

NWABSD Committee Meetings
Monday, November 30, 2020 8:30 AM

Teleconference

Agenda

1. BOARD POLICY COMMITTEE
Presenter: Sandra Kowalski, Assistant Superintendent
2. BILINGUAL COMMITTEE
Presenter: Sandra Kowalski, Assistant Superintendent
3. BUDGET COMMITTEE
Presenter: Megan Williams, Director of Administrative Services
4. TECHNOLOGY COMMITTEE
Presenter: Amy Eakin, Director of Technology
5. STUDENT ACTIVITIES COMMITTEE
Presenter: Brett Slaathaug, Student Activities Coordinator

AR 6145.8 POSTSECONDARY/HIGH SCHOOL DUAL CREDIT

Guidelines

Fees

~~Under agreement with the UAF Chukchi Campus and NWABSD, tuition fees are split 1/3, 1/3, 1/3 between the college, NWABSD, and the student. All tuition, books, and materials fees are the responsibility of the student.~~

Eligibility

Dual credit courses are available for **high school students** ~~juniors, and seniors~~ who have passed the ~~AHSGQE~~. **taken and scored appropriately in the Accuplacer /ALEKS placement.**

~~Other Accredited Universities~~

~~Students enrolled in a dual credit course with no prior split payment agreement will be reimbursed in the amount equivalent to the District's 1/3 portion of payment at Chukchi Campus.~~

Approval for Courses

Students **Juniors and seniors** must have the approval of the principal school prior to enrolling in the class.

All others must have approval from the school principal, school counselor, and the Curriculum and Instruction Department prior to enrollment.

The course must replace a class offered during the school day and the class must be taken during the regular school day.

Special conditions to accommodate individual students needs will be considered by the Superintendent or his/her designee.

Revised: August 31, 2020



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Policy Committee Meeting

Conducted via Teleconference

CALL-IN: 1-833-682-3240; **CODE:** 612 682 882#

Agenda

November 30, 2020

8:30 am

- I. Appointment of Committee Chair
- II. Policy for First Reading
 - a. BP 6153 School-Sponsored Trips
- III. Item for Discussion:
 - a. Board Use of District Vehicles
- IV. Information Items for Committee
 - a. E 6174.1 Indian Policies and Procedures
 - b. E 5123 Promotion/Acceleration/Retention
 - c. AR 6145.8 Postsecondary/High School Dual Credit

Committee Members: Marie Greene, Carol Schaeffer, Tillie Ticket, Cindy Fields, Paula Mills

Assistant Superintendent: Sandra Kowalski

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.

SCHOOL-SPONSORED TRIPS

The School Board recognizes that school-sponsored trips are important components of a student's development. Besides supplementing and enriching classroom learning experiences, such trips encourage new interests among students, make them more aware of community resources, and help them relate their school experiences to the outside world. The Board believes that careful planning can greatly enhance the value and safety of such trips.

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 6145 - Extracurricular Activities)

Principals shall ensure that a plan is developed which provides for the safety of students and their proper supervision by certificated and/or classified staff on in-district school-sponsored trips and certificated staff on out-of-district school-sponsored trips. In certain circumstances, the Superintendent or Designee may waive this requirement.

(cf. 3541 - Transportation: School-Related Trips)

In advance of a study trip, teachers shall determine educational objectives which relate directly to the curriculum. Principals shall ensure that teachers develop plans which provide for the best use of students' learning time while on the trip. Teachers also shall provide appropriate instruction before and after the trip.

Approval Procedures

1. All travel within the District must be approved by the Principal.
2. All travel which takes the student outside of the District or State must be approved by the Principal, and the Superintendent.
3. All out of District travel plans must be on file with the Superintendent's office before travel takes place.
4. The Principal must approve, without exception, all chaperones for travel initiated at a school site.
5. The Superintendent, or his/her designee, must approve all chaperones for travel initiated by the District Office.
6. One week prior to the date the student travel is to occur, the trip sponsor must submit to the Principal a travel plan for approval. Upon approval of the plan, the Principal shall send the plan to the Superintendent.

SCHOOL-SPONSORED TRIPS (Continued)

7. An approved Student Travel/Eligibility Form must be on file in the Principal's Office before a student is permitted to travel.

Cold Weather Travel Procedures

The following procedures were developed to avoid unnecessary risk to students and staff during winter travel.

1. Student travel will not be allowed in temperatures below -35° F and/or adverse weather conditions as determined by principal/coach/Superintendent or Superintendent's designee.
2. Staff travel is not required at temperatures below -35° F.
3. Traveling out of district – provided students are in Kotzebue when the temperature drops below the allowable level for travel and the jet arrives (Alaska Airlines or Frontier) students may travel.
4. If in the judgement of the chaperone(s), weather conditions are marginal for safe travel, the chaperone(s) shall have the authority to cancel or reschedule travel.

Legal Reference:

ALASKA ADMINISTRATIVE CODE
4 AAC 06.520 Recreational and athletic activities

Revised: June 03, 2008

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
Adopted: April 28, 2004

SCHOOL-SPONSORED TRIPS

General Procedures

1. Students must have written parental permission in order to participate in trips requiring transportation. The district shall provide an alternative educational experience for students whose parents/guardians do not wish them to participate in a trip.
2. Students shall remain with the chaperone(s) at all times except as listed below:
 - a. Free-time activities in another village. Chaperones, however, are responsible for checking on students at least once every three hours during free-time activities.
 - b. If a snowmachine or boat is the method of transportation, the student must be accompanied by a chaperone while traveling.
3. On overnight student trips, appropriate female supervision shall be provided for female students and appropriate male supervision shall be provided for male students.
4. Students shall not be released to any individual without specific written authorization from the parents/guardian and the Principal prior to the initiation of the trip. Chaperones may refuse to release a student to any individual.
5. When approved travel plans include lodging in private homes, explicit parental/guardian permission must be obtained in writing prior to the initiation of the trip. If parents/guardian object, alternative lodging arrangements shall be made.
6. All students traveling by means other than commercial jet must have access to a District travel kit.
7. All student travel must comply with NWABSD cold weather travel procedures. (see following pages)
8. Not more than nine NWABSD personnel or students shall be transported at one time in any vehicle. This provision applies to all modes of surface, water or air transportation except commercial jet or other pre-approved aircraft.

Pre-Travel Orientation

1. Prior to any student travel, all chaperones, students, and parents/guardian shall be required to attend a meeting about the proposed trip. The agenda of the meeting shall include:
 - a. The purpose of the trip.
 - b. NWABSD Travel Procedures, and
 - c. Orientation in the proper usage of the District's survival kit, unless traveling by commercial jet (see survival equipment for details).

For school organizations or groups which travel more than once per year for the same purpose (i.e. basketball) parents need to attend only once prior to the beginning of the first trip.

2. If the travel is planned by the District Office, the Principal of each school which sends students on the trip shall be responsible for conducting the pre-travel orientation meeting.

Student Eligibility Rules for Travel

1. Students In Middle level must be emerging In all areas and maintain acceptable behavior and attendance as assessed by the Principal during the participation period time.
2. Students in grades 9 - 12 will be eligible for extra-curricular activity and travel if the student:
 - a. A "C" (2.0) average, with no F's to compete and travel in student activities;
 - b. Students with less than a "C" (2.0) average can still practice and be part of an Organization;
 - c. Students ineligible for the grading period (currently the quarter) may become eligible anytime after the mid-grading period (currently four weeks) if at that time (the fifth week) their average has been raised to a 2.5 GPA with no grade lower than a "C".
 - d. Maintains acceptable behavior and attendance as assessed by the Principal during the participation period of time. Students in grades 9-12 must also adhere to all Alaska School Activities Association rules for participation.

SCHOOL-SPONSORED TRIPS (Continued)

AR 6153(c)

3. All Students must complete the Student Travel/Eligibility Form. In cases where the student receives a disapproval from one or more teachers the Principal or his/her designee shall make the decision to determine the students eligibility for travel.
4. All Students are allowed a maximum of fifteen (15) days for student travel per year. Absences for travel beyond the fifteen (15) day limit must have the specific approval of the Principal.
5. All Students must be in regular attendance at school on the day of their departure and depending on the time of day the students return to their community, the Principal will decide if it is appropriate for them to return to school that day.

Supervision (Chaperone Rights and Responsibilities)

1. Students on approved trips are under the jurisdiction of the Board and subject to school rules and regulations.
2. Chaperones shall be 21 years of age or older.
3. Chaperones are expected to set an example of proper behavior. In addition, chaperones must be supervising students at all times.
4. Chaperones are expected to enforce all NWABSD Activity Travel Procedures and to report all violations of the rules to the appropriate Principal(s).
5. Chaperones shall authorize all student free-time activities (such as movies, dances and contact with individuals not associated with the District).
6. Chaperones shall abide by all Alaska State laws.
7. The use of alcohol and/or illegal drugs by persons chaperoning is prohibited.
8. The chaperone shall carry the original copy of the Student Travel/Eligibility Form on each trip and a copy of the Northwest Arctic Borough School District Activity Travel Procedures handbook.
9. If in the judgment of the chaperone(s), weather conditions are marginal for safe travel, the chaperone(s) shall have the authority to cancel or reschedule travel. All rescheduling of travel shall be coordinated through the Principal.

SCHOOL-SPONSORED TRIPS (Continued)

AR 6153(d)

10. Chaperones shall have the authority to set and enforce appropriate curfew times insuring that students receive adequate rest.
11. The chaperone shall have the right to turn a student over to the police or juvenile authorities when, in their judgment, they are unable to control the student or the student presents a danger to others.
12. It shall be the responsibility of the chaperone(s) to immediately notify the Principal and the responsibility of the Principal to immediately notify the parent(s)/guardian(s) if the student is having medical problems, being returned to the village, being held by the police or involved in an accident. It is the Principal's responsibility to immediately notify the Superintendent.
13. It shall be the responsibility of the chaperone(s) to determine if a student is using, or is under the influence of alcohol and/or illegal drugs. The decision of the chaperone(s) in these matters shall be final.
14. If a student leaves the group without authorization and cannot be located immediately or will not willingly return to the group, the chaperone(s) shall immediately contact the police as well as the Principal.
15. All air carriers must meet the District's insurance requirements and have a copy of their certificate of insurance on file with the District.
16. Only movies rated "G" and "PG" shall be permitted for student viewing by Primary, Middle and Intermediate level. "PG-13" movies with parent approval are permitted for High School students. At all times age restriction, no matter school placement must not be exceeded.

Student Travel Rules

1. Students must follow all chaperone decisions.
2. Students shall abide by all Alaska State laws such as laws related to shoplifting and the use of alcohol and/or illegal drugs.
3. Students shall be with designated Chaperone(s) at all times.

Disciplinary Actions for Travel Rule Violations

1. A decision may result in the student being sent home prior to the conclusion of the activity.
2. When a student is sent home prior to the completion of the activity, an appropriate school employee will accompany the student's return.

SCHOOL-SPONSORED TRIPS (Continued)

(An appropriate school employee may be sent from the site or District Office to return with the student.)

3. These disciplinary actions do not preclude the student from being suspended or expelled from school under other Board policies or procedures.
4. The disciplinary actions listed below will start the day that the Principal or other school official makes the decision that a school rule(s), NWABSD Board policy or regulation, Alaska State law, or other rules have been violated.
5. Students who violate and/or are convicted of violating Alaska State laws, NWABSD Board policy and regulations, school rules or other rules as specified by the chaperone, will be prohibited from participating in extra-curricular activities, including practices, for a period of:
 - a. A minimum of forty-five school days for the first offense;
 - b. One full calendar year for the second offense and all other offenses that follow the second offense.
6. An exception to the above consequence is:
 - a. Any student found to be in possession of, or under the influence of drugs or alcohol, will be prohibited from participating in extra-curricular activities, including practices for a period of one full calendar year.

All offenses are accumulative during grades 7th through 12th grade.

Cold Weather Travel Procedures

The following procedures were developed to avoid unnecessary risk to students and staff during winter travel.

1. Student travel will not be allowed in temperatures below -35° F and/or adverse weather conditions as determined by principal/coach/Superintendent or Superintendent's designee.
2. Staff travel is not required at temperatures below -35° F.
3. Traveling out of district – provided students are in Kotzebue when the temperature drops below the allowable level for travel and the jet arrives (Alaska Airlines or Frontier) students may travel.

SCHOOL-SPONSORED TRIPS (Continued)

5. All students, staff and chaperones are required to wear clothing appropriate for existing and anticipated weather conditions.
6. Students, staff and chaperones will not be allowed to travel in cold weather without wearing head cover, gloves, mitts, insulated boots or mukluks, insulated pants and jacket, and other cold weather gear.

Survival Equipment

1. All students traveling by any means other than commercial jet must have access to a District survival kit.
2. Survival kits shall contain the following items or equivalent substitutes when two or more students are traveling:
 - a. High energy rations (replaced yearly)
 - b. One all steel hatchet with sheath such as Estwing
 - c. One flashlight such as Duracell
 - d. One 12 gauge flare pistol with nine flares such as Olin
 - e. One wool blanket
 - f. One space blanket
 - g. One six dimension tent such as Eureka
 - h. Two pair of socks such as Wigwam
 - i. Two pair double thick mitts with thinsulate
 - j. One first aid kit with manual
 - k. One knife such as Swiss Army
 - l. Three boxes of matches in waterproof/windproof container
 - m. One metal match fire starter
 - n. One stove nested in one cook kit such as Peak
 - o. Three candles
 - p. One signal mirror
 - q. One compass
 - r. One mountaineering medicine manual
 - s. Two packets of facial tissue paper such as Kleenex
 - t. One lockable duffel bag
3. Survival kits shall contain the following items or equivalent substitutes when one student is traveling:
 - a. Four candy bars
 - b. One flashlight such as Duracell
 - c. Three hand launched flares such as Skyblazer
 - d. One space blanket
 - e. One pair of Wool Socks such as Wigwam
 - f. One pair of double thick mitts with thinsulate
 - g. One first aid kit with manual

SCHOOL-SPONSORED TRIPS (Continued)

- h. One knife such as Swiss Army
- i. Two boxes of matches in waterproof/windproof container
- j. One metal match fire starter
- k. Four emergency candles
- l. One signal mirror
- n. One mountaineering medicine manual
- o. Two packets of facial tissue paper such as Kleenex
- p. One lockable duffel bag.

Revised: February 25, 2008

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
Adopted: April 28, 2004

**Students
PROMOTION/ACCELERATION/RETENTION**

E 5123(a)

Acceleration and Retention Form

Meeting Date of the Child Study Team: _____

Child's Name: _____ Date of Birth: _____

Please circle one:

ACCELERATION

RETENTION

Attendance History:

School Year

Day's absent

_____-_____
_____-_____
_____-_____

Brief description of child's academic growth and possible reasons for acceleration/retention:

Other factors to discuss:

The team's recommendation:

**Students
PROMOTION/ACCELERATION/RETENTION**

E 5123(b)

Acceleration and Retention Form Con't

Names of people present at the meeting and whether they agree or disagree with the team decision:

_____	agree <input type="radio"/>	disagree <input type="radio"/>
_____	agree <input type="radio"/>	disagree <input type="radio"/>
_____	agree <input type="radio"/>	disagree <input type="radio"/>
_____	agree <input type="radio"/>	disagree <input type="radio"/>
_____	agree <input type="radio"/>	disagree <input type="radio"/>
_____	agree <input type="radio"/>	disagree <input type="radio"/>

Superintendent's Comments:

Please initial one:

_____ Approve

_____ Disapprove

Superintendent's Signature

Date

The parents and guardians shall have thirty (30) days from receipt of the acceleration/retention recommendation to notify the Superintendent that they disagree with the acceleration/retention recommendation along with their reasons (in writing or orally). The Superintendent's decision shall be final and shall be communicated, in writing, to the parents and/or guardians.

Revised:

**NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
Adopted date: May 03, 2006**

E 6174.1 INDIAN POLICIES AND PROCEDURES

The Northwest Arctic Borough School District's goal under the Indian Policies and Procedures [IPP] is to ensure that all American Indian children of school age have equal access to all programs, services, and activities provided by the school district.

The District will establish policies and procedures to ensure that children residing on Indian lands participate in programs and activities supported by impact aid funds on an equal basis with all other children. Parents of these children will be afforded an opportunity to present their views on these programs and activities, including the opportunity to make recommendations on the needs of those children and how the district may help these children realize the benefits of these programs and activities. Parents and Indian Tribes will be consulted and involved in the planning and development of these programs and activities and the relevant applications, evaluations, and program plans will be disseminated to the parents and the Indian Tribe.

It is the intent of the district to fully comply with all requirements of Title VIII (Impact Aid Program) of the Elementary and Secondary Education Act of 1965 (formerly [Public Law 81-874](#), amended 8/2/02), [34 CFR 222.94](#), and to that end, the Governing Board has adopted as policy these Indian Policies and Procedures (IPPs). The IPPs by intent and by School Board action supersede all previous School Board action and are intended to bind the Governing Board, administration, and staff of the district.

ATTESTATIONS

The Northwest Arctic Borough School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY ____ Impact Aid application.

The Northwest Arctic Borough School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY ____ Impact Aid application.

POLICIES AND PROCEDURES

The following Indian policies and procedures become effective upon school board approval.

POLICY 1: The Northwest Arctic Borough School District will disseminate relevant applications, evaluations, program plans and information related to the District's education program and activities with sufficient advance notice to allow tribes and parents of Indian children the opportunity to review and make recommendations.

Procedure 1:

The District Administrator/designee will, as soon as reasonably possible after such information becomes available, but not later than one week in advance of any meeting, mail to Indian parents and Tribal officials a copy of the following documents:

Impact Aid Fiscal Year ____ application;
Evaluation of all educational programs; and
Plans for education programs the District intends to initiate or eliminate.

In addition, information regarding these materials will be included in the District's monthly newsletter, if appropriate.

Parents of Indian children, tribal officials and the public will be given notice of any and all meetings related to equal participation or the content of the educational program by including information about meeting times and locations in the questionnaire to be disseminated in the fall. The location, date and time of any meeting described above shall be posted in the same manner as a legally posted School Board meeting.

The District will disseminate information and seek timely input regarding the following programs on its educational program (including, but not limited to): Title I, Part A, Title I, Part C, Title I, Part D, Title II, Part A, Title III, Part A, Title IV, Part A, Title IV, Part B, Title V, Part B subpart 2, Title VI, Part A, subpart 1, Title VII-Impact Aid programs, Johnson O'Malley programming.

The completed applications, evaluations, and program planning will be made available to parents of Indian children,

Tribal officials, and the Indian Education Committee and a summary will be prepared and disseminated one week in advance of public hearings held in January and April (to afford all interested parties the opportunity to review the documents with sufficient time to provide thoughtful input at the public meetings. These hearings will be publicly advertised by radio, advertisement, newsletter or in writing to allow all interested parties to attend. In addition, representatives from the District and Indian Education Committee will schedule meetings with the local tribe to seek input.

Parents of Indian children, tribal officials, the Indian Education Committee and any other interested persons can review assessment data to help develop or modify educational programs and services allowing for the participation of Indian students on an equal basis in the district.

Minutes from the Indian Education meetings will be posted on the District's website for all patrons and Tribal officials to review. This will allow for ongoing dissemination of information.

POLICY (2): The Northwest Arctic Borough School District will provide an opportunity for the affected tribe or tribes and parents of Indian children to provide their views on the District's educational program and activities, including recommendations on the needs of their children and on how the District may help those children realize the benefits of the educational programs and activities.

(i) Notify tribes and the parents of Indian children of the opportunity to submit comments and recommendations, considering the tribe's preference for method of communication, and

(ii) Modify the method of and time for soliciting Indian views, if necessary, to ensure the maximum participation of tribes and parents of Indian children.

Procedure 2:

In order to allow Indian parents and tribal officials to make commentary concerning (1) the needs of their children and the ways in which they can assist them in realizing the benefits of the education programs; (2) the overall operation of the District's education program; and (3) the degree of parental participation allowed in the same, the Board will mail parents of Indian children and Tribal officials a questionnaire requesting their input and recommendations in the fall and will thereafter hold an annual Board meeting where such commentary may be reviewed by Indian parents, Tribal officials, and the School Board.

Indian parents and Tribal officials will be given notice of any and all meetings by including in the above-referred questionnaire to be disseminated in the fall semester information as to the location of legally posted School Board notices. The location, date and time of any meeting described above shall be posted in the same manner as a legally posted School Board meeting.

If participation in the survey results in a low return rate or the established meeting yield low participation by the parents of Indian children and tribal officials, the District will re-evaluate its plan and consult with parents of Indian children and tribal officials on ways to improve and enhance participation in the consultation process. The District may re-locate meetings or times to encourage participation.

The Indian Education Committee (Parent Advisory Committee) of the District will meet in April of each school year for the purpose of addressing comments and concerns of parents of Indian children regarding the District's educational programs and activities. The meeting agendas shall be posted and all meetings shall be open to the public allowing for tribal officials as well as parents of Indian children the opportunity to submit comments and recommendations for consideration.

A school board representative is a non-voting member of the Indian Education Committee (Parent Advisory Committee). This representation allows for the discussion of needs of the students and ideas to be brought forward to both the Indian Education Committee as well as the School Board.

At each of the regularly scheduled school board meetings, a section of time is set aside for communications from the public. This is a time to offer comments and suggestions regarding programming for Indian students. In addition, two public hearings are scheduled in January and April which are specifically devoted to addressing questions regarding federal programs. Based upon suggestions, preferred methods of communication as well as ways to maximize participation from tribal officials as well as parents of Indian children will be seriously considered.

Information will be included in student handbooks/enrollment packets regarding opportunities to provide input to the District.

The District and Indian Education Committee representatives will schedule meetings with the affected tribe or tribes to discuss ongoing programing goals.

POLICY (3): The Northwest Arctic Borough School District will annually assess the extent to which Indian children participate on an equal 6174.1 basis with non-Indian children in the District's education program and activities.

(i) Share relevant information related to Indian children's participation in the District's education program and activities with tribes and parents of Indian children; and

(ii) Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

Procedure 3:

The District will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities.

