

NWABSD Special Meeting

Thursday, November 3, 2022 12:15 PM

District Office Boardroom, 744 Third Ave., Kotzebue, AK 99752

- | | | |
|------|--|--|
| 1. | <u>CALL TO ORDER</u> | Presenter: Margaret Hansen, President |
| 2. | ROLL CALL | Presenter: Margaret Hansen, President |
| 3. | MOMENT OF SILENCE | Presenter: Margaret Hansen, President |
| 4. | INTRODUCTION OF GUESTS/STAFF | Presenter: Margaret Hansen, President |
| 5. | ACTION ITEMS | Presenter: Margaret Hansen, President |
| 5.A. | NWABSD Memorandum 23-030 Approval of FY22 Audited Financial Statements | |
| 5.B. | NWABSD Memorandum 23-031 Approval of MOA Addendum, Cindy Lincoln | |
| 6. | <u>ADJOURNMENT</u> | |

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 3, 2022

NUMBER: 23-030

FR: Office of the Superintendent

SUBJECT: Approval of FY22 Audited Financial Statements

ABSTRACT:

The board approves Audited Financial Statements

ISSUE:

At issue is the approval of the FY22 Audited Financial Statements.

BACKGROUND AND/OR PERTINENT INFORMATION:

The District is required by State law to have an annual audit performed by independent auditors. The annual financial audit is an independent and unbiased examination of the District's financial information. It is required that the FY22 Audited Financial Statements be sent to the Alaska Department of Education and Early Development by November 15th of each year and be approved by the board. Altman, Rogers & Co. presented the FY22 financial statement information and auditor opinions to the Board during the Special November 3rd, 2022 meeting.

The FY22 Audited Financial Statements cover the operation of the Northwest Arctic Borough School District for the period July 1, 2021 through June 30, 2022.

ALTERNATIVES:

1. Approve the FY22 Audited Financial Statements as presented;
2. Disapprove the FY22 Audited Financial Statements as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY22 Audited Financial Statements as presented.



Presentation of Financial Statements

June 30, 2022

Independent Auditor's Report - excerpt

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District (District), a component unit of the Northwest Arctic Borough, Alaska, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial accompanying position of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, (Government Auditing Standards), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northwest Arctic Borough School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

Independent Auditor's Report – excerpt continued.

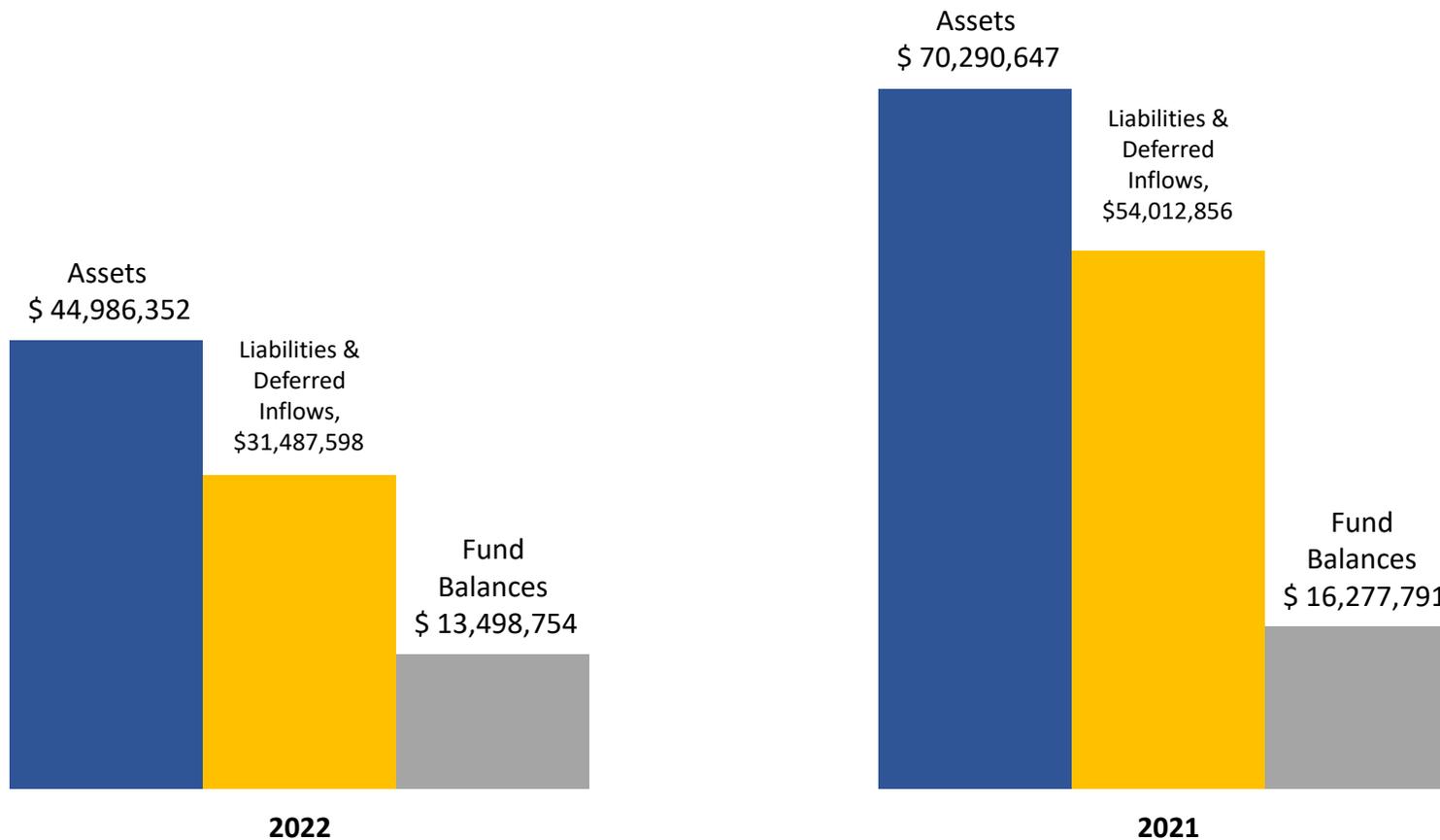
Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

Governmental Funds – Fund Financials



Assets

Overall decrease \$(25,304,295)
 -Total cash decreased \$(18.09) million
 -Net AR increased \$2.1 million
 -Due from decreased \$10.4 million
 -Prepaid items increased \$1.09 million

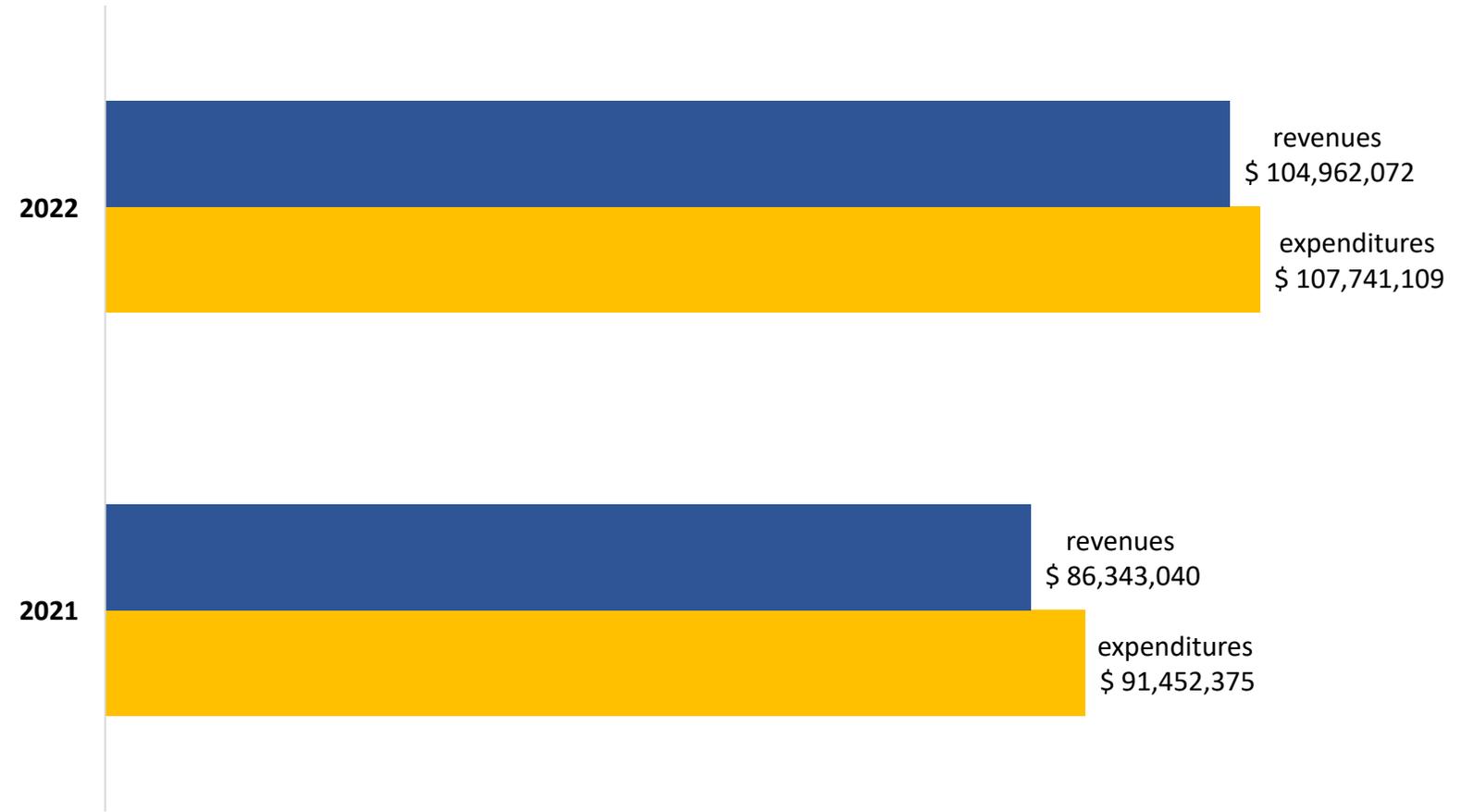
Liabilities & Deferred Inflows

Overall decrease \$(22,525,258)
 -Accounts and payroll payable increased \$99,501
 -Unearned revenue decreased \$12.22 million
 -Due to decreased \$10.4 million

Fund Balances

Overall decrease of \$(2,779,037)
 -Unassigned decreased \$3.51 million- this is your spendable monies.
 Assigned down 270k
 -Nonspendable increased \$1.09 million

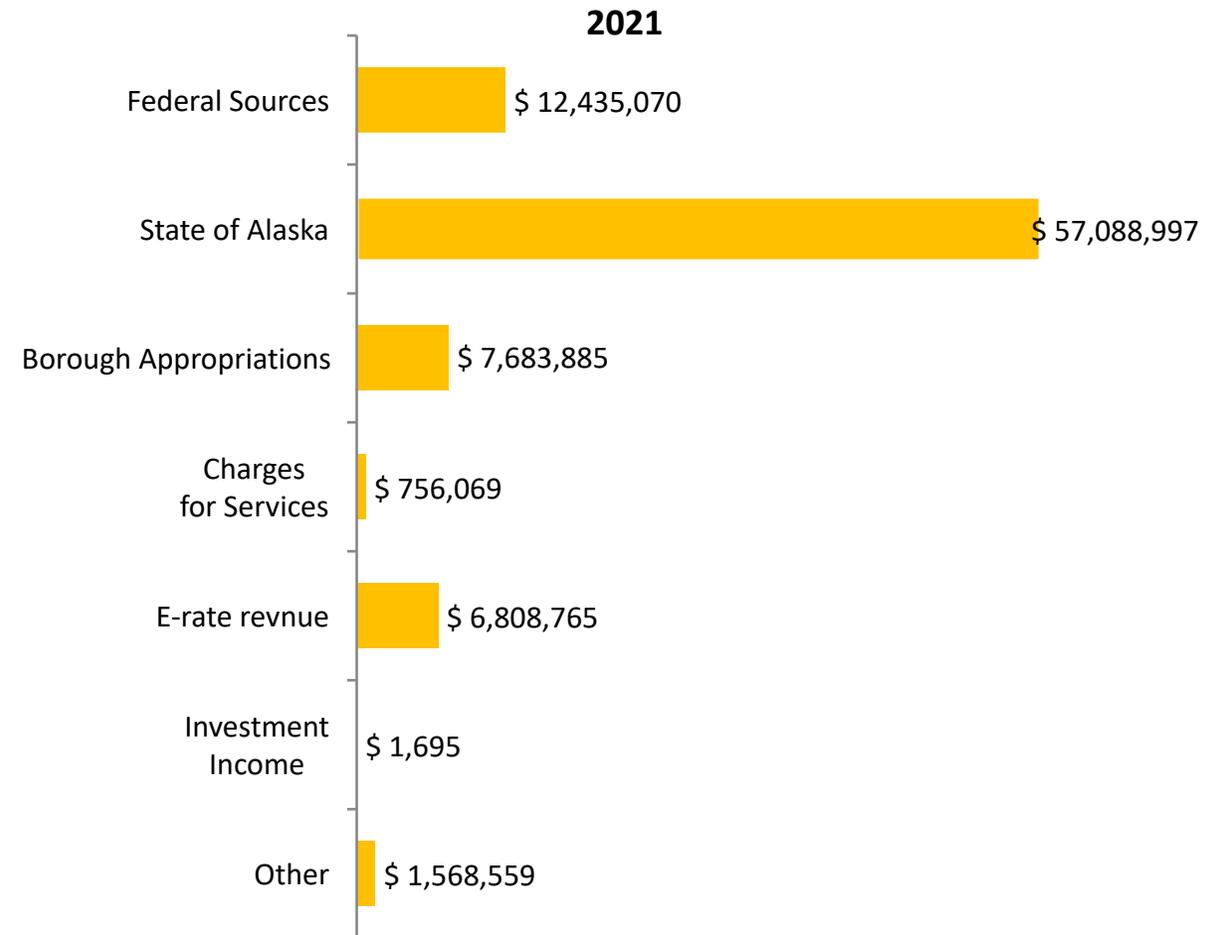
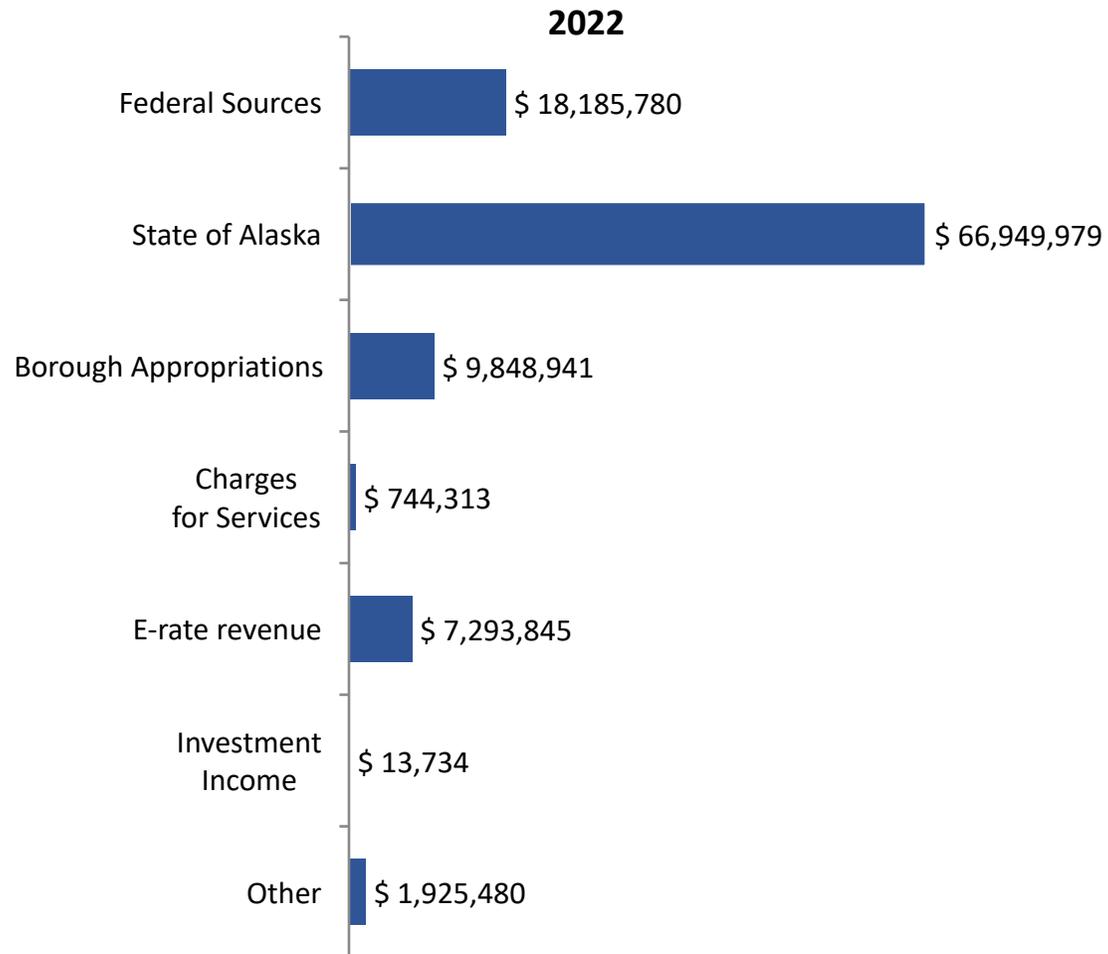
Revenues & Expenditures – Fund Financials



