid-19* economic impacts, have directly and severely impacted the Northwest Arctic Borough (NAB). Their budget impact is then transferred to the school district when the borough is unable to increase their contribution to education, hence the necessary and painful program reductions.

Our borough has an impressive history of bonding for the construction of school facilities. We are immensely proud of our school facilities and especially attentive and committed to maintenance of these facilities.

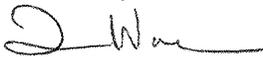
MISSION: To provide a learning environment that inspires and challenges students and employees to excel
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future

The state's school bond indebtedness agreement was the bedrock upon which our borough, ratified by our residents through bond initiatives, allowed for a shared state/local partnership. Unfortunately, the state's share of reimbursement has failed to materialize through veto reductions (50% reduction in FY2020 and 100% reduction in FY2021). This stunning development effectively offloads more than \$6 million of state shared costs to the borough.

We recognize some of this is between the borough and the State of Alaska and not directly a federal issue, nonetheless we feel it important to convey our situation such that you can better understand our challenges. As you know, our region faces tremendous costs of living given our remoteness from established transportation and energy grids. We know you understand this and we are most appreciative of all that you do in alleviating our challenges and representing our issues in Congress. Our entire delegation has been absolutely stellar.

In closing, thank you again for introducing S. 3638 and we urge you to pass it directly or attach it to next available Covid-19 relief legislation. If we can be of any assistance, you know to ask. We stand ready.

Sincerely,

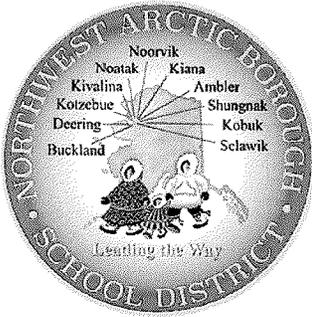


Terri Walker,
Superintendent



Margaret Hansen,
President

cc: Congressman Don Young
Nathan Hadley, President of the Assembly, NAB



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

June 30, 2020

The Honorable Don Young
House of Representatives
2314 Rayburn House Office Building
Washington, DC 20515-0201

RE: USDA Waiver to Ensure Meals for Kids through the summer of 2020.

Dear Congressman Young:

On behalf of the Northwest Arctic Borough School District (NWABSD) and the residents of the borough, please accept our sincere appreciation for your direct involvement in successfully extending the USDA child nutrition programs.

NWABSD actively participates *and generously supplements (+ \$1.35 million)* the USDA school lunch program in our region. As you stated in your press release, it is critical that "children have access to proper nutrition" in order to perform academically. We wholeheartedly agree!

Despite the challenges facing our district in delivering a lunch program during summer months, we are actively and determinedly proceeding. The waivers you secured will be most helpful.

Additionally, on behalf our district, all us to congratulate you on ranking #1 on the Lugar Center's Bipartisan Index Ranking! In true Alaskan spirit, your recognition of the need to work together provides a model for others. Our residents know full well that we are stronger when we work together.

Sincerely,

Terri Walker,
Superintendent

Margaret Hansen,
President

10/8/20

NWABSD School Board

PO Box 51

Kotzebue, AK 99752

Dear Board Members:

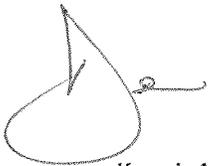
I take great pleasure in responding to the acknowledgement I received recently from the NWABSD and the School Board.

After having been in Selawik teaching the last several years, I am proud to have met a great many fine teachers and administrators intent on the best outcomes for our students. The support staff was first rate, and I will always remember Norma Ballot and Chester Ticket Sr. especially, whose sense of humor and friendship was always exceptional, and helped smooth over the rough spots.

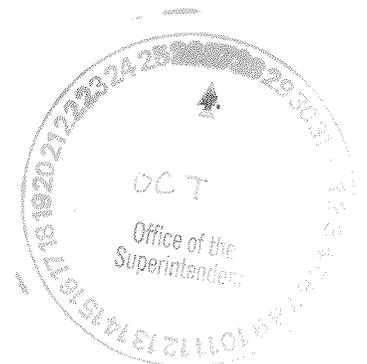
But most of all I recall the students. Often students deal with challenging situations in their home and community, but I've always found Selawingmiut to be resilient and resourceful. The great majority of parents did what they could to support their children and ila's, and I tried to show respect to the families no matter what. I wish I could have done more for the older student's, and help prepare more either to go onto college or trade school, but it's my hope that these kids will *still* get a chance to do this someday. We know that Eskimos will always survive, and thrive.