A. The District will monitor Indian student participation in all academic and co-curricular activities.

- B. School district officials will review school data to assess the extent of Indian children's participation in the District's educational programs on an equal basis.
- C. The District will share its assessment of district funding, Indian student participation, related academic achievements and other related data will be shared with the parents of Indian children and tribal officials by (mail, email, posting at tribal offices, etc.).
- D. Parents of Indian children, tribal officials and other interested parties may express their views on participation through direct communication with the school district, at any school board meeting or to the Indian Education Committee (Parent Advisory Committee)
- E. Copies of annual reports will be provided to tribal officials.

The District shall annually calculate from its records the ratio of Indian children compared to other children participating academic and co-curricular programs ("school data").

Annually, the District Administrator (or a designee), administrators, staff members, the Indian Education Committee (Parent Advisory Committee), Indian parents, and Tribal officials will hold a meeting to assess the extent of Indian children 's participation in the educational program. At such meeting, attendees will analyze the school data and Tribal/parental commentary to determine the extent of equality of Indian children's participation with other children.

The District will disseminate the results of the assessment of Indian participation to parents of Indian children and tribal officials within two weeks of publication by mail, and public notices on school district's website and Facebook page.

Parents of Indian children or tribal officials may comment on the results at regularly scheduled school board meetings, Indian Education Committee (Parent Advisory Committee) meetings, directly to the school district by (phone, email, writing, etc.). In addition, parents of Indian children and tribal officials may comment in the fall and spring semester through a questionnaire requesting information concerning their views as to the extent of Indian children's participation in educational programs on an equal basis with other children.

The Northwest Arctic Borough_School Board will establish a task force or an ad hoc committee of Indian parents, Tribal officials, and staff members to assist in the modification of educational programs in order to ensure the equal participation of Indian children. Such committee shall make recommendations to the Board as to any needed modifications. The School Board shall give deference to the suggestions of the committee in voting on proposed modifications.

The District shall annually analyze participation rates of Indian children compared to other children in all aspects of the educational program and school sponsored activities.

The District's Superintendent and school staff, in conjunction with the Indian Education Committee, will review annual survey data and comments gathered from families and students.

The results of the data and its comments will be shared with all interested parties in the district. In addition, comments and/or suggestions brought forth from these conversations will become part of the Committee's approved minutes.

This data will be utilized to develop appropriate supports for various programs.

During the public hearings that are scheduled, the school district will gather information relating to Indian children's participation in the District's education programs and activities. This information will also be made available to the parents of Indian children, tribal officials and the Indian Education Committee (Parental Advisory Committee) via mail, email, and will publicly available on the district's website.

If it is determined that there are gaps in Indian participation in the educational program or activities, the School Board in consultation with the Indian Education Committee (Parent Advisory Committee) and tribal officials, will modify its education program in such a way as to improve Indian participation.

POLICY (4): The Northwest Arctic Borough School District will modify the IPPs if necessary, based upon the results of any assessment or input described in this document.

Procedure 4:

During the organization meeting of the Indian Education Committee (Parent Advisory Committee), the Indian Policies and Procedures will be reviewed and revised if necessary. Once this had happened, the document will be forwarded to the School Board as well as the tribal officials and parents of Indian children for review and consideration. If necessary, the Indian Education Committee may suggest revisions at other times of the year as appropriate. Any updates will be sent to parents of Indian children and tribal officials within 4 weeks of adoption by the School Board.

The School Board will establish an ad hoc committee of Indian parents and Tribal officials ("the Indian/Parent Committee") to annually review the components the Indian Policies and Procedures to ensure that they meet federal regulatory and statutory requirements.

The Indian/Parent Committee shall serve as a task force to review the meaningfulness of Indian input, to review the extent of opportunity for Indian input and to review the District's response to Indian commentary. The Committee will review the effectiveness of the District's methods of gathering the input of Indian parents and Tribal members; calculate the number of Indian suggestions which were actually implemented; permit Indian parents and Tribal officials to suggest more effective ways of communicating their views. If necessary, the Indian/Parent Committee shall make recommendations to the Board to modify its policies and procedures.

The District will hold a School Board meeting to modify policies and procedures if the Indian/Parent committee indicates such modification is necessary.

The District will notify parents of Indian children, tribal officials and the general public of any changes to the Indian Policies and Procedures by mail and posting at tribal offices.

POLICY (5): The Northwest Arctic Borough School District will respond at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPPs by the District.

Procedure 5:

The District will at least annually respond in writing to comments and recommendations made by the Indian Education Committee (Parent Advisory Committee), tribal officials, or parents of Indian children, and disseminate the responses to all parties by mail or posting at tribal offices, prior to the submission of the IPPs by the District.

POLICY (6): The Northwest Arctic Borough School District will provide a copy of the IPPs annually to the affected tribe or tribes.

Procedure 6:

The District will annually provide a copy of the current Indian Policies and Procedures to each local tribe by mail or posting at tribal offices.

APPROVED BY:

Sign & Print Name: Tribal Official

Dated

Sign & Print Name: IPP Committee Rep

Dated

Sign & Print Name: Superintendent

Dated

Sign & Print Name: School Board President

Dated

Revised 11/2020

I. Policy for First Reading

BP 6153 SCHOOL-SPONSORED TRIPS

The Board asked Administration to explore adding criteria to BP 6153 SCHOOL-SPONSORED TRIPS that would provide criteria for cancellation decisions when visibility is low. Administration consulted with Bering Air on possible wording for a policy. There are IFR (Instrumental Flight Readings) minimums for taking off and landing for each airport that has been established by the FAA. These minimums vary by location and pilots are expected to know these minimums along their routing.

The challenge is that creating policy that applies to a pilot's determination is not enforceable by the District. The District relies on the airlines and pilots' expertise to determine if the weather meets visibility minimums for travel. Instead, language proposed for the Committee's consideration reinforces language that is in currently in Administrative Regulation and strengthens the intent and authority by placing the language in policy as well.

II. Item for Discussion

Board Use of District Vehicles

The Board asked that the Policy Committee review a recommendation from Administration for when a Board Member may use a District owned vehicle. After discussion, the administration recommends the committee consider providing for the use of District owned vehicles to Board Members when on official business of the District. Board members collect a stipend for times on official business and this could serve as the criteria for this determination. Feedback from the committee is welcome.

III. Information Items for Committee

Administration has updated the following Administrative Regulations and Exhibits. This is information only for the Board.

A. E 6174.1 INDIAN POLICIES AND PROCEDURES

During the application process for Impact Aid, it was discovered that the Exhibit for BP 6174.1 INDIAN POLICIES AND PROCEDURES had not been updated at the time that the current BP was adopted. Administration worked with AASB and Impact Aid technical assistance to update the current exhibit. The exhibit defines process for the District to provide information and gain feedback from Alaska Native/American Indian parents. It outlines the type of information that is shared

and defines the types of engagement that is expected. Of note, E 6147.1 provides for parents of Alaska Native and Native American children or tribal officials a process to comment at regular school board meetings and a requirement that an updated Indian Policies and Procedures be approved by the Board annually.

B. E 5123 PROMOTION/ACCELERATION/RETENTION

The Administration revised E 4123 PROMOTION/ACCELERATION/RETENTION to include additional information necessary for the Superintendent to make a determination and to communicate the decision to the school and family regarding the superintendent's decision a retention or acceleration. The new AR also added acceleration to the wording on the form rather than only listing retention as a possible placement decision.

C. AR 6145.8 POSTSECONDARY/HIGH SCHOOL DUAL CREDIT

AR 6145.8 POSTSECONDARY/HIGH SCHOOL DUAL CREDIT has been updated to reflect current practice. The updated AR removes the Alaska High School Graduation Qualifying exam as a means to establish eligibility and replaces it with scoring appropriately on the Accuplacer/ALEKS placement. The new AR also opens up potential eligibility to high school students of all grades rather than juniors and seniors only. The new AR also states that students are responsible for the costs of the dual credit course, but the District, as budget allows, has been supporting students at full cost in order to ensure equity. It was determined not to include full payment in AR at this time due to uncertain future of availability of funds.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Bilingual Committee Meeting

Conducted via Teleconference

CALL-IN: 1-833-682-3240; **CODE:** 612 682 882#

Agenda

November 30, 2020

9:00am

- I. Appointment of Chair
- II. Update on Current Year
 - a. Current Year Instructors
 - b. Preparing lessons for offline remote as well as in person learning
- III. Information and Discussion
 - a. Perspectives on Indigenous Language and Culture Work
 - b. Teacher Preparation – Key to the Long Vision of Success

Committee Members: Alice Melton-Barr, Joanne Harris, Margaret Hansen, Carol Schaeffer, Millie Hawley

Assistant Superintendent: Sandra Kowalski

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.



Immersion Education





What IS Iñupiaq immersion

- An Iñupiaq immersion program educates children *through* Iñupiaq. Regular subjects are taught in Iñupiaq
- All interaction between students and teachers in an immersion classroom is in Iñupiaq
- **Iñupiaq immersion classrooms operate according to Iñupiaq values and ways of learning (for example: observational, hands-on, multi-generational)**





Why Iñupiaq Immersion?

- Immersion is the **ONLY** demonstrated way for students to gain fluency in a second language in a school setting
 - Even an hour a day of language class is not enough. Students must be immersed in the language for 50% of the day or more, for a minimum of 6 years
- Over the long-term, Indigenous students in Native language immersion programs often perform better academically than Indigenous students in English-only programs
 - This includes doing better *in English*.
- Research strongly suggests that grounding students in language and culture improves wellness, including reducing suicide rates
- Immersion programs often increase community and parent engagement with school



Immersion is not the same as bilingual

Bilingual programs were developed in the 1970s to improve students' English skills

Immersion programs are meant for students who speak English at home.

The goal of an Iñupiaq immersion program is for students to gain fluency in Iñupiaq



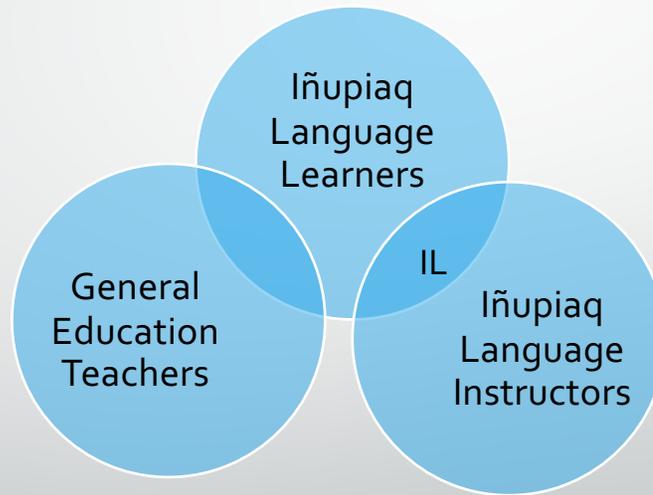


Immersion Successes

- Immersion is generally used for two purposes:
 - To preserve or revitalize Indigenous languages
 - To provide foreign language fluency to students (example, Spanish in California or English in China)
- Hawaii, New Zealand, Ireland, Wales, and Israel all have had success revitalizing indigenous languages using immersion schools
- In Hawaii, students can go from daycare through a bachelor's degree, learning only in Hawaiian (they speak very good English too)



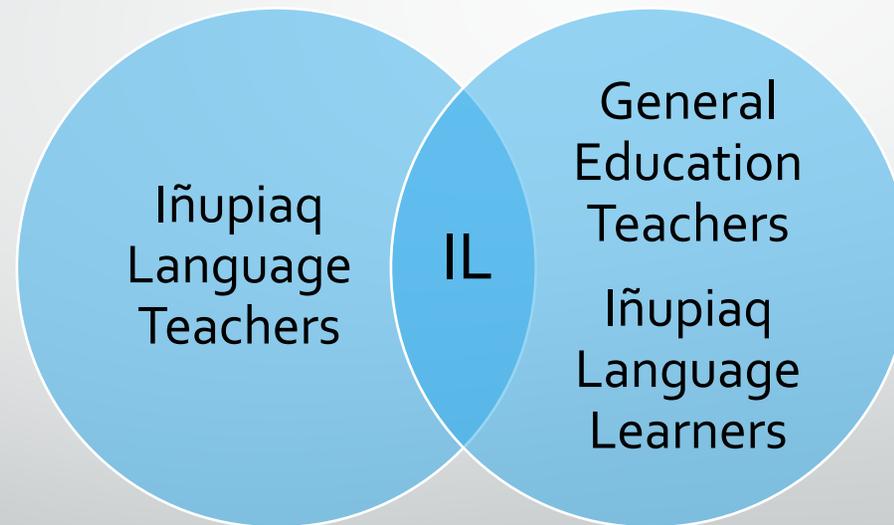
Iñupiaq Language Learning (IL) Scenario A



Adapted from: Reinhardt, Martin (2017) Curriculum Development, Lesson Planning, and Delivery: a Guide to Native American Language Immersion



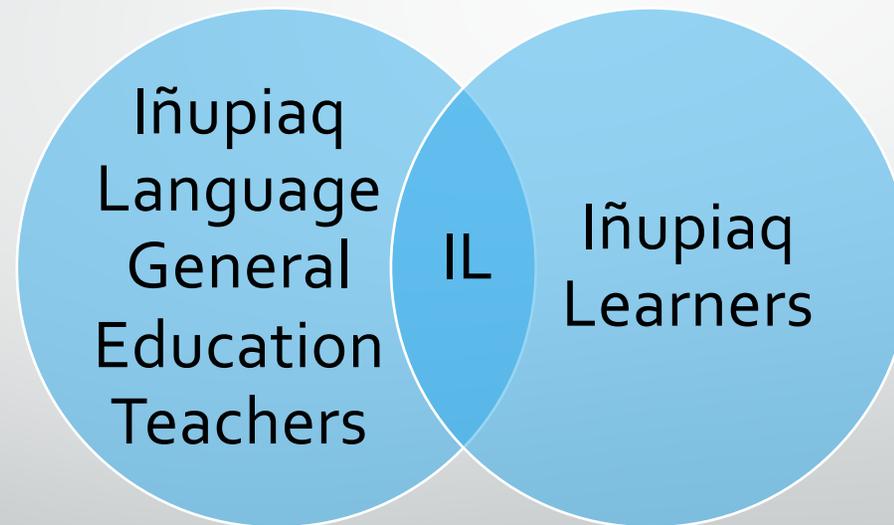
Iñupiaq Language Learning (IL) Scenario B



Adapted from: Reinhardt, Martin (2017) Curriculum Development, Lesson Planning, and Delivery: a Guide to Native American Language Immersion



Iñupiaq Language Learning (IL) Scenario C



Adapted from: Reinhardt, Martin (2017) Curriculum Development, Lesson Planning, and Delivery: a Guide to Native American Language Immersion



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PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

Iñupiaq Instructors

2020-2021 School Year

Nigruaġruk, Nellie Cleveland, Ambler

Anausuk (Qaqtuq), Rosie Hadley, Buckland

Uginiisi, Rebecca Zepeda, Deering

Pauyaun, Helena Barr, Kiana

Satugiñ, Mae Adams, Kivalina

Iyaġak, Luke Jackson, Kobuk

Sailaġ, Katrina Carter, KMHS

Anausuk, Helen Mills, JNES

Qipuk, Martha Lee, JNES

Anniviaq, Jennifer Greene, JNES

Saumik, Amelia Johnsen, Noatak

Anaġaġ, Norma Ballot, Selawik

Pakik, Carrie Skin), Selawik

Uluak, Grace Commack, Noorvik

Piquk, Lloyd Morris, Noorvik

Qaqiq, Dolly Custer, Shungnak

Coordinator Qaliġraitġuaq (Qaliaq), Raymond Woods

MISSION: To provide a learning environment that inspires and challenges students and employees to excel
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NWABSD BOARD OF EDUCATION

Budget Committee Meeting

Conducted via Teleconference

Call 1-833-682-3240, enter code: 612 682 882#

Agenda

November 30, 2020

10:00 a.m.

- I. FY21 Financial Narrative Report as of October 31, 2020
- II. AMLIP & Wellsfargo IILD Account Update
- III. CARES Act & COVID Expenditure update
- IV. FY20 Financial Statement Action Item

Committee Members: Marie Greene (Chair), Joanne Harris, Alice Melton-Barr, Cindy Fields, and Margaret Hanson
Director of administrative Service: Megan Williams

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.

Financial Narrative Report October 31, 2020

Administrative Services
Presented by Megan Williams, Director



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 Financial Narrative Summary

- Pages 3-12
 Statement of Activities
 - School Operating Fund Only
 - School Operating by OBJ
 - Grant Funds Only
 - CIP Funds
 - Expenditures for all Funds
 - Expenditures by Object for All Funds

- Pages 13-15
 Board Budget Reports

To Our Board

Financial Summary

STRATEGIC HIGHLIGHTS

- Goal 4: Fiscal Responsibility
- Strategy 1: Ensure Budget Integrity and Transparency
- Objective 1: Communicate Budget Information to Stakeholders

FINANCIAL SUMMARY

AMLIP Investment Account Update:

The accrued income on the principal holdings of the original \$10M investment was \$248,095.27 as of October 31, 2020; an increase of \$283.18 from the July 31, 2020 report. Our rate of return on investment has declined significantly.

Wellsfargo IILD Account Update:

The accrued income on the principal holdings of the original \$20M investment was \$503.18 as of October 31, 2020.

Financial Narrative Notes:

Included in this packet are the Statement of Activities reports for FY21, which include reports for School Operating Only, School Operating by OBJ, Grant Funds, CIP Funds, All Funds, and All funds broken out by object code.

We are roughly 25% through the FY21 Fiscal year and have spent about 26% of our general operating budget.

Northwest Arctic Borough School District

Statement of Activities-School Operating Only For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
General Revenues					
State Grants & Entitlements (-)	\$9,451,626.80	\$12,545,746.80	\$45,348,224.53	\$32,802,477.73	27.7%
Federal Grants & Entitlements (-)	\$0.00	\$0.00	\$6,858,607.00	\$6,858,607.00	0.0%
Borough Appropriations (-)	\$1,035,012.25	\$1,035,012.25	\$4,140,049.00	\$3,105,036.75	25.0%
E-Rate (-)	\$1,552,644.90	\$1,552,644.90	\$5,337,529.00	\$3,784,884.10	29.1%
Other (-)	\$105,034.55	\$129,872.15	\$700,000.00	\$570,127.85	18.6%
Sub-total : General Revenues	(\$12,144,318.50)	(\$15,263,276.10)	(\$62,384,409.53)	(\$47,121,133.43)	24.5%
Total : INCOME	(\$12,144,318.50)	(\$15,263,276.10)	(\$62,384,409.53)	(\$47,121,133.43)	24.5%
EXPENSES					
Instruction					
Regular Instruction (+)	\$3,971,175.23	\$4,013,588.58	\$18,091,097.74	\$14,077,509.16	22.2%
Pre-Kindergarten (+)	\$90,135.69	\$90,135.69	\$676,297.13	\$586,161.44	13.3%
Bilingual Instruction (+)	\$368,915.07	\$374,528.98	\$1,562,963.85	\$1,188,434.87	24.0%
Vocational Education (+)	\$63,198.10	\$63,198.10	\$0.00	(\$63,198.10)	0.0%
Sub-total : Instruction	\$4,493,424.09	\$4,541,451.35	\$20,330,358.72	\$15,788,907.37	22.3%
SPED Instruction					
Special Education Instruction (+)	\$1,666,103.52	\$1,666,103.52	\$7,714,385.04	\$6,048,281.52	21.6%
Sub-total : SPED Instruction	\$1,666,103.52	\$1,666,103.52	\$7,714,385.04	\$6,048,281.52	21.6%
SPED Support Services-Students					
Special Education Support Service (+)	\$218,001.39	\$229,458.87	\$1,437,039.09	\$1,207,580.22	16.0%
Sub-total : SPED Support Services-Students	\$218,001.39	\$229,458.87	\$1,437,039.09	\$1,207,580.22	16.0%
Support Services-Students					
Guidance/Career Services (+)	\$180,829.88	\$191,546.85	\$0.00	(\$191,546.85)	0.0%
Sub-total : Support Services-Students	\$180,829.88	\$191,546.85	\$0.00	(\$191,546.85)	0.0%
Support Services-Instruction					
Support Services (+)	\$85,826.00	\$101,898.38	\$104,088.28	\$2,189.90	97.9%
In-Service (+)	\$4,087.18	\$4,087.18	\$11,500.00	\$7,412.82	35.5%
Assessment/Test Support (+)	\$34,947.47	\$34,947.47	\$77,875.17	\$42,927.70	44.9%
Curriculum Support (+)	\$194,147.20	\$212,711.62	\$416,806.52	\$204,094.90	51.0%
Technology Support (+)	\$2,175,396.52	\$2,253,029.28	\$7,477,568.21	\$5,224,538.93	30.1%
Sub-total : Support Services-Instruction	\$2,494,404.37	\$2,606,673.93	\$8,087,838.18	\$5,481,164.25	32.2%
School Administration					
School Administration (+)	\$655,060.75	\$658,049.47	\$3,155,721.24	\$2,497,671.77	20.9%
Sub-total : School Administration	\$655,060.75	\$658,049.47	\$3,155,721.24	\$2,497,671.77	20.9%
School Administration Support Services					
School Admin Support (+)	\$315,690.70	\$315,690.70	\$1,300,001.55	\$984,310.85	24.3%
Sub-total : School Administration Support Services	\$315,690.70	\$315,690.70	\$1,300,001.55	\$984,310.85	24.3%
District Administration					
Superintendent's Office (+)	\$258,998.85	\$315,381.16	\$1,232,096.35	\$916,715.19	25.6%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Operating Only For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Board of Education (+)	\$148,051.08	\$152,163.75	\$549,134.35	\$396,970.60	27.7%
Parent/Public Relation (+)	\$11,359.09	\$11,359.09	\$10,000.00	(\$1,359.09)	113.6%
Sub-total : District Administration	<u>\$418,409.02</u>	<u>\$478,904.00</u>	<u>\$1,791,230.70</u>	<u>\$1,312,326.70</u>	26.7%
District Administration Support Services					
District Administration (+)	\$332,099.76	\$782,989.28	\$1,451,683.95	\$668,694.67	53.9%
Human Resources (+)	\$166,618.57	\$212,041.51	\$840,819.14	\$628,777.63	25.2%
Sub-total : District Administration Support Services	<u>\$498,718.33</u>	<u>\$995,030.79</u>	<u>\$2,292,503.09</u>	<u>\$1,297,472.30</u>	43.4%
Operations & Maintenance of Plant					
Operations (+)	\$1,720,741.33	\$2,547,494.15	\$6,915,800.80	\$4,368,306.65	36.8%
Maintenance (+)	\$1,329,953.71	\$1,518,318.77	\$6,064,568.51	\$4,546,249.74	25.0%
Sub-total : Operations & Maintenance of Plant	<u>\$3,050,695.04</u>	<u>\$4,065,812.92</u>	<u>\$12,980,369.31</u>	<u>\$8,914,556.39</u>	31.3%
Student Activities					
Student Activity (+)	\$118,611.38	\$120,764.43	\$1,739,962.61	\$1,619,198.18	6.9%
Sub-total : Student Activities	<u>\$118,611.38</u>	<u>\$120,764.43</u>	<u>\$1,739,962.61</u>	<u>\$1,619,198.18</u>	6.9%
Total : EXPENSES	<u>\$14,109,948.47</u>	<u>\$15,869,486.83</u>	<u>\$60,829,409.53</u>	<u>\$44,959,922.70</u>	26.1%
OTHER					
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$1,735,000.00	\$1,735,000.00	0.0%
Sub-total : Transfers Out	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,735,000.00</u>	<u>\$1,735,000.00</u>	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$632.64	\$632.64	\$180,000.00	\$179,367.36	0.4%
Sub-total : Earnings on Investments	<u>(\$632.64)</u>	<u>(\$632.64)</u>	<u>(\$180,000.00)</u>	<u>(\$179,367.36)</u>	0.4%
Total : OTHER	<u>(\$632.64)</u>	<u>(\$632.64)</u>	<u>\$1,555,000.00</u>	<u>\$1,555,632.64</u>	0.0%
NET INCOME/LOSS	<u>\$1,964,997.33</u>	<u>\$605,578.09</u>	<u>\$0.00</u>	<u>(\$605,578.09)</u>	0.0%