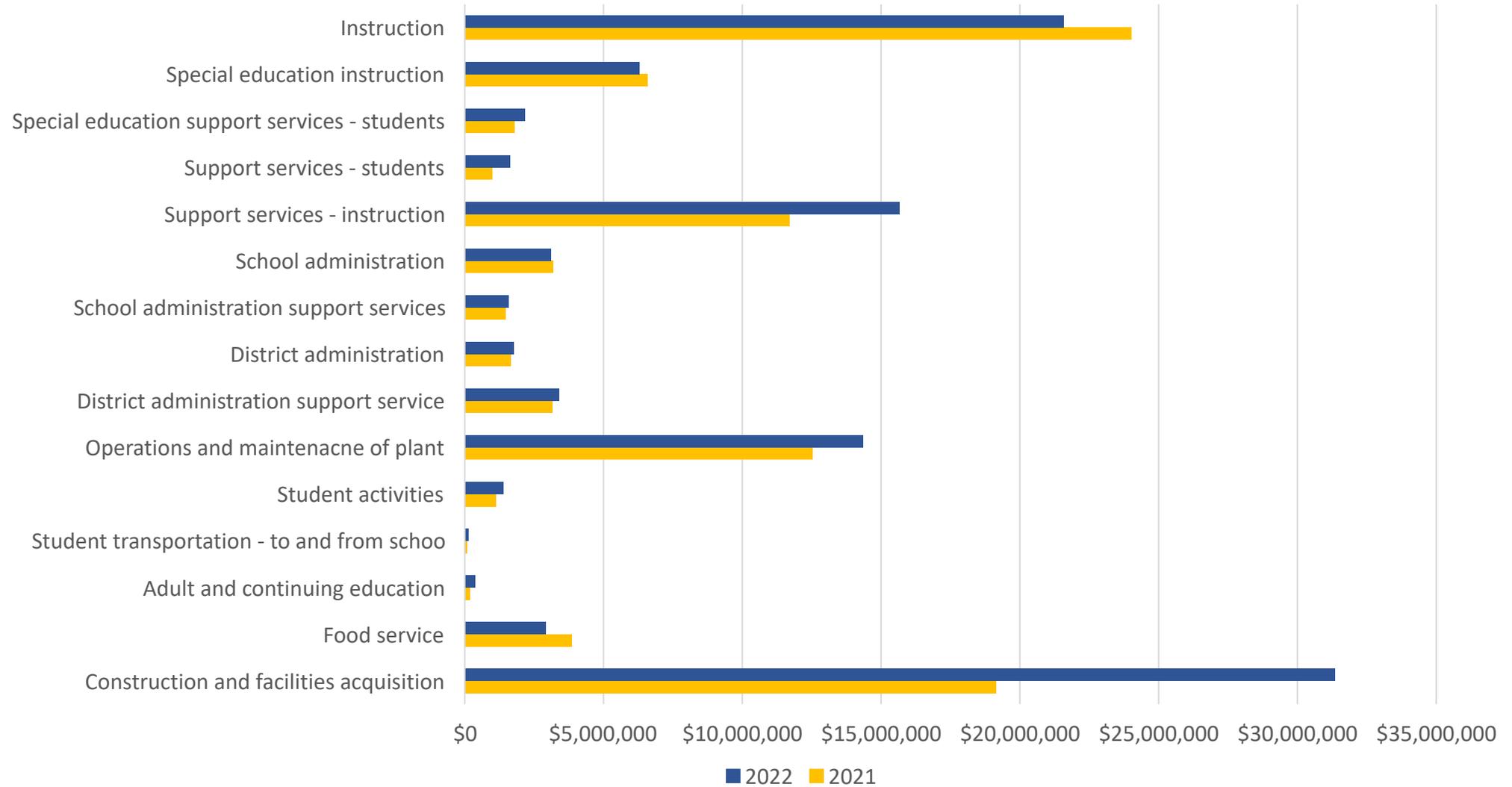
Revenues
Revenues increased \$18,619,032

Expenses
Expenses increased by \$16,288,734

Revenue Detail – Fund Financial



Expenditures Detail – Fund Financial



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 - excerpt

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, 2022, 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 October 27, 2022.

Report on 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 or significant deficiencies may exist that have not been identified.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 noted

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 noted

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Identification of major programs:

ALN Number(s)	Name of Federal Program
10.855	Distance Learning and Telemedicine
32.009	Emergency Connectivity Fund Program
84.010	Title I Grants to Local Educational Agencies
84.011	Migrant Education State Program
84.356	Alaska Native Education
84.425	Education Stabilization Fund (ESF)

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

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 Federal Program and Report on Internal Control Over Compliance as Required by the *Uniform Guidance*– excerpt,

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northwest Arctic Borough School District’s compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northwest Arctic Borough School District’s major federal programs for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Arctic Borough School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Northwest Arctic Borough School District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northwest Arctic Borough School District’s federal programs.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 No

Significant deficiency identified?

Yes None reported

Noncompliance material to the financial statements noted?

Yes No

State Financial Assistance

Internal control over major programs:

Material weakness identified?

Yes No

Significant deficiency identified?

Yes None reported

Type of auditor's report issued on compliance
for major programs:

Unmodified

Dollar threshold used to distinguish between

Type A and Type B programs:

\$1,907,157

Auditee qualified as low-risk auditee?

Yes No

Section II – Financial Statement Findings

Northwest Arctic Borough School District did not have any findings that related to the financial statements.

Section III – State Award Findings and Questioned Costs

Northwest Arctic Borough School District did not have any findings related to State awards.

Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance as Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits - excerpt

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Northwest Arctic Borough School District's compliance with the types of compliance requirements identified as subject to audit in the State of Alaska Audit Guide and Compliance Supplements 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, 2022. Northwest Arctic Borough School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Northwest Arctic Borough School District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Arctic Borough School District's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Northwest Arctic Borough School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Northwest Arctic Borough School District's state programs.

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

Schedule of Compliance AS 14.17.505

Year Ended June 30, 2022

Total fund balance - School Operating Fund	\$	<u>7,541,586</u>
Less exemptions per 4 AAC 09.160(a):		
Inventory		718,140
Prepaid items		1,117,856
Federal impact aid received		<u>993,894</u>
		<u>2,829,890</u>
Fund balance subject to 10% limitation	\$	<u>4,711,696</u>

Unreserved fund balance as a percentage of
current year expenditures:

$$\frac{\text{Fund balance subject to limitation}}{\text{Current year expenditures}} = \frac{4,711,696}{55,463,690} = \underline{\underline{8.50\%}}$$

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

Letter to the Governing Board

Year Ended June 30, 2022

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

Letter to the Governing Board

Year Ended June 30, 2022

October 27, 2022

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) a component unit of the Northwest Arctic Borough, Alaska for the year ended June 30, 2022 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 April 29, 2022. 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 2022. 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.

Significant 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.

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. The following misstatements detected as a result of audit procedures were corrected by management:

- \$2,543,480 understatement in expenditures and federal revenue in the Other Governmental Funds for the Emergency Connectivity Fund.
- \$20,151 understatement in expenditures and federal revenue in the Food Service Fund for Commodities.

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 October 27, 2022.

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 evaluated the lease agreement under GASB 87 and all of them were short-term leases of twelve months or less with no option to extend. With the implementation of GASB 87, it resulted in no significant changes to accounting policies.

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 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

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

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

Year Ended June 30, 2022

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, Supplementary Information
and Compliance Reports

Year Ended June 30, 2022

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District (District), a component unit of the Northwest Arctic Borough, Alaska, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 the Northwest Arctic Borough School District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, (Government Auditing Standards), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northwest Arctic Borough School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northwest Arctic Borough School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Northwest Arctic Borough School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northwest Arctic Borough School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Information on page 42 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, and the Notes to the Required Supplementary Information on pages 43-52 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, 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.

Supplementary 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 "Supplementary Information", which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the School Operating Fund, and 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 Statement of Revenues, Expenditures and Changes in Fund Balance (Deficits) – Capital Project Funds; Schedule of Compliance- AS 14.17.505; 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 Schedule of State Financial Assistance and related notes to schedule 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. Such Information 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. The 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 October 27, 2022 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
October 27, 2022

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

Statement of Net Position

June 30, 2022

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 16,472,617
Accounts receivable	9,633,379
Prepaid items	1,124,036
Inventory	831,945
Total current assets	28,061,977
Long-term assets:	
Deferred contribution (construction in progress), not being depreciated	56,673,455
Depreciable capital assets, net of accumulated depreciation	1,978,037
Net pension and OPEB assets	20,909,903
Total long-term assets	79,561,395
Deferred outflows of resources:	
Pension and OPEB deferrals	3,542,151
Total assets and deferred outflows of resources	111,165,523
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	5,405,740
Accrued payroll liabilities	3,846,731
Due to primary government	16,250
Unearned revenue	5,294,502
Total current liabilities	14,563,223
Long-term liabilities:	
Net pension and OPEB liabilities	19,152,827
Deferred inflows of resources:	
Pension and OPEB deferrals	23,030,555
Total liabilities and deferred inflows of resources	56,746,605
<u>Net Position</u>	
Net investment in capital assets	58,651,492
Unrestricted	(4,232,574)
Total net position	54,418,918
Total liabilities, deferred inflows of resources and net position	\$ 111,165,523

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, 2022

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	\$ 15,088,481	213,804	2,319,324	-	(12,555,353)
Special education instruction	4,520,523	-	(432,727)	-	(4,953,250)
Special education support services - students	1,683,710	-	679,511	-	(1,004,199)
Support services - students	1,128,138	-	1,279,307	-	151,169
Support services - instruction	14,965,457	-	5,641,799	-	(9,323,658)
School administration	1,848,695	-	(317,354)	-	(2,166,049)
School administration support services	1,260,841	-	96,408	-	(1,164,433)
District administration	1,486,718	-	(80,625)	-	(1,567,343)
District administration support services	2,681,870	-	1,025,234	-	(1,656,636)
Operations and maintenance of plant	12,731,909	514,213	1,068,444	30,945,717	19,796,465
Student activities	1,310,609	-	290,491	-	(1,020,118)
Student transportation - to and from school	127,175	-	46,992	-	(80,183)
Adult and continuing education instruction	346,241	-	357,413	-	11,172
Food services	2,903,293	16,296	2,823,910	-	(63,087)
Total Governmental Activities	\$ 62,083,660	744,313	14,798,127	30,945,717	(15,595,503)
General revenues:					
Borough appropriations				\$	4,151,951
Investment income					13,734
Grants not restricted to specific programs					39,135,133
E-rate					7,293,845
Other					555,435
Total general revenues					51,150,098
Change in net position					35,554,595
Net position, beginning of year					18,864,323
Net position, end of year				\$	54,418,918

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, 2022

	School Operating Fund	Kivalina K-12 Replacement School Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 16,460,572	-	12,045	16,472,617
Accounts receivable	50,914	3,066,761	6,515,704	9,633,379
Inventory	718,140	-	113,805	831,945
Prepaid items	1,117,856	-	6,180	1,124,036
Due from other funds	5,445,344	3,567,802	7,911,229	16,924,375
Total assets	<u>23,792,826</u>	<u>6,634,563</u>	<u>14,558,963</u>	<u>44,986,352</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	925,478	3,147,161	1,333,101	5,405,740
Accrued payroll liabilities	3,846,731	-	-	3,846,731
Unearned revenue	-	3,487,402	1,807,100	5,294,502
Due to primary government	-	-	16,250	16,250
Due to other funds	11,479,031	-	5,445,344	16,924,375
Total liabilities	<u>16,251,240</u>	<u>6,634,563</u>	<u>8,601,795</u>	<u>31,487,598</u>
Fund balances:				
Nonspendable	1,835,996	-	119,985	1,955,981
Restricted	-	-	705,775	705,775
Assigned	-	-	5,206,947	5,206,947
Unassigned	5,705,590	-	(75,539)	5,630,051
Total fund balances	<u>7,541,586</u>	<u>-</u>	<u>5,957,168</u>	<u>13,498,754</u>
Total liabilities and fund balances	<u>\$ 23,792,826</u>	<u>6,634,563</u>	<u>14,558,963</u>	<u>44,986,352</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 Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2022

Total fund balances of governmental funds	\$	13,498,754
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 (construction in progress)	56,673,455	
Vehicles	1,294,956	
Machinery and equipment	4,085,165	
Teacher Housing	1,410,357	
Total capital assets	63,463,933	
Accumulated depreciation	(4,812,441)	
Total capital assets, net		58,651,492
Long-term liabilities reported in these statements consist of:		
Proportionate share of the collective net pension liability:		
PERS	(11,190,711)	
TRS	(7,962,116)	(19,152,827)
Proportionate share of the collective OPEB Asset:		
PERS	8,099,281	
TRS	12,810,622	20,909,903
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	1,795,786	
TRS	1,746,365	3,542,151
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(8,795,532)	
TRS	(14,235,023)	(23,030,555)
Net position of governmental activities	\$	54,418,918

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

Year Ended June 30, 2022

	School Operating Fund	Kivalina K-12 Replacement School Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Earnings on investment	\$ 13,734	-	-	13,734
E-rate revenue	7,293,845	-	-	7,293,845
Charges for services	-	-	744,313	744,313
Other	555,435	-	1,370,045	1,925,480
Intergovernmental:				
Borough appropriations and in-kind services	4,151,951	5,696,990	-	9,848,941
State of Alaska	40,866,042	22,962,744	3,121,193	66,949,979
Federal sources	1,647,184	-	16,538,596	18,185,780
Total revenues	<u>54,528,191</u>	<u>28,659,734</u>	<u>21,774,147</u>	<u>104,962,072</u>
Expenditures:				
Current:				
Instruction	16,566,056	-	5,025,608	21,591,664
Special education instruction	6,247,562	-	39,103	6,286,665
Special education support services - students	1,330,061	-	831,250	2,161,311
Support services - students	155,877	-	1,474,914	1,630,791
Support services - instruction	9,803,979	-	5,873,096	15,677,075
School administration	2,743,905	-	361,468	3,105,373
School administration support services	1,344,852	-	240,115	1,584,967
District administration	1,766,071	-	-	1,766,071
District administration support services	2,216,959	-	1,179,754	3,396,713
Operations and maintenance of plant	12,199,496	-	2,141,402	14,340,898
Student activities	1,082,686	-	320,630	1,403,316
Student transportation - to and from school	-	-	137,330	137,330
Adult and continuing education instruction	2,043	-	380,277	382,320
Food services	4,143	-	2,927,768	2,931,911
Construction and facilities acquisition	-	28,703,430	2,641,274	31,344,704
Total expenditures	<u>55,463,690</u>	<u>28,703,430</u>	<u>23,573,989</u>	<u>107,741,109</u>
Excess (deficiency) of revenues over expenditures	<u>(935,499)</u>	<u>(43,696)</u>	<u>(1,799,842)</u>	<u>(2,779,037)</u>
Other financing sources (uses):				
Transfers in	-	43,696	1,875,650	1,919,346
Transfers out	(1,453,136)	-	(466,210)	(1,919,346)
Net other financing sources (uses)	<u>(1,453,136)</u>	<u>43,696</u>	<u>1,409,440</u>	<u>-</u>
Net change in fund balances	(2,388,635)	-	(390,402)	(2,779,037)
Fund balances, beginning of year	<u>9,930,221</u>	<u>-</u>	<u>6,347,570</u>	<u>16,277,791</u>
Fund balances, end of year	<u>\$ 7,541,586</u>	<u>-</u>	<u>5,957,168</u>	<u>13,498,754</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, 2022

Net change in fund balances - total governmental funds \$ (2,779,037)

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	32,467,055	
Depreciation expense	<u>(178,055)</u>	32,289,000

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	10,606,233	
TRS	<u>17,145,682</u>	27,751,915

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	(8,369,705)	
TRS	<u>(13,337,578)</u>	<u>(21,707,283)</u>

Change in net position of governmental activities \$ 35,554,595

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, 2022

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.

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 *School Operating 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* accounts for the 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.

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

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.

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

Notes to Basic Financial Statements, Continued

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 School Operating 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.

The District maintains some cash in its own checking accounts to facilitate payments in a timely manner. Custodial 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.

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

Notes to Basic Financial Statements, Continued

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 accordingly.

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.

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.

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

Notes to Basic Financial Statements, Continued

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.

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.

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

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.

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.

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

II. Stewardship, Compliance and Accountability

Budgetary Information

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

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' funding and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds.

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.