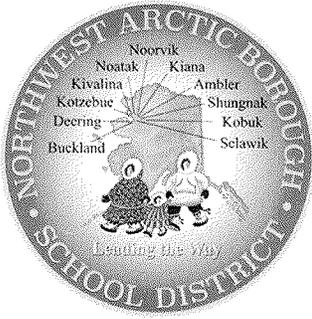
So, thanks to all that allowed me a chance to share my life and time, and the families & friends I've made in the NANA region. I hope to return as soon (and as frequently) as possible.

Don Schindler



Kenai, AK





NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

October 9, 2020

Dominic Ivanoff

[REDACTED]
Kotzebue, Alaska 99752

Margaret Hansen
NWABSD School Board President
PO Box 51
Kotzebue, AK 99752

Dominic,

The board hears your frustrations and share them with you and the rest of the parents and students. We have been working on a smart start plan since May with all stakeholders and have met multiple times with state, regional, and local leadership as well as held audio-conferences for parents and other stakeholders to call in, including KOTZ radio call in shows.

Due to the Covid-19 pandemic, the Northwest Arctic Borough School District has moved its student activities to later in the school year in hopes that it will be safer for our students and staff to participate. The NWABSD has not canceled any student activities. All activities have been rescheduled, and in some cases, reformatted so they occur this school year. To date, only two activities have been impacted by the pandemic, cross country and volleyball. Instead of being held in the fall, they will both be held in the spring and reformatted to accommodate district and Region 1 competitions. All other sports have been rescheduled to later in the year in their entirety. The NWABSD will make every effort to ensure all student activities occur this school year within the constraints of keeping our students and staff safe from the Covid-19 virus.

At the state level, attached is what other districts are currently doing for fall sports, most of whom we have contacted. As it shows, most of the region 1 teams, of which we are part of, have decided not to send students due to the concerns of Covid-19. ASAA will not allow a student to participate in the state event unless it is authorized by the district and the coach has certification to coach that sport.

We held meetings in July and August with regional and local leadership as well as the advisory school councils on the topic of student sports and travel. Based on the feedback provided, the constant message to the board was to not begin any sporting events for the time being. The consensus at this leadership level to postpone all sports activity for students is the concern of the safety and well-being for our students, staff and their families and the impact of our decision to allow travel for sports. The Borough's and City of Kotzebue's EO orders right now are to avoid all non-critical/non-essential travel.

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To date, we have put a hold on all non-essential travel. With the uptick in cases throughout the state (well over 100 everyday over the last 14 days in Alaska, most of them are in Anchorage) it is taking a risk to send students and staff to an area that could potentially cause them and their families permanent damage and harm, as well as the potential for this virus to blow up into an epidemic that our health care facility will not be able to handle. We have seen this over and over again throughout many states and worldwide.

Please know that we did not take this decision lightly and without hearing from our stakeholders who are parents as well. More than anything, we want opportunities for our students. We want to see them in school where learning can best be accomplished. We have not been able to even hold in person learning on a consistent basis for our students because it is not safe for gathering.

I hope this letter has sufficiently answered your questions. Thank you for working with your son on setting goals for success and we encourage him to continue to strive to be the best. We are sorry he and others like him could not compete. As always, the public is welcome to come and address the board at our regular scheduled meetings. Please contact our Board Secretary, Elizabeth Ferguson, to find out the exact date of the next meeting you wish to attend. Thank you for sharing your concerns and we look forward to meeting with you.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Hansen".

Margaret Hansen
NWABSD Board President

CC: Northwest Arctic Borough School District Board of Education

From: Brett Slaathaug <bslaathaug@nwarctic.org>
Sent: Thursday, October 8, 2020 10:05 AM
To: Margaret Hansen <mhansen@nwarctic.org>; Terri Walker <twalker@nwarctic.org>
Subject: Region 1 Sport Statuses

This is a breakdown of what the school districts have done/declared within Region 1, which is composed of 19 rural western districts. I've included Galena just because they are geographically similar to us as well.