End of Report

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
General Revenues					
State Grants & Entitlements (-)	\$9,451,626.80	\$12,545,746.80	\$45,348,224.53	\$32,802,477.73	27.7%
Federal Grants & Entitlements (-)	\$0.00	\$0.00	\$6,858,607.00	\$6,858,607.00	0.0%
Borough Appropriations (-)	\$1,035,012.25	\$1,035,012.25	\$4,140,049.00	\$3,105,036.75	25.0%
E-Rate (-)	\$1,552,644.90	\$1,552,644.90	\$5,337,529.00	\$3,784,884.10	29.1%
Other (-)	\$105,667.19	\$130,504.79	\$880,000.00	\$749,495.21	14.8%
Sub-total : General Revenues	(\$12,144,951.14)	(\$15,263,908.74)	(\$62,564,409.53)	(\$47,300,500.79)	24.4%
Total : INCOME	(\$12,144,951.14)	(\$15,263,908.74)	(\$62,564,409.53)	(\$47,300,500.79)	24.4%
EXPENSES					
SALARIES					
Certificated Salaries (+)	\$3,988,804.59	\$4,079,850.36	\$16,537,789.03	\$12,457,938.67	24.7%
Classified Salaries (+)	\$1,861,884.20	\$2,114,051.04	\$8,640,117.95	\$6,526,066.91	24.5%
Leave Pay Off (+)	\$36,693.75	\$60,370.29	\$200,000.00	\$139,629.71	30.2%
GTL Payroll Sweep (+)	\$30.00	\$5.00	\$7,688.00	\$7,683.00	0.1%
Board Stipends (+)	\$24,750.00	\$28,272.44	\$80,000.00	\$51,727.56	35.3%
Non Cert-Extra Duty Contract (+)	\$9,500.00	\$9,500.00	\$86,940.00	\$77,440.00	10.9%
Sub-total : SALARIES	\$5,921,662.54	\$6,292,049.13	\$25,552,534.98	\$19,260,485.85	24.6%
BENEFITS					
Insurance-Health & Life (+)	\$1,981,129.54	\$1,981,129.54	\$6,980,965.96	\$4,999,836.42	28.4%
Insurance-Unemployment (+)	\$14,394.18	\$15,244.66	\$62,104.98	\$46,860.32	24.5%
Insurance-Workers Comp (+)	\$40,841.32	\$45,254.60	\$174,788.36	\$129,533.76	25.9%
Retirement-Fica & Medicare (+)	\$97,893.47	\$103,922.32	\$380,006.37	\$276,084.05	27.3%
Retirement-TRS (+)	\$477,474.37	\$487,581.74	\$2,056,530.21	\$1,568,948.47	23.7%
Retirement-PERS (+)	\$398,624.45	\$454,611.33	\$1,944,404.75	\$1,489,793.42	23.4%
On Behalf Exp-PERS (+)	\$0.00	\$0.00	\$2,965,168.36	\$2,965,168.36	0.0%
On Behalf Exp-TRS (+)	\$0.00	\$0.00	\$672,332.16	\$672,332.16	0.0%
Other Employee Benefits (+)	\$63,688.26	\$64,538.68	\$55,000.00	(\$9,538.68)	117.3%
Sub-total : BENEFITS	\$3,074,045.59	\$3,152,282.87	\$15,291,301.15	\$12,139,018.28	20.6%
PROFESSIONAL & TECHNICAL SERVICES					
Prof & Technical Services (+)	\$690,027.23	\$695,027.23	\$3,137,111.24	\$2,442,084.01	22.2%
Auditing & Accounting Services (+)	\$70,553.50	\$70,553.50	\$76,000.00	\$5,446.50	92.8%
Legal Services (+)	\$58,258.77	\$58,258.77	\$130,000.00	\$71,741.23	44.8%
Sub-total : PROFESSIONAL & TECHNICAL SERVICES	\$818,839.50	\$823,839.50	\$3,343,111.24	\$2,519,271.74	24.6%
TRAVEL					
Staff Travel (+)	\$41,457.10	\$50,196.03	\$660,237.68	\$610,041.65	7.6%
Student Travel (+)	\$5,744.63	\$5,744.63	\$1,164,198.32	\$1,158,453.69	0.5%
Sub-total : TRAVEL	\$47,201.73	\$55,940.66	\$1,824,436.00	\$1,768,495.34	3.1%
UTILITIES					
Water & Sewer (+)	\$101,671.02	\$101,671.02	\$442,389.80	\$340,718.78	23.0%
Garbage (+)	\$10,678.50	\$10,678.50	\$98,900.00	\$88,221.50	10.8%
Communications (+)	\$32,841.69	\$40,408.93	\$130,500.00	\$90,091.07	31.0%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Other Utilities-Internet (+)	\$1,725,836.00	\$1,725,836.00	\$6,033,252.36	\$4,307,416.36	28.6%
Electricity (+)	\$380,389.46	\$412,896.40	\$2,030,195.00	\$1,617,298.60	20.3%
Heating Fuels (+)	\$663,514.70	\$870,364.66	\$1,647,800.00	\$777,435.34	52.8%
Sub-total : UTILITIES	<u>\$2,914,931.37</u>	<u>\$3,161,855.51</u>	<u>\$10,383,037.16</u>	<u>\$7,221,181.65</u>	30.5%
OTHER PURCHASED SERVICES					
Other Purchase Services (+)	\$618,594.59	\$622,394.59	\$2,408,430.00	\$1,786,035.41	25.8%
Sub-total : OTHER PURCHASED SERVICES	<u>\$618,594.59</u>	<u>\$622,394.59</u>	<u>\$2,408,430.00</u>	<u>\$1,786,035.41</u>	25.8%
INSURANCE					
Insurance & Bond Premiums (+)	\$47.16	\$582,028.89	\$444,000.00	(\$138,028.89)	131.1%
Liability Insurance (+)	\$0.00	\$369,788.45	\$240,000.00	(\$129,788.45)	154.1%
Sub-total : INSURANCE	<u>\$47.16</u>	<u>\$951,817.34</u>	<u>\$684,000.00</u>	<u>(\$267,817.34)</u>	139.2%
SUPPLY					
Supplies, Materials, Media (+)	\$549,773.22	\$632,224.63	\$1,143,000.00	\$510,775.37	55.3%
Gas/Oil-Vehicle & Equipment Supplies (+)	\$10,774.87	\$10,774.87	\$75,000.00	\$64,225.13	14.4%
Textbooks (+)	\$109,714.15	\$111,055.61	\$150,000.00	\$38,944.39	74.0%
Sub-total : SUPPLY	<u>\$670,262.24</u>	<u>\$754,055.11</u>	<u>\$1,368,000.00</u>	<u>\$613,944.89</u>	55.1%
TUITION & STIPENDS					
Tuition & Stipends (+)	\$0.00	\$0.00	\$29,500.00	\$29,500.00	0.0%
Sub-total : TUITION & STIPENDS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$29,500.00</u>	<u>\$29,500.00</u>	0.0%
OTHER					
Other Expenses (+)	\$82,645.74	\$93,534.11	\$117,309.00	\$23,774.89	79.7%
Sub-total : OTHER	<u>\$82,645.74</u>	<u>\$93,534.11</u>	<u>\$117,309.00</u>	<u>\$23,774.89</u>	79.7%
INDIRECT COSTS					
Indirect Costs To/From (+)	(\$38,281.99)	(\$38,281.99)	(\$225,000.00)	(\$186,718.01)	17.0%
Sub-total : INDIRECT COSTS	<u>(\$38,281.99)</u>	<u>(\$38,281.99)</u>	<u>(\$225,000.00)</u>	<u>(\$186,718.01)</u>	17.0%
CAPITAL EXPENDITURES					
Equipment (+)	\$0.00	\$0.00	\$52,750.00	\$52,750.00	0.0%
Sub-total : CAPITAL EXPENDITURES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$52,750.00</u>	<u>\$52,750.00</u>	0.0%
Total : EXPENSES	<u>\$14,109,948.47</u>	<u>\$15,869,486.83</u>	<u>\$60,829,409.53</u>	<u>\$44,959,922.70</u>	26.1%
OTHER					
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$1,735,000.00	\$1,735,000.00	0.0%
Sub-total : Transfers Out	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,735,000.00</u>	<u>\$1,735,000.00</u>	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$632.64	\$632.64	\$180,000.00	\$179,367.36	0.4%
Sub-total : Earnings on Investments	<u>(\$632.64)</u>	<u>(\$632.64)</u>	<u>(\$180,000.00)</u>	<u>(\$179,367.36)</u>	0.4%
Total : OTHER	<u>(\$632.64)</u>	<u>(\$632.64)</u>	<u>\$1,555,000.00</u>	<u>\$1,555,632.64</u>	0.0%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
NET INCOME/LOSS	\$1,964,364.69	\$604,945.45	(\$180,000.00)	(\$784,945.45)	336.1%

End of Report

Northwest Arctic Borough School District

Statement of Activities-Grant Funds Only For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Program Revenues					
CARES Act (-)	\$494,804.80	\$494,804.80	\$908,339.45	\$413,534.65	54.5%
Consolidated Admin (-)	\$0.00	\$0.00	\$528,647.10	\$528,647.10	0.0%
Operations & Maintenance of Plant (-)	\$209,669.64	\$209,669.64	\$750,000.00	\$540,330.36	28.0%
Food Services (-)	\$2,389.38	\$2,389.38	\$56,000.00	\$53,610.62	4.3%
Sub-total : Program Revenues	(\$706,863.82)	(\$706,863.82)	(\$2,242,986.55)	(\$1,536,122.73)	31.5%
Total : INCOME	(\$706,863.82)	(\$706,863.82)	(\$2,242,986.55)	(\$1,536,122.73)	31.5%
EXPENSES					
Program Expenditures					
CARES Act (+)	\$456,237.08	\$721,008.97	\$908,339.45	\$187,330.48	79.4%
Consolidated Admin (+)	\$139,964.32	\$162,536.25	\$528,647.10	\$366,110.85	30.7%
Bilingual Instruction (+)	\$0.00	\$0.00	\$242,851.78	\$242,851.78	0.0%
Vocational Education (+)	\$2,608.06	\$2,608.06	\$119,587.20	\$116,979.14	2.2%
Sub-total : Program Expenditures	\$598,809.46	\$886,153.28	\$1,799,425.53	\$913,272.25	49.2%
District Administration Support Services					
District Administration (+)	\$64,069.76	\$85,694.76	\$363,676.61	\$277,981.85	23.6%
Sub-total : District Administration Support Services	\$64,069.76	\$85,694.76	\$363,676.61	\$277,981.85	23.6%
Total : EXPENSES	\$662,879.22	\$971,848.04	\$2,163,102.14	\$1,191,254.10	44.9%
NET INCOME/LOSS	(\$43,984.60)	\$264,984.22	(\$79,884.41)	(\$344,868.63)	331.7%

End of Report

Northwest Arctic Borough School District

Statement of Activities-CIP FUNDS: For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
General Revenues					
State Grants & Entitlements (-)	\$12,618,955.00	\$12,618,955.00	\$0.00	(\$12,618,955.00)	0.0%
Sub-total : General Revenues	(\$12,618,955.00)	(\$12,618,955.00)	\$0.00	\$12,618,955.00	0.0%
Total : INCOME	(\$12,618,955.00)	(\$12,618,955.00)	\$0.00	\$12,618,955.00	0.0%
EXPENSES					
Construction in Progress					
Administration (+)	\$33,985.00	\$56,260.00	\$0.00	(\$56,260.00)	0.0%
Design (+)	\$94,381.49	\$94,381.49	\$0.00	(\$94,381.49)	0.0%
Construction Management (+)	\$6,033.50	\$6,033.50	\$0.00	(\$6,033.50)	0.0%
Construction (+)	\$2,117,336.00	\$2,117,336.00	\$0.00	(\$2,117,336.00)	0.0%
Sub-total : Construction in Progress	\$2,251,735.99	\$2,274,010.99	\$0.00	(\$2,274,010.99)	0.0%
Total : EXPENSES	\$2,251,735.99	\$2,274,010.99	\$0.00	(\$2,274,010.99)	0.0%
NET INCOME/LOSS	(\$10,367,219.01)	(\$10,344,944.01)	\$0.00	\$10,344,944.01	0.0%

End of Report

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	08/01/2020 - 10/31/2020	Year To Date	Budget	Budget Balance	
INCOME					
Program Revenues					
Operations & Maintenance of Plant (-)	\$209,669.64	\$209,669.64	\$750,000.00	\$540,330.36	28.0%
Food Services (-)	\$2,389.38	\$2,389.38	\$56,000.00	\$53,610.62	4.3%
Sub-total : Program Revenues	(\$212,059.02)	(\$212,059.02)	(\$806,000.00)	(\$593,940.98)	26.3%
General Revenues					
Borough Appropriations (-)	\$1,035,012.25	\$1,035,012.25	\$4,140,049.00	\$3,105,036.75	25.0%
Earnings on Investment (-)	\$1,135.82	\$1,135.82	\$180,000.00	\$178,864.18	0.6%
Other (-)	\$2,149,808.33	\$2,174,645.93	\$1,117,632.03	(\$1,057,013.90)	194.6%
E-Rate (-)	\$1,552,644.90	\$1,552,644.90	\$5,337,529.00	\$3,784,884.10	29.1%
State Grants & Entitlements (-)	\$22,286,759.78	\$25,401,958.95	\$47,604,370.79	\$22,202,411.84	53.4%
Federal Grants & Entitlements (-)	\$1,160,770.18	\$1,162,270.18	\$17,582,999.27	\$16,420,729.09	6.6%
Sub-total : General Revenues	(\$28,186,131.26)	(\$31,327,668.03)	(\$75,962,580.09)	(\$44,634,912.06)	41.2%
Total : INCOME	(\$28,398,190.28)	(\$31,539,727.05)	(\$76,768,580.09)	(\$45,228,853.04)	41.1%
EXPENSES					
Instruction					
Regular Instruction (+)	\$5,043,232.01	\$5,090,395.36	\$24,052,278.44	\$18,961,883.08	21.2%
Bilingual Instruction (+)	\$368,915.07	\$374,528.98	\$1,805,815.63	\$1,431,286.65	20.7%
Vocational Education (+)	\$65,806.16	\$65,806.16	\$119,587.20	\$53,781.04	55.0%
Pre- Kindergarten (+)	\$90,135.69	\$90,135.69	\$676,297.13	\$586,161.44	13.3%
Sub-total : Instruction	\$5,568,088.93	\$5,620,866.19	\$26,653,978.40	\$21,033,112.21	21.1%
SPED Instruction					
Special Education Instruction (+)	\$1,667,603.98	\$1,667,603.98	\$7,714,385.04	\$6,046,781.06	21.6%
Sub-total : SPED Instruction	\$1,667,603.98	\$1,667,603.98	\$7,714,385.04	\$6,046,781.06	21.6%
SPED Support Services-Students					
Special Education Support Service (+)	\$376,516.74	\$421,846.88	\$2,467,191.40	\$2,045,344.52	17.1%
Sub-total : SPED Support Services-Students	\$376,516.74	\$421,846.88	\$2,467,191.40	\$2,045,344.52	17.1%
Support Services-Students					
Support Service-Student (+)	\$9,102.00	\$9,102.00	\$0.00	(\$9,102.00)	0.0%
Dormitory (+)	\$18,007.70	\$18,007.70	\$239,505.89	\$221,498.19	7.5%
Guidance/Career Services (+)	\$180,829.88	\$191,546.85	\$0.00	(\$191,546.85)	0.0%
Sub-total : Support Services-Students	\$207,939.58	\$218,656.55	\$239,505.89	\$20,849.34	91.3%
Support Services-Instruction					
Support Services (+)	\$490,360.69	\$511,828.16	\$1,444,915.16	\$933,087.00	35.4%
In-Service (+)	\$4,087.18	\$4,087.18	\$11,500.00	\$7,412.82	35.5%
Assessment/Test Support (+)	\$34,947.47	\$34,947.47	\$77,875.17	\$42,927.70	44.9%
Curriculum Support (+)	\$212,211.39	\$365,733.31	\$604,725.82	\$238,992.51	60.5%
Technology Support (+)	\$2,642,813.71	\$2,819,390.47	\$7,872,568.21	\$5,053,177.74	35.8%
Sub-total : Support Services-Instruction	\$3,384,420.44	\$3,735,986.59	\$10,011,584.36	\$6,275,597.77	37.3%
School Administration					
School Administration (+)	\$782,988.14	\$821,063.67	\$3,453,687.24	\$2,632,623.57	23.8%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : School Administration	\$782,988.14	\$821,063.67	\$3,453,687.24	\$2,632,623.57	23.8%
School Administration Support Services					
School Admin Support (+)	\$406,178.97	\$415,749.70	\$1,559,944.40	\$1,144,194.70	26.7%
Sub-total : School Administration Support Services	\$406,178.97	\$415,749.70	\$1,559,944.40	\$1,144,194.70	26.7%
District Administration					
Superintendent's Office (+)	\$258,998.85	\$315,381.16	\$1,232,096.35	\$916,715.19	25.6%
Board of Education (+)	\$148,051.08	\$152,163.75	\$549,134.35	\$396,970.60	27.7%
Parent/Public Relation (+)	\$11,359.09	\$11,359.09	\$10,000.00	(\$1,359.09)	113.6%
Sub-total : District Administration	\$418,409.02	\$478,904.00	\$1,791,230.70	\$1,312,326.70	26.7%
District Administration Support Services					
District Administration (+)	\$396,169.52	\$868,684.04	\$1,815,360.56	\$946,676.52	47.9%
Human Resources (+)	\$166,618.57	\$212,041.51	\$840,819.14	\$628,777.63	25.2%
Administration Support-Other (+)	\$152,213.32	\$174,785.25	\$558,343.00	\$383,557.75	31.3%
Sub-total : District Administration Support Services	\$715,001.41	\$1,255,510.80	\$3,214,522.70	\$1,959,011.90	39.1%
Operations & Maintenance of Plant					
Operations (+)	\$1,856,260.47	\$2,693,007.31	\$7,413,500.80	\$4,720,493.49	36.3%
Maintenance (+)	\$1,425,885.90	\$1,630,584.25	\$6,551,508.50	\$4,920,924.25	24.9%
Sub-total : Operations & Maintenance of Plant	\$3,282,146.37	\$4,323,591.56	\$13,965,009.30	\$9,641,417.74	31.0%
Student Activities					
Student Activity (+)	\$118,611.38	\$120,764.43	\$1,739,962.61	\$1,619,198.18	6.9%
Sub-total : Student Activities	\$118,611.38	\$120,764.43	\$1,739,962.61	\$1,619,198.18	6.9%
Student Transportation					
Student Transportation (+)	\$23,623.07	\$23,623.07	\$95,080.18	\$71,457.11	24.8%
Sub-total : Student Transportation	\$23,623.07	\$23,623.07	\$95,080.18	\$71,457.11	24.8%
Adult & Continuing Education Instruction					
Adult & Continuing Education (+)	\$29,324.48	\$30,812.65	\$293,865.80	\$263,053.15	10.5%
Sub-total : Adult & Continuing Education Instruction	\$29,324.48	\$30,812.65	\$293,865.80	\$263,053.15	10.5%
Food Services					
Food Services (+)	\$771,401.85	\$780,376.76	\$3,381,861.41	\$2,601,484.65	23.1%
Sub-total : Food Services	\$771,401.85	\$780,376.76	\$3,381,861.41	\$2,601,484.65	23.1%
Construction in Progress					
Administration (+)	\$33,985.00	\$56,260.00	\$0.00	(\$56,260.00)	0.0%
Design (+)	\$94,381.49	\$94,381.49	\$0.00	(\$94,381.49)	0.0%
Construction Management (+)	\$6,033.50	\$6,033.50	\$0.00	(\$6,033.50)	0.0%
Construction (+)	\$2,117,336.00	\$2,117,336.00	\$0.00	(\$2,117,336.00)	0.0%
Sub-total : Construction in Progress	\$2,251,735.99	\$2,274,010.99	\$0.00	(\$2,274,010.99)	0.0%
Total : EXPENSES	\$20,003,990.35	\$22,189,367.82	\$76,581,809.43	\$54,392,441.61	29.0%