The following Special Revenue Funds had expenditures in excess of appropriations:

Alaska Technical Center	\$ 122,922
STAR of the Northwest Magnet School	10,798
Teacher Housing	19,152
Maniilaq ANE	17

Excess of expenditures over appropriations were funded through available revenues and fund balance.

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.

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.

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 \$16,472,617 in governmental funds with combined bank balances of \$19,353,695. 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, 2022.

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

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, 2022:

Bank Deposits		\$ 1,195,266	
Investments (AMLIP Pool) - Cash Equivalents		<u>15,277,356</u>	
Total Cash and Cash Equivalents		<u>\$ 16,472,617</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, 2022, 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.

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	\$	-	-	6,515,704	6,515,704
Borough		-	3,066,761	-	3,066,761
Other		<u>50,914</u>	-	-	<u>50,914</u>
Total	\$	<u>50,914</u>	<u>3,066,761</u>	<u>6,515,704</u>	<u>9,633,379</u>

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

V. Capital Assets

Capital assets accounted for by the District include the following:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets not being depreciated:				
Deferred Contribution - CIP	\$ 24,655,619	32,017,836	-	56,673,455
Capital assets being depreciated:				
Vehicles	1,171,427	123,529	-	1,294,956
Machinery and equipment	3,759,475	325,690	-	4,085,165
Teacher Housing	1,410,357	-	-	1,410,357
Total capital assets being depreciated	<u>6,341,259</u>	<u>449,219</u>	<u>-</u>	<u>6,790,478</u>
Accumulated depreciation:				
Vehicles	914,591	81,963	-	996,554
Machinery and equipment	3,632,668	60,833	-	3,693,501
Teacher Housing	87,127	35,259	-	122,386
Total accumulated depreciation	<u>4,634,386</u>	<u>178,055</u>	<u>-</u>	<u>4,812,441</u>
Net depreciable capital assets	<u>1,706,873</u>	<u>271,164</u>	<u>-</u>	<u>1,978,037</u>
Total capital assets	<u>\$ 26,362,492</u>	<u>32,289,000</u>	<u>-</u>	<u>58,651,492</u>

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

Instruction	\$	49,126
Special education instruction		11,465
Operations and maintenance of plant		103,694
Student Activities		7,616
Food services		<u>6,154</u>
Total depreciation expense	\$	<u>178,055</u>

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Notes to Basic Financial Statements, Continued

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:

June 30, 2022	School Operating Fund	Other Governmental Funds	Totals
Nonspendable:			
Inventory	\$ 718,140	113,805	831,945
Prepaid items	1,117,856	6,180	1,124,036
Total nonspendable	<u>1,835,996</u>	<u>119,985</u>	<u>1,955,981</u>
Restricted:			
Special Revenue Funds:			
Noorvik Afterschool	-	584	584
Students Activities	-	576,009	576,009
Impact Aid Capital	-	53,386	53,386
Capital Project Funds:			
AHFC Kivalina Teacher Housing	-	52,149	52,149
AHFC Kivalina THP-21-NAB-1	-	23,647	23,647
Total restricted	<u>-</u>	<u>705,775</u>	<u>705,775</u>
Assigned:			
Special Revenue Funds -			
Facilities Housing	-	39,548	39,548
Capital Project Funds:			
District Technology	-	1,134,481	1,134,481
Local Funded Maintenance	-	752,832	752,832
CIP Reserved Local Share	-	209,924	209,924
AHFC Selawik	-	121,326	121,326
Deering K-12 School Improvement	-	81,724	81,724
Kivalina Teacher Housing	-	1,386,208	1,386,208
Magnet School (ATC) Expansion Project	-	1,180,957	1,180,957
Kotzebue Magnet School Dorm	-	299,947	299,947
Total assigned	<u>-</u>	<u>5,206,947</u>	<u>5,206,947</u>
Unassigned	<u>5,705,590</u>	<u>(75,539)</u>	<u>5,630,051</u>
Total fund balances	<u>\$ 7,541,586</u>	<u>5,957,168</u>	<u>13,498,754</u>

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, 2022, were as follows:

Receivable Fund	Payable Fund	Amount
Kivalina K12 Replacement School	School Operating Fund	\$ 3,567,802
Other Governmental Funds	School Operating Fund	7,911,229
School Operating Fund	Other Governmental Funds	\$ 5,445,344
Total		<u>16,924,375</u>

Transfers

From School Operating Fund to Other Governmental Funds to cover operating costs	\$ 1,409,440
From School Operating Fund to Kivalina K-12 Replacement School Capital Project Fund to cover operating costs	43,696
From the Other Governmental Funds to Other Governmental Funds to cover operating costs	<u>466,210</u>
Total Transfers	<u>\$ 1,919,346</u>

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, 2022 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Active plan members	24,481	6,009
Participating employers	151	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, 2021 (latest available information) employer contributions were 7.44% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2021 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,704	13,225
Inactive plan members entitled to but not yet receiving benefits	5,112	741
Inactive plan members not entitled to benefits	10,366	1,678
Active plan members	10,066	3,492
Total plan membership	<u>62,248</u>	<u>19,136</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
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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, 2022 employer contributions were 1.07% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	67	20
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,879	9,709

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, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	113	29
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,925	9,718

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, 2021 (latest available report) for the DB Pension Plan for PERS and TRS is 29.77% and 29.80%, for the ARHCT plan is 30.00% and 29.95%, for the ODD Plan is 29.55% and 29.46%, and for the RMP is 29.54% and 29.41%, 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	6.63%
Global Equity (non-U.S.)	5.41%
Aggregate bonds	0.76%
Opportunistic	4.39%
Real Assets	3.16%
Private Equity	9.29%
Cash Equivalents	0.13%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% 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 and assets 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 and assets. 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 2.18% as of June 30, 2021.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities and assets. 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.

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Notes to Basic Financial Statements, Continued

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. 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, 2022 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
PERS:			
Pension	15.54%	21.27%	8.11%
OPEB	6.46%	8.84%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.11%</u>	<u>8.11%</u>
TRS:			
Pension	6.06%	15.36%	19.29%
OPEB	6.50%	16.49%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>31.85%</u>	<u>19.29%</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 2021 the past service rate for PERS is 18.31%.

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Notes to Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2021 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2021. 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: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 7.5% 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. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

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.

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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 150 employers participating in PERS defined benefit plan and 151 participating in PERS defined contribution and OPEB plans.

The DB Plan's membership consisted of the following at June 30, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not receiving benefits	5,112
Inactive members not entitled to benefits	10,366
Active plan members	<u>10,066</u>
Total DB plan membership	<u>62,248</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
(A Component Unit of Northwest Arctic Borough)

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, 2022, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 1,091,224	242,872	1,334,096

Public Employees Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$678,360 (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, 2021 to a total of (\$354,544), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

Notes to Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2022, the District reported liabilities and assets 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 (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>	
District's proportionate share of the net pension liability	\$	11,190,711	
State's proportionate share of the net pension liability		<u>1,513,286</u>	
Total	\$	<u>12,703,997</u>	
		<u>OPEB</u>	
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(7,856,855)	
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(1,028,105)</u>	
Total	\$	<u>(8,884,960)</u>	
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(141,121)</u>	
District's proportionate share of the RMP OPEB liability (asset)	\$	<u>(101,305)</u>	
Total District's share of net pension and OPEB liabilities and assets	\$	<u>3,091,430</u>	

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets 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 FY2023 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
	Measurement	Measurement	
Pension	0.30505%	0.25248%	0.05257%
OPEB:			
ARHCT	0.30627%	0.25240%	0.05387%
ODD	0.32020%	0.31776%	0.00244%
RMP	0.37741%	0.39661%	(0.01920%)

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

Based on the measurement date of June 30, 2021, the District recognized pension and OPEB expense of \$1,858,030 and (\$3,114,427), respectively, for the year ended June 30, 2022. At June 30, 2022, 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	\$ -	(49,578)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(4,413,028)
Changes in proportion and differences between District contributions and proportionate share of contributions	410,137	-
District contributions subsequent to the measurement date	<u>1,091,224</u>	<u>-</u>
Total	<u>\$ 1,501,361</u>	<u>(4,462,606)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(82,510)
Changes of assumptions	-	(296,912)
Net difference between projected and actual earnings on OPEB plan investments	-	(3,676,588)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(50,386)
District contributions subsequent to the measurement date	<u>162,915</u>	<u>-</u>
Total	<u>\$ 162,915</u>	<u>(4,106,396)</u>

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

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(38,545)
Changes of assumptions	-	(1,072)
Net difference between projected and actual earnings on OPEB plan investments	-	(22,629)
Changes in proportion and differences between District contributions and proportionate share of contributions	12,504	(1,364)
District contributions subsequent to the measurement date	17,959	-
Total	\$ 30,463	(63,610)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,532	(4,817)
Changes of assumptions	31,487	(60,206)
Net difference between projected and actual earnings on OPEB plan investments	-	(90,631)
Changes in proportion and differences between District contributions and proportionate share of contributions	30	(7,266)
District contributions subsequent to the measurement date	61,998	-
Total	\$ 101,047	(162,920)

\$1,091,224 and \$242,872 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 or an increase of the net pension and OPEB assets in the year ended June 30, 2022, 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
2022	\$ (664,970)	(1,291,117)	(9,968)	(26,157)
2023	(1,010,852)	(846,706)	(9,953)	(26,199)
2024	(1,093,462)	(909,186)	(10,191)	(27,114)
2025	(1,283,185)	(1,059,387)	(10,946)	(30,001)
2026	-	-	(4,247)	(4,699)
Thereafter	-	-	(5,801)	(9,701)
Total	\$ (4,052,469)	(4,106,396)	(51,106)	(123,871)

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

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$1,839,814 and (\$62,964) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities (assets) 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 (asset)	\$ 16,575,002	11,190,711	6,667,216
Net OPEB ARHCT liability (asset)	\$ (5,138,265)	(7,856,855)	(10,114,442)
Net OPEB ODD liability (asset)	\$ (135,130)	(141,121)	(145,892)
Net OPEB RMP liability (asset)	\$ 66,119	(101,305)	(227,762)

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)	\$ (10,378,720)	(7,856,855)	(4,813,622)
Net OPEB ODD liability (asset)	N/A	(141,121)	N/A
Net OPEB RMP liability (asset)	(245,862)	(101,305)	95,663

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): 1.07% for the retiree medical plan (DB), 0.31% 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 \$500,503 for the year ended June 30, 2022, which included forfeitures of \$41,280 which have 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, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,225
Inactive plan members entitled to but not receiving benefits	741
Inactive plan members not entitled to benefits	1,678
Active plan members	<u>3,492</u>
Total DB plan membership	<u>19,136</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
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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, 2022, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	471,586	298,754	770,340

Teachers Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$2,699,733 (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 (\$3,591,180), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2022, the District reported liabilities and assets 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 (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 7,962,116
State's proportionate share of the net pension liability	6,757,667
Total	\$ 14,719,783
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (12,083,061)
State's proportionate share of the ARHCT OPEB liability (asset)	(9,409,384)
Total	\$ (21,492,445)
District's proportionate share of the ODD OPEB liability (asset)	\$ (170,020)
District's proportionate share of the RMP OPEB liability (asset)	\$ (557,541)
Total District's share of net pension and OPEB liabilities and assets	\$ (4,848,506)

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

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

	June 30, 2021 Measurement	June 30, 2020 Measurement	Change
Pension	1.00030%	0.76046%	0.23984%
OPEB:			
ARHCT	1.03924%	0.75867%	0.28057%
ODD	2.78949%	3.16672%	(0.37723%)
RMP	2.77660%	3.17721%	(0.40061%)

Based on the measurement date of June 30, 2021, the District recognized pension expense of \$74,455 and OPEB expense of (\$6,702,723), respectively, for the year ended June 30, 2022. At June 30, 2022, 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	\$ -	(76,546)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(8,220,063)
Changes in proportion and differences between District contributions and proportionate share of contributions	782,827	-
District contribution subsequent to the measurement date	471,586	-
Total	\$ <u>1,254,413</u>	<u>(8,296,609)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(84,813)
Changes of assumptions	-	(348,842)
Net difference between projected and actual earnings on pension plan investments	-	(4,724,387)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(281,050)
District contribution subsequent to the measurement date	183,552	-
Total	\$ <u>183,552</u>	<u>(5,439,092)</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	\$ -	(19,945)
Changes of assumptions	-	(93)
Net difference between projected and actual earnings on pension plan investments	-	(21,780)
Changes in proportion and differences between District contributions and proportionate share of contributions	21,663	(6,394)
District contribution subsequent to the measurement date	10,127	-
Total	\$ 31,790	(48,212)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 106,991	(18,056)
Changes of assumptions	37,872	(206,251)
Net difference between projected and actual earnings on pension plan investments	-	(219,251)
Changes in proportion and differences between District contributions and proportionate share of contributions	26,672	(7,552)
District contribution subsequent to the measurement date	105,075	-
Total	\$ 276,610	(451,110)

\$471,586 and \$298,754 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 and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2022 (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
2022	\$ (1,200,105)	(1,820,857)	(6,222)	(61,694)
2023	(1,874,640)	(1,088,370)	(6,177)	(61,788)
2024	(2,037,615)	(1,168,673)	(6,445)	(64,342)
2025	(2,401,422)	(1,361,192)	(7,226)	(71,934)
2026	-	-	(1,072)	(10,127)
Thereafter	-	-	593	(9,690)
Total	\$ (7,513,782)	(5,439,092)	(26,549)	(279,575)

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

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$1,959,098 and (\$474,217) of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) 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 (asset)	\$ 16,097,274	7,962,116	1,110,413
Net OPEB ARHCT liability (asset)	\$ (8,706,213)	(12,083,061)	(14,876,936)
Net OPEB ODD liability (asset)	\$ (170,438)	(170,020)	(169,824)
Net OPEB RMP liability (asset)	\$ (205,885)	(557,541)	(820,568)

Sensitivity of the District's proportionate share of the net OPEB liability and asset to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability and asset, as well as what the District's proportionate share of the net OPEB liability and asset 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)	\$ (15,190,995)	(12,083,061)	(8,317,089)
Net OPEB ODD liability (asset)	\$ N/A	(170,020)	N/A
Net OPEB RMP liability (asset)	\$ (856,025)	(557,541)	(147,354)

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): 0.83% 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%. 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.

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

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%

The School District contributed \$1,168,241 for the year ended June 30, 2022, which included forfeitures of \$195,916 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 \$7,565,135 and \$8,648,362 for the years ended June 30, 2022 and 2021, 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, 2022 and 2021 for the Accrued health and life benefits which is included in payroll related liabilities.

Accrued Health and Life Benefits , at June 30, 2020	\$	3,248,673
Claims and administrative expenses		8,648,362
Claims and administrative expenses paid		<u>(8,943,292)</u>
Accrued Health and Life Benefits , at June 30, 2021		2,953,743
Claims and administrative expenses		7,565,135
Claims and administrative expenses paid		<u>(7,813,393)</u>
Accrued Health and Life Benefits , at June 30, 2022	\$	<u>2,705,485</u>

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

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.

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.

XII. Alternative Retirement Plan

The School District participates in a 457 plan through Fidelity Management Trust Company. Participants may contribute up to a maximum of \$20,500. The School District does not contribute a matching amount.

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

Notes to Basic Financial Statements, Continued

XIII. Short-Term Leases

The School District leases housing to District employees, with varying amounts due on a monthly basis. All rental contracts are for a maximum of either ten or twelve months. Rental income earned during the year ended June 30, 2022 amounted to \$728,017.

XIV. Subsequent Accounting Pronouncements

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

- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 99 *Omnibus 2022*. Multiple effective dates.
- GASB 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Statements 94 and 99 are not expected to have any significant impact on the financial statements of the District.

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.