Region 1: State Cross Country Participation

Division III (1A/2A)

| Conference | Participating | Boys Berths | Girls Berths |
|--|---------------|-------------|--------------|
| North Slope (NSBSD) | Yes | 3 | 3 |
| Northwest Artic (NWABSD) | No | 0 | 0 |
| Bering Strait (BSSD) | Yes | 2 | 2 |
| Greater Yukon (LYSD Yes, SMSD No, Chevak No) | Yes / No | 1 | 1 |
| Greater Kuskokwim (YSD, KSD) | No | 0 | 0 |
| Lower Kuskokwim (LKSD) | No | 0 | 0 |
| Southwest (DLG, SWRSD) | No | 0 | 0 |
| Sockeye (LPSD, BBBSD) | Yes | 2 | 2 |
| Aleutians East | No | 0 | 0 |
| Unalaska | No | 0 | 0 |

Division II (3A)

| School | Participating | Boys Berths | Girls Berths |
|----------|---------------|-------------|--------------|
| Nome | Yes | 2 | 2 |
| Barrow | No | 0 | 0 |
| Kotzebue | Cancelled | 0 | 0 |
| Bethel | No | 0 | 0 |

***Nobody has held or traveled to any seasonal Cross Country meets. If they are attending state, this is their first live race against another school.*

Region 1: Football

***Barrow cancelled their season in August.*

Region 1: 3A Girls' Volleyball

| School | Participating | Practicing | Traveled |
|----------|---------------|------------|----------|
| Nome | Yes | Yes | No |
| Barrow | Doubtful | No | No |
| Kotzebue | Cancelled | No | No |
| Bethel | Doubtful | No | No |

***There are some matches taking place, but only within their own districts (e.g MatSu: Houston v Redington; Kenai: Nikiski v Homer; ANC: Grace v ACS) but they are not cross playing against each other*

even though they are in the same Southcentral Conference. The same is true with the Aurora Conference (Fairbanks Area, Delta Junction, Valdez, Galena).

2A Girls' Volleyball

** Region 1: 2A Girls' districts have requested for the season to be moved to the Spring Semester. Determination will likely be on October 13th.

1A Mixed-Six Volleyball

**1A Mixed-Six Volleyball season has been currently postponed by ASAA. The season will in some manner be shifted. Region 1, which has 7 of the 9 conferences, is promoting for the season to start after the 1A state basketball tournament has concluded in late March. Determination will likely be on October 13th.

DII (123A) Wrestling

**ASAA shifted the calendar season by 1 month. The season now starts November 2nd with the state tournament to be held January 30th

***Galena City Schools has cancelled their Wrestling season.*

1A/2A Basketball

ASAA has shifted the calendar season.

- 1st Available Practice: January 4,
- 1st Available Contest: January 15,
- Last regular season/conference tournament date March 27,
- State Tournament March 31-April 3rd.

***the state tournament has essentially been moved forward by 2 weeks.*

***1A Northwest Arctic Conference tournament dates: TBD*

***NWABSD has requested for early reclassification of 2A Selawik to 1A this year for mitigation purposes.*

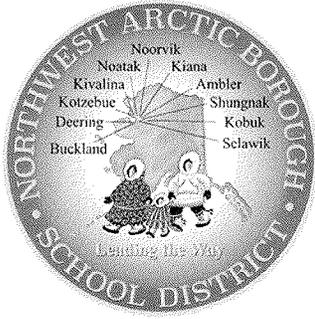
3A Basketball

ASAA has shifted the calendar season.

- 1st Available Practice: January 4
- 1st Available Contest: January 15
- Western Conference Tournament: Currently March 11-13
- State Tournament March 24-27

***the start of the season was moved, but the dates for the conference & state tournaments did not change*

Brett Slaathaug
NWABSD Student Activities Coordinator
PO Box 51
Kotzebue, Ak 99752
(907) 442-1844



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

October 9, 2020

Macy Kenworthy

[REDACTED]
Anchorage, AK 99504

Margaret Hansen
NWABSD School Board President
PO Box 51
Kotzebue, AK 99752

Macy,

Thank you for your support of our students over the years. On behalf of the Board of Education, we really appreciate your willingness to work with and care for their future.