OTHER

 Transfers In

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 08/01/2020 through 10/31/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 10/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Transfers Between Funds -In (-)	\$0.00	\$0.00	\$1,547,480.18	\$1,547,480.18	0.0%
Sub-total : Transfers In	\$0.00	\$0.00	(\$1,547,480.18)	(\$1,547,480.18)	0.0%
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$1,735,000.00	\$1,735,000.00	0.0%
Sub-total : Transfers Out	\$0.00	\$0.00	\$1,735,000.00	\$1,735,000.00	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$632.64	\$632.64	\$180,000.00	\$179,367.36	0.4%
Sub-total : Earnings on Investments	(\$632.64)	(\$632.64)	(\$180,000.00)	(\$179,367.36)	0.4%
Total : OTHER	(\$632.64)	(\$632.64)	\$7,519.82	\$8,152.46	8.4%
NET INCOME/LOSS	(\$8,394,832.57)	(\$9,350,991.87)	(\$179,250.84)	\$9,171,741.03	5216.7%

End of Report

Northwest Arctic Borough School District

Statement of Activities-Board by OBJ For the Period 08/01/2020 through 11/30/2020

Fiscal Year: 2020-2021

	<u>08/01/2020 - 11/30/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
EXPENSES					
SALARIES					
Board Stipends (+)	\$32,000.00	\$35,522.44	\$80,000.00	\$44,477.56	44.4%
Sub-total : SALARIES	<u>\$32,000.00</u>	<u>\$35,522.44</u>	<u>\$80,000.00</u>	<u>\$44,477.56</u>	44.4%
BENEFITS					
Insurance-Health & Life (+)	\$69,300.00	\$69,300.00	\$25,211.70	(\$44,088.30)	274.9%
Insurance-Unemployment (+)	\$79.82	\$88.45	\$249.00	\$160.55	35.5%
Insurance-Workers Comp (+)	\$183.03	\$203.18	\$473.15	\$269.97	42.9%
Retirement-Fica & Medicare (+)	\$1,920.88	\$2,097.33	\$1,203.50	(\$893.83)	174.3%
Retirement-PERS (+)	\$2,255.00	\$2,640.00	\$18,260.00	\$15,620.00	14.5%
Sub-total : BENEFITS	<u>\$73,738.73</u>	<u>\$74,328.96</u>	<u>\$45,397.35</u>	<u>(\$28,931.61)</u>	163.7%
PROFESSIONAL & TECHNICAL SERVICES					
Prof & Technical Services (+)	\$35,870.00	\$35,870.00	\$223,137.00	\$187,267.00	16.1%
Sub-total : PROFESSIONAL & TECHNICAL SERVICES	<u>\$35,870.00</u>	<u>\$35,870.00</u>	<u>\$223,137.00</u>	<u>\$187,267.00</u>	16.1%
TRAVEL					
Staff Travel (+)	\$0.00	\$0.00	\$117,600.00	\$117,600.00	0.0%
Sub-total : TRAVEL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$117,600.00</u>	<u>\$117,600.00</u>	0.0%
SUPPLY					
Supplies, Materials, Media (+)	\$251.81	\$251.81	\$25,000.00	\$24,748.19	1.0%
Sub-total : SUPPLY	<u>\$251.81</u>	<u>\$251.81</u>	<u>\$25,000.00</u>	<u>\$24,748.19</u>	1.0%
OTHER					
Other Expenses (+)	\$23,975.00	\$23,975.00	\$58,000.00	\$34,025.00	41.3%
Sub-total : OTHER	<u>\$23,975.00</u>	<u>\$23,975.00</u>	<u>\$58,000.00</u>	<u>\$34,025.00</u>	41.3%
Total : EXPENSES	<u>\$165,835.54</u>	<u>\$169,948.21</u>	<u>\$549,134.35</u>	<u>\$379,186.14</u>	30.9%
NET INCOME/LOSS	<u>\$165,835.54</u>	<u>\$169,948.21</u>	<u>\$549,134.35</u>	<u>\$379,186.14</u>	30.9%

End of Report

Board Budget Summary

100.099.511.000.333	Board Stipends	\$80,000
	6 Regular Meetings	
	Board Retreat combined with Oct Meeting	
	Annual AASB Conference	
100.099.511.000.36X	Payroll Benefits	\$45,397.35
100.099.511.000.361	Insurance-Health & life - \$25,200 per member (this needs to be adjusted at budget revision)	\$25,211.70
100.099.511.000.362	Insurance-Unemployment .3%	\$249.00
100.099.511.000.363	Insurance-Workers Comp .57%	\$473.15
100.099.511.000.364	Retirement-FICA SS & Medicare-1.45% & 6.20%	\$1,203.50
100.099.511.000.366	Retirement-PERS-22%, members elected after 2006 do not qualify	\$18,260.00
100.099.511.0XX.410	Professional & Technical Services	\$213,137
100.099.511.000.410	Miscellaneous Services and Training, AASB In-service Training	\$51,137
100.099.511.012.410	Legislative Consultants, J&H, JM Walsh Co. (3 X \$45,000)	\$140,000
100.099.511.013.410	Strategic Planning – Consulting - Evaluations	\$22,000
100.099.511.000.42X	Travel & Per Diem	\$87,600
	6 Regular Meetings	
	Board Retreat combined with October Board Meeting	
	Annual AASB Conference	

Board Budget Summary, Continued

100.099.511.000.4XX	Miscellaneous Expenses	\$123,000
100.099.511.000.450	Supplies, Materials, Media-Supplies & Freight for Meetings	\$15,000
100.099.511.000.490	Other Expenses	\$50,000
	Annual Contribution to Kotzebue Radio - \$5,000	
	CEAAC Membership - \$18,000	
	AASB Fees - \$20,500	
	Miscellaneous - \$6,500	
100.099.511.015.XXX	Board Budget for joint Advisory School Council Retreat	\$58,000

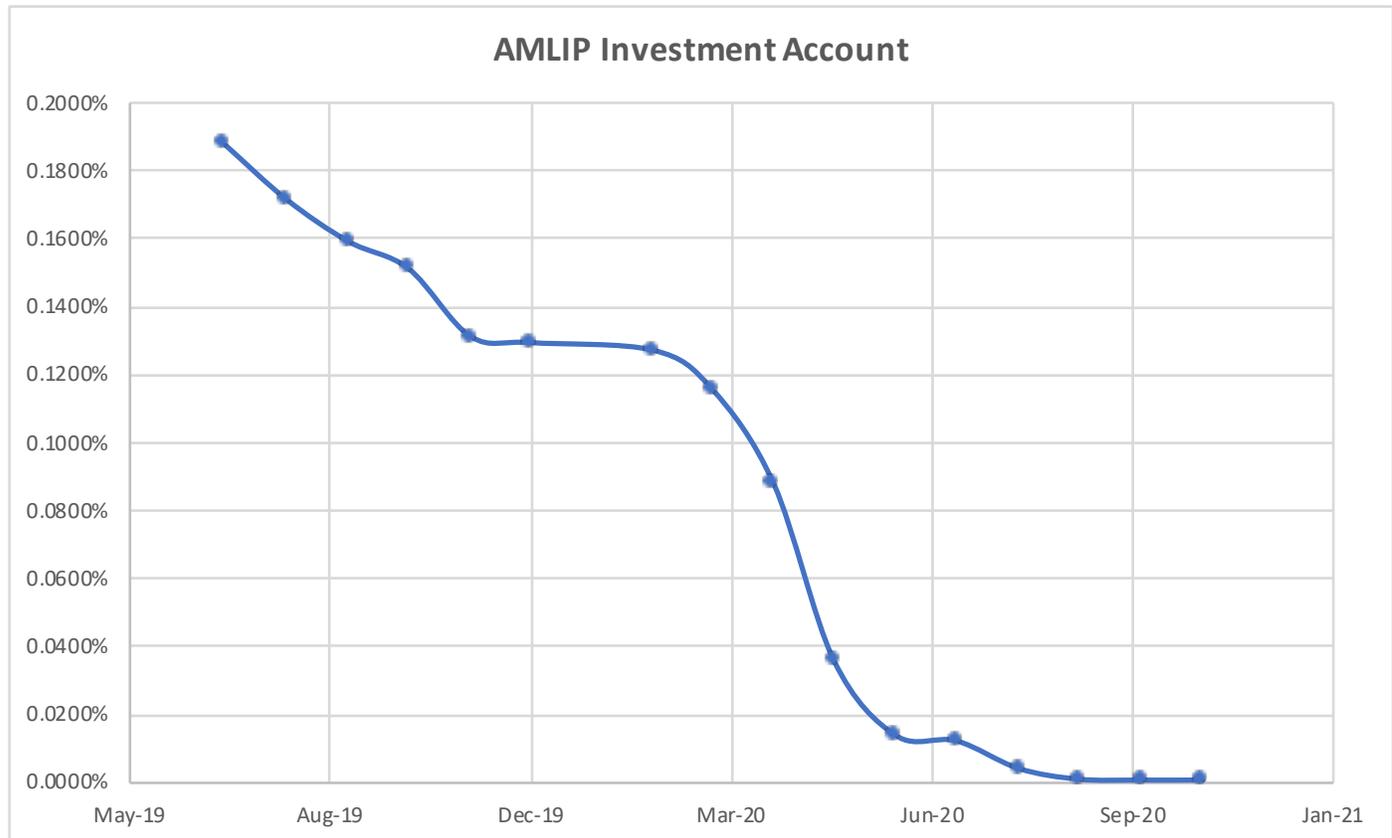
Dues & Membership Fees:

KOTZ Annual Contribution- Local Radio Station Support

CEAAC- Represent Alaska school districts, organizations, and individuals through courts and legislative activity - concerned about the quality and breadth of educational opportunities available to Alaska's children.

AASB- Alaska School District advocacy at state and federal level. See attached Benefits.

Statement	NWABSD AMLIP		Rate of return
	Account Balance	Monthly Increase	
Jul-19	\$ 10,131,676.93	\$ 19,001.19	0.1879%
Aug-19	\$ 10,149,065.23	\$ 17,388.30	0.1716%
Sep-19	\$ 10,165,224.82	\$ 16,159.59	0.1592%
Oct-19	\$ 10,180,594.14	\$ 15,369.32	0.1512%
Nov-19	\$ 10,193,955.89	\$ 13,361.75	0.1312%
Dec-19	\$ 10,207,156.00	\$ 13,200.11	0.1295%
Jan-20	\$ 10,220,143.70	\$ 12,987.70	0.1272%
Feb-20	\$ 10,231,998.03	\$ 11,854.33	0.1160%
Mar-20	\$ 10,240,997.81	\$ 8,999.78	0.0880%
Apr-20	\$ 10,244,681.68	\$ 3,683.87	0.0360%
May-20	\$ 10,246,106.70	\$ 1,425.02	0.0139%
Jun-20	\$ 10,247,375.52	\$ 1,268.82	0.0124%
Jul-20	\$ 10,247,812.09	\$ 436.57	0.0043%
Aug-20	\$ 10,247,923.86	\$ 111.77	0.0011%
Sep-20	\$ 10,248,008.16	\$ 84.30	0.0008%
Oct-20	\$ 10,248,095.27	\$ 87.11	0.0009%
			FY20
			\$ 134,699.78





Account Statement

AMLIP-NORTHWEST ARCTIC BOROUGH SCHOOL 5001016
September 01, 2020 - September 30, 2020

Detailed Schedule of Holdings - Principal Assets

Base Currency: USD

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value	Unrealized Gain/Loss On Book Value
Cash and Cash Equivalents						
Money Market Funds						
ALASKA MUNI LEAGUE INVESTMENT POOL CORP 5001016.1	0117940A3 0.01% 10,247,923.8600	1.000 10,247,923.86	Level n/a 0.00%	1.00 84.30	10,247,923.86	0.00
Total Money Market Funds		10,247,923.86	0.00%	N/A 84.30	10,247,923.86	0.00
Total Cash and Cash Equivalents		10,247,923.86	0.00%	N/A 84.30	10,247,923.86	0.00
Net Holdings		10,247,923.86	0.00%	N/A 84.30	10,247,923.86	0.00
Total Holdings Principal Assets		\$10,247,923.86	100.00%	N/A \$84.30	\$10,247,923.86	\$0.00
Total Holdings		\$10,247,923.86				\$0.00
Accrued Income On						
Principal Holdings		84.30		84.30	84.30	
Total Accrued Income		84.30		84.30	84.30	
Total Holdings with						
Accrued Income					\$10,248,008.16	\$0.00





Account Statement

AMLIP-NORTHWEST ARCTIC BOROUGH SCHOOL 5001016
October 01, 2020 - October 31, 2020

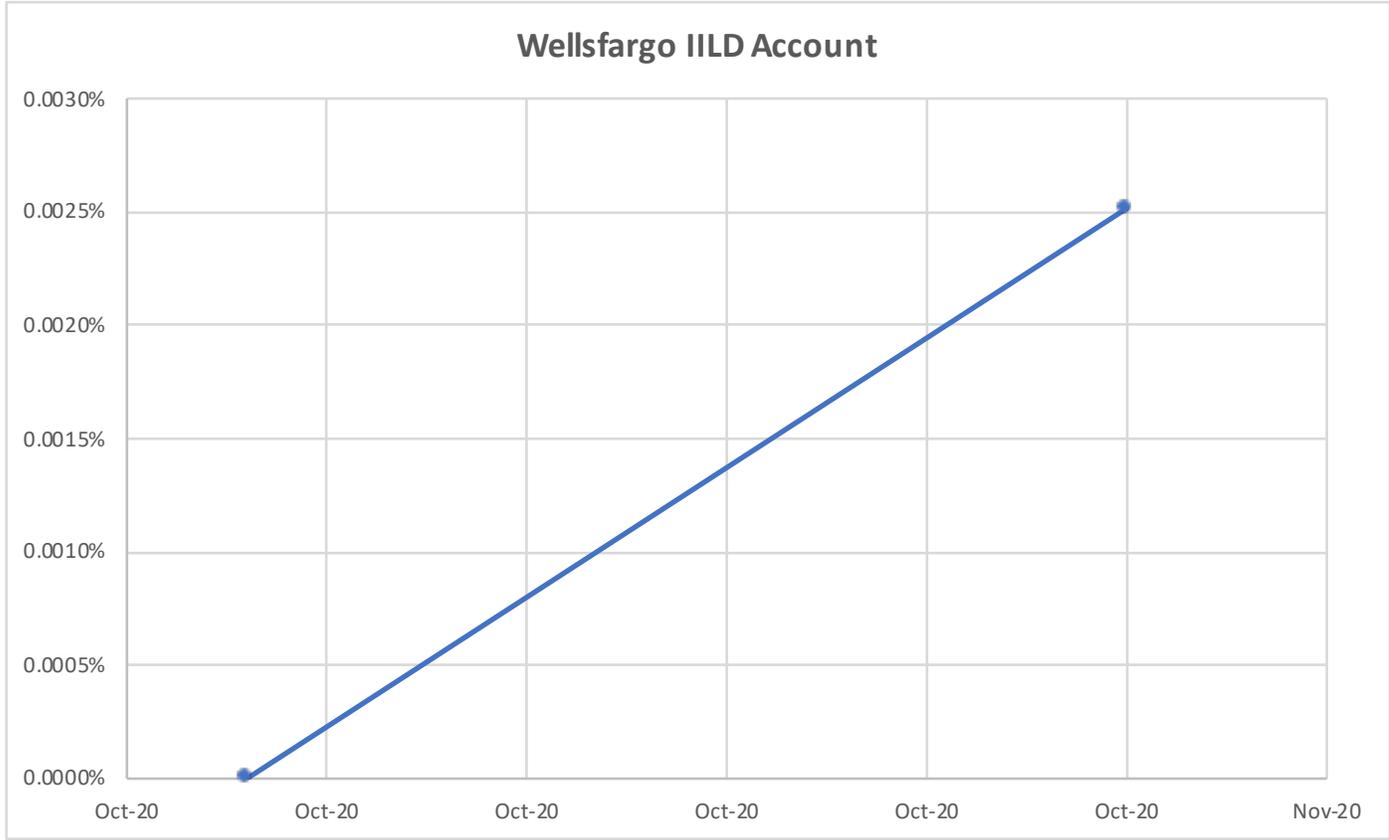
Detailed Schedule of Holdings - Principal Assets

Base Currency: USD

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value	Unrealized Gain/Loss On Book Value
Cash and Cash Equivalents						
Money Market Funds						
ALASKA MUNI LEAGUE INVESTMENT POOL CORP 5001016.1	0117940A3 0.01% 10,248,008.1600	1.000 10,248,008.16	Level n/a 0.00%	1.00 87.11	10,248,008.16	0.00
Total Money Market Funds		10,248,008.16	0.00%	N/A 87.11	10,248,008.16	0.00
Total Cash and Cash Equivalents		10,248,008.16	0.00%	N/A 87.11	10,248,008.16	0.00
Net Holdings		10,248,008.16	0.00%	N/A 87.11	10,248,008.16	0.00
Total Holdings Principal Assets		\$10,248,008.16	100.00%	N/A \$87.11	\$10,248,008.16	\$0.00
Total Holdings		\$10,248,008.16				\$0.00
Accrued Income On						
Principal Holdings		87.11		87.11	87.11	
Total Accrued Income		87.11		87.11	87.11	
Total Holdings with						
Accrued Income				\$10,248,095.27	\$10,248,095.27	\$0.00



NWABSD IILD			Rate of
Statement	Account Balance	Monthly Increase	return
Oct-20	\$ 20,000,000.00	\$ -	0.0000%
Oct-20	\$ 20,000,503.18	\$ 503.18	0.0025%



Wells Fargo Bank, N.A.
 999 3RD AVE
 11TH FLOOR
 SEATTLE, WA 98104-4019
 BRANDON HODGE
 1-801-246-1705

Bank Account Statement
Wells Fargo Bank, N.A.

Statement Period
10/01/2020 - 10/31/2020

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 744 3RD AVE

Account Number
 1BC42815

Account Value Summary USD

This summary does not reflect the value of unpriced securities. Repurchase agreements are reflected at par value.

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	0.00	0.00	0%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Deposits	0.00	20,000,503.18	100%
Total Account Value	\$ 0.00	\$ 20,000,503.18	100%
Value Change Since Last Statement Period		\$ 20,000,503.18	N/A
Percent Increase Since Last Statement Period			N/A
Value Last Year-End			N/A
Percent Increase Since Last Year-End			N/A

Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	0.00	0.00
Other	0.00	0.00
Deposits	503.18	503.18
Income Total	\$ 503.18	\$ 503.18

Interest Charged USD

Description	This Period
Debit Interest For October 2020	0.00
Total Interest Charged	\$ 0.00

Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 0.00
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	0.00
Change in Value	0.00
Closing Balance	\$ 0.00

Important Information

This statement is provided to customers of Wells Fargo Securities, LLC ("WFS"), broker dealer 0250. Statements are provided monthly for accounts with transactions and/or security positions. The account statement contains a list of securities held in safekeeping by WFS as of the statement date and provides details of purchase and sale transactions, the receipt and disbursement of cash and securities, and other activities relating to the account during the statement period.

For WFS customers who choose to maintain a safekeeping account at Wells Fargo Bank, N.A. ("Bank"), this statement is accompanied by a separate Bank safekeeping statement. The Bank safekeeping statement, if applicable, contains a list of securities held in safekeeping by the Bank as of the statement date.

Pricing: Security and brokered certificate of deposit ("CD") prices shown on the statement are obtained from independent vendors or internal pricing models. While we believe the prices are reliable, we cannot guarantee their accuracy. For exchange-listed securities, the price provided is the closing price at month end. For unlisted securities, it is the "bid" price at month end. The price of CDs that mature in one year or less are shown at last price traded. The price of CDs that mature in greater than one year and of other instruments that trade infrequently are estimated using similar securities for which prices are available. Prices on the statement may not necessarily be obtained when the asset is sold.

Brokered CD Pricing: Like bonds, brokered CDs are subject to price fluctuation and the value of a CD, if sold prior to maturity, may be less than at the time of its purchase. Significant loss of principal could result. While WFS generally makes a market in CDs it underwrites, the secondary market for CDs that it does not underwrite may be very limited. In those cases, WFS will use its best efforts to help investors find a buyer.

SIPC: WFS is a member of the Securities Investor Protection Corporation ("SIPC"). In the event of insolvency or liquidation of WFS, securities held in safekeeping at WFS are covered by SIPC against the loss, but not investment risk, up to a maximum of \$500,000 per customer, which includes a \$250,000 limit on claims for cash held in the account. SIPC protection does not provide any protection whatsoever against investment risk, including the loss of principal on an investment. This coverage does not apply to securities held in safekeeping by the Bank. Additional information about SIPC, including a SIPC brochure, may be obtained by visiting www.sipc.org or by calling SIPC at 1-202-371-8300.

FINRA BrokerCheck Program: WFS is a member of the Financial Industry Regulatory Authority (FINRA). Under its BrokerCheck program, FINRA provides certain information regarding the disciplinary history of broker/dealers and their associated persons. Information can be obtained from the FINRA BrokerCheck program hotline number (1-800-289-9999) or the FINRA website (www.finra.org). A brochure describing the FINRA BrokerCheck program will be furnished upon written request.

Free Credit Balances: Any customer free credit balances may be used in the business of WFS subject to limitation of 17 CFR Section 240 § 15c(3)-3 under the Securities Exchange Act of 1934. In the course of normal business operations, a customer has the right to receive delivery of the following: any free credit balances to which he or she is entitled, any fully paid securities to which he or she is entitled, and any securities purchased on margin upon full payment of indebtedness to WFS.