GASB Statement No. 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

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

Notes to Basic Financial Statements, Continued

GASB Statement No. 101 unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Earnings on investment	\$ 2,000	3,200	13,734	10,534
E-rate revenue	6,860,873	7,293,845	7,293,845	-
Other local revenues	700,000	340,000	555,435	215,435
Intergovernmental:				
Borough appropriations and in-kind services	4,151,951	6,151,951	4,151,951	(2,000,000)
State of Alaska	41,736,610	40,716,457	40,866,042	149,585
Federal sources	6,858,607	1,647,184	1,647,184	-
Total revenues	<u>60,310,041</u>	<u>56,152,637</u>	<u>54,528,191</u>	<u>(1,624,446)</u>
Expenditures:				
Current				
Instruction	18,243,180	17,065,696	16,566,056	499,640
Special education instruction	7,713,968	6,557,832	6,247,562	310,270
Special education support services - students	1,522,674	1,658,825	1,330,061	328,764
Support services - students	-	141,525	155,877	(14,352)
Support services - instruction	9,760,928	10,065,890	9,803,979	261,911
School administration	3,130,403	2,907,300	2,743,905	163,395
School administration support services	1,363,214	1,378,097	1,344,852	33,245
District administration	1,835,269	1,823,259	1,766,071	57,188
District administration support services	2,511,964	2,455,189	2,216,959	238,230
Operations and maintenance of plant	13,056,882	12,949,107	12,199,496	749,611
Student activities	1,294,858	1,207,298	1,082,686	124,612
Adult and continuing education instruction	-	2,035	2,043	(8)
Food services	-	4,068	4,143	(75)
Total expenditures	<u>60,433,340</u>	<u>58,216,121</u>	<u>55,463,690</u>	<u>2,752,431</u>
Excess (deficiency) of revenues over expenditures	<u>(123,299)</u>	<u>(2,063,484)</u>	<u>(935,499)</u>	<u>(1,127,985)</u>
Other financing sources (uses):				
Transfers in	495,000	-	-	-
Transfers out:	-	(1,820,000)	(1,453,136)	366,864
Net other financing sources (uses)	<u>495,000</u>	<u>(1,820,000)</u>	<u>(1,453,136)</u>	<u>366,864</u>
Net change in fund balances	<u>\$ 371,701</u>	<u>(3,883,484)</u>	<u>(2,388,635)</u>	<u>1,127,985</u>
Fund balance, beginning of year			<u>9,930,221</u>	
Fund balance, end of year			<u>\$ 7,541,586</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2022

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	\$ 8,378,374	161%	63.96%
2017	0.3136%	\$ 17,530,603	\$ 2,210,896	\$ 19,741,499	\$ 8,097,929	216%	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%
2021	0.2525%	\$ 14,899,194	\$ 6,166,568	\$ 21,065,762	\$ 8,433,931	177%	61.61%
2022	0.3051%	\$ 11,190,711	\$ 1,513,286	\$ 12,703,997	\$ 8,353,223	134%	74.46%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2021	0.2524%	\$ (1,143,040)	\$ (473,999)	\$ (1,617,039)	\$ 8,433,931	-13.55%	106.15%
2022	0.3063%	\$ (7,856,855)	\$ (1,028,105)	\$ (8,884,960)	\$ 8,353,223	-94.06%	135.54%
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)	\$ 8,097,929	-1.04%	270.62%
2020	0.3265%	\$ (79,156)	\$ -	\$ (79,156)	\$ 8,378,374	-0.94%	297.43%
2021	0.3178%	\$ (86,622)	\$ -	\$ (86,622)	\$ 8,433,931	-1.03%	283.80%
2022	0.3202%	\$ (141,121)	\$ -	\$ (141,121)	\$ 8,353,223	-1.69%	374.22%
Retiree Medical Plan (RMP):							
2018	0.4800%	\$ 25,039	\$ -	\$ 25,039	\$ 616,628	4.06%	93.98%
2019	0.4330%	\$ 55,051	\$ -	\$ 55,051	\$ 1,974,709	2.79%	88.71%
2020	0.4108%	\$ 98,279	\$ -	\$ 98,279	\$ 1,970,226	4.99%	83.17%
2021	0.3966%	\$ 28,131	\$ -	\$ 28,131	\$ 2,038,417	1.38%	92.23%
2022	0.3774%	\$ (101,305)	\$ -	\$ (101,305)	\$ 2,143,741	-4.73%	115.10%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Schedule of the District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2021	\$ 1,065,136	\$ (1,069,083)	\$ (3,947)	\$ 8,353,223	12.75%
2022	\$ 1,089,851	\$ (1,091,224)	\$ (1,373)	\$ 8,339,086	13.07%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Schedule of the District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2021	\$ 209,879	\$ (209,879)	\$ -	\$ 8,353,223	2.51%
2022	\$ 162,915	\$ (162,915)	\$ -	\$ 8,339,086	1.95%
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%
2021	\$ 17,079	\$ (17,079)	\$ -	\$ 8,353,223	0.20%
2022	\$ 17,959	\$ (17,959)	\$ -	\$ 8,339,086	0.22%
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%
2021	\$ 70,045	\$ (70,045)	\$ -	\$ 2,143,741	3.27%
2022	\$ 61,998	\$ (61,998)	\$ -	\$ 2,275,014	2.73%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 Schedule of the District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2022

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	0.2395%	\$ 7,182,851	\$ 49,547,595	\$ 56,730,446	\$ 14,843,553	48.39%	55.70%
2016	0.5852%	\$ 10,888,060	\$ 17,403,698	\$ 28,291,758	\$ 15,465,229	70.40%	73.82%
2017	0.8250%	\$ 18,837,867	\$ 22,390,623	\$ 41,228,490	\$ 15,643,154	120.42%	68.40%
2018	0.6749%	\$ 13,676,701	\$ 23,874,798	\$ 37,551,499	\$ 15,774,517	86.70%	72.39%
2019	0.7536%	\$ 14,427,002	\$ 21,447,040	\$ 35,874,042	\$ 16,910,003	85.32%	74.09%
2020	0.8386%	\$ 15,669,599	\$ 23,236,188	\$ 38,905,787	\$ 18,195,563	86.12%	74.68%
2021	0.7605%	\$ 15,461,024	\$ 26,832,138	\$ 42,293,162	\$ 18,284,994	84.56%	72.81%
2022	1.0003%	\$ 7,962,116	\$ 6,757,667	\$ 14,719,783	\$ 16,411,266	48.52%	89.43%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2022

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%
2021	0.7587%	\$ (2,714,089)	\$ (4,729,332)	\$ (7,443,421)	\$ 18,284,994	-14.84%	113.78%
2022	1.0392%	\$ (12,083,061)	\$ (9,409,384)	\$ (21,492,445)	\$ 16,411,266	-73.63%	145.41%
Occupational Death and Disability (ODD):							
2018	0.0312%	\$ (101,913)	\$ -	\$ (101,913)	\$ 15,774,517	-0.65%	1342.59%
2019	3.3210%	\$ (11,435)	\$ -	\$ (11,435)	\$ 16,910,003	-0.07%	1304.81%
2020	3.4407%	\$ (138,351)	\$ -	\$ (138,351)	\$ 18,195,563	-0.76%	1409.77%
2021	3.1667%	\$ (136,327)	\$ -	\$ (136,327)	\$ 18,284,994	-0.75%	931.08%
2022	2.7895%	\$ (170,020)	\$ -	\$ (170,020)	\$ 16,411,266	-1.04%	1254.36%
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%
2021	3.1772%	\$ (313,432)	\$ -	\$ (313,432)	\$ 9,885,765	-3.17%	125.59%
2022	2.7766%	\$ (557,541)	\$ -	\$ (557,541)	\$ 9,342,293	-5.97%	142.54%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Schedule of the District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2022

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%
2021	\$ 499,135	\$ (492,116)	\$ 7,019	\$ 16,411,266	3.04%
2022	\$ 478,440	\$ (471,586)	\$ 6,854	\$ 15,434,562	3.10%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2022

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)	\$ -	\$ 16,910,003	1.72%
2019	\$ 252,163	\$ (252,163)	\$ -	\$ 18,195,563	1.39%
2020	\$ 291,322	\$ (291,322)	\$ -	\$ 18,284,994	1.59%
2021	\$ 268,572	\$ (268,572)	\$ -	\$ 16,411,266	1.64%
2022	\$ 183,552	\$ (183,552)	\$ -	\$ 15,434,562	1.19%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 16,910,003	0.00%
2019	\$ 10,740	\$ (10,740)	\$ -	\$ 18,195,563	0.06%
2020	\$ 10,403	\$ (10,403)	\$ -	\$ 18,284,994	0.06%
2021	\$ 10,098	\$ (10,098)	\$ -	\$ 16,411,266	0.06%
2022	\$ 10,127	\$ (10,127)	\$ -	\$ 15,434,562	0.07%
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%
2021	\$ 117,077	\$ (117,077)	\$ -	\$ 9,342,293	1.25%
2022	\$ 105,075	\$ (105,075)	\$ -	\$ 9,301,282	1.13%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2022

1. Budgetary Information

Annual budgets are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. 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.

Excess of Expenditures over Appropriations

For the year ended June 30, 2022, expenditures exceeded appropriations in the School Operating Fund for the support services – students function by \$14,352, the adult and continuing education instruction function by \$8 and the food service function by \$75.

2. Public Employees' Retirement System

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

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amounts included in the normal cost for administrative expenses were changed from \$7,223,000 to \$7,625,000 for pension, and from \$4,934,000 to \$5,531,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

3. Teachers' Retirement System

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

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$3,003,000 to \$3,217,000 for pension, and from \$1,362,000 to \$1,604,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$0 to \$5,000 for occupational death and disability, and from \$8,000 to \$22,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

**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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Earnings on investment	\$ 3,200	13,734	10,534
E-rate revenue	7,293,845	7,293,845	-
Other local revenues	340,000	555,435	215,435
Total local sources	7,637,045	7,863,014	225,969
Intergovernmental:			
Borough appropriations and in-kind services	6,151,951	4,151,951	(2,000,000)
State of Alaska:			
Foundation	37,363,785	37,363,785	-
On-behalf TRS	2,604,072	2,699,733	95,661
On-behalf PERS	624,228	678,360	54,132
Other State revenues	124,372	124,164	(208)
Total State of Alaska	40,716,457	40,866,042	149,585
Federal sources - Impact Aid	1,647,184	1,647,184	-
Total revenues	56,152,637	54,528,191	(1,624,446)
Expenditures:			
Instruction:			
Certificated salaries	8,028,640	7,895,007	133,633
Non-certificated salaries	2,164,409	2,089,238	75,171
Employee benefits	6,453,377	6,248,469	204,908
Transportation allowance	77,724	54,851	22,873
Staff travel	20,000	11,541	8,459
Student travel	10,406	406	10,000
Other purchased services	66,885	107,655	(40,770)
Supplies, materials and media	213,296	131,930	81,366
Tuition-students and stipends	4,000	-	4,000
Equipment	26,959	26,959	-
Total instruction	17,065,696	16,566,056	499,640

(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	\$ 1,905,185	1,865,734	39,451
Non-certificated salaries	1,912,626	1,822,994	89,632
Employee benefits	2,699,797	2,552,371	147,426
Staff travel	13,224	199	13,025
Student travel	7,000	-	7,000
Supplies, materials and media	20,000	6,264	13,736
Total special education instruction	<u>6,557,832</u>	<u>6,247,562</u>	<u>310,270</u>
Special education support services - students:			
Certificated salaries	621,640	519,339	102,301
Non-certificated salaries	86,176	69,971	16,205
Employee benefits	358,328	367,485	(9,157)
Transportation allowance	-	171	(171)
Professional and technical services	525,000	306,753	218,247
Staff travel	25,000	20,241	4,759
Student travel	2,000	1,030	970
Other purchased services	22,800	22,800	-
Supplies, materials and media	14,001	18,391	(4,390)
Other	3,880	3,880	-
Total special education support services - students	<u>1,658,825</u>	<u>1,330,061</u>	<u>328,764</u>
Support services - students:			
Non-certificated salaries	12,000	14,365	(2,365)
Employee benefits	129,525	138,981	(9,456)
Transportation allowance	-	2,531	(2,531)
Total support services - students	<u>141,525</u>	<u>155,877</u>	<u>(14,352)</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	\$ 343,337	347,095	(3,758)
Non-certificated salaries	495,056	478,768	16,288
Employee benefits	447,200	450,265	(3,065)
Transportation allowance		3,210	(3,210)
Professional and technical services	122,724	46,071	76,653
Staff travel	66,110	52,371	13,739
Utility services	7,913,063	7,937,706	(24,643)
Insurance and bond premiums	16,174	16,174	-
Supplies, materials and media	611,476	441,618	169,858
Tuition-students and stipends	30,000	9,951	20,049
Other	20,750	20,750	-
Total support services - instruction	10,065,890	9,803,979	261,911
School administration:			
Certificated salaries	1,784,436	1,728,228	56,208
Non-certificated salaries	11,850	14,432	(2,582)
Employee benefits	974,232	940,627	33,605
Professional and technical services	400	400	-
Staff travel	74,500	10,675	63,825
Supplies, materials and media	52,440	43,649	8,791
Other	9,442	5,894	3,548
Total school administration	2,907,300	2,743,905	163,395
School administration support services:			
Non-certificated salaries	768,188	725,580	42,608
Employee benefits	609,909	619,272	(9,363)
Total school administration support services	1,378,097	1,344,852	33,245

(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>	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
District administration:			
Certificated salaries	\$ 323,078	323,078	-
Non-certificated salaries	307,965	319,044	(11,079)
Employee benefits	554,149	549,456	4,693
Transportation allowance	-	11,232	(11,232)
Professional and technical services	349,489	285,928	63,561
Staff travel	155,279	134,423	20,856
Other purchased services	34,229	38,205	(3,976)
Supplies, materials and media	47,729	56,114	(8,385)
Other	51,341	48,591	2,750
Total district administration	<u>1,823,259</u>	<u>1,766,071</u>	<u>57,188</u>
District administration support services:			
Certificated salaries	143,089	143,089	-
Non-certificated salaries	1,134,544	1,112,156	22,388
Employee benefits	733,586	735,982	(2,396)
Professional and technical services	154,328	172,189	(17,861)
Staff travel	57,000	52,293	4,707
Other purchased services	72,293	24,751	47,542
Insurance and bond premiums	370,649	370,649	-
Supplies, materials and media	35,000	28,764	6,236
Other	54,700	42,643	12,057
Indirect recovery	(300,000)	(465,557)	165,557
Total district administration support services	<u>2,455,189</u>	<u>2,216,959</u>	<u>238,230</u>
Operations and maintenance of plant:			
Certificated salaries	122,878	124,678	(1,800)
Non-certificated salaries	1,692,031	1,718,590	(26,559)
Employee benefits	975,258	1,016,554	(41,296)
Professional and technical services	2,183,474	1,926,478	256,996
Staff travel	105,000	98,632	6,368
Utility services	629,637	656,573	(26,936)
Energy	4,032,395	3,635,387	397,008
Other purchased services	2,166,584	2,134,883	31,701
Insurance and bond premiums	563,927	563,927	-
Supplies, materials and media	450,630	294,236	156,394
Other	387	887	(500)
Equipment	26,906	28,671	(1,765)
Total operations and maintenance of plant	<u>12,949,107</u>	<u>12,199,496</u>	<u>749,611</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	\$ 214,814	203,636	11,178
Non-certificated salaries	59,150	64,150	(5,000)
Employee benefits	61,336	71,195	(9,859)
Transportation allowance	-	1,706	(1,706)
Professional and technical services	100,000	89,536	10,464
Staff travel	11,738	4,383	7,355
Student travel	709,910	599,189	110,721
Insurance and bond premiums	2,295	2,295	-
Supplies, materials and media	20,000	24,192	(4,192)
Other	22,412	16,761	5,651
Equipment	5,643	5,643	-
Total student activities	1,207,298	1,082,686	124,612
Adult and continuing education instruction:			
Non-certificated salaries	2,000	2,000	-
Employee benefits	35	43	(8)
Total adult and continuing education instruction	2,035	2,043	(8)
Food services:			
Non-certificated salaries	4,000	4,000	-
Employee benefits	68	143	(75)
Total food services	4,068	4,143	(75)
Total expenditures	58,216,121	55,463,690	2,752,431
Excess (deficiency) of revenues over expenditures	(2,063,484)	(935,499)	1,127,985
Other financing sources (uses):			
Transfers out:			
Special Revenue Funds:			
Student Transportation	-	(34,587)	(34,587)
Alaska Technical Center	(475,000)	(604,164)	(129,164)
STAR Northwest Magnet School	(145,000)	(188,882)	(43,882)
Teacher Housing	(510,000)	(489,891)	20,109
Food Service	(535,000)	(8,379)	526,621
Maniilaq ANE	-	(233)	(233)
June Nelson Scholarship	-	(2,000)	(2,000)
Capital Project Fund:			
Deering K-12 School Improvement	(155,000)	(125,000)	30,000
Net other financing sources (uses)	(1,820,000)	(1,453,136)	366,864
Net change in fund balances	\$ (3,883,484)	(2,388,635)	1,494,849
Fund balance, beginning of year		9,930,221	
Fund balance, end of year		\$ 7,541,586	

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, 2022

Revenues:

Intergovernmental:

State of Alaska	\$ 22,962,744
Borough appropriations	5,696,990
	28,659,734

Expenditures:

Construction and facilities acquisition:

Professional and technical services	717,141
Supplies, materials and media	9,698
Equipment	336,631
Building and improvements purchased	27,639,960
Total expenditures	28,703,430

Excess (deficiency) of revenues over expenditures (43,696)

Other financing sources:

Transfers in - Other Governmental Funds	43,696
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Net change in fund balance -