Due to the Covid-19 pandemic, the Northwest Arctic Borough School District has moved its student activities to later in the school year in hopes that it will be safer for our students and staff to participate. The NWABSD has not canceled any student activities. All activities have been rescheduled, and in some cases, reformatted so they occur this school year. To date, only two activities have been impacted by the pandemic, cross country and volleyball. Instead of being held in the fall, they will both be held in the spring and reformatted to accommodate district and Region 1 competitions. All other sports have been rescheduled to later in the year in their entirety. The NWABSD will make every effort to ensure all student activities occur this school year within the constraints of keeping our students and staff safe from the Covid-19 virus.

The board hears your frustrations and share them with you and the rest of the parents and students. We have been working on a smart start plan since May with all stakeholders and have met multiple times with state, regional, and local leadership as well as held audio-conferences for parents and other stakeholders to call in, including KOTZ radio call in shows. We wanted to make sure all stakeholders including parents and their children are heard.

We held meetings in July and August with regional and local leadership as well as the advisory school councils on the topic of student sports and travel. Based on the feedback provided, the constant message to the board was to not begin any sporting events for the time being. The consensus at this leadership level to postpone all sports activity for students is the concern of the safety and well-being for our students, staff and their families and the impact of our decision to allow travel for sports. The Borough's and City of Kotzebue's EO orders right now are to avoid all non-critical/non-essential travel. To date, we have put a hold on all non-essential travel. With the uptick in cases throughout the state (well over 100 everyday over the last 14 days in Alaska, most of them are in Anchorage) it is taking a risk to send students and staff to an area that could potentially cause them and their families permanent

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damage and harm, as well as the potential for this virus to blow up into an epidemic that our health care facility will not be able to handle. We have seen this over and over again throughout many states and worldwide.

Please know that we did not take this decision lightly and without hearing from our stakeholders who are parents as well. More than anything, we want opportunities for our students. We want to see them in school where learning can best be accomplished. We have not been able to even hold in person learning on a consistent basis for our students because it is not safe for gathering.

I hope this letter has sufficiently answered your questions. It is important that parents and adults help children understand the lack of sports is not a punishment. It is taking steps to protect our communities, elders and most vulnerable community members from a potentially fatal virus. As always, the public is welcome to come and address the board at our regular scheduled meetings. Please contact our Board Secretary, Elizabeth Ferguson, to find out the exact date of the next meeting you wish to attend. Thank you for sharing your concerns and please feel free to address us at any time.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Hansen".

Margaret Hansen
NWABSD Board President

CC: Northwest Arctic Borough School District Board of Education



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

October 21, 2020

Steffanie Whitmore

[REDACTED]
Kotzebue, Alaska 99752

Dear Steffanie,

Thank you for your letter concerning this year's sports program. The school board, like you, see the value in students participating in school sports. The Board and staff share your concern and disappointment this year's education and sports programs have been disrupted. However, the decisions influencing these programs have not been made lightly as we have made many efforts and received input from the communities, parents, Advisory School Council, leaders, and health officials to protect the health and safety of the students, staff and public.

Due to the Covid-19 pandemic, the Northwest Arctic Borough School District has moved its student activities to later in the school year in hopes that it will be safer for our students and staff to participate. The NWABSD has not canceled any student activities. All activities have been rescheduled, and in some cases, reformatted so they occur this school year. To date, only two activities have been impacted by the pandemic, cross country and volleyball. Instead of being held in the fall, they will both be held in the spring and reformatted to accommodate district and Region 1 competitions. All other sports have been rescheduled to later in the year in their entirety.

The NWABSD will make every effort to ensure all student activities occur this school year within the constraints of keeping our students and staff safe from the Covid-19 virus. I am sorry you missed previous opportunities to voice your concerns. As always, the public is welcome to come and address the board at our regular scheduled meetings. Please contact our Board Secretary, Elizabeth Ferguson, to find out the exact date of the meeting you wish to attend.

Sincerely,

A handwritten signature in cursive script that reads 'Margaret Hansen'.

Margaret Hansen
NWABSD Board President

CC: Northwest Arctic Borough Board of Education