Equity Order Routing: WFS will generally route equity and listed options orders taking into consideration among other factors, the quality and speed of execution, as well as the credits, cash or other payments it may receive from any exchange, broker-dealer or market center. This may not be true if a customer has directed or placed limits on any orders. Whenever possible, WFS will route orders in an attempt to obtain executions at prices equal or superior to the nationally displayed best bid or offer. WFS will also attempt to obtain the best execution regardless of any compensation it may receive. The nature and source of credits and payments WFS receives in connection with specific orders will be furnished to a customer upon request. WFS prepares quarterly reports describing its order routing practices for non-directed orders routed to a particular venue for execution. A printed copy of this report along with other compliance and regulatory information is available upon written request or by visiting: <https://www.wellstarqo.com/com/securities/regulatory>.

Equity Extended Hours Trading: See important information relating to equities trading before and after regular trading hours at: www.wellstarqo.com/com/securities/regulatory.

Equity Open Orders: Open orders will remain in effect until executed or canceled by you. Failure to cancel an open order may result in the transaction being executed for your account. WFS has no responsibility to cancel an open order at its own initiative.

Dividend Reinvestment: In any dividend reinvestment transaction, WFS acted as agent. Additional information regarding transactions of this nature will be furnished to a customer upon written request.

Account Transfers: A fee will be charged to customers transferring their existing WFS account to another broker/dealer or any other financial institution.

Non-deposit investment products recommended, offered or sold by WFS, including mutual funds, are not federally insured or guaranteed by or obligations of the Federal Deposit Insurance Corporation ("FDIC"), the Federal Reserve System or any other agency; are not bank deposits; are not obligations of, or endorsed or guaranteed in any way by any bank or WFS; and are subject to risk, including the possible loss of principal, that may cause the value of the investment and investment return to fluctuate.

When the investment is sold, the value may be higher or lower than the amount originally invested. WFS is a subsidiary of Wells Fargo & Company, is not a bank or thrift, and is separate from any other affiliated bank or thrift. WFS is a registered broker-dealer and member of FINRA. No affiliate of WFS is responsible for the securities sold by WFS.

Mutual Funds: The distributor of Wells Fargo Funds is affiliated with WFS/Wells Fargo Securities, LLC.

Institutional Prime and Institutional Tax Exempt money market mutual funds are required to price and transact at a net asset value ("NAV") per share that fluctuates based upon the pricing of the underlying portfolio of securities and this requirement may impact the value of those fund shares. Additionally, Institutional Prime and Institutional Tax Exempt funds may be subject to redemption fees and/or gates that can affect the availability of funds invested.

Mutual funds are sold by prospectus, which includes more complete information on risks, charges, expenses and other matters of interest. Investors should read the prospectus carefully before investing.

Financial Statements: WFS financial statements are available upon request.

Trade Confirmations: Investment purchases and sales are subject to the terms and conditions stated on the trade confirmation relating to that transaction. In the event of a conflict between the trade confirmation and this statement, the trade confirmation will govern.

Listed Options: Commissions and other charges related to the execution of listed option transactions have been included in confirmations of such transactions that have been previously furnished and are available upon request. Promptly advise your WFS sales representative of any material change in your investment objectives or financial situation.

Customer Complaints and Reporting Discrepancies: Customer complaints, statement reporting inaccuracies or discrepancies should be promptly reported in writing to:

Customer Service
90 South 7th Street
5th Floor, MAC N9305-05F
Minneapolis, MN 55402
wiscustomersevice@wellstarqo.com

Customers may also report complaints, inaccuracies or discrepancies by calling 1-800-645-3751 option 5. International callers should call 1-877-856-8878. To further protect their rights, including rights under the Securities Investor Protection Act, customers should also re-confirm in writing to the above address any oral communications with WFS relating to the inaccuracies or discrepancies.

Wells Fargo Bank, N.A. Institutional Deposit: Funds invested in the Institutional Deposit are on deposit at Wells Fargo Bank, N.A. and balances are insured by the Federal Deposit Insurance Corporation ("FDIC") up to the full amount allowable by law. Institutional Deposit balances are not insured by the Securities Investor Protection Corporation ("SIPC"). For further details, see the Institutional Deposit Product Description.

Daily Account Activity

Your investment transactions during this statement period:

Cash Activity USD

Transaction / Trade Date	Settlement / Eff. Date	Activity	Description	Debit Amount / Disbursements	Credit Amount / Receipts
10/09/20	10/09/20	ACH/DDA Transaction	DESIGNATED DDA		20,000,000.00
10/14/20	10/14/20	Cash Wire Journal Entry	ACH REJECT 10/09 DEBIT ENTRY	20,000,000.00	
10/14/20	10/14/20	ACH/DDA Transaction	DESIGNATED DDA		20,000,000.00

Deposit Activities

INST INSURED LIQ DEPOSIT DEMAND P003

* As of October 31, 2020

Interest earned this period
503.18

Transaction Date	Activity	Principal	Market Value (\$)	Interest Amount	Principal Balance
	Beginning Balance				0.00
10/09/20	Purchase	20,000,000.00	20,000,000.00		20,000,000.00
10/30/20	Interest Rate 0.04 %			503.18	20,000,503.18
	Ending Balance				20,000,503.18

FY21 CARES Act Funding Budget & YTD Expenditures

	BUDGET	YTD EXP.	Balance Remaining
NWABSD FY21 CARES Act Funding	\$ (908,339.45)	\$ 722,926.59	\$ 7,561.56

Expenditures over
revenue will be moved
to COVID Fund

450- Supplies	Cloth face masks, Disposable face masks, Thermometers, ziplock bags, Docusign, Additional COVID and cleaning supplies	\$ 637,919.30	\$ 568,984.44
433- Communication	OTZ- Wifi for Staff Devices	\$ 150,000.00	\$ 99,203.20
316- Extra Duty Pay	Smart Start Planning Extra duties	\$ 12,000.00	\$ 11,470.64
399- Employee Benefits	Staff stipends for use of personal Phone/Internet	\$ 75,000.00	\$ 25,200.00
495- Indirect	Indirect Costs is an expense to the grant and a credit to our general fund	\$ 33,141.75	\$ 18,068.31
		\$ 908,061.05	\$ 722,926.59

Encumbrances	Communication & Supplies, more covid supplies	\$ 192,974.42
--------------	---	---------------

\$ 7,561.56 **over budget**

FY21 COVID Revenue & YTD Expenditures

	Revenue	YTD EXP.	Balance Remaining
NWABSD COVID Funding	\$ (627,141.75)	\$ 443,593.43	\$ (183,548.32)

COVID Funding

NWAB Donation		\$ (500,000.00)	
Teck Donation		\$ (127,141.75)	\$ (627,141.75)
450- Supplies	Cloth face masks, gowns, booties, clear face masks, goggles, disposable face masks, nitrile gloves, desk shields, other COVID supplies	\$ 326,844.22	
316- Certified EDCs	EDC for teacher team to provide input into Smart Start 2020	\$ 893.87	
420- Travel	Staff traveling in to District with local mandates for testing requirements	\$ 54,473.35	
490- Other Expenses	Other fees	\$ 398.00	\$ 382,609.44
Encumbrances	Supplies, more covid supplies	\$ 60,983.99	\$ 60,983.99
			\$ (183,548.32)

GENERAL FUND - Donations from our Local IRAs

Backpacks	Ambler Traditional Council	\$ (1,753.71)	
Backpacks	Native Village of Buckland	\$ (4,065.43)	
Backpacks	Deering IRA Council	\$ (1,328.57)	
Backpacks	Native Village of Kivalina	\$ (3,720.00)	
Backpacks & Ipads	Kotzebue IRA Council	\$ (56,052.80)	
Backpacks	Selawik IRA Council	\$ (5,739.43)	
Backpacks & Face Masks	Native Village of Shungnak	\$ (2,331.21)	
		\$ (74,991.15)	

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)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					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:					
Borough appropriations				\$	4,160,289
Investment income					134,700
Grants not restricted to specific programs					44,936,688
E-rate					5,337,479
Other					411,418
Total general revenues					54,980,574
Change in net position					8,071,930
Net position, beginning of year					(6,169,523)
Net position, end of year				\$	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
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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
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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
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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	66,544	19,936

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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.

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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.

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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.

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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.

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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
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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 (6.38%)	Current Rate (7.38%)	1% Increase (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	\$ 1,164,731	(535,812)
	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	\$ 656,351	(818,522)

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
	<u>3,558,193</u>
Accrued Health and Life Benefits, at June 30, 2019	
Claims and administrative expenses	9,614,704
Claims and administrative expenses paid	9,924,224
	<u> </u>
Accrued Health and Life Benefits, at June 30, 2020	\$ 3,248,673

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 reates based upon the 2013-2017 actual experience.

11. Mortality: Mortality rates are based upon 2013-2017 acutal 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 reates based upon the 2013-2017 actual experience.
11. Mortality: Mortality rates are based upon 2013-2017 acutal 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
Assets										
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	33,695	195,444	3,995	895	72,414	1,810	319,985	120	587	77,844
Liabilities and Fund Balances										
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	33,695	195,444	3,995	895	72,414	1,810	319,985	120	587	77,844
Fund balances:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 33,695	195,444	3,995	895	72,414	1,810	319,985	120	587	77,844

(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	53,386	
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>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	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>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>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>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			
<u>Assets</u>												
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>
<u>Liabilities and Fund Balances</u>												
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>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>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>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	<u>87,762</u>	<u>19,186</u>	<u>67,600</u>	<u>690,419</u>	<u>35,609</u>	<u>4,432</u>	<u>48,890</u>	<u>726,940</u>	<u>-</u>	<u>1,001,802</u>	<u>684,218</u>
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	<u>87,762</u>	<u>19,186</u>	<u>67,600</u>	<u>690,419</u>	<u>35,609</u>	<u>4,432</u>	<u>48,890</u>	<u>738,821</u>	<u>-</u>	<u>1,001,802</u>	<u>684,218</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,881)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	11,881	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,881</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>584</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>584</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		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	<u>(130,225)</u>	<u>-</u>	<u>-</u>	<u>(27,949)</u>	<u>-</u>	<u>(816,660)</u>	<u>(1,084,985)</u>
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>	

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

	Budget	Actual	Variance with Final Budget- Positive (Negative)
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	358,041	235,969	122,072
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	146,953	141,761	5,192
School administration support services:			
Non-certificated salaries	228,345	228,345	-
Employee benefits	116,461	122,280	(5,819)
Total school administration support services	344,806	350,625	(5,819)
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	1,123,800	902,876	220,924
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)

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><u>28,546</u></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

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
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	<u>339,626</u>	<u>171,289</u>	<u>168,337</u>
District administration support services - Indirect costs	<u>12,328</u>	<u>6,218</u>	<u>6,110</u>
Total expenditures	<u>351,954</u>	<u>177,507</u>	<u>174,447</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)

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>	<u>Variance with Final Budget- Positive (Negative)</u>
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>	-	<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	\$ 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

	Budget	Actual	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	144,746	7,696	137,050
District administration support services:			
Indirect costs	5,254	279	4,975
Total expenditures	150,000	7,975	142,025
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, 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

	<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>113,665</u>	<u>94,956</u>	<u>(18,709)</u>
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	<u>14,685</u>	<u>3,000</u>	<u>11,685</u>
Total special education support services - student	<u>109,684</u>	<u>91,630</u>	<u>18,054</u>
District administration support services:			
Indirect costs	<u>3,981</u>	<u>3,326</u>	<u>655</u>
Total expenditures	<u>113,665</u>	<u>94,956</u>	<u>18,709</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)

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	\$ <u>6,790</u>	<u>4,980</u>	<u>(1,810)</u>
Expenditures:			
Instruction:			
Student travel	<u>6,790</u>	<u>4,980</u>	<u>1,810</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)

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

	Budget	Actual	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		-	
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	<u>1,169,451</u>	<u>531,179</u>	<u>638,272</u>
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	<u>166,901</u>	<u>129,011</u>	<u>37,890</u>
District administration support services:			
Indirect cost	<u>48,836</u>	<u>24,028</u>	<u>24,808</u>
Total expenditures	<u>1,385,188</u>	<u>684,218</u>	<u>700,970</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)

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>281,894</u>	<u>-</u>
Expenditures:							
Support services - instruction	552,629	-	-	-	-	-	-
Construction and facilities acquisition	-	-	5,623	-	-	357,286	4,500
Total expenditures	<u>552,629</u>	<u>-</u>	<u>5,623</u>	<u>-</u>	<u>-</u>	<u>357,286</u>	<u>4,500</u>
Excess (deficiency) of revenues over expenditures	<u>(552,629)</u>	<u>-</u>	<u>(5,623)</u>	<u>-</u>	<u>-</u>	<u>(75,392)</u>	<u>(4,500)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	88,996
Transfers out	-	-	(20,342)	-	(88,996)	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(20,342)</u>	<u>-</u>	<u>(88,996)</u>	<u>-</u>	<u>88,996</u>
Net change in fund balances	(552,629)	-	(25,965)	-	(88,996)	(75,392)	84,496
Fund balances, beginning of year	<u>1,838,658</u>	<u>53,386</u>	<u>1,252,709</u>	<u>786,616</u>	<u>692,996</u>	<u>115,041</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,286,029</u>	<u>53,386</u>	<u>1,226,744</u>	<u>786,616</u>	<u>604,000</u>	<u>39,649</u>	<u>84,496</u>

(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

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.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Technology Committee Meeting

Conducted via Teleconference

CALL-IN: 1-833-682-3240; CODE: 612 682 882#

Agenda

November 30, 2020

11:00 a.m.

1. Appointment of Committee Chair
2. Cellular iPad Services Extension
3. Rural Utilities Services (RUS) Grant Expenditure Approval
4. GCI Broadband Contract Extension
5. Questions

Committee Members: Brad Reich, Margaret Hansen, Lawrence Jones Sr., Millie Hawley, Cindy Fields
Technology Director: Amy Eakin

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.



Technology Committee

August 2020



Agenda

- Cellular iPad Service Extension
- Rural Utilities Services (RUS) Grant Expenditure Approval
- GCI Broadband Contract Extension
- Questions



SUPPORT SYSTEMS

Improve Infrastructure

Capitalize on Commercial Technology Build-Out
Improve Technology-Based Instructional Delivery

Cellular iPad Service:

1. COVID-19 Pandemic ongoing throughout 2020-2021 School Year
2. Certified and Classified must continue to be able to work from home and school
3. Center for Disease Control and Prevention (CDC)

COVID-19 Guidelines For Schools: “Avoid sharing electronic devices, toys, books, and other games or learning aids.” <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/schools.html>



Survey of Service Quality and Need/Value

For overall survey results: <https://bit.ly/38GvciF>

Summary:

1. 72% of respondents would like the cellular service to continue through the end of the school year
2. 80% of respondents say the cellular iPad has or somewhat has assisted with their ability to do their job this year
 - a) The 20% of respondents that said the cellular iPad has not assisted them cited the following reasons:
 - i. Have not had to work from home yet
 - ii. Service is too slow to use from home



Recommended Extended Service

ITEM		AMOUNT	FUND
OTZ Cellular Service	\$154.50/MO/Employee JAN-MAR	\$50,521.50	NWABSD Cares Act
	TOTAL	\$151,564.50	NWABSD Cares Act

- Cellular iPads have now been dispersed to classified and certified NWABSD staff.
- All schools will be remote learning immediately following winter break: January 5-15, 2020.
- The State of Alaska anticipates and increase in COVID-19 throughout the holidays and flu season which may result in more schools changing operational zones through the winter months to March 2020.
- Up to 327 Certified & Classified Cellular Devices needing service
- $327 \times \$154.50/\text{mo} = \$50,521.50$ per Month



SUPPORT SYSTEMS

Improve Infrastructure

Capitalize on Commercial Technology Build-Out
Improve Technology-Based Instructional Delivery

Rural Utilities Services (RUS) Grant Approval:

1. August 20, 2020 the NWABSD was awarded \$936,499 for the FY 2020 Distance Learning and Telemedicine Grant Program administered by Rural Utilities Services (RUS)
2. Federal Grant for upgrading the video conferencing hardware and software
3. 85%:15% Grant – the Federal Government pays 85% and NWABSD matches with 15% funding
4. Adjustments have been made since applying to compensate for newer technologies and needs reflected in current and anticipated use beyond the COVID-19 pandemic



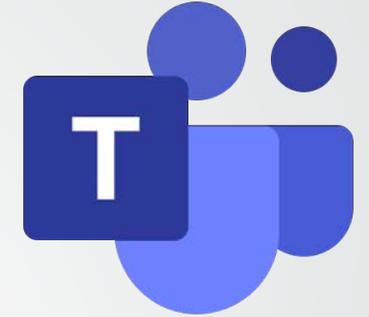
Proposed Budget

ITEM	Requested/Awarded	Actual Need	FUND
RUS Expenditures	\$1,077,499.00	\$936,186.66	Technology Capital Improvement Funds
RUS Reimbursement	\$936,499.00	\$795,196.95	Federal Government
Final NWABSD Match TOTAL	\$141,000.00	\$140,989.71	NWABSD Cares Act

- NWABSD purchases items and then submits for reimbursement
- Funds are available for this purchase entirely in the Technology Capital Improvement Fund
- See NWABSD RUS Grant Final 18795 PDF for itemized list that includes:
 - 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 and support
 - 3-year Teams Rooms subscription
 - 30 laptops & mics for portable meetings



Why Teams?



1. Teams offers a guarantee of service:

TEAMS SLA from September 2020 (Word Doc) available upon request:

Microsoft offers an SLA (Service Level Agreement) which promises uptime, and they have their profit margin on the line: Microsoft offers service credits if they fall below their SLA. This translates to 43 minutes 49.7 seconds downtime per month before it's breached. This is in line with most of the other Office 365 services that also offer a 99.9% SLA.

VERSUS:

ZOOM Terms of Service (They do not offer an SLA so we reference their Terms of Service): See number 15.

“NO WARRANTIES. YOU UNDERSTAND AND AGREE THAT THE SERVICES ARE PROVIDED "AS IS" AND ZOOM, ITS AFFILIATES, SUPPLIERS AND RESELLERS EXPRESSLY DISCLAIM ALL WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT. ZOOM, ITS AFFILIATES, SUPPLIERS AND RESELLERS MAKE NO WARRANTY OR REPRESENTATION REGARDING THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SERVICES, REGARDING THE ACCURACY OR RELIABILITY OF ANY INFORMATION OBTAINED THROUGH THE SERVICES OR THAT THE SERVICES WILL MEET ANY USER'S REQUIREMENTS, OR BE UNINTERRUPTED, TIMELY, SECURE OR ERROR FREE. USE OF THE SERVICES IS AT YOUR SOLE RISK. ANY MATERIAL AND/OR DATA DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICES IS AT YOUR OWN DISCRETION AND RISK. YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOU RESULTING FROM THE USE OF THE SERVICES. THE ENTIRE RISK ARISING OUT OF USE OR PERFORMANCE OF THE SERVICES REMAINS WITH YOU. ZOOM DOES NOT ASSUME ANY RESPONSIBILITY FOR RETENTION OF ANY USER INFORMATION OR COMMUNICATIONS BETWEEN USERS. ZOOM CANNOT GUARANTEE AND DOES NOT PROMISE ANY SPECIFIC RESULTS FROM USE OF THE SERVICES. USE IS AT YOUR OWN RISK.



Why Teams?



- 2. Teams is part of the Microsoft Suite and integrates fully with Powerschool and Canvas**
- 3. Teams is HIPAA (Health Insurance Portability and Accountability Act) Compliant for Student Services compliancy through set-up versus Zoom's compliancy through a release of liability contract.**
- 4. Teams allows greater ongoing collaboration for classes and teachers across the region**
- 5. The State of Alaska Department of Education has adopted Teams**



SUPPORT SYSTEMS

Improve Infrastructure

Capitalize on Commercial Technology Build-Out
Improve Technology-Based Instructional Delivery

GCI Broadband Contract Extension:

GCI-NWABSD Service Order SA-819-06

- ❖ Three-year contract with two 1-year automatic extensions unless otherwise notified

Extensions

5.5.1. Upon expiration of the initial Term stated in section 5.1, this Agreement will be automatically renewed for up to two (2) consecutive 12-month periods (each, a “Renewal Term”) unless Customer provides written notice to GCI at least 90 days prior to the expiration of the then-existing Term or Renewal Term of its intent not to renew. GCI shall provide Customer written notice at least 120 days prior to the expiration of the then-existing Term or Renewal Term of the expiration date of the then-existing Term or Renewal Term. If GCI fails to provide such notice, Customer shall have a right, without ETC or other penalty, to terminate this Agreement after an automatic renewal upon 90 days prior notice to GCI.