Fund balance, beginning of year -

Fund balance, end of year \$ -

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

Other Governmental Funds

Combining Balance Sheet

June 30, 2022

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	S.T.E.P Construction	CARES Act	CRRSA Act	ARPA ESSER	Food Service
<u>Assets:</u>											
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	320,075	24,740	-	-	1,600	43,211	12,244	264,868	2,840,661	6,093
Due from other funds	42,055	-	-	44,248	39,548	25,680	-	-	-	-	611
Prepaid items	-	-	-	-	-	-	-	-	-	6,180	-
Inventory	50,644	-	-	23,648	-	980	-	-	-	-	38,533
Total assets	<u>92,699</u>	<u>320,075</u>	<u>24,740</u>	<u>67,896</u>	<u>39,548</u>	<u>28,260</u>	<u>43,211</u>	<u>12,244</u>	<u>264,868</u>	<u>2,846,841</u>	<u>45,237</u>
<u>Liabilities and Fund Balances (Deficits)</u>											
Liabilities:											
Accounts payable	42,055	111,470	-	44,248	-	27,280	38,775	-	-	756,236	39,424
Due to other funds	-	208,605	24,740	-	-	-	4,436	12,244	264,868	2,090,605	-
Due to others	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	3,232
Total liabilities	<u>42,055</u>	<u>320,075</u>	<u>24,740</u>	<u>44,248</u>	<u>-</u>	<u>27,280</u>	<u>43,211</u>	<u>12,244</u>	<u>264,868</u>	<u>2,846,841</u>	<u>42,656</u>
Fund balances (deficits):											
Nonspendable	50,644	-	-	23,648	-	980	-	-	-	6,180	38,533
Restricted	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	39,548	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(6,180)	(35,952)
Total fund balances (deficits)	<u>50,644</u>	<u>-</u>	<u>-</u>	<u>23,648</u>	<u>39,548</u>	<u>980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,581</u>
Total liabilities and fund balances (deficits)	\$ <u>92,699</u>	<u>320,075</u>	<u>24,740</u>	<u>67,896</u>	<u>39,548</u>	<u>28,260</u>	<u>43,211</u>	<u>12,244</u>	<u>264,868</u>	<u>2,846,841</u>	<u>45,237</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											
<u>Assets</u>	GenYouth	Consolidated Administration	Title I-A Basic	Title I-C Migrant Education	Title IV-A	Title I-A Parent Engagement	Title I-A Professional Development	Migrant Education - Books	Career Technical Education	Title II-A Higher Education	Title I-A School Improvement 1003(a)
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	135,802	337,529	835,875	83,178	10,358	8,069	7,099	50,376	-	102,303
Due from other funds	8,208	-	-	-	-	-	-	-	-	495	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>8,208</u>	<u>135,802</u>	<u>337,529</u>	<u>835,875</u>	<u>83,178</u>	<u>10,358</u>	<u>8,069</u>	<u>7,099</u>	<u>50,376</u>	<u>495</u>	<u>102,303</u>
<u>Liabilities and Fund Balances (Deficits)</u>											
Liabilities:											
Accounts payable	-	68	1,724	7,093	2,584	-	-	-	8,317	-	2,365
Due to other funds	-	135,734	335,805	828,782	80,594	10,358	8,069	7,099	42,059	-	99,938
Due to others	-	-	-	-	-	-	-	-	-	495	-
Unearned revenue	8,208	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>8,208</u>	<u>135,802</u>	<u>337,529</u>	<u>835,875</u>	<u>83,178</u>	<u>10,358</u>	<u>8,069</u>	<u>7,099</u>	<u>50,376</u>	<u>495</u>	<u>102,303</u>
Fund balances (deficits):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<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 (deficits)	<u>\$ 8,208</u>	<u>135,802</u>	<u>337,529</u>	<u>835,875</u>	<u>83,178</u>	<u>10,358</u>	<u>8,069</u>	<u>7,099</u>	<u>50,376</u>	<u>495</u>	<u>102,303</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 I-A School Improvement 1003(g)	Early Learning	Title I-A School Improvement 1003(g)	Early Intervention Infant Learning Program	Early Intervention Infant Learning Program Part C	Medical Assistance	Special Education Title VI-B	Special Education Section 619	Safe Children's Act	ARPA Special Education Title VI-B	School Screening and Testing
Assets											
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	28,516	8,232	-	324,817	3,154	-	36,849	-
Due from other funds	5,548	40,061	209	-	-	96,714	-	-	895	-	26,805
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>5,548</u>	<u>40,061</u>	<u>209</u>	<u>28,516</u>	<u>8,232</u>	<u>96,714</u>	<u>324,817</u>	<u>3,154</u>	<u>895</u>	<u>36,849</u>	<u>26,805</u>
Liabilities and Fund Balances (Deficits)											
Liabilities:											
Accounts payable	-	-	-	130	-	-	41,596	-	-	104	26,805
Due to other funds	-	-	-	28,386	8,232	-	283,221	3,154	-	36,745	-
Due to others	5,548	-	209	-	-	-	-	-	-	-	-
Unearned revenue	-	40,061	-	-	-	96,714	-	-	895	-	-
Total liabilities	<u>5,548</u>	<u>40,061</u>	<u>209</u>	<u>28,516</u>	<u>8,232</u>	<u>96,714</u>	<u>324,817</u>	<u>3,154</u>	<u>895</u>	<u>36,849</u>	<u>26,805</u>
Fund balances (deficits):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<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 (deficits)	\$ <u>5,548</u>	<u>40,061</u>	<u>209</u>	<u>28,516</u>	<u>8,232</u>	<u>96,714</u>	<u>324,817</u>	<u>3,154</u>	<u>895</u>	<u>36,849</u>	<u>26,805</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										
	ELF ARPA	Title II-A Teacher and Principal Training	Educators Rising Alaska	Youth Leaders Program	Computer Lab Access Pilot Project	Literacy Connections	Indian Education	Johnson O'Malley	Johnson O'Malley Contract	Rural Education Achievement Program	Maniilaq ABE/GED Contract
Assets											
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	92,821	-	-	-	145,651	192,178	-	-	8,786	5,347
Due from other funds	8,089	-	1,810	678,566	120	-	-	65,476	203,126	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>8,089</u>	<u>92,821</u>	<u>1,810</u>	<u>678,566</u>	<u>120</u>	<u>145,651</u>	<u>192,178</u>	<u>65,476</u>	<u>203,126</u>	<u>8,786</u>	<u>5,347</u>
Liabilities and Fund Balances (Deficits)											
Liabilities:											
Accounts payable	8,089	30,999	-	405	-	-	3,979	-	10,000	366	560
Due to other funds	-	61,822	-	-	-	145,651	188,199	-	-	8,420	4,534
Due to others	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	1,810	678,161	120	-	-	65,476	193,126	-	253
Total liabilities	<u>8,089</u>	<u>92,821</u>	<u>1,810</u>	<u>678,566</u>	<u>120</u>	<u>145,651</u>	<u>192,178</u>	<u>65,476</u>	<u>203,126</u>	<u>8,786</u>	<u>5,347</u>
Fund balances (deficits):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<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 (deficits)	\$ <u>8,089</u>	<u>92,821</u>	<u>1,810</u>	<u>678,566</u>	<u>120</u>	<u>145,651</u>	<u>192,178</u>	<u>65,476</u>	<u>203,126</u>	<u>8,786</u>	<u>5,347</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										
	Local Donation Payroll	Village Improvement Funds	Local Donation Professional and Technical Services	Noorvik Afterschool	IPRARS	Star of NW Magnet School	Our Youth Our Future	Maniilaq Counselor Program	Student Activities	June Nelson Scholarship	Total Special Revenue Funds
Assets											
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	12,045	12,045
Accounts receivable	-	-	-	-	3,881	-	224,432	-	750	-	6,159,495
Due from other funds	183,945	169,907	58,410	10,973	-	9,998	-	67,642	576,692	-	2,365,831
Prepaid items	-	-	-	-	-	-	-	-	-	-	6,180
Inventory	-	-	-	-	-	-	-	-	-	-	113,805
Total assets	183,945	169,907	58,410	10,973	3,881	9,998	224,432	67,642	577,442	12,045	8,657,356
Liabilities and Fund Balances (Deficits)											
Liabilities:											
Accounts payable	-	4,332	-	-	-	-	5,150	950	1,433	-	1,216,537
Due to other funds	-	-	-	-	3,881	-	219,282	-	-	12,045	5,157,508
Due to others	-	-	-	-	-	9,998	-	-	-	-	16,250
Unearned revenue	183,945	165,575	58,410	10,389	-	-	-	66,692	-	-	1,573,067
Total liabilities	183,945	169,907	58,410	10,389	3,881	9,998	224,432	67,642	1,433	12,045	7,963,362
Fund balances (deficits):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	119,985
Restricted	-	-	-	584	-	-	-	-	576,009	-	576,593
Assigned	-	-	-	-	-	-	-	-	-	-	39,548
Unassigned	-	-	-	-	-	-	-	-	-	-	(42,132)
Total fund balances (deficits)	-	-	-	584	-	-	-	-	576,009	-	693,994
Total liabilities and fund balances (deficits)	\$ 183,945	169,907	58,410	10,973	3,881	9,998	224,432	67,642	577,442	12,045	8,657,356

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds									
	District Technology	Impact Aid Capital	Local Funded Maintenance	CIP Reserved Local Share	AHFC Selawik	AHFC Kivalina Teacher Housing	AHFC Kivalina THP-21-NAB-1	Kivilina Bus Barn and Garage	Deering K-12 School Improvement	Shugnak K-12 School Improvement
<u>Assets</u>										
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	3,855	89,574	97,212	165,568	-	-
Due from other funds	1,134,481	53,386	753,307	209,924	122,289	-	-	-	81,724	234,033
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total assets	<u>1,134,481</u>	<u>53,386</u>	<u>753,307</u>	<u>209,924</u>	<u>126,144</u>	<u>89,574</u>	<u>97,212</u>	<u>165,568</u>	<u>81,724</u>	<u>234,033</u>
<u>Liabilities and Fund Balances (Deficits)</u>										
Liabilities:										
Accounts payable	-	-	475	-	4,818	12,704	9,425	-	-	-
Due to other funds	-	-	-	-	-	24,721	64,140	165,568	-	-
Due to others	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	234,033
Total liabilities	<u>-</u>	<u>-</u>	<u>475</u>	<u>-</u>	<u>4,818</u>	<u>37,425</u>	<u>73,565</u>	<u>165,568</u>	<u>-</u>	<u>234,033</u>
Fund balances (deficits):										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	53,386	-	-	-	52,149	23,647	-	-	-
Assigned	1,134,481	-	752,832	209,924	121,326	-	-	-	81,724	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>1,134,481</u>	<u>53,386</u>	<u>752,832</u>	<u>209,924</u>	<u>121,326</u>	<u>52,149</u>	<u>23,647</u>	<u>-</u>	<u>81,724</u>	<u>-</u>
Total liabilities and fund balances (deficits)	\$ <u>1,134,481</u>	<u>53,386</u>	<u>753,307</u>	<u>209,924</u>	<u>126,144</u>	<u>89,574</u>	<u>97,212</u>	<u>165,568</u>	<u>81,724</u>	<u>234,033</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds							Total Capital Project Funds	Total Other Governmental Funds
	Buckland HVAC	Kivalina Teacher Housing	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Kotzebue Magnet School Dorm	Selawik Renovations	June Nelson Elementary Roof Replacement		
<u>Assets</u>									
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	12,045
Accounts receivable	-	-	-	-	-	-	-	356,209	6,515,704
Due from other funds	-	1,402,230	14,920	1,180,957	299,947	-	58,200	5,545,398	7,911,229
Prepaid items	-	-	-	-	-	-	-	-	6,180
Inventory	-	-	-	-	-	-	-	-	113,805
Total assets	<u>-</u>	<u>1,402,230</u>	<u>14,920</u>	<u>1,180,957</u>	<u>299,947</u>	<u>-</u>	<u>58,200</u>	<u>5,901,607</u>	<u>14,558,963</u>
<u>Liabilities and Fund Balances (Deficits)</u>									
Liabilities:									
Accounts payable	-	16,022	14,920	-	-	-	58,200	116,564	1,333,101
Due to other funds	8,206	-	-	-	-	25,201	-	287,836	5,445,344
Due to others	-	-	-	-	-	-	-	-	16,250
Unearned revenue	-	-	-	-	-	-	-	234,033	1,807,100
Total liabilities	<u>8,206</u>	<u>16,022</u>	<u>14,920</u>	<u>-</u>	<u>-</u>	<u>25,201</u>	<u>58,200</u>	<u>638,433</u>	<u>8,601,795</u>
Fund balances (deficits):									
Nonspendable	-	-	-	-	-	-	-	-	119,985
Restricted	-	-	-	-	-	-	-	129,182	705,775
Assigned	-	1,386,208	-	1,180,957	299,947	-	-	5,167,399	5,206,947
Unassigned	(8,206)	-	-	-	-	(25,201)	-	(33,407)	(75,539)
Total fund balances (deficits)	<u>(8,206)</u>	<u>1,386,208</u>	<u>-</u>	<u>1,180,957</u>	<u>299,947</u>	<u>(25,201)</u>	<u>-</u>	<u>5,263,174</u>	<u>5,957,168</u>
Total liabilities and fund balances (deficits)	\$ <u>-</u>	<u>1,402,230</u>	<u>14,920</u>	<u>1,180,957</u>	<u>299,947</u>	<u>-</u>	<u>58,200</u>	<u>5,901,607</u>	<u>14,558,963</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 (Deficits)

Year Ended June 30, 2022

	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	School Broadband Assistance	CARES Act	CRRSA Act	ARPA ESSER
Revenues:												
Local sources:												
Charges for services	\$ -	-	-	-	-	-	728,017	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental:												
State of Alaska	48,919	-	681,331	121,663	445,732	-	-	62,143	169,266	-	-	-
Federal sources:												
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	65,868	752,428	3,579,768
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	48,919	-	681,331	121,663	445,732	-	728,017	62,143	169,266	65,868	752,428	3,579,768
Expenditures:												
Instruction	-	203,474	-	104,121	-	-	358,041	62,143	-	-	250,303	415,033
Special education instruction	-	-	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-	-	-
Support services - students	-	5,817	180,278	-	114,505	-	-	-	-	-	440,506	-
Support services - instruction	-	-	-	-	194,847	-	-	-	169,266	-	-	1,473,168
School administration	-	226,082	2,689	-	20,363	-	-	-	-	-	-	-
School administration support services	-	108,558	131,557	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	35,750	-	-	-	-	65,868	61,619	159,294
Operations and maintenance of plant	-	18,732	81,002	-	139,952	-	861,111	-	-	-	-	987,770
Student activities	-	-	-	-	-	-	-	-	-	-	-	-
Student transportation- to and from school	80,194	-	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	3,312	11,000	268,982	17,542	-	-	-	-	-	-	-	-
Food services	-	30,796	16,823	-	120,821	-	-	-	-	-	-	544,503
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	83,506	604,459	681,331	121,663	626,238	-	1,219,152	62,143	169,266	65,868	752,428	3,579,768
Excess (deficiency) of revenues over expenditures	(34,587)	(604,459)	-	-	(180,506)	-	(491,135)	-	-	-	-	-
Other financing sources (uses):												
Transfers in	34,587	604,164	-	-	188,882	-	489,891	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	34,587	604,164	-	-	188,882	-	489,891	-	-	-	-	-
Net change in fund balances	-	(295)	-	-	8,376	-	(1,244)	-	-	-	-	-
Fund balances (deficits), beginning of year	-	50,939	-	-	15,272	39,548	2,224	-	-	-	-	-
Fund balances (deficits), end of year	\$ -	50,644	-	-	23,648	39,548	980	-	-	-	-	-

(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 (Deficits), Continued

	Special Revenue Funds										
	Food Service	Consolidated Administration	Title I-A Basic	Title I-C Migrant Education	Title IV-A	Title I-A Parent Engagement	Title I-A Professional Development	Migrant Education - Books	Youth Risk Behavior	Career Technical Education	Title I-A School Improvement 1003(a)
Revenues:											
Local sources:											
Charges for services	\$ 16,296	-	-	-	-	-	-	-	-	-	-
Other	76,983	-	-	-	-	-	-	-	-	-	-
Intergovernmental:											
State of Alaska	-	-	-	-	-	-	-	-	3,000	-	-
Federal sources:											
Passed through the State of Alaska	2,103,368	557,935	1,199,153	1,348,534	176,281	37,400	13,544	15,813	-	104,196	134,298
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>2,196,647</u>	<u>557,935</u>	<u>1,199,153</u>	<u>1,348,534</u>	<u>176,281</u>	<u>37,400</u>	<u>13,544</u>	<u>15,813</u>	<u>3,000</u>	<u>104,196</u>	<u>134,298</u>
Expenditures:											
Instruction	-	-	1,059,740	1,267,590	21,246	35,578	-	15,043	-	99,234	73,750
Special education instruction	-	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	3,000	-	-
Support services - instruction	-	-	7,669	15,262	146,449	-	12,884	-	-	-	54,007
School administration	-	-	73,338	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-	-
District administration support services	-	557,935	58,406	65,682	8,586	1,822	660	770	-	4,962	6,541
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-	-	-
Food services	2,214,825	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>2,214,825</u>	<u>557,935</u>	<u>1,199,153</u>	<u>1,348,534</u>	<u>176,281</u>	<u>37,400</u>	<u>13,544</u>	<u>15,813</u>	<u>3,000</u>	<u>104,196</u>	<u>134,298</u>
Excess (deficiency) of revenues over expenditures	<u>(18,178)</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	8,379	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	<u>8,379</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	<u>(9,799)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits), beginning of year	<u>12,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits), end of year	<u>\$ 2,581</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 (Deficits), Continued