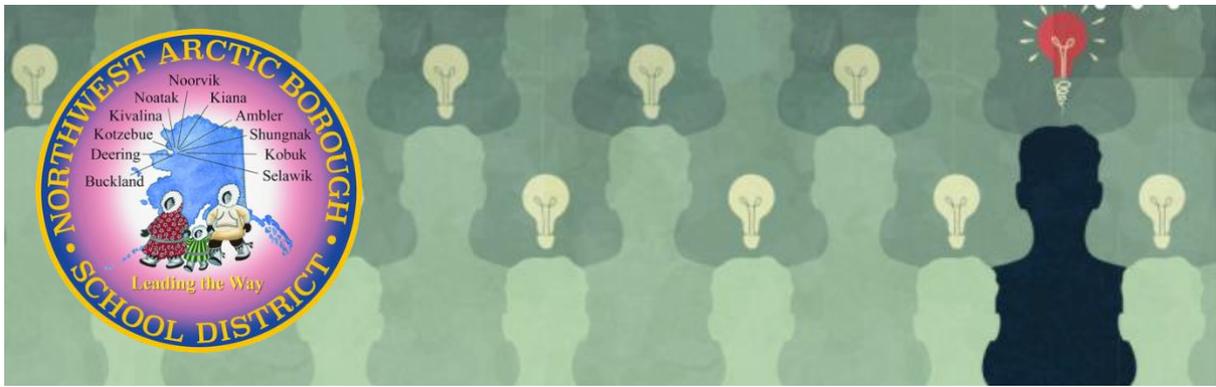
Why allow the current contract to extend:

1. We are in the midst of a global pandemic with no reliably predictable end
2. Current services are affordable and of a high quality
3. Changing vendors during a pandemic is risky
4. There have been no announcement of new infrastructure for our region that are currently available
5. Postponing the RFP (request for proposal) process for at least one more year positions the District to take advantage of the possible new vendors and infrastructure



Questions





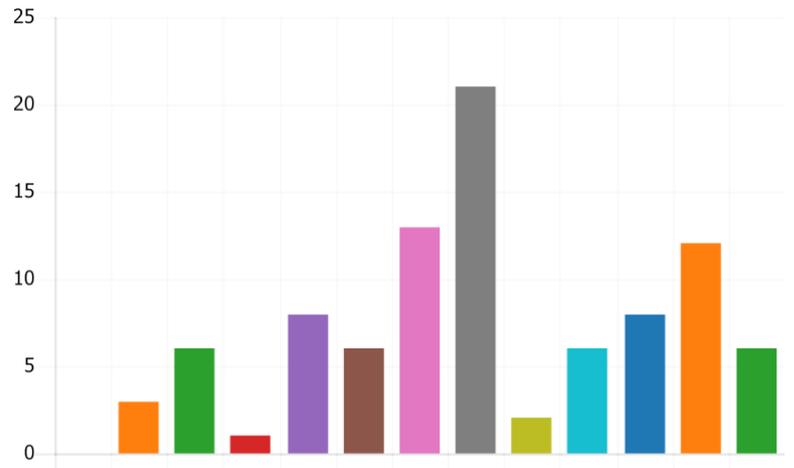
Cellular iPad Service Certified Survey Results from October 2020

92

Responses

1. School Site/Village

ATC	0
Ambler	3
Buckland	6
Deering	1
Kivalina	8
Kiana	6
JNES	13
KMHS	21
Kobuk	2
Noatak	6
Noorvik	8
Selawik	12
Shungnak	6



2. The date you were issued a Cellular iPad (approximate is fine):

92

Responses

Latest Responses

"8/13/2020"

"8/1/2020"

"10/7/2020"

3. Has the cellular iPad assisted in your ability to do your job with the NWABSD?

Insights

● Not at all	18
● Somewhat	35
● Yes	39



4. Please state the reason your cellular iPad has not assisted in your ability to do your job with the NWABSD

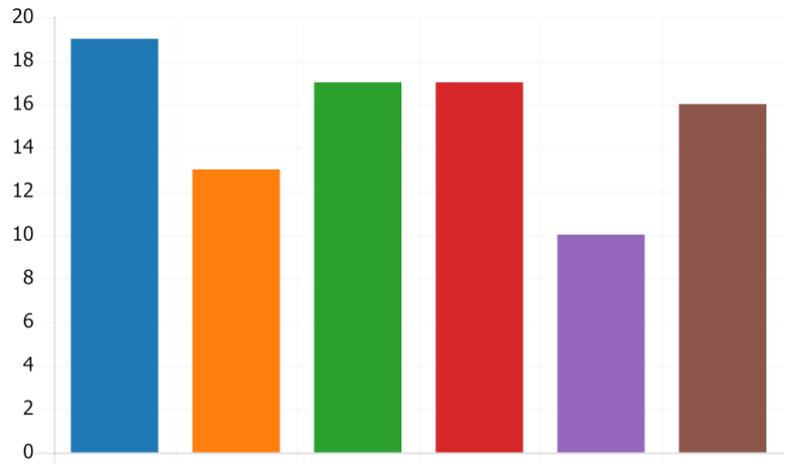
18

Responses

Latest Responses

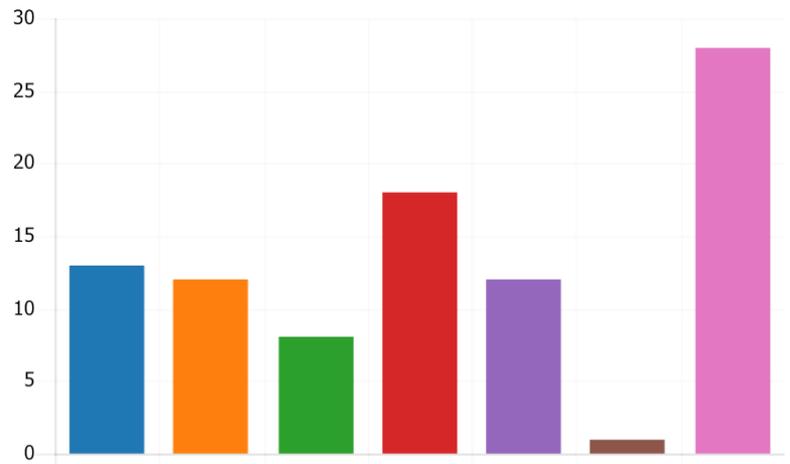
5. In an average week, I can reliably use the internet on my cellular iPad:

● 7 out of 7 days	19
● 5-6 days a week	13
● 3-4 days a week	17
● 1-2 days a week	17
● 0 days a week - the cellular da...	10
● 0 days a week - I do not attem...	16



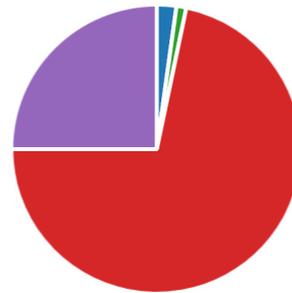
6. In an average week, I can reliably use my cellular iPad to hotspot to another device:

● 7 out of 7 days	13
● 5-6 days a week	12
● 3-4 days a week	8
● 1-2 days a week	18
● 0 days a week - the hotspot d...	12
● 0 days a week - I do not know...	1
● 0 days a week - I have not att...	28



7. I would like the District to continue to purchase cellular data for the cellular iPad issued to me:

Insights	
● through the end of December ...	2
● through the end of January 20...	0
● through the end of March 2021	1
● through the last day of school...	66
● through tomorrow and then s...	23



8. I have contacted OTZ Telephone myself to get my cellular issues resolved with my iPad.

● Yes	10
● No	70
● Other	12



9. Please rate the overall cellular service on your iPad. (1 star for horrible cellular service, 5 stars for superb cellular service).

92

Responses

2.80 Average Rating

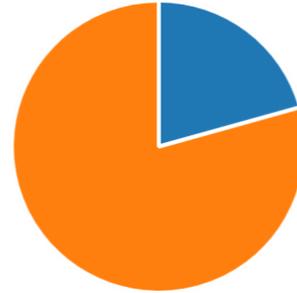
10. Please rate the overall value to you for being assigned an iPad (regardless of the cellular component). (1 star is no value, 5 stars for high value).

92
Responses

4.18 Average Rating

11. I would like my personal response shared with OTZ Telephone so I can get help with my cellular service on my iPad

● Yes	19
● No	73



12. Please add your contact information for OTZ to reach you and troubleshoot your issues.



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

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.

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Los Angeles, CA 90049
phone 310.571.1207
Project Number: 2004279

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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

Statement of Functionality

Solutionz, Inc.
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 contact:
 Shawn Fernandez | 503.625.0810
 sfernandez@solutionzinc.com

NW Arctic Borough School Dist
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 2020 RUS DLT Project
 November 12, 2020
 Project #: 2004279
 Quote #: 018795
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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.
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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:

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						
	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							
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	1.00				\$ 8,790.00	\$ 8,790.00
32							
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							

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:

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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 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 Required	\$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							
					Total Equipment	\$	14,340.00
14	Materials						
15		1	Lot		Miscellaneous Parts & Hardware	\$ -	\$ -
16		1	Lot		Wire, Cable & Connectors	\$ 400.00	\$ 400.00
17							
					Total Materials	\$	400.00
18	Services						
27							
					Total Services		\$8,116.32
28							
29	SecureAV						
30		1.00				\$ 5,963.00	\$ 5,963.00
31							
					Total G&A	\$	5,963.00
32							
33							
					Sub Total	\$	28,819.32
34							
					Sales Tax (0.000%)	\$	-
35							
					System Total	\$	28,819.32

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 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
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 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	\$562.00	\$562.00
9	Poly	1	EA	Sync 60	BlueTooth speakerphone		
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

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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							
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							
					Total Services		\$52,985.80
39	Services						
48							
49							
	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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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							

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 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
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 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
21							
22	SecureAV						
23		1.00				\$ 3,739.00	\$ 3,739.00
24					Total G&A	\$	3,739.00
25							
26							
27							
28							
					Sub Total	\$	17,441.24
					Sales Tax (0.000%)	\$	-
					System Total	\$	17,441.24

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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

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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					Sub Total	\$	35,260.00
24					Sales Tax (0.000%)	\$	-
25					System Total	\$	35,260.00



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Student Activities Committee Meeting

Conducted via Teleconference

Call 1-833-682-3240, enter code: 612 682 882#

Agenda

November 30, 2020

1:00 P.M.

- I. Appointment of Committee Chair
- II. Battle of the Books Update
 - a. District Schedule: (*see pages 3-4*)
 - b. Current team counts (*see page 5*)
- III. Fall eSports
 - a. NWABSD "League of Legends" League
 - 6 Sites: BKC, DRG, KVL, OTZ, WTK, & WLK
 - District League Schedule (*see page 6*)
 - b. "Rocket League"
 - Purchase of 33 PlayStation 4 and TVs (*see page 7*)
- IV. Alaska School Activities Association (ASAA) Update (*see pages 8-18*)
 - a. Request Denied for Selawik to be moved from 2A to 1A for 20-21
 - Still will be moved to 1A in 21-22, 22-23, 23-24 school years
 - b. Basketball Reclassification policy adoption (*see pages 11-13*)
 - c. "Out of State Travel Policy" (*see page 19*)
 - d. Others presented by Craig McConnell

Committee Members: Tillie Ticket, Paula Mills, Lawrence Jones, Sr., Joanne Harris, and Brad Reich
Student Activities Coordinator: Brett Slaathaug
Region 1 NWABSD Member: Craig McConnell

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.

V. Second Semester Activities

a) ASAA Spring Calendar Adoption (see pages 20-26)

	1 st Practice (Mon)	1 st Contest	State Tournament
3A/4A Basketball	Jan 11	Jan 22	Mar 24-27
1A/2A Basketball	Jan 11	Jan 22	Apr 1-3
eSports	Feb 1	Feb 12	May 1
<i>NYO (CITC)</i>		<i>April 9-10</i>	<i>Apr 21-23</i>
Mix-Six Volleyball	Mar 22	April 2	May 6-8
R1 Girls' Volleyball (TBD)	Mar 22 (likely)	April 2 (likely)	May 6-8 (likely)
Solo & Ensemble			May 7-8
<i>Wrestling (TBD)</i>	<i>Mar 15 (likely)</i>		<i>May 21-22 (likely)</i>

b) Current ASAA Suggested Covid-19 Protocols

- Practice (see pages 27-29)
- Event Hosting (see pages 30-32)
- COVID-19 Waiver and Release (see page 33)
- NWABSD Covid-19 Waiver and Release (see page 34)

c) Current Bering Air Travel Advisories (see page 35)

- Negative C19 test result within 72hrs requirement

d) Student Activities Travel & Event Determinations (see page 36)

e) January HS Basketball Schedule Determinations

- 1st Practice: Will we start on Mon, Jan 11th or later date?
 - Jan 11-15 is District-Wide Remote Learning
- 1st Contest: Jan 22-23 or later date?

f) March HS Basketball Schedule Determinations

- 1A NWA Tournament Dates
 - Mar 3-6; Mar 10-13; Mar 17-20, or Mar 24-27
 - 2A Great Alaska Tournament @ TBD
 - 3A Western Tournament @ Kotzebue, Dates TBD

VI. Committee Discussion

VII. Other

Activities / Battle of the Books

2020-21 B.O.B Schedule

Mock Battles #1 (All Live on TEAMS @ 4:00)

NOV 30 MON Mock Battle 3rd/4th Grade

DEC 1 TUES Mock Battle 5th/6th Grade

DEC 2 WED Mock Battle 7th/8th Grade

DEC 3 THUR Mock Battle High School

MOCK BATTLE #1 PRIMARY (K-2) (All Live on TEAMS @ 4:00)

JAN 19 TUES Mock Battle Kindergarten

JAN 20 WED Mock Battle 1st Grade

JAN 21 THUR Mock Battle 2nd Grade

Mock Battles #2 (All Live on TEAMS @ 4:00)

JAN 25 MON Mock Battle 3rd/4th Grade

JAN 26 TUES Mock Battle 5th/6th Grade

JAN 27 WED Mock Battle 7th/8th Grade

JAN 28 THUR Mock Battle High School

District Championship Battles (All Live on VTC @ 4:00)

FEB 1 MON Mock Battle 3rd/4th Grade

FEB 2 TUES Mock Battle 5th/6th Grade

FEB 3 WED Mock Battle 7th/8th Grade

FEB 4 THUR Mock Battle High School

MOCK BATTLE #2 PRIMARY (K-2) (All Live on TEAMS @ 4:00)

FEB 9 TUES Mock Battle Kindergarten

FEB 10 WED Mock Battle 1st Grade

FEB 11 THUR Mock Battle 2nd Grade

State-wide Battles (All on audio-conferencing @ TBA)

FEB 9 TUE State Registration Deadline (All Levels)

FEB 22 MON State Battle High School

FEB 23 TUE State Battle 7th/8th Grade

FEB 24 WED State Battle 5th/6th Grade

FEB 25 THUR State Battle 3rd/4th Grade

Battle of the Books Team Counts

	AMB	BKC	DRG	IAN	KVL	JNES	KMHS	OBU	WTK	ORV	WLK	SHG	Total
Kinder						1							1
1st	1			1	3	2							7
2nd				1	2	1							4
3rd/4th	2			2	2	1			3	1		1	12
5th/6th				2	2	1				1			6
MS	1			2	3		1						7
HS					1		2						3

Activities / eSports

Fall 2020 eSports

State Website: [ASAA](#)

National Website: [PlayVS](#) [YouTube Channel](#)

District Zoom Training: [YT Video](#)

NWA Fall League of Legends Schedule			
Date	Match #1 (Winner in Bold)	Match #2 (Winner in Bold)	Match #3 (Winner in Bold)
Oct 27	Buckland (0-2) v Kotzebue (2-0)	Deering v Noatak (PP)	Kivalina v Selawik (PP)
Nov 3	Deering v Buckland	Kivalina v Kotzebue (PP)	Selawik v Noatak (PP)
Nov 10	Kivalina v Buckland	Selawik v Deering	Noatak (0-2) v Kotzebue (2-0)
Nov 17	Selawik v Buckland	Noatak v Kivalina	Kotzebue v Deering
Nov 24	Noatak v Buckland	Kotzebue v Selawik	Deering v Kivalina

NWA Fall League of Legends Tournament		
Date	Match #1 (Winner in Bold)	Match #2 (Winner in Bold)
Dec 1	M1: 1st Rd: (#4 v #5)	M2: 1st Rd: (#3 v #6)
Dec 2	M3: 2nd Rd: (#1 v W1)	M4: 2nd Rd: (#2 v W2)
Dec 3	M5: Cons Rd #1 (L2 v L3)	M6: Cons Rd #1 (L1 v L4)
Dec 8	M7: Semifinals (W3 v W4)	M8: Cons Rd #2 (W5 v W6)
Dec 9	M9: Cons Semifinals (L7 v W8)	
Dec 10	M10: Championship (W7 v W9)	
Dec 11	M11: Championship (if needed)	

**All Matches @ 4:00 PM

ASAA KEY DATES (Spring Season)

Customer Number 23769
 Invoice Number 4734338
 Invoice Date 09/30/2020
 Invoice Amount \$15,040.90
 Account Number 605126*****5503

Payment Options

Check	ACH/Wire
Please detach and send this remittance slip with your payment to:	Please send payments to:
Best Buy Business Advantage Account PO Box 731247 Dallas, TX 75373-1247 USA	JPMorgan Chase ACH ABA Number: 103000648 Wire ABA Number: 021000021 Account Number: 837393818
Please make checks payable to: Best Buy Business Advantage Account	
Remittance advice can be included with a check payment or emailed to remittance@bbadvantage.com.	

Due Date: 11/02/2020

Northwest Artic Borough School District
 Lois Booth
 744 3rd Ave
 Kotzebue AK 99752
 United States

009720012597109302020 237672170

Bill To:		Ship To:	
Northwest Artic Borough School District Lois Booth 744 3rd Ave Kotzebue AK 99752 United States		Brett Slaathaug PO BOX 51 744 3RD ST KOTZEBUE AK 99752 United States	
Invoice Number:	Account Number:	Purchase Order Number:	Reference Number:
4734338	605126*****5503	210439	009720012597109302020
Order Number:	Contract Number:	Project Number:	Location:
237672170			

INVOICE DETAIL

Qty	SKU	Manufacturer Name	Manufacturer Number	Model	Description	Rate/Price	Extended Amount
33	BB20723084				Sony - PlayStation 4 1TB Cons	\$299.99	\$9,899.67
33	BB21494137				Insignia? - 24"Class LED HD S	\$109.99	\$3,629.67
					Shipping		\$1,511.56
Total							\$15,040.90

Product:	\$13,529.34
Shipping:	\$1,511.56
Total:	\$15,040.90

For billing inquiries, call Best Buy Business Advantage Account Customer Support at 800-201-4882
 Send mail to 8650 College Boulevard, Overland Park, KS 66210 or Customer.Support@bbadvantage.com
 For sales inquiries call 800-373-3050



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**Un-adopted Minutes of the ASAA Board of Directors' Meetings
November 9, 2020
Place: ZOOM Conference call**

More information may be obtained from an ASAA Board member (listed on web site) or from the ASAA office (907) 563-3723.

Call to Order — the meeting was called to order at 9:06 a.m. November 9, 2020

Procedural — Quorum Established

Seating of New Board Members — none

Roll Call:

Region 1 - Ed Lester-Present
Region 2 – James Sickler-Present
Region 3 - Dale Ewart-Present
Region 4 –Megan Hatswell-Present
Region 5 –Troy Thain-Present
Region 6 – Dan Klein-Present
AASB – Clarence Daniel-Present
AASA - Dave Herbert –Present (join at 9:16 a.m.)
AASG – Abigail Jensen-Present

Ordering and Approval of the Agenda–

Motion to approve the agenda
Motion by Region 1, second by Region 5
(Carried - Unanimous Consent)

Written Comments on Agenda and Non-Agenda Items sent to Board@asaa.org were previously give to the Board members.

Reports – The Board of Directors was provided with the following reports:

- SMAC



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Awards/Recognitions/Presentations –

None

Action Items and Board Directives – The Board of Directors took action as follows:

➤ **Basketball Reclassification Policy:** motion “to change the Classification Policy section 1.B to read “Geographic and competitive considerations are determining factors for classification placement. The following sports and activities have state-culminating competitions based on the following school classifications:” and then to adopt the revised Classification policy as presented in Item 4A 3.1”

Motion by Region 1, second by Region 5

➤ **Motion to withdraw the previous motion:** motion “to withdraw the previous motion.”

Motion by Region 1, second by Region 5
(Carried - Unanimous Consent)

➤ **Executive Session:** motion “to go into Executive Session to discuss legal and financial matters:

Motion by Region 4, second by Region 6
(Carried - Unanimous Consent)

➤ **Basketball Reclassification Policy:** motion “to change the Classification Policy section 1.B to read “Geographic and competitive considerations are determining factors for classification placement. The following sports and activities have state-culminating competitions based on the following school classifications:” and then to adopt the revised Classification policy as presented in Item 4A 3.1”

The revised policy would read as follows:

GENERAL POLICIES

1. Classification



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A student is considered a high school student when he or she is actually registered as a high school student, not when earning high school credit as may be given to junior high students.

The following conditions apply:

A. Schools are classified by their enrollments in grades 9-12 according to the previous school year's October 1st report to the Department of Education and Early Development. Non-enrolled alternative education program students who participate in a member public, private or religious school's interscholastic activity program will be added to the prior October count in determining the school's total number for future classification purposes.

B. Geographic and competitive considerations **are** determining factors for classification placement. The following sports and activities have state-culminating competitions based on the following school classifications:

ONE CLASSIFICATION

All-State Art
All-State Music
Drama, Debate, & Forensics Esports
Nordic Ski
Solo & Ensemble
Swim & Dive
Tennis
World Language Declamation
Wrestling - Girls

TWO CLASSIFICATIONS

Baseball - Division II (1-850 students), Division I (851 students & above)
Cheer Competition - Division II (1-500 students), Division I (501 students & above)
DDF Team - Division II (1-500 students), Division I (501 students & above)
Hockey - Division II (1-850 students), Division I (851 students & above)
Nordic Ski Team - Division II (1-500 students), Division I (501 students & above)
Soccer - Division II (1-850 students), Division I (851 students & above)
Softball - Division II (1-850 students), Division I (851 students & above)
Track & Field - Division II (1-500 students), Division I (501 students & above)
Wrestling - Division II (1-500 students), Division I (501 students & above)



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THREE CLASSIFICATIONS

Cross-Country Running - Division III (1-150 students), Division II (151-500 students) Division I (501 students & above)

Football - Division III, Division II, Division I (Board places schools into Divisions)

FOUR CLASSIFICATIONS

Volleyball - Mix Six (1-60 students), 2A (61-150 students), 3A (151-500 students), 4A (501 students & above)

Basketball- the ASAA Board of Directors has adopted to following classification system:

A. With the exception of schools defined by Item B, all schools will be classified by their enrollment. 1A (1-60 students), 2A (61-150 students), 3A (151-500 students), 4A (501 students & above)

B. All statewide boarding schools and all schools within 25 miles of the following municipalities: Anchorage, Fairbanks, Wasilla, Soldotna will be moved up one classification from where they participated the previous classification cycle.

o For the teams involved, a two-step analysis of data will be used to determine its classification:

Step One Analysis

1. Winning percentage in regular season games against teams at a **higher classification** over last five years concluding with a state tournament. Teams with greater than 40% winning record would earn a \checkmark . Teams with over 75% would earn an additional \checkmark . (Teams must have at least 15% of their games played against teams at a higher classification for this factor to be considered.)

2. Winning percentage in regular season games against teams **at the same classification** over the past five years concluding with a state tournament. Teams with greater than 50% winning record would earn a \checkmark . Teams with over a 75% winning record would earn two \checkmark 's.

3. State Tournament Appearances over past eight years: Teams earn a point for each appearance. Teams earning five points, receive a \checkmark .

4. Cumulative State Points Earned over the past eight years. (State Points based as follows: 1st place 8 points, 2nd place 7 points, 3rd place 6 points, 4th place



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and 5th place 4 points, 6th, 7th and 8th place 0 points) Teams earning over 40 points over the past 8 years earn a \checkmark .

Teams receiving less than five \checkmark 's would remain at their "previous classification". Teams receiving five or more \checkmark 's would move to Step Two for further analysis:

Step Two Analysis

1. Teams with players participating in "out of season" games/scrimmages/leagues during the months of August through April would earn a \checkmark . *
2. Teams having four or more transfers over a three-year period would earn two \checkmark 's.
3. Schools which allow students from outside their boundaries to attend would earn two \checkmark 's.

Teams receiving less than two \checkmark 's would return to their "previous classification". Teams receiving two or more \checkmark 's in Step Two would remain at their new higher classification.

*School will be required to report this happening. Failure to do so may result in penalties and/or loss of playoff privileges for one year.

Future Classification Cycles:

The classification would remain in effect until the next classification cycle (see Item C).

- a. At the end of that period of time, the teams moved to a higher classification by this analysis would be again analyzed.
 - i. If a team earns two or less \checkmark 's in Step One, it will be lowered a classification, unless it receives three or more \checkmark 's in Step Two (in this case the school would remain at its current classification).
 - ii. If it earns three or four \checkmark 's in Step One, it would remain in the current classification.
 - iii. If it earns more than five \checkmark 's in Step One, they would be placed in the next highest classification for the next three years if it earns two or more \checkmark 's in Step 2.
- b. For teams not moved up the previous cycle, they would be analyzed as before.



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C. Reclassification Enrollment Policy

Every third spring, the board will analyze enrollments of member schools based on that school year's October 1st OASIS report and other factors, while adding the participation numbers of alternative education program students participating under AS.14.30.365 and AS 14.45.350.

D. Request to play at a higher classification

Member schools may request to "opt up" in a specific activity. For the request to be granted, it must:

1. Be made in conjunction with the three year "reclassification policy" cycle

2. Be for both gender's activity

Unless there are unforeseeable circumstances, once granted the request will remain in effect until the next "reclassification policy" cycle.

E. Ineligible 5th Year Students:

If a school's enrollment for grades 9-12 for the previous school year is higher than thirty (30) students due to enrolled, ineligible 5th year seniors, as verified by the superintendent, and if the school would otherwise qualify to have 8th grade students participate under Article 12, Section 2.D., (Use of Junior High or Middle School Students), the superintendent may request that the ineligible 5th year seniors not be included in the total number enrollment for the purposes of this section.

After forgiveness for ineligible 5th year students has been granted, schools will be assigned to classifications. Schools which will be reclassified to a higher level under this policy may appeal the reclassification based on the average enrollment data for the current and 2 previous years. Schools which are reclassified will remain in their current classifications until the beginning of the second school year, at which time they will move to their new classifications. Schools will remain in their new classifications for three years at which time the cycle begins again.

F. Unforeseen Circumstances:

The Association may consider an appeal of this policy by the school's superintendent for unforeseen circumstances. This may include emergency transfers which affect a school's classification.



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Classification Time Schedule

April 2023 – check enrollments/reclassify schools/schools may appeal
2023-24 – schools remain at current classification
2024-25 – schools move to new classifications
2025-26 and 2026-27 – schools remain at current classifications

April 2026 – check enrollments/reclassify schools/schools may appeal
2026-27 – schools remain at current classifications
2027-28 – schools move to new classifications
2028-29 and 2029-2030– schools remain at current classifications

April 2029 – check enrollments/reclassify schools/schools may appeal
2029-30 – schools remain at current classifications
2030-31 – schools move to new classifications
2031-32 and 2032-2033– schools remain at current classifications

Narrative Example:

Smith High School is a 2A school with an enrollment of 155 in April of 2017 (including alternative education program students). There is no request for forgiveness, so the board reclassifies Smith High School to 3A beginning in 2018-19 (the school remains at the 2A level in 2017-18). Smith High School is 3A school in 2018-19, 2019-20 and 2020-21. During the April 2020 board meeting, the school’s enrollment is 149 and the board reclassifies the school to 2A beginning in the 2021-22 school year. The school remains at the 2A level for 2021-22, 2022-23 and 2023-24. During the April 2023 board meeting, the school’s enrollment is 145 and so the school remains in the 2A classification and a new three year cycle begins in the 2024- 25 school year.”

Motion by Region 1, second by Region 5
(7-1 motion passed)

Y-(Region 1, Region 2, Region 3 Region 4, Region 5, AASB, AASA)
N- (Region 6)
Y – (AASG (advisory))



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➤ **5A Basketball** : motion to “table the discussion on having five basketball classifications until it would be part of the next three year reclassification cycle process.”

Motion by Region 4, second by AASB
(4-4 motion failed)

Y-(Region 4, Region 5, AASB, AASA)
N- (Region 2, Region 3, Region 6, Region 1)
Y – (AASG (advisory))

➤ **Nordic Ski Calendar Change:** motion “to change the beginning practice date of Nordic Ski to November 16, 2020 with the State Event to be held February 25-27, 2021.”

(5-3 motion passed)

Y-(Region 4, Region 5, AASB, AASA, Region 1)
N- (Region 3, Region 6 and Region 2)
Y – (AASG (advisory))

➤ **Hockey Calendar Change:** motion “to change the beginning practice date of Hockey to January 4, 2021 with the State Event for DII to be held February 18-20, 2021 and the DI State Event to be held February 25-27,2021.”

Motion by Region 4, second by Region 5
(Carried - Unanimous Consent)

➤ **Esport Calendar Change:** motion “to change the beginning practice date of Esports to February 1, 2021 with the State Event to be concluded on or before May1, 2021”

Motion by Region 1, second by ASAA
(Carried - Unanimous Consent)

➤ **DDF Calendar Change:** motion “to change the beginning practice date of DDF to November 16, 2020 with the State Event to be held February 25-27, 2021”

Motion by Region 5, second by Region 1
(Carried - Unanimous Consent)



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- **Bowling Calendar Change:** motion “to change the beginning practice date of Bowling to January 11, 2021 with the last competition date of March 6, 2021”

Motion by Region 4, second by Region 1
(Carried - Unanimous Consent)

- **Wrestling Calendar Change:** motion “to table the wrestling season calendar change until the December Board of Directors meeting.”

Motion by Region 2, second by Region 1
(Carried - Unanimous Consent)

- **Basketball and Basketball Cheer Season Calendar Change:** motion “to change the beginning practice date of basketball and basketball cheer to January 11, 2021 with the 3A/4A State Event to be held March 24-27, 2021 and the 1A/2A State Event to be held March 31-April 3, 2021. The State Cheer Competition will be held on March 23, 2021.”

Motion by Region 4, second by Region 5
(Carried - Unanimous Consent)

- **Track & Field, Soccer, Baseball and Softball Calendar Changes:** motion “to change the beginning practice date of Track & Field, Soccer (including Coed), Baseball and Softball to March 22, 2021. The Track & Field State Event will be held May 28-29. The DI and DII Soccer State Events will be held May 27-29, 2021. Coed Soccer’s last competition date will be May 29, 2021. The Baseball and Softball State Events will be held June 3-5, 2021.

Motion by Region 6, second by Region 5
(Carried - Unanimous Consent)

- **Sole & Ensemble Calendar Change:** motion “to host the State Music Solo & Ensemble Event on May 7-8, 2021”

Motion by Region 5, second by Region 1
(Carried - Unanimous Consent)

- **World Language and Art Calendar Change:** motion “to table the World Language and Art season calendar change until the December Board of Directors meeting.”

Motion by Region 2, second by Region 1



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(Carried - Unanimous Consent)

➤ **AASG Conference Calendar Change:** motion “to host the Spring AASG Conference on April 15-17, 2021 at West Valley High School (Fairbanks)”

Motion by Region 1, second by Region 5
(Carried - Unanimous Consent)

➤ **Out of Season Policy and Duel Participation Policy:** motion “to the table the decision on possible changes to the Out of Season Contact Policy and Duel Participation Policy until the December Board meeting.”

Motion by Region 1, second by Region4
(Carried - Unanimous Consent)

Discussion Items:

The Board discussed the following items:

➤ **Out of Season Contact Policy:** discussed possible need to revise portions of the out of season contact rules. Currently no changes have been made. **This means as of November 2, 2020, coaches are not allowed to coach in out of season game/scrimmage in any activity. Practicing up to six hours a week is still allowed.** The Board will review possible changes to this policy during the December Board meeting.

➤ **Duel Participation Rules:** discussed the possible need to develop a policy requiring students involved in comp-programs to report their involvement to their member school.

Hearings -- None

Tabled Items –

- Football Classification Change (December 2020)
- ASAA Calendar Revision for Wrestling, World Language and Art (December 2020)
- DI State Soccer Seeding (December 2020)
- Out of Season Contact Policy (December 2020)
- Duel Participation Policy (December 2020)

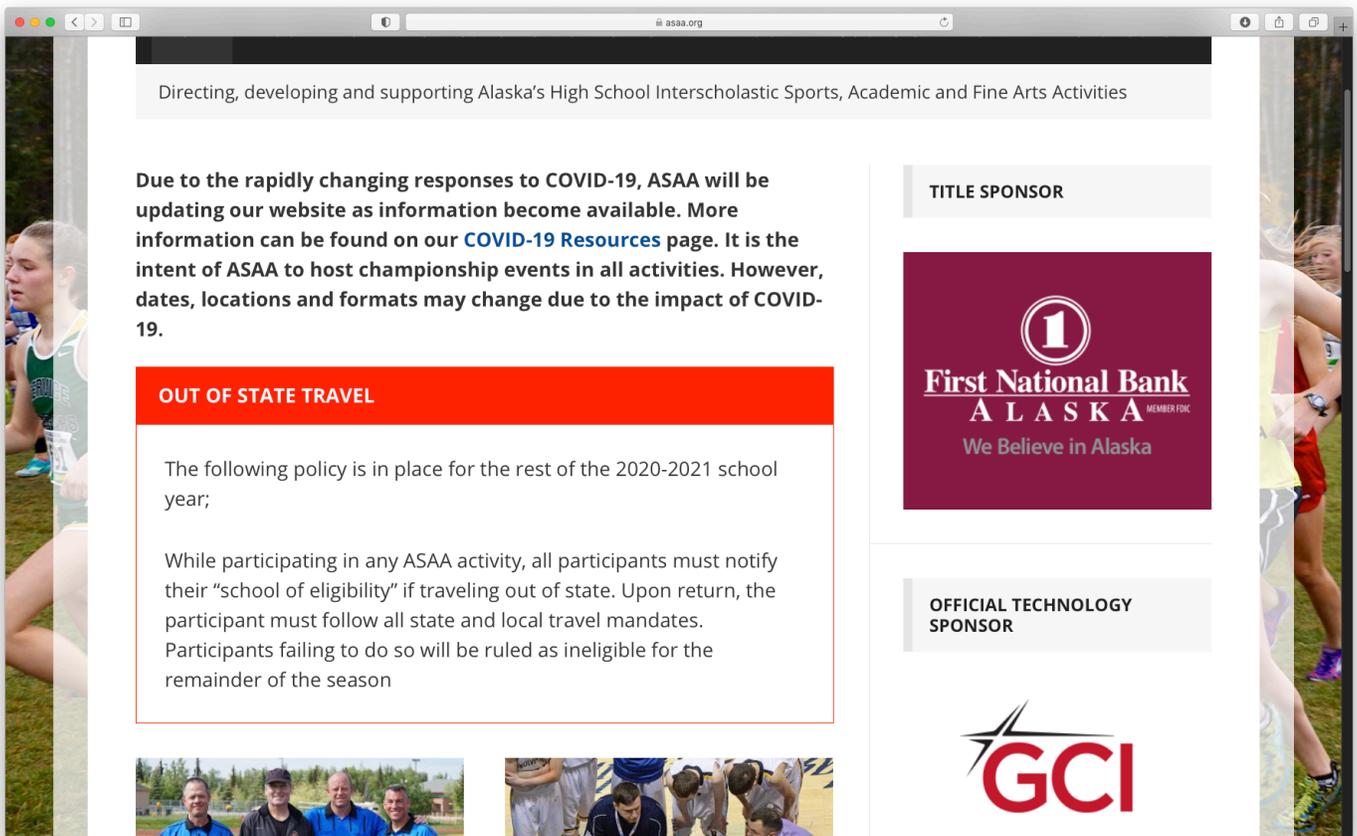


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Awards/Recognitions/Presentations – None

Motion to Adjourn

Motion by Region 1, second by Region 6
(Carried - Unanimous Consent)





NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT 2020-2021 District Calendar

Key:
 I = Inservice day
 W = Work day
 S = School day
 H = Legal holiday
 V = Vacation

Aug-2020						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
	I	I	I	I	I	
9	10	11	12	13	14	15
	I	I	I	I	I	
16	17	18	19	20	21	22
	I	I	W	S	S	
23	24	25	26	27	28	29
	S	S	S	S	S	
30	31					
	I					

Sep-2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
		S	S	S	S	
6	7	8	9	10	11	12
	H	S	S	S	S	
13	14	15	16	17	18	19
	S	S	S	S	S	
20	21	22	23	24	25	26
	S	S	S	S	S	
27	28	29	30			
	S	S	S			

Oct-2020						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
				S	S	
4	5	6	7	8	9	10
	S	S	S	S	S	
11	12	13	14	15	16	17
	S	S	S	S	S	
18	19	20	21	22	23	24
	I	I	S	S	S	
25	26	27	28	29	30	31
	S	S	S	S	S	

Total	21
W	2
I	13

S	8
H	0

Total	22
W	0
I	0

S	21
H	1

Total	22
W	0
I	2

S	20
H	0

Nov-2020						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
	S	S	S	S	S	
8	9	10	11	12	13	14
	S	S	S	S	S	
15	16	17	18	19	20	21
	S	S	S	S	S	
22	23	24	25	26	27	28
	S	S	S	H	H	
29	30					
	S					

Dec-2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
		S	S	S	S	
6	7	8	9	10	11	12
	S	S	S	S	S	
13	14	15	16	17	18	19
	S	S	S	S	S	
20	21	22	23	24	25	26
	V	V	V	V	H	
27	28	29	30	31		
	V	V	V	V		

Jan-2021						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
					H	
3	4	5	6	7	8	9
	S	S	S	S	S	
10	11	12	13	14	15	16
	S	S	S	S	S	
17	18	19	20	21	22	23
	S	S	S	S	S	
24	25	26	27	28	29	30
	S	S	S	S	S	
31						

Feb-2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
	S	S	S	S	S	
7	8	9	10	11	12	13
	S	S	S	S	S	
14	15	16	17	18	19	20
	I	S	S	S	S	
21	22	23	24	25	26	27
	S	S	S	S	S	
28						

Total	21
W	0
I	0

S	19
H	2

Total	15
W	0
I	0

S	14
H	1

Total	21
W	0
I	0

S	20
H	1

Total	20
W	0
I	1

S	19
H	0

Mar-2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
	S	S	S	S	S	
7	8	9	10	11	12	13
	S	S	S	S	S	
14	15	16	17	18	19	20
	V	V	V	V	H	
21	22	23	24	25	26	27
	S	S	S	S	S	
28	29	30	31			
	S	S	S			

Apr-2021						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
				S	S	
4	5	6	7	8	9	10
	I	S	S	S	S	
11	12	13	14	15	16	17
	S	S	S	S	S	
18	19	20	21	22	23	24
	S	S	S	S	S	
25	26	27	28	29	30	
	S	S	S	S	S	

May-2021						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
	S	S	S	S	S	
9	10	11	12	13	14	15
	S	W				
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student Days	165
Holidays	6
Work days	2
Inservice	17
Total	190

Shaded dates = end of quarter/semester

1st QTR 40
 2nd QTR 41
 3rd QTR 44
 4th QTR 40

Total	19
W	0
I	0

S	18
H	1

Total	22
W	0
I	1

S	21
H	0

Total	7
W	1
I	0

S	6
H	0

January 2021

January 2021							February 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
27	28	29	30	31	1	2	1	2	3	4	5	6	
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	1	2	3	4	5	6
31													

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1	2
	Christmas Break					
3	4	5	6	7	8	9
	District-Wide Remote Learning Start					
	1st Day of					
10	11	12	13	14	15	16
	District-Wide Remote Learning Start					
	Basketball:					
17	18	19	20	21	22	23
				3A BB: Subway Showdown; Nome		
				1A/2A BB: League Week #1; TBD		
24	25	26	27	28	29	30
				3A BB: Husky Shootout; KMHS		
				1A/2A BB: League Week #2; TBD		
31	1	2	3	4	5	6
					1A BB: League Week #3; TBD	
					2A BB: WLK/UNK Swap; WLK/UNK	
					3A BB: OTZ/GAL Swap; KMHS/GAL	

February 2021

February 2021							March 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
31	1	2	3	4	5	6	1	2	3	4	5	6	
7	8	9	10	11	12	13	7	8	9	10	11	12	13
14	15	16	17	18	19	20	14	15	16	17	18	19	20
21	22	23	24	25	26	27	21	22	23	24	25	26	27
28							28	29	30	31	1	2	3

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1	2	3	4	5	6
					1A BB: League Week #3; TBD	
					2A BB: WLK/UNK Swap; WLK/UNK	
					3A BB: OTZ/GAL Swap; KMHS/GAL	
7	8	9	10	11	12	13
					3A BB: Homer Tournament; Valdez	
					1A/2A BB: League Week #4; TBD	
14	15	16	17	18	19	20
					1A/2A BB: League Week #5; TBD	
					3A BB: OTZ/BRW Swap; KMHS/BHS	
21	22	23	24	25	26	27
					2A BB: Dillingham Tournament; Dillingham	
					1A BB: League Week #6; TBD	
					3A BB: OTZ/BET Swap; KMHS/BRHS	
28	1	2	3	4	5	6
			1A BB: NWA Conference Tournament; Kotzebue			

March 2021

March 2021							April 2021							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
28	1	2	3	4	5	6						1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10	
14	15	16	17	18	19	20	11	12	13	14	15	16	17	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	
28	29	30	31				25	26	27	28	29	30	1	

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	1	2	3	4	5	6
			1A BB: NWA Conference Tournament; Kotzebue			
7	8	9	10	11	12	13
				2A BB: Great Alaska Conference Tournament (WLK); ANC		
				3A BB: Western Conference Tournament; KMHS		
14	15	16	17	18	19	20
	Spring Break; NWABSD					
	WRES: 1st Practice					
21	22	23	24	25	26	27
	1A M6 VBALL:	State BBALL	2A Great Alaska Conference Tournament; ANC: Grace Christian			
	State Spelling		3A BB: State Tournament; ANC: Alaska Airlines Arena			
					State Science Fair; Anchorage East HS	
28	29	30	31	1	2	3
State Science Fair;		1A State	1A State Basketball Tournament; Anchorage			
			2A State Basketball Tournament; ANC: Alaska Airlines Arena			

April 2021

April 2021							May 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
28	29	30	31	1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30		23	24	25	26	27	28	29
							30	31	1	2	3	4	5

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28 State Science	29	30 1A State	31	1 1A State Basketball Tournament; Anchorage 2A State Basketball Tournament; ANC: Alaska Airlines Arena	2	3
4	5	6	7 NANA Nordic Skiing; TBD	8	9 NYO: NWABSD Meet; KMHS	10
11	12	13	14 NANA Nordic Skiing; TBD	15	16 Region 1 Band Festival; KMHS	17
18	19	20	21	22 NYO: State Meet; ANC: Alaska Airlines Arena	23	24
25	26	27	28	29 1A NWA VBALL Conference Tournament; Kiana	30	1

May 2021

May 2021							June 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
25	26	27	28	29	30	1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30	1	2	3
30	31												

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	30	1
				1A NWA VBALL Conference Tournament; Kiana		
2	3	4	5	6	7	8
	Site Graduations?					
				1A M6 VBALL State Tournament; ANC		
					State Solo & Esemble; ANC: UAA/East HS/	
9	10	11	12	13	14	15
	Student's Last Day	Teacher's Last Day			WRES: Northern Conference	
16	17	18	19	20	21	22
					WRES: State Tournament; ANC	
23	24	25	26	27	28	29
30	31	1	2	3	4	5

ASAA COVID-19 Practice Guidelines

as of 9/16/2020

This document is intended to provide guidance for schools to consider with their stakeholders in writing mitigation plans for activity practices at any risk level.

District mitigation plans should be designed in accordance with state and local restrictions. The Alaska Department of Health and Social Services (DHSS) is available to provide consultation on mitigation plans. To request assistance, please email karol.fink@alaska.gov or call 907-310-8721

Points of Emphasis

- Do not allow any practice to take place unless all protocols can be followed.
- Educate coaches, advisors and parents on the symptoms of COVID-19. Any individual who has even one of the symptoms must stay home and get tested.
- Educate coaches, advisors and parents on the importance of following protocols in order to keep their activity going.
- Advisors and coaches should take the NFHSlearn COVID-19 course and/or view the ASAA COVID-19 Educational Presentation.
- Parents should view the ASAA COVID-19 Educational Presentation for parents and receive the COVID-19 handout.
- It is recommended that people who are at increased risk for severe illness including coaches, students, staff and officials, consult with their health care provider to determine whether participation in activities or events is prudent under the circumstances. Information from the CDC on who are at increased risk can be found at <https://www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/>.
- There should be a designated individual on site responsible for monitoring and following all screening, cleaning and social distancing protocols.
- Schedule a minimum of 20 minutes between the end of one practice and the beginning of individuals showing up for another practice.
- Schools must be prepared for periodic closures and the possibility of some athletes or teams having to quarantine for up to two weeks.
- Close contact between any individuals should be limited to the extent possible. Close contact is defined as being within 6 feet of an infected individual for at least 15 minutes. The 15 minutes is cumulative so even a 30 second huddle adds to the risk.
- Individuals should screen at home before arriving at a practice. STAY HOME IF SYMPTOMATIC.