	Special Revenue Funds										
	Early Intervention Infant Learning Program	Early Intervention Infant Learning Program Part C	Medical Assistance	Special Education Title VI-B	Special Education Section 619	ARPA Special Education Title VI-B	School Screening and Testing	Adult Basic Education Unit 7556	Title II-A Teacher and Principal Training	Educators Rising Alaska	Youth Leaders Program
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	-	-	-
Other	-	-	11,173	-	-	-	-	-	-	10,804	66,335
Intergovernmental:											
State of Alaska	136,238	-	-	-	-	-	-	52,181	-	-	-
Federal sources:											
Passed through the State of Alaska	-	113,664	-	583,374	13,362	56,533	236,896	23,443	177,679	-	-
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>136,238</u>	<u>113,664</u>	<u>11,173</u>	<u>583,374</u>	<u>13,362</u>	<u>56,533</u>	<u>236,896</u>	<u>75,624</u>	<u>177,679</u>	<u>10,804</u>	<u>66,335</u>
Expenditures:											
Instruction	-	-	-	-	-	-	-	-	-	10,804	-
Special education instruction	-	-	-	39,103	-	-	-	-	-	-	-
Special education support services - students	129,602	108,128	11,173	515,857	12,711	53,779	-	-	-	-	-
Support services - students	-	-	-	-	-	-	228,574	-	-	-	66,335
Support services - instruction	-	-	-	-	-	-	-	-	169,025	-	-
School administration	-	-	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-	-
District administration support services	6,636	5,536	-	28,414	651	2,754	8,322	3,683	8,654	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	71,941	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>136,238</u>	<u>113,664</u>	<u>11,173</u>	<u>583,374</u>	<u>13,362</u>	<u>56,533</u>	<u>236,896</u>	<u>75,624</u>	<u>177,679</u>	<u>10,804</u>	<u>66,335</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 (deficits), beginning of year	-	-	-	-	-	-	-	-	-	-	-
Fund balances (deficits), 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 (Deficits), Continued

	Special Revenue Funds										
	Maniilaq ANE	Literacy Connections	Emergency Connectivity	Indian Education	Johnson O'Malley	Johnson O'Malley Contract	Rural Education Achievement Program	Maniilaq ABE/GED Contract	Local Donation Payroll	Village Improvement Funds	Coronavirus Relief Fund Quarantine Grant
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	-	-	-
Other	8,250	-	-	-	-	-	-	7,500	174,316	47,714	504,500
Intergovernmental:											
State of Alaska	-	-	-	-	-	-	-	-	-	-	-
Federal sources:											
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-	-
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-
Direct	-	201,811	2,543,480	757,065	13,990	88,806	50,988	-	-	-	-
Total revenues	8,250	201,811	2,543,480	757,065	13,990	88,806	50,988	7,500	174,316	47,714	504,500
Expenditures:											
Instruction	-	51,046	-	184,225	-	-	-	-	174,316	47,714	-
Special education instruction	-	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-	302,591
Support services - instruction	8,483	140,936	2,543,480	545,824	13,990	88,806	48,524	-	-	-	179,490
School administration	-	-	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-	-
District administration support services	-	9,829	-	27,016	-	-	2,464	-	-	-	22,419
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	7,500	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	8,483	201,811	2,543,480	757,065	13,990	88,806	50,988	7,500	174,316	47,714	504,500
Excess (deficiency) of revenues over expenditures	(233)	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):											
Transfers in	233	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	233	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-	-	-
Fund balances (deficits), beginning of year	-	-	-	-	-	-	-	-	-	-	-
Fund balances (deficits), end of year	\$ -	-	-	-	-	-	-	-	-	-	-

(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 (Deficits), Continued

	Special Revenue Funds							Capital Project Funds			
	Local Donation Professional and Technical Services	Noorvik After School	IPRARS	Bridging the GAP: Pre-K and Middle School	Our Youth Our Future	Maniilaq Counselor Program	Student Activities	June Nelson Scholarship	Total Special Revenue Funds	District Technology	Impact Aid Capital
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	744,313	-	-
Other	71,590	-	-	-	-	133,308	245,558	-	1,358,031	-	-
Intergovernmental:											
State of Alaska	-	-	-	-	-	-	-	-	1,720,473	-	-
Federal sources:											
Passed through the State of Alaska	-	-	-	-	-	-	-	-	11,293,537	870,985	-
Passed through other local entity	-	-	9,250	-	-	-	-	-	9,250	-	-
Direct	-	-	-	67,014	639,406	-	-	-	4,362,560	-	-
Total revenues	71,590	-	9,250	67,014	639,406	133,308	245,558	-	19,488,164	870,985	-
Expenditures:											
Instruction	-	-	-	54,952	535,255	-	-	2,000	5,025,608	-	-
Special education instruction	-	-	-	-	-	-	-	-	39,103	-	-
Special education support services - students	-	-	-	-	-	-	-	-	831,250	-	-
Support services - students	-	-	-	-	-	133,308	-	-	1,474,914	-	-
Support services - instruction	-	-	9,250	9,700	42,036	-	-	-	5,873,096	-	-
School administration	-	-	-	-	38,996	-	-	-	361,468	-	-
School administration support services	-	-	-	-	-	-	-	-	240,115	-	-
District administration support services	-	-	-	2,362	23,119	-	-	-	1,179,754	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	2,088,567	-	-
Student activities	71,590	-	-	-	-	-	249,040	-	320,630	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	80,194	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	380,277	-	-
Food services	-	-	-	-	-	-	-	-	2,927,768	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	71,590	-	9,250	67,014	639,406	133,308	249,040	2,000	20,822,744	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	(3,482)	(2,000)	(1,334,580)	870,985	-
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	2,000	1,328,136	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-	-	2,000	1,328,136	-	-
Net change in fund balances	-	-	-	-	-	-	(3,482)	-	(6,444)	870,985	-
Fund balances (deficits), beginning of year	-	584	-	-	-	-	579,491	-	700,438	263,496	53,386
Fund balances (deficits), end of year	\$ -	584	-	-	-	-	576,009	-	693,994	1,134,481	53,386

(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 (Deficits), Continued

	Capital Project Funds									
	Local Funded Maintenance	CIP Reserved Local Share	AHFC Selawik	AHFC Kivalina	AHFC Kivalina Teacher Housing	AHFC Kivalina THP-21-NAB-1	Noatak Exterior Lighting - VEEP	Kivilina Bus Barn and Garage	Deering K-12 School Improvement	Buckland HVAC
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	12,014	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	3,855	-	241,622	239,748	-	915,495	-	-
Federal sources:										
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-
Passed through other local entity	-	-	-	-	-	-	2,264	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>12,014</u>	<u>3,855</u>	<u>-</u>	<u>241,622</u>	<u>239,748</u>	<u>2,264</u>	<u>915,495</u>	<u>-</u>	<u>-</u>
Expenditures:										
Instruction	-	-	-	-	-	-	-	-	-	-
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	-	-	-	-	-
Operations and maintenance of plant	50,871	-	-	-	-	-	1,964	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	57,136	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	211,407	-	5,988	14,819	354,782	323,218	-	915,495	43,276	8,206
Total expenditures	<u>319,414</u>	<u>-</u>	<u>5,988</u>	<u>14,819</u>	<u>354,782</u>	<u>323,218</u>	<u>1,964</u>	<u>915,495</u>	<u>43,276</u>	<u>8,206</u>
Excess (deficiency) of revenues over expenditures	<u>(319,414)</u>	<u>12,014</u>	<u>(2,133)</u>	<u>(14,819)</u>	<u>(113,160)</u>	<u>(83,470)</u>	<u>300</u>	<u>-</u>	<u>(43,276)</u>	<u>(8,206)</u>
Other financing sources (uses):										
Transfers in	-	-	123,459	14,819	113,160	-	393	-	125,000	-
Transfers out	(154,498)	(311,712)	-	-	-	-	-	-	-	-
Net other financing sources (uses)	<u>(154,498)</u>	<u>(311,712)</u>	<u>123,459</u>	<u>14,819</u>	<u>113,160</u>	<u>-</u>	<u>393</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Net change in fund balances	<u>(473,912)</u>	<u>(299,698)</u>	<u>121,326</u>	<u>-</u>	<u>-</u>	<u>(83,470)</u>	<u>693</u>	<u>-</u>	<u>81,724</u>	<u>(8,206)</u>
Fund balances (deficits), beginning of year	<u>1,226,744</u>	<u>509,622</u>	<u>-</u>	<u>-</u>	<u>52,149</u>	<u>107,117</u>	<u>(693)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits), end of year	<u>\$ 752,832</u>	<u>209,924</u>	<u>121,326</u>	<u>-</u>	<u>52,149</u>	<u>23,647</u>	<u>-</u>	<u>-</u>	<u>81,724</u>	<u>(8,206)</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 (Deficits), Continued

	Capital Project Funds							Total Capital Project Funds	Total Other Governmental Funds
	Kivalina Teacher Housing	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Kotzebue Magnet School Dorm	Construction Management	Selawik Renovations	June Nelson Elementary Roof Replacement		
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	744,313
Other	-	-	-	-	-	-	-	12,014	1,370,045
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	1,400,720	3,121,193
Federal sources:									
Passed through the State of Alaska	-	-	-	-	-	-	-	870,985	12,164,522
Passed through other local entity	-	-	-	-	-	-	-	2,264	11,514
Direct	-	-	-	-	-	-	-	-	4,362,560
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,285,983</u>	<u>21,774,147</u>
Expenditures:									
Instruction	-	-	-	-	-	-	-	-	5,025,608
Special education instruction	-	-	-	-	-	-	-	-	39,103
Special education support services - students	-	-	-	-	-	-	-	-	831,250
Support services - students	-	-	-	-	-	-	-	-	1,474,914
Support services - instruction	-	-	-	-	-	-	-	-	5,873,096
School administration	-	-	-	-	-	-	-	-	361,468
School administration support services	-	-	-	-	-	-	-	-	240,115
District administration support services	-	-	-	-	-	-	-	-	1,179,754
Operations and maintenance of plant	-	-	-	-	-	-	-	52,835	2,141,402
Student activities	-	-	-	-	-	-	-	-	320,630
Student transportation - to and from school	-	-	-	-	-	-	-	57,136	137,330
Adult and continuing education instruction	-	-	-	-	-	-	-	-	380,277
Food services	-	-	-	-	-	-	-	-	2,927,768
Construction and facilities acquisition	568,030	16,577	-	-	4,967	25,370	149,139	2,641,274	2,641,274
Total expenditures	<u>568,030</u>	<u>16,577</u>	<u>-</u>	<u>-</u>	<u>4,967</u>	<u>25,370</u>	<u>149,139</u>	<u>2,751,245</u>	<u>23,573,989</u>
Excess (deficiency) of revenues over expenditures	<u>(568,030)</u>	<u>(16,577)</u>	<u>-</u>	<u>-</u>	<u>(4,967)</u>	<u>(25,370)</u>	<u>(149,139)</u>	<u>(465,262)</u>	<u>(1,799,842)</u>
Other financing sources (uses):									
Transfers in	-	16,577	-	-	4,967	-	149,139	547,514	1,875,650
Transfers out	-	-	-	-	-	-	-	(466,210)	(466,210)
Net other financing sources (uses)	<u>-</u>	<u>16,577</u>	<u>-</u>	<u>-</u>	<u>4,967</u>	<u>-</u>	<u>149,139</u>	<u>81,304</u>	<u>1,409,440</u>
Net change in fund balances	<u>(568,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,370)</u>	<u>-</u>	<u>(383,958)</u>	<u>(390,402)</u>
Fund balances (deficits), beginning of year	1,954,238	-	1,180,957	299,947	-	169	-	5,647,132	6,347,570
Fund balances (deficits), end of year	<u>\$ 1,386,208</u>	<u>-</u>	<u>1,180,957</u>	<u>299,947</u>	<u>-</u>	<u>(25,201)</u>	<u>-</u>	<u>5,263,174</u>	<u>5,957,168</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ 52,407	48,919	(3,488)
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries	54,906	45,287	9,619
Employee benefits	42,501	34,907	7,594
Total student transportation - to and from school	<u>97,407</u>	<u>80,194</u>	<u>17,213</u>
Adult and continuing education instruction:			
Transportation allowance	<u>-</u>	3,312	(3,312)
Total expenditures	<u>97,407</u>	<u>83,506</u>	<u>13,901</u>
Excess (deficiency) of revenues over expenditures	(45,000)	(34,587)	10,413
Other financing sources:			
Transfer in - School Operating Fund	<u>45,000</u>	<u>34,587</u>	<u>(10,413)</u>
Net change in fund balance	\$ <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)

Alaska Technical Center Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues	\$ -	-	-
Expenditures:			
Instruction:			
Non-certificated salaries	110,317	107,424	2,893
Employee benefits	-	56,476	(56,476)
Staff travel	6,842	3,562	3,280
Student travel	6,560	2,551	4,009
Other purchased services	7,717	7,997	(280)
Supplies, materials and media	20,000	14,870	5,130
Student transportation in-lieu-of agreements	15,000	10,594	4,406
Total instruction	<u>166,436</u>	<u>203,474</u>	<u>(37,038)</u>
Support services - students:			
Non-certificated salaries	-	2,958	(2,958)
Employee benefits	-	716	(716)
Other	5,000	2,143	2,857
Total support services - students	<u>5,000</u>	<u>5,817</u>	<u>(817)</u>
School administration:			
Certificated salaries	143,683	139,426	4,257
Non-certificated salaries	4,454	17,135	(12,681)
Employee benefits	37,938	41,060	(3,122)
Staff travel	15,000	14,932	68
Other purchased services	-	3,341	(3,341)
Supplies, materials and media	12,225	9,858	2,367
Other	775	330	445
Total school administration	<u>214,075</u>	<u>226,082</u>	<u>(12,007)</u>
School administration support services:			
Non-certificated salaries	56,237	62,931	(6,694)
Employee benefits	37,789	45,627	(7,838)
Total school administration support services	<u>94,026</u>	<u>108,558</u>	<u>(14,532)</u>
Operations and maintenance of plant:			
Professional and technical services	-	18,532	(18,532)
Supplies, materials and media	2,000	200	1,800
Total operations and maintenance of plant	<u>2,000</u>	<u>18,732</u>	<u>(16,732)</u>
Adult and continuing education instruction:			
Professional and technical services	-	11,000	(11,000)
Food services:			
Non-certificated salaries	-	26,658	(26,658)
Employee benefits	-	1,555	(1,555)
Supplies, materials and media	-	2,583	(2,583)
Total food services	<u>-</u>	<u>30,796</u>	<u>(30,796)</u>
Total expenditures	<u>481,537</u>	<u>604,459</u>	<u>(122,922)</u>
Excess (deficiency) of revenues over expenditures	(481,537)	(604,459)	(122,922)
Other financing sources:			
Transfer in - School Operating Fund	<u>481,537</u>	<u>604,164</u>	<u>122,627</u>
Net change in fund balance	\$ <u>-</u>	(295)	<u>(295)</u>
Fund balance, beginning of year		<u>50,939</u>	
Fund balance, end of year		\$ <u><u>50,644</u></u>	

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

T.V.E.P Basic Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 1,042,600	681,331	(361,269)
Expenditures:			
Support services - students:			
Non-certificated salaries	112,087	112,850	(763)
Employee benefits	68,473	67,428	1,045
Supplies, materials and media	4,950	-	4,950
Total support services - students	185,510	180,278	5,232
School administration:			
Supplies, materials and media	4,950	2,689	2,261
School administration support services:			
Non-certificated salaries	161,321	82,631	78,690
Employee benefits	43,343	48,926	(5,583)
Total school administration support services	204,664	131,557	73,107
Operations and maintenance of plant:			
Professional and technical services	143,319	65,940	77,379
Energy	22,000	15,062	6,938
Total operations and maintenance of plant	165,319	81,002	84,317
Adult and continuing education instruction:			
Certificated salaries	70,496	54,390	16,106
Employee benefits	15,713	14,341	1,372
Professional and technical services	333,499	187,577	145,922
Other purchased services	1,000	-	1,000
Supplies, materials and media	20,950	12,674	8,276
Total adult and continuing education instruction	441,658	268,982	172,676
Food services:			
Supplies, materials and media	40,499	16,823	23,676
Total expenditures	1,042,600	681,331	361,269
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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 150,000	121,663	(28,337)
Expenditures:			
Instruction:			
Certificated salaries	56,140	54,140	2,000
Employee benefits	25,896	25,144	752
Professional and technical services	16,214	16,147	67
Supplies, materials and media	30,630	8,690	21,940
Total instruction	128,880	104,121	24,759
Adult and continuing education instruction:			
Staff travel	1,804	1,804	-
Student travel	3,316	2,647	669
Student transportation in-lieu-of agreements	16,000	13,091	2,909
Total adult and continuing education instruction	21,120	17,542	3,578
Total expenditures	150,000	121,663	28,337
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)