Facilities

- Cleaning and disinfecting must be conducted in compliance with CDC. The most current guidelines can be found at <https://www.cdc.gov/coronavirus/2019-ncov/community/clean-disinfect/index.html>.
- Weight equipment should be wiped down thoroughly before & after each individual's use.
- Any equipment such as weight benches, athletic pads, etc. having holes with exposed foam should be covered.

- Facilities must have visual indicators (cones, tape, etc.) of proper spacing between individuals.
- Hand sanitizer should be plentiful and available to all participants. Place them at entrances, meeting rooms, locker rooms, etc. Encourage all individuals to use often.
- Train outdoors whenever feasible.
- For indoor activities, ensure ventilation systems operate properly and increase circulation of outdoor air. Open windows and doors when feasible.
- Monitor locker rooms to maintain 6 feet between all individuals.

Participants/Advisors/Coaches/Supervisors

- Prior to attending advisors, coaches, supervisors & participants must sign a waiver of liability related to COVID-19.
- Advisors, coaches, supervisors, and participants should be screened prior to arriving at an event and again when they arrive. Includes a temperature check, questions and phone number/email. Information should be recorded and stored to help facilitate contact tracing of a confirmed exposure.
- Anyone with a temperature of greater than 100.3 degrees or with positive symptoms reported should not be allowed to participate, should self-quarantine, and contact their primary care provider or other health-care professional.
- Maintain physical distancing of 6 feet between all individuals at all times except when actively competing.
- Cloth face coverings by participants should be used when not engaging in vigorous activity. Such as sitting on the bench, in the locker room, on the sidelines, during meetings, etc. Encourage masks during warm-ups, skill work or whenever they can be tolerated by the athlete.
- Participants should always be allowed to wear face coverings, if desired.
- As approved by the NFHS, plastic shields designed specifically for football and hockey helmets are allowed. Plastic shields covering the entire face for all other sports will not be allowed due to the risk of unintended injury to the person wearing the shield or others.
- Coaches should wear face coverings (ideally surgical grade) and eye protection. Especially when physical distancing is not possible.
- Participants must come dressed to participate and leave to shower and change.
- Individuals must bring their own water bottle that is labeled and filled. No sharing of water bottles.
- Avoid all non-sport related contact. I.e. high fives, fist/elbow bumps, group celebrations, huddles, etc.

General Practice

- Conduct practice in pods of students with the same 5-12 students training together to limit overall exposure.
- Equipment may be shared, however every 14 minutes the equipment must be disinfected or replaced with a disinfected item.
- Remind participants to not touch their face.
- Hands must be sanitized before and after sharing equipment.
- When breathing hard, maintain physical distancing of 10 feet except when actively competing.
- Limit the consumption of food to decrease the amount of hand face contact.

Important Information

- You cannot test yourself out of quarantine.
- Adherence to mitigation plans is crucial
- If there is a positive test, schools will work with public health officials and communicate with students and families.
- Antigen testing guidelines will be included once information is available.

Using these guidelines to develop quality mitigation plans for practices will allow activities to continue in Alaska high schools. For information on hosting specific events see documents on the ASAA website.

ASAA COVID-19 Events Guidelines

as of 9/16/2020

This document is intended to provide guidance for schools to consider with their stakeholders in writing mitigation plans for hosting events at any risk level.

District mitigation plans should be designed in accordance with state and local restrictions. The Alaska Department of Health and Social Services (DHSS) is available to provide consultation on mitigation plans. To request assistance, please email karol.fink@alaska.gov or call 907-310-8721

Points of Emphasis

- Do not allow any event to take place unless all mitigation protocols can be followed.
- Educate coaches, advisors and parents on the symptoms of COVID-19. Any individual who has even one of the symptoms must stay home and get tested.
- Educate coaches, advisors and parents on the importance of following protocols in order to keep their activity going.
- Advisors and coaches should take the NFHSlearn COVID-19 course and/or view the ASAA COVID-19 Educational Presentation.
- Parents should view the ASAA COVID-19 Educational Presentation for parents and receive the COVID-19 handout.
- It is recommended that people who are at increased risk for severe illness including coaches, students, staff and officials, consult with their health care provider to determine whether participation in activities or events is prudent under the circumstances. Information from the CDC on who are at increased risk can be found at <https://www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/> .
- There should be a designated individual on site responsible for monitoring and following all screening, cleaning and social distancing protocols.
- Schedule events to minimize the number of people present at a given time.
- Schools must be prepared for periodic closures and the possibility of some athletes or teams having to quarantine for up to two weeks.
- Close contact between any individuals should be limited to the extent possible. Close contact is defined as being within 6 feet of an infected individual for at least 15 minutes. The 15 minutes is cumulative so even a 30 second huddle adds to the risk.
- Require visiting teams to screen their participants prior to arriving at your venue.
- Individuals should screen at home before arriving at an event. STAY HOME IF SYMPTOMATIC.
- Visiting teams are responsible to bring their own towels, hand sanitizer and medical kits.

Facilities

- Cleaning and disinfecting must be conducted in compliance with CDC. The most current guidelines can be found at <https://www.cdc.gov/coronavirus/2019-ncov/community/clean-disinfect/index.html> .

- Frequently touched surfaces and shared objects must be disinfected between events. Schedule a minimum of 20 minutes between the end of one event and the beginning of individuals showing up for another event.
- Facility must have signage of cleaning and COVID protocols and visual indicators (cones, tape, etc.) of proper spacing between individuals.
- Hand sanitizer should be plentiful and available to all participants and spectators. Place them at entrances, bleachers, scoring tables, sidelines/benches and restrooms. Encourage all individuals to use often.
- For indoor events, ensure ventilation systems operate properly and increase circulation of outdoor air. Open windows and doors when feasible.
- Block off areas to keep participants and spectators separated by a minimum of 12 feet.
- Have separate entrance and exit points. Use signage for direction of walking traffic.
- Monitor locker rooms to maintain 6 feet between all individuals.
- Use signage or close every other stall to encourage physical distancing of all individuals in restrooms.

Participants/Advisors/Coaches/Supervisors

- Prior to attending advisors, coaches, supervisors & participants must sign a waiver of liability related to COVID-19.
- Advisors, coaches, supervisors, participants and officials should be screened prior to arriving at an event and again when they arrive. Includes a temperature check, questions and phone number/email. Information should be recorded and stored to help facilitate contact tracing of a confirmed exposure.
- Anyone with a temperature of greater than 100.3 degrees or with positive symptoms reported should not be allowed to participate, should self quarantine, and contact their primary care provider or other health-care professional.
- Maintain physical distancing of 6 feet between all individuals at all times except when actively competing.
- Cloth face coverings by participants should be used when not engaging in vigorous activity. Such as sitting on the bench, in the locker room, on the sidelines, during meetings, etc. Encourage masks during warm-ups or whenever they can be tolerated by the athlete.
- Participants should always be allowed to wear face coverings, if desired.
- As approved by the NFHS, plastic shields designed specifically for football and hockey helmets are allowed. Plastic shields covering the entire face for all other sports will not be allowed due to the risk of unintended injury to the person wearing the shield or others.
- Coaches should wear face coverings (ideally surgical grade) and eye protection. Especially when physical distancing is not possible.
- Participants must come dressed to participate and leave to shower and change.
- Individuals must bring their own water bottle that is labeled and filled. No sharing of water bottles.
- No pre or post event handshakes or high fives.
- Teams should avoid all non-sport related personal contact. I.e. high fives, fist/elbow bumps, group celebrations, huddles, etc.

Spectators

- The size of your facility will determine if you have spectators. You must allow for 6 feet of distancing between all individuals including participants.
- Bleacher seating should be marked and restricted such that there is 6' of physical distancing and every other row is unoccupied.
- Face coverings are required of all spectators.
- Discourage yelling and cheering by allowing artificial noise makers that do not interfere with the official's whistle. No use of airhorns.
- No concessions. To decrease the amount of hand face contact, no food or drink allowed.
- Use digital ticketing as much as possible.
- Post flyers and make PA announcements with COVID information ie. symptoms, protection. [Print Resources](#)

Important Information

- You cannot test yourself out of quarantine.
- Adherence to mitigation plans is crucial
- If there is a positive test, schools will work with public health officials and communicate with students and families.
- Antigen testing guidelines will be included once information is available.

Using these guidelines to develop quality mitigation plans for events you host will allow activities to continue in Alaska high schools. For information on hosting specific events see documents on the ASAA website

COVID-19 WAIVER AND RELEASE

The Alaska School Activities Association (“ASAA”) is an IRS 501(c)(3) non-profit corporation that sanctions Alaska high school activities in the State including sports, music, art, drama, debate, esports, language, and student government. In this role, ASAA is working with member school districts to provide activities to the extent possible during the current COVID-19 pandemic. Providing activities during this time cannot be done without inherent risk to all participants. ASAA and member school districts are planning and may plan to allow activities (referred to in this document as an “EVENT”) to take place. This effort to provide student activities comes with inherent risks.

In consideration of being permitted to practice, compete, officiate, observe, work, or participate in an EVENT, I, for myself and my children, agree to the following:

1. I affirm that neither I, nor my children, nor anyone in my immediate household (including the actual participant(s) in the EVENT) are currently diagnosed with, demonstrate any symptoms of, or have in any way been exposed to any communicable diseases, including the novel corona virus known as COVID-19.
2. I agree that I will immediately notify a school administrator if I, my children, or anyone in my immediate household is diagnosed with the novel corona virus known as COVID-19. I understand that this notification requirement is critical to limit the spread of the virus.
3. I acknowledge that I am aware that by entering any EVENT premises and participating in the EVENT that there are inherent risks to me and my children of being exposed to COVID-19, and/or any mutation or variation thereof. I am also aware that such an exposure can occur directly or indirectly.
4. I understand that certain individuals may be more susceptible to becoming seriously ill if they contract COVID-19, including people over the age of 65, people with serious underlying health conditions, including high blood pressure, chronic lung disease, diabetes, obesity, asthma, and those whose immune systems are compromised. I understand that if I or my children, including the actual participant(s) in the EVENT, or a household member fall within one or more of these categories, there could be a greater risk that I should discuss with my health care provider.
5. I understand that while ASAA strives to provide safe EVENT premises by providing member school district’s with recommendations and protocols intended to reduce the risk of COVID-19, ASAA and member school districts cannot eliminate all risks. ASAA’s and member school district’s staff may make unintentional mistakes when trying to eliminate or mitigate the risks of contracting COVID-19. By signing this Waiver, I ASSUME ALL RISKS on behalf of myself and my child/children regarding the possibility of contracting the novel corona virus known as COVID-19 or any mutation or variation thereof.
6. I hereby voluntarily agree to RELEASE, WAIVE, DISCHARGE, and COVENANT NOT TO SUE ASAA and/or its officers, directors, and employees; the ALASKA STATE BOARD OF EDUCATION; and member school districts; and any individuals, companies, or associations having anything to do with the EVENT, including but not limited to promoters, participants, officials, and owners of the premises where the EVENT takes place (collectively referred to as “RELEASEES”). By signing this document, RELEASEES WILL BE RELEASED FROM ANY AND ALL LIABILITY for any and all loss or damage whether caused by the negligence of the Releasees or otherwise related to possible exposure to or contracting of the novel corona virus known as COVID-19 or any mutation or variation thereof; and
7. I hereby agree to INDEMNIFY AND HOLD HARMLESS the Releasees from any loss, liability, damage, or cost (including reasonable attorney’s fees) they may incur arising out of or related to my illness or death, or the illness or death of my children, including the actual participant(s) in the EVENT whether caused by the negligence of the Releasees or otherwise.

BY SIGNING BELOW, YOU AGREE THAT YOU HAVE READ AND UNDERSTOOD THIS WAIVER AND RELEASE AND AGREE TO BE BOUND BY ITS TERMS.

Student Name: _____

Parent Name: _____

Parent Signature

Date: _____

COVID WAIVER AND RELEASE

The Northwest Arctic Borough School District (NWABSD) is working to provide student activities to the extent possible during the current COVID-19 pandemic. Providing activities during this time cannot be done without inherent risk to all participants. NWABSD is planning and may plan to allow activities (referred to in this document as an “EVENT”) to take place.

In consideration of being permitted to practice, compete, officiate, observe, work, or participate in an EVENT, specifically _____, I, for myself and my children, agree to the following:

1. I affirm that neither I, nor my children, nor anyone in my immediate household (including the actual participant(s) in the EVENT) are currently diagnosed with, demonstrate any symptoms of, or have in any way been exposed to any communicable diseases, including the novel corona virus known as COVID-19.
2. I agree that I will immediately notify a school administrator if I, my children, or anyone in my immediate household is diagnosed with the novel corona virus known as COVID-19. I understand that this notification requirement is critical to limit the spread of the virus.
3. I acknowledge that I am aware that by entering any EVENT premises and participating in the EVENT that there are inherent risks to me and my children of being exposed to COVID-19, and/or any mutation or variation thereof. I am also aware that such an exposure can occur directly or indirectly.
4. I understand that certain individuals may be more susceptible to becoming seriously ill if they contract COVID-19, including people over the age of 65, people with serious underlying health conditions, including high blood pressure, chronic lung disease, diabetes, obesity, asthma, and those whose immune systems are compromised. I understand that if I or my children, including the actual participant(s) in the EVENT, or a household member fall within one or more of these categories, there could be a greater risk that I should discuss with my health care provider.
5. I understand that while NWABSD strives to provide safe EVENT premises by establishing protocols intended to reduce the risk of COVID-19, the District cannot eliminate all risks. By signing this Waiver, I ASSUME ALL RISKS on behalf of myself and my child/children regarding the possibility of contracting the novel corona virus known as COVID-19 or any mutation or variation thereof.
6. I hereby voluntarily agree to RELEASE, WAIVE, DISCHARGE, and COVENANT NOT TO SUE NWABSD and/or its officers, directors, and employees having anything to do with the EVENT (collectively referred to as “RELEASEES”). By signing this document, RELEASEES WILL BE RELEASED FROM ANY AND ALL LIABILITY for any and all loss or damage whether caused by the negligence of the Releasees or otherwise related to possible exposure to or contracting of the novel corona virus known as COVID-19 or any mutation or variation thereof by myself and my child/children; and
7. I hereby agree to INDEMNIFY AND HOLD HARMLESS the Releasees from any loss, liability, damage, or cost (including reasonable attorney’s fees) they may incur arising out of or related to my illness or death, or the illness or death of myself or my child/children, including the actual participant(s) in the EVENT whether caused by the negligence of the Releasees or otherwise.

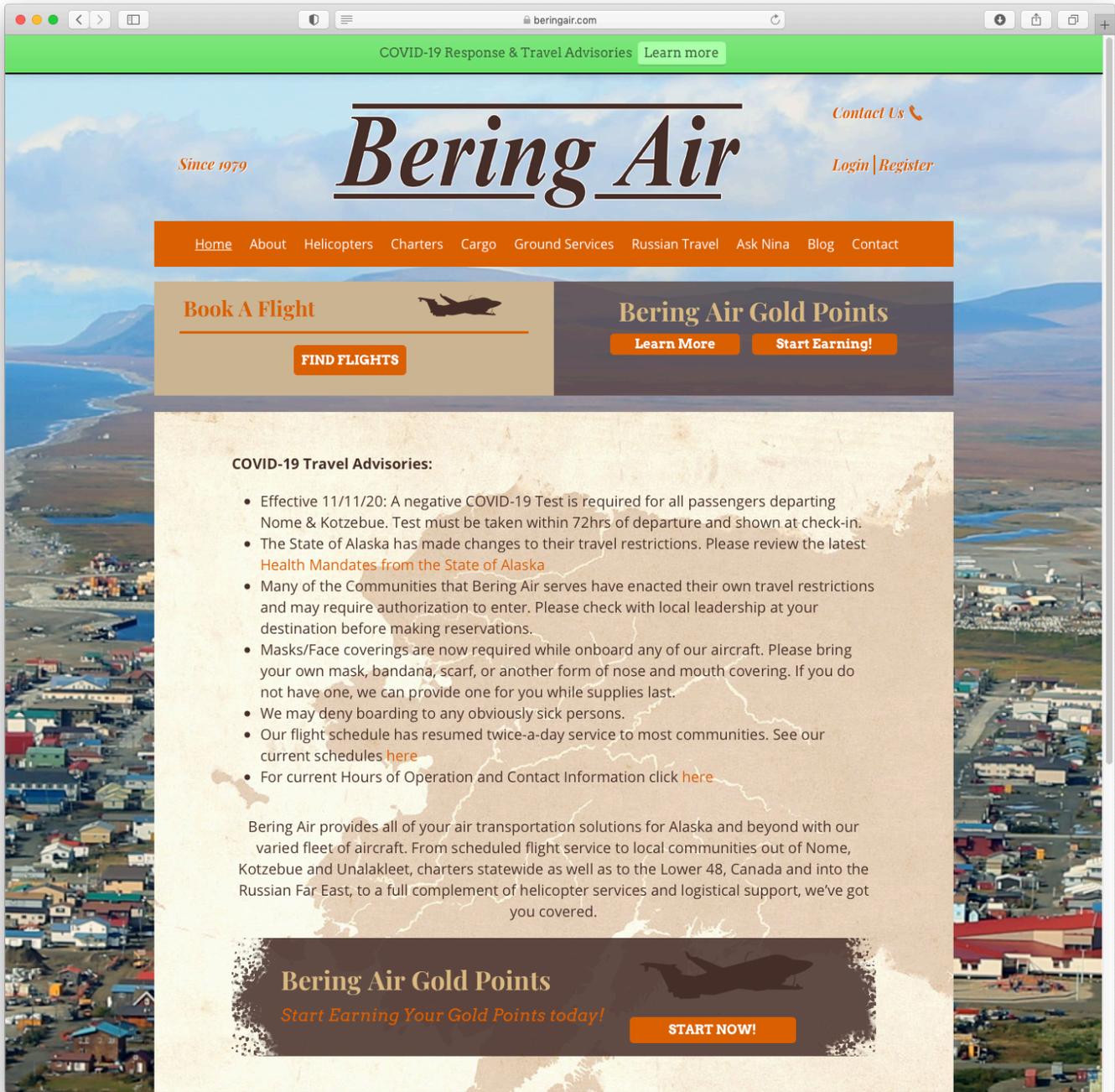
BY SIGNING BELOW, YOU AGREE THAT YOU HAVE READ AND UNDERSTOOD THIS WAIVER AND RELEASE, AND AGREE TO BE BOUND BY ITS TERMS.

Printed Name of Parent/Guardian or Student if Over the Age of 18:

Name: _____

Signature: _____

Date: _____



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COVID-19 Travel Advisories:

- Effective 11/11/20: A negative COVID-19 Test is required for all passengers departing Nome & Kotzebue. Test must be taken within 72hrs of departure and shown at check-in.
- The State of Alaska has made changes to their travel restrictions. Please review the latest [Health Mandates from the State of Alaska](#)
- Many of the Communities that Bering Air serves have enacted their own travel restrictions and may require authorization to enter. Please check with local leadership at your destination before making reservations.
- Masks/Face coverings are now required while onboard any of our aircraft. Please bring your own mask, bandana, scarf, or another form of nose and mouth covering. If you do not have one, we can provide one for you while supplies last.
- We may deny boarding to any obviously sick persons.
- Our flight schedule has resumed twice-a-day service to most communities. See our current schedules [here](#)
- For current Hours of Operation and Contact Information click [here](#)

Bering Air provides all of your air transportation solutions for Alaska and beyond with our varied fleet of aircraft. From scheduled flight service to local communities out of Nome, Kotzebue and Unalakleet, charters statewide as well as to the Lower 48, Canada and into the Russian Far East, to a full complement of helicopter services and logistical support, we've got you covered.

Bering Air Gold Points

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START NOW!

Student Activities Travel & Event Survey

1) High School Basketball:

- a. Yes to travel & practices
- b. No to travel & practices
- c. No to travel but hold local intramural teams

2) Middle School Basketball:

- a. Yes to travel
- b. No to travel & practices
- c. No to travel but hold local intramural teams

Practice Questions:

- 3) Should practice be allowed while a community is in the Low Risk – Green level? (Y/N)
- 4) Should practice be allowed while a community is in the Medium Risk – Yellow level? (Y/N)
- 5) Should practice be allowed while a community is in the High Risk – Red level (Y/N)

In-District Hosting Questions:

- 6) Should a site be allowed to host while in the Low Risk – Green level? (Y/N)
- 7) Should a site be allowed to host while in the Medium Risk – Yellow level? (Y/N)
- 8) Should a site be allowed to host while in the High Risk – Red level (Y/N)

In-District Travel Questions:

- 9) Should a site be allowed to travel while in the Low Risk – Green level? (Y/N)
- 10) Should a site be allowed to travel while in the Medium Risk – Yellow level? (Y/N)
- 11) Should a site be allowed to travel while in the High Risk – Red level (Y/N)

Out-of-District Travel Questions:

- 12) Should a site be allowed to travel to and/or through a site that is in the Low Risk – Green level? (Y/N)
- 13) Should a site be allowed to travel to and/or through a site that is in the Medium Risk – Yellow level? (Y/N)
- 14) Should a site be allowed to travel to and/or through a site that is in the High Risk – Red level (Y/N)

Out-of-District Teams Questions:

- 15) Should we allow a team from a Low Risk – Green level community travel to one of our sites? (Y/N)
- 16) Should we allow a team from a Medium Risk – Yellow level community travel to one of our sites? (Y/N)
- 17) Should we allow a team from a High Risk – Red level community travel to one of our sites? (Y/N)

Spectator Attendance Questions:

- 18) Should spectators be allowed to attend events while the community is in the Low Risk – Green level? (Y/N)
- 19) Should spectators be allowed to attend events while the community is in the Medium Risk – Yellow level? (Y/N)
- 20) Should spectators be allowed to attend events while the community is in the High Risk – Red level? (Y/N)