STAR of the Northwest Magnet School Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 500,000	445,732	(54,268)
Expenditures:			
Support services - students:			
Non-certificated salaries	61,372	47,292	14,080
Employee benefits	39,700	63,134	(23,434)
Student travel	-	1,884	(1,884)
Supplies, materials and media	5,000	2,195	2,805
Total support services - students	106,072	114,505	(8,433)
Support services - instruction:			
Non-certificated salaries	75,680	106,973	(31,293)
Employee benefits	67,269	48,421	18,848
Student travel	45,000	39,453	5,547
Total support services - instruction	187,949	194,847	(6,898)
School administration:			
Certificated salaries	-	15,945	(15,945)
Employee benefits	-	2,571	(2,571)
Staff travel	2,500	1,847	653
Total school administration	2,500	20,363	(17,863)
District administration support services - Professional and technical services	39,000	35,750	3,250
Operations and maintenance of plant:			
Professional and technical services	53,419	47,848	5,571
Utility services	10,500	13,258	(2,758)
Energy	66,000	78,846	(12,846)
Total operations and maintenance of plant	129,919	139,952	(10,033)
Food services:			
Professional and technical services	100,000	95,045	4,955
Supplies, materials and media	50,000	25,776	24,224
Total food services	150,000	120,821	29,179
Total expenditures	615,440	626,238	(10,798)
Excess (deficiency) of revenues over expenditures	(115,440)	(180,506)	(65,066)
Other financing sources:			
Transfer in - School Operating Fund	115,440	188,882	73,442
Net change in fund balance	\$ -	8,376	8,376
Fund balance, beginning of year		15,272	
Fund balance, end of year		\$ 23,648	

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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - local sources:			
Charges for services - rental income	\$ 750,000	728,017	(21,983)
Expenditures:			
Instruction:			
Employee benefits	7,487	6,774	713
Housing allowance/subsidy	330,000	351,267	(21,267)
Total instruction	<u>337,487</u>	<u>358,041</u>	<u>(20,554)</u>
Operations and maintenance of plant:			
Certificated salaries	30,720	35,454	(4,734)
Non-certificated salaries	174,352	126,513	47,839
Employee benefits	106,100	80,503	25,597
Professional and technical services	-	1,760	(1,760)
Staff travel	10,000	27,385	(17,385)
Utility services	81,610	107,034	(25,424)
Energy	249,172	264,998	(15,826)
Other purchased services	103,188	102,229	959
Supplies, materials and media	107,371	115,235	(7,864)
Total operations and maintenance of plant	<u>862,513</u>	<u>861,111</u>	<u>1,402</u>
Total expenditures	<u>1,200,000</u>	<u>1,219,152</u>	<u>(19,152)</u>
Excess (deficiency) of revenues over expenditures	(450,000)	(491,135)	(41,135)
Other financing sources:			
Transfer in - School Operating Fund	<u>450,000</u>	<u>489,891</u>	<u>39,891</u>
Net change in fund balance	\$ <u>-</u>	(1,244)	<u>(1,244)</u>
Fund balance, beginning of year		<u>2,224</u>	
Fund balance, end of year		\$ <u><u>980</u></u>	

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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ 76,052	62,143	(13,909)
Expenditures:			
Instruction:			
Professional and technical services	14,701	11,648	3,053
Student travel	61,101	50,495	10,606
Supplies, materials and media	250	-	250
Total expenditures	<u>76,052</u>	<u>62,143</u>	<u>13,909</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)

School Broadband Assistance Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental:			
State of Alaska	\$ 169,266	169,266	-
Expenditures:			
Support services - instruction - Utility services	<u>169,266</u>	<u>169,266</u>	<u>-</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)

CARES Act Special Revenue Fund

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

Year Ended June 30, 2022

	<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>70,080</u>	<u>65,868</u>	<u>(4,212)</u>
Expenditures:			
District administration support services:			
Supplies, materials and media	66,667	62,660	4,007
Indirect costs	<u>3,413</u>	<u>3,208</u>	<u>205</u>
Total expenditures	<u>70,080</u>	<u>65,868</u>	<u>4,212</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)

CRRSA Act Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 1,219,235	752,428	(466,807)
Expenditures:			
Instruction:			
Certificated salaries	175,661	171,332	4,329
Non-certificated salaries	3,308	3,308	-
Employee benefits	79,077	75,663	3,414
Total instruction	258,046	250,303	7,743
Support services - students:			
Certificated salaries	639,805	313,620	326,185
Employee benefits	237,000	126,886	110,114
Total support services - students	876,805	440,506	436,299
District administration support services:			
Supplies, materials and media	25,000	24,971	29
Indirect costs	59,384	36,648	22,736
Total district administration support services	84,384	61,619	22,765
Total expenditures	1,219,235	752,428	466,807
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)

ARPA ESSER Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ <u>4,832,004</u>	<u>3,579,768</u>	<u>(1,252,236)</u>
Expenditures:			
Instruction:			
Certificated salaries	200,000	161,071	38,929
Non-certificated salaries	400,000	163,838	236,162
Employee benefits	100,000	62,615	37,385
Supplies, materials and media	<u>33,450</u>	<u>27,509</u>	<u>5,941</u>
Total instruction	<u>733,450</u>	<u>415,033</u>	<u>318,417</u>
Support services - instruction:			
Certificated salaries	88,450	55,615	32,835
Non-certificated salaries	208,250	208,250	-
Employee benefits	45,983	27,654	18,329
Professional and technical services	118,000	118,000	-
Supplies, materials and media	1,290,000	998,619	291,381
Equipment	<u>65,030</u>	<u>65,030</u>	<u>-</u>
Total support services - instruction	<u>1,815,713</u>	<u>1,473,168</u>	<u>342,545</u>
District administration support services:			
Professional and technical services	36,000	-	36,000
Supplies, materials and media	75,000	36,215	38,785
Indirect costs	<u>184,071</u>	<u>123,079</u>	<u>60,992</u>
Total district administration support services	<u>295,071</u>	<u>159,294</u>	<u>135,777</u>
Operations and maintenance of plant - Other capital outlay	<u>987,770</u>	<u>987,770</u>	<u>-</u>
Food services - Professional and technical services	<u>1,000,000</u>	<u>544,503</u>	<u>455,497</u>
Total expenditures	<u>4,832,004</u>	<u>3,579,768</u>	<u>1,252,236</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)

Food Service Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources:			
Charges for services	\$ 56,000	16,296	(39,704)
Other - donations	13,500	76,983	63,483
Intergovernmental:			
Federal sources passed through the State of Alaska	<u>2,017,608</u>	<u>2,103,368</u>	<u>85,760</u>
Total revenue	<u>2,087,108</u>	<u>2,196,647</u>	<u>109,539</u>
Expenditures:			
Food services:			
Non-certificated salaries	141,467	88,571	52,896
Employee benefits	84,680	69,814	14,866
Professional and technical services	3,500,000	1,859,218	1,640,782
Staff travel	10,000	1,628	8,372
Supplies, materials and media	120,274	195,349	(75,075)
Other	191	245	(54)
Total expenditures	<u>3,856,612</u>	<u>2,214,825</u>	<u>1,641,787</u>
Excess (deficiency) of revenues over expenditures	(1,769,504)	(18,178)	1,751,326
Other financing sources:			
Transfer in - School Operating Fund	<u>1,769,504</u>	<u>8,379</u>	<u>(1,761,125)</u>
Net change in fund balance	<u>\$ -</u>	<u>(9,799)</u>	<u>(9,799)</u>
Fund balance, beginning of year		<u>12,380</u>	
Fund balance, end of year		<u>\$ 2,581</u>	

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, 2022

	<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>571,622</u>	<u>557,935</u>	<u>(13,687)</u>
Expenditures:			
District administration support services:			
Certificated salaries	267,974	267,974	-
Non-certificated salaries	95,969	94,146	1,823
Employee benefits	141,237	138,049	3,188
Professional and technical services	4,450	2,425	2,025
Staff travel	26,160	20,503	5,657
Supplies, materials and media	7,990	7,663	327
Indirect costs	27,842	27,175	667
Total expenditures	<u>571,622</u>	<u>557,935</u>	<u>13,687</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 Basic Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 1,645,853	1,199,153	(446,700)
Expenditures:			
Instruction:			
Certificated salaries	586,836	540,563	46,273
Non-certificated salaries	166,507	60,149	106,358
Employee benefits	395,884	265,541	130,343
Staff travel	4,000	2,010	1,990
Student travel	35,100	11,560	23,540
Supplies, materials and media	266,446	179,917	86,529
Equipment	11,000	-	11,000
Total instruction	1,465,773	1,059,740	406,033
Support services - instruction:			
Certificated salaries	7,500	7,500	-
Employee benefits	174	169	5
Total support services - instruction	7,674	7,669	5
School administration:			
Certificated salaries	67,181	56,601	10,580
Employee benefits	25,598	16,737	8,861
Total school administration	92,779	73,338	19,441
District administration support services - Indirect costs	79,627	58,406	21,221
Total expenditures	1,645,853	1,199,153	446,700
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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 2,037,943	1,348,534	(689,409)
Expenditures:			
Instruction:			
Certificated salaries	229,820	228,320	1,500
Non-certificated salaries	467,765	332,240	135,525
Employee benefits	445,083	227,196	217,887
Professional and technical services	74,975	42,258	32,717
Student travel	90,755	5,746	85,009
Supplies, materials and media	602,804	431,830	170,974
Tuition-students and stipends	8,500	-	8,500
Other	500	-	500
Total instruction	<u>1,920,202</u>	<u>1,267,590</u>	<u>652,612</u>
Support services - instruction:			
Certificated salaries	3,900	3,900	-
Non-certificated salaries	11,100	1,200	9,900
Employee benefits	3,895	10,162	(6,267)
Total support services - instruction	<u>18,895</u>	<u>15,262</u>	<u>3,633</u>
District administration support services - Indirect costs	<u>98,846</u>	<u>65,682</u>	<u>33,164</u>
Total expenditures	<u>2,037,943</u>	<u>1,348,534</u>	<u>689,409</u>
Excess of revenues over expenditures	\$ <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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 264,773	176,281	(88,492)
Expenditures:			
Instruction:			
Professional and technical services	57,325	15,000	42,325
Student travel	13,150	6,246	6,904
Other purchased services	3,250	-	3,250
Total instruction	73,725	21,246	52,479
Support services - instruction:			
Certificated salaries	62,500	47,000	15,500
Non-certificated salaries	19,750	14,250	5,500
Employee benefits	6,825	2,124	4,701
Staff travel	3,500	2,248	1,252
Supplies, materials and media	79,583	74,837	4,746
Other	5,994	5,990	4
Total support services - instruction	178,152	146,449	31,703
District administration support services - Indirect costs	12,896	8,586	4,310
Total expenditures	264,773	176,281	88,492
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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ <u>66,699</u>	<u>37,400</u>	<u>(29,299)</u>
Expenditures:			
Instruction - Supplies, materials and media	<u>63,450</u>	<u>35,578</u>	<u>27,872</u>
District administration support services - Indirect costs	<u>3,249</u>	<u>1,822</u>	<u>1,427</u>
Total expenditures	<u>66,699</u>	<u>37,400</u>	<u>29,299</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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 34,690	13,544	(21,146)
Expenditures:			
Support services - instruction:			
Professional and technical services	8,625	4,655	3,970
Staff travel	24,375	8,229	16,146
Total support services - instruction	33,000	12,884	20,116
District administration support services - Indirect costs	1,690	660	1,030
Total expenditures	34,690	13,544	21,146
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Migrant Education - Books Special Revenue Funds

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

Year Ended June 30, 2022

	<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>22,440</u>	<u>15,813</u>	<u>(6,627)</u>
Expenditures:			
Instruction - Supplies, materials and media	<u>21,347</u>	<u>15,043</u>	<u>6,304</u>
District administration support services - Indirect costs	<u>1,093</u>	<u>770</u>	<u>323</u>
Total expenditures	<u>22,440</u>	<u>15,813</u>	<u>6,627</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 Risk Behavior Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ <u>3,000</u>	<u>3,000</u>	<u>-</u>
Expenditures:			
Support services - students:			
Certificated salaries	2,478	2,478	-
Employee benefits	<u>522</u>	<u>522</u>	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</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)

Career Technical Education Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 165,514	104,196	(61,318)
Expenditures:			
Instruction:			
Certificated salaries	15,000	14,250	750
Employee benefits	845	322	523
Professional and technical services	8,975	2,093	6,882
Staff travel	20,829	20,416	413
Student travel	28,245	13,317	14,928
Supplies, materials and media	80,357	48,836	31,521
Tuition-students and stipends	2,500	-	2,500
Other	1,000	-	1,000
Total instruction	<u>157,751</u>	<u>99,234</u>	<u>58,517</u>
District administration support services - Indirect costs	<u>7,763</u>	<u>4,962</u>	<u>2,801</u>
Total expenditures	<u>165,514</u>	<u>104,196</u>	<u>61,318</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(a) Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 221,100	134,298	(86,802)
Expenditures:			
Instruction:			
Non-certificated salaries	480	-	480
Professional and technical services	4,500	3,400	1,100
Staff travel	15,000	11,635	3,365
Supplies, materials and media	99,039	58,715	40,324
Total instruction	119,019	73,750	45,269
Support services - instruction:			
Certificated salaries	20,850	14,880	5,970
Non-certificated salaries	500	-	500
Employee benefits	2,437	338	2,099
Professional and technical services	13,000	7,650	5,350
Staff travel	54,525	31,139	23,386
Total support services - instruction	91,312	54,007	37,305
District administration support services - Indirect costs	10,769	6,541	4,228
Total expenditures	221,100	134,298	86,802
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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 136,521	136,238	(283)
Expenditures:			
Special education support services - students:			
Certificated salaries	23,000	23,000	-
Non-certificated salaries	69,636	69,636	-
Employee benefits	29,640	29,640	-
Staff travel	5,301	5,301	-
Supplies, materials and media	2,295	2,025	270
Total special education support services - student	129,872	129,602	270
District administration support services - Indirect costs	6,649	6,636	13
Total expenditures	136,521	136,238	283
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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ <u>113,664</u>	<u>113,664</u>	<u>-</u>
Expenditures:			
Special education support services - students:			
Non-certificated salaries	60,893	60,893	-
Employee benefits	38,235	38,235	-
Professional and technical services	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Total special education support services - students	<u>108,128</u>	<u>108,128</u>	<u>-</u>
District administration support services - Indirect costs	<u>5,536</u>	<u>5,536</u>	<u>-</u>
Total expenditures	<u>113,664</u>	<u>113,664</u>	<u>-</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)

Medical Assistance Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 57,950	11,173	(46,777)
Expenditures:			
Special education support services - students:			
Certificated salaries	8,003	-	8,003
Non-certificated salaries	5,227	892	4,335
Employee benefits	698	106	592
Professional and technical services	33,007	8,988	24,019
Staff travel	5,000	-	5,000
Supplies, materials and media	6,015	1,187	4,828
Total expenditures	<u>57,950</u>	<u>11,173</u>	<u>46,777</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)

Special Education Title VI-B Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 670,121	583,374	(86,747)
Expenditures:			
Special education instruction - Non-certificated salaries	50,000	39,103	10,897
Special education support services - students:			
Certificated salaries	112,013	108,824	3,189
Employee benefits	41,748	41,337	411
Transportation allowance	2,000	-	2,000
Professional and technical services	340,000	283,756	56,244
Staff travel	12,000	7,179	4,821
Student travel	3,500	690	2,810
Other purchased services	2,000	-	2,000
Supplies, materials and media	74,071	74,071	-
Other	150	-	150
Total special education support services - students	<u>587,482</u>	<u>515,857</u>	<u>71,625</u>
District administration support services - Indirect costs	32,639	28,414	4,225
Total expenditures	<u>670,121</u>	<u>583,374</u>	<u>86,747</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 Section 619 Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 25,347	13,362	(11,985)
Expenditures:			
Special education support services - students:			
Professional and technical services	14,000	9,711	4,289
Staff travel	4,053	-	4,053
Supplies, materials and media	6,059	3,000	3,059
Total special education support services - students	<u>24,112</u>	<u>12,711</u>	<u>11,401</u>
District administration support services - Indirect costs	<u>1,235</u>	<u>651</u>	<u>584</u>
Total expenditures	<u>25,347</u>	<u>13,362</u>	<u>11,985</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)

ARPA Special Education Title VI-B Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 112,107	56,533	(55,574)
Expenditures:			
Special education support services - students:			
Transportation allowance	1,500	-	1,500
Professional and technical services	5,000	-	5,000
Staff travel	40,000	18,220	21,780
Supplies, materials and media	60,147	35,559	24,588
Total special education support services - students	<u>106,647</u>	<u>53,779</u>	<u>52,868</u>
District administration support services - Indirect costs	<u>5,460</u>	<u>2,754</u>	<u>2,706</u>
Total expenditures	<u>112,107</u>	<u>56,533</u>	<u>55,574</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)

School Screening and Testing Special Revenue Fund

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

Year Ended June 30, 2022

	<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>528,072</u>	<u>236,896</u>	<u>(291,176)</u>
Expenditures:			
Support services - students:			
Non-certificated salaries	183,885	100,323	83,562
Employee benefits	<u>321,274</u>	<u>128,251</u>	<u>193,023</u>
Total support services - students	<u>505,159</u>	<u>228,574</u>	<u>276,585</u>
District administration support services:			
Supplies, materials and media	7,533	1,422	6,111
Indirect cost	<u>15,380</u>	<u>6,900</u>	<u>8,480</u>
Total district administration support services	<u>22,913</u>	<u>8,322</u>	<u>14,591</u>
Total expenditures	<u>528,072</u>	<u>236,896</u>	<u>291,176</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)

Adult Basic Education - Unit 7556 Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
State of Alaska	\$ 72,623	52,181	(20,442)
Federal sources passed through the State of Alaska	<u>32,885</u>	<u>23,443</u>	<u>(9,442)</u>
Total revenues	<u>105,508</u>	<u>75,624</u>	<u>(29,884)</u>
Expenditures:			
District administration support services - Indirect cost	<u>5,139</u>	<u>3,683</u>	<u>1,456</u>
Adult and continuing education instruction:			
Non-certificated salaries	62,009	43,245	18,764
Employee benefits	33,757	28,696	5,061
Staff travel	1,500	-	1,500
Supplies, materials and media	<u>3,103</u>	<u>-</u>	<u>3,103</u>
Total adult and continuing education instruction	<u>100,369</u>	<u>71,941</u>	<u>28,428</u>
Total expenditures	<u>105,508</u>	<u>75,624</u>	<u>29,884</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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 370,147	177,679	(192,468)
Expenditures:			
Support services - instruction:			
Certificated salaries	73,125	17,500	55,625
Non-certificated salaries	17,250	2,375	14,875
Employee benefits	6,176	633	5,543
Professional and technical services	112,075	79,974	32,101
Staff travel	123,727	58,848	64,879
Supplies, material and media	9,766	3,855	5,911
Other	10,000	5,840	4,160
Total support services - instruction	352,119	169,025	183,094
District administration support services - Indirect costs	18,028	8,654	9,374
Total expenditures	370,147	177,679	192,468
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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ <u>10,804</u>	<u>10,804</u>	<u>-</u>
Expenditures:			
Instruction -			
Student travel	<u>10,804</u>	<u>10,804</u>	<u>-</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 433,500	66,335	(367,165)
Expenditures:			
Support services - student:			
Certificated salaries	32,000	7,555	24,445
Non-certificated salaries	70,000	3,000	67,000
Employee benefits	20,500	242	20,258
Professional and technical services	38,000	7,774	30,226
Student travel	143,000	41,563	101,437
Supplies, materials and media	120,000	6,201	113,799
Other	10,000	-	10,000
Total expenditures	<u>433,500</u>	<u>66,335</u>	<u>367,165</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 8,466	8,250	(216)
Expenditures:			
Support services - instruction:			
Certificated salaries	8,250	8,250	-
Employee benefits	216	233	(17)
Total expenditures	<u>8,466</u>	<u>8,483</u>	<u>(17)</u>
Excess (deficiency) of revenues over expenditures	-	(233)	(233)
Other financing sources:			
Transfer in - School Operating Fund	<u>-</u>	<u>233</u>	<u>233</u>
Net change in fund balance	<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)

Literacy Connections Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 763,047	201,811	(561,236)
Expenditures:			
Instruction:			
Supplies, materials and media	312,550	51,046	261,504
Support services - instruction:			
Certificated salaries	262,000	80,506	181,494
Employee benefits	86,882	33,813	53,069
Professional and technical services	29,800	13,621	16,179
Staff travel	34,650	12,996	21,654
Total support services - instruction	413,332	140,936	272,396
District administration support services - Indirect costs	37,165	9,829	27,336
Total expenditures	763,047	201,811	561,236
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)

Emergency Connectivity Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ <u>2,543,480</u>	<u>2,543,480</u>	<u>-</u>
Expenditures:			
Support services - instruction - Professional and technical services	<u>2,543,480</u>	<u>2,543,480</u>	<u>-</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)

Indian Education Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 764,139	757,065	(7,074)
Expenditures:			
Instruction:			
Non-certificated salaries	78,476	77,616	860
Employee benefits	63,726	61,285	2,441
Supplies, materials and media	48,259	45,324	2,935
Total instruction	<u>190,461</u>	<u>184,225</u>	<u>6,236</u>
Support services - instruction:			
Certificated salaries	317,184	317,184	-
Non-certificated salaries	67,363	67,363	-
Employee benefits	162,004	161,277	727
Total support services - instruction	<u>546,551</u>	<u>545,824</u>	<u>727</u>
District administration support services - Indirect cost	<u>27,127</u>	<u>27,016</u>	<u>111</u>
Total expenditures	<u>764,139</u>	<u>757,065</u>	<u>7,074</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 27,241	13,990	(13,251)
Expenditures:			
Support services - instruction - Supplies, materials and media	26,152	13,990	12,162
District administration support services - Indirect cost	1,089	-	1,089
Total expenditures	27,241	13,990	13,251
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 Contract Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 281,932	88,806	(193,126)
Expenditures:			
Support services - instruction:			
Certificated salaries	15,000	8,388	6,612
Non-certificated salaries	15,000	4,188	10,812
Employee benefits	4,296	532	3,764
Professional and technical services	147,100	30,604	116,496
Staff travel	9,000	8,035	965
Supplies, materials and media	79,474	37,059	42,415
Total support services - instruction	<u>269,870</u>	<u>88,806</u>	<u>181,064</u>
District administration support services - Indirect cost	<u>12,062</u>	-	<u>12,062</u>
Total expenditures	<u>281,932</u>	<u>88,806</u>	<u>193,126</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)

Rural Education Achievement Program Special Revenue Program

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 50,988	50,988	-
Expenditures:			
Support services - instruction:			
Professional and technical services	37,777	37,777	-
Staff travel	8,178	8,178	-
Supplies, materials and media	2,569	2,569	-
Total support services - instruction	48,524	48,524	-
District administration support services - Indirect cost	2,464	2,464	-
Total expenditures	50,988	50,988	-
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)

Maniilaq ABE/GED Contract Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 90,646	7,500	(83,146)
Expenditures:			
Adult and continuing education instruction:			
Professional and technical services	13,845	-	13,845
Staff travel	1,102	-	1,102
Student travel	15,791	3,070	12,721
Utility services	7,163	3,361	3,802
Supplies, materials and media	52,745	1,069	51,676
Total expenditures	<u>90,646</u>	<u>7,500</u>	<u>83,146</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)

Local Donation Payroll Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 290,427	174,316	(116,111)
Expenditures:			
Instruction:			
Certificated salaries	243,529	121,740	121,789
Employee benefits	54,047	52,576	1,471
Total expenditures	<u>297,576</u>	<u>174,316</u>	<u>123,260</u>
Excess (deficiency) of revenues over expenditures	(7,149)	-	7,149
Other financing sources:			
Transfer in - School Operating Fund	<u>7,149</u>	-	<u>(7,149)</u>
Net change in fund balance	<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)

Village Improvement Funds Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 213,289	47,714	(165,575)
Expenditures:			
Instruction:			
Professional and technical services	51,196	7,744	43,452
Staff travel	55,920	35,521	20,399
Supplies, materials and media	65,173	4,449	60,724
Tuition-students and stipends	41,000	-	41,000
Total expenditures	<u>213,289</u>	<u>47,714</u>	<u>165,575</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)

Coronavirus Relief Fund Quarantine Grant Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 504,500	504,500	-
Expenditures:			
Support services - students:			
Certificated salaries	204,832	204,832	-
Employee benefits	97,759	97,759	-
Total support services - students	<u>302,591</u>	<u>302,591</u>	-
Support services - instruction - Supplies, materials and media	<u>179,490</u>	<u>179,490</u>	-
District administration support services - Supplies, materials and media	<u>22,419</u>	<u>22,419</u>	-
Total expenditures	<u>504,500</u>	<u>504,500</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)

Local Donation Professional and Technical Services Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 130,000	71,590	(58,410)
Expenditures:			
Student activities:			
Certificated salaries	14,000	-	14,000
Employee benefits	326	-	326
Professional and technical services	115,674	71,590	44,084
Total expenditures	130,000	71,590	58,410
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)

IPRARS Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental:			
Federal sources passed through other local entity	\$ 630,200	9,250	(620,950)
Expenditures:			
Support services - instruction:			
Certificated salaries	48,000	9,000	39,000
Non-certificated salaries	557,200	-	557,200
Employee benefits	20,000	250	19,750
Supplies, materials and media	5,000	-	5,000
Total expenditures	<u>630,200</u>	<u>9,250</u>	<u>620,950</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)

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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 100,295	67,014	(33,281)
Expenditures:			
Instruction:			
Certificated salaries	31,821	6,813	25,008
Employee benefits	9,910	3,530	6,380
Supplies, materials and media	44,899	44,609	290
Total instruction	<u>86,630</u>	<u>54,952</u>	<u>31,678</u>
Support services - instruction - Professional and technical services	<u>10,000</u>	<u>9,700</u>	<u>300</u>
District administration support services - Indirect cost	<u>3,665</u>	<u>2,362</u>	<u>1,303</u>
Total expenditures	<u>100,295</u>	<u>67,014</u>	<u>33,281</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)

Our Youth Our Future Special Revenue Fund

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

Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 788,019	639,406	(148,613)
Expenditures:			
Instruction:			
Certificated salaries	207,686	176,860	30,826
Employee benefits	84,784	60,635	24,149
Professional and technical services	272,836	266,468	6,368
Staff travel	10,000	8,881	1,119
Supplies, materials and media	54,922	22,411	32,511
Total instruction	630,228	535,255	94,973
Support services - instruction:			
Professional and technical services	34,500	16,363	18,137
Student travel	54,000	25,673	28,327
Total support services - instruction	88,500	42,036	46,464
School administration:			
Certificated salaries	29,416	29,416	-
Non-certificated salaries	861	861	-
Employee benefits	8,719	8,719	-
Total school administration	38,996	38,996	-
District administration support services - Indirect cost	30,295	23,119	7,176
Total expenditures	788,019	639,406	148,613
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)

Maniilaq Counselor Program Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 200,000	133,308	(66,692)
Expenditures:			
Support services - students:			
Certificated salaries	74,507	80,574	(6,067)
Non-certificated salaries	-	1,259	(1,259)
Employee benefits	36,251	37,183	(932)
Staff travel	73,000	13,904	59,096
Supplies, materials and media	16,242	388	15,854
Total expenditures	<u>200,000</u>	<u>133,308</u>	<u>66,692</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)

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

Revenues - local sources - other		\$	<u>245,558</u>
Expenditures:			
Student activities:			
Certificated salaries			500
Non-certificated salaries			1,500
Employee benefits			90
Professional and technical services			2,000
Staff travel			1,368
Student travel			38,545
Supplies, materials and media			158,149
Tuition-students and stipends			19,890
Other			14,897
Equipment			12,101
Total expenditures			<u>249,040</u>
Excess (deficiency) of revenues over expenditures			<u>(3,482)</u>
Fund balance, beginning of year,			<u>579,491</u>
Fund balance, end of year		\$	<u><u>576,009</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, 2022

Revenues - local sources - other	\$ <u> -</u>
Expenditures:	
Instruction -	
Tuition-students and stipends	<u> 2,000</u>
Excess (deficiency) of revenues over expenditures	(2,000)
Other financing sources:	
Transfer in - School Operating Fund	<u> 2,000</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 (Deficits)

Year Ended June 30, 2022

	Capital Project Funds									
	District Technology	Impact Aid Capital	Local Funded Maintenance	CIP Reserved Local Share	AHFC Selawik	AHFC Kivalina	AHFC Kivalina Teacher Housing	AHFC Kivalina THP-21-NAB-1	Noatak Exterior Lighting - VEEP	Kivilina Bus Barn and Garage
Revenues:										
Local sources:										
Other	\$ -	-	-	12,014	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	3,855	-	241,622	239,748	-	915,495
Borough appropriations	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Passed through the State of Alaska	870,985	-	-	-	-	-	-	-	-	-
Passed through other local entity	-	-	-	-	-	-	-	-	2,264	-
Total revenues	<u>870,985</u>	<u>-</u>	<u>-</u>	<u>12,014</u>	<u>3,855</u>	<u>-</u>	<u>241,622</u>	<u>239,748</u>	<u>2,264</u>	<u>915,495</u>
Expenditures:										
Operations and maintenance of plant	-	-	50,871	-	-	-	-	-	1,964	-
Student transportation - to and from school	-	-	57,136	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	211,407	-	5,988	14,819	354,782	323,218	-	915,495
Total expenditures	<u>-</u>	<u>-</u>	<u>319,414</u>	<u>-</u>	<u>5,988</u>	<u>14,819</u>	<u>354,782</u>	<u>323,218</u>	<u>1,964</u>	<u>915,495</u>
Excess (deficiency) of revenues over expenditures	<u>870,985</u>	<u>-</u>	<u>(319,414)</u>	<u>12,014</u>	<u>(2,133)</u>	<u>(14,819)</u>	<u>(113,160)</u>	<u>(83,470)</u>	<u>300</u>	<u>-</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	123,459	14,819	113,160	-	393	-
Transfers out	-	-	(154,498)	(311,712)	-	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(154,498)</u>	<u>(311,712)</u>	<u>123,459</u>	<u>14,819</u>	<u>113,160</u>	<u>-</u>	<u>393</u>	<u>-</u>
Net change in fund balances	870,985	-	(473,912)	(299,698)	121,326	-	-	(83,470)	693	-
Fund balances (deficit), beginning of year	<u>263,496</u>	<u>53,386</u>	<u>1,226,744</u>	<u>509,622</u>	<u>-</u>	<u>-</u>	<u>52,149</u>	<u>107,117</u>	<u>(693)</u>	<u>-</u>
Fund balances (deficits), end of year	\$ <u>1,134,481</u>	<u>53,386</u>	<u>752,832</u>	<u>209,924</u>	<u>121,326</u>	<u>-</u>	<u>52,149</u>	<u>23,647</u>	<u>-</u>	<u>-</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 (Deficits), Continued

	Capital Project Funds										
	Deering K-12 School Improvement	Kivalina K-12 Replacement School	Buckland HVAC	Kivalina Teacher Housing	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Kotzebue Magnet School Dorm	Construction Management	Selawik Renovations	June Nelson Elementary Roof Replacement	Total Capital Project Funds
Revenues:											
Local sources:											
Other	\$ -	-	-	-	-	-	-	-	-	-	12,014
Intergovernmental:											
State of Alaska	-	22,962,744	-	-	-	-	-	-	-	-	24,363,464
Borough appropriations	-	5,696,990	-	-	-	-	-	-	-	-	5,696,990
Federal sources:											
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-	870,985
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	2,264
Total revenues	-	28,659,734	-	-	-	-	-	-	-	-	30,945,717
Expenditures:											
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	52,835
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	57,136
Construction and facilities acquisition	43,276	28,703,430	8,206	568,030	16,577	-	-	4,967	25,370	149,139	31,344,704
Total expenditures	43,276	28,703,430	8,206	568,030	16,577	-	-	4,967	25,370	149,139	31,454,675
Excess (deficiency) of revenues over expenditures	(43,276)	(43,696)	(8,206)	(568,030)	(16,577)	-	-	(4,967)	(25,370)	(149,139)	(508,958)
Other financing sources (uses):											
Transfers in	125,000	43,696	-	-	16,577	-	-	4,967	-	149,139	591,210
Transfers out	-	-	-	-	-	-	-	-	-	-	(466,210)
Net other financing sources (uses)	125,000	43,696	-	-	16,577	-	-	4,967	-	149,139	125,000
Net change in fund balances	81,724	-	(8,206)	(568,030)	-	-	-	-	(25,370)	-	(383,958)
Fund balances (deficit), beginning of year	-	-	-	1,954,238	-	1,180,957	299,947	-	169	-	5,647,132
Fund balances (deficits), end of year	\$ 81,724	-	(8,206)	1,386,208	-	1,180,957	299,947	-	(25,201)	-	5,263,174

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

Schedule of Compliance AS 14.17.505

Year Ended June 30, 2022

Total fund balance - School Operating Fund	\$ <u>7,541,586</u>
Less exemptions per 4 AAC 09.160(a):	
Inventory	718,140
Prepaid items	1,117,856
Federal impact aid received	<u>993,894</u>
	<u>2,829,890</u>
Fund balance subject to 10% limitation	\$ <u>4,711,696</u>

Unreserved fund balance as a percentage of
 current year expenditures:

$$\frac{\text{Fund balance subject to limitation}}{\text{Current year expenditures}} = \frac{4,711,696}{55,463,690} = \underline{\underline{8.50\%}}$$

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Grant Title	Grant/Pass Through Number	Assistance Listing 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:				
Child Nutrition Cluster:				
National School Breakfast Program	03701	10.553	\$ 529,069	529,069
National School Lunch Program	03701	10.555	1,303,465	1,303,465
USDA Commodities	None	10.555	139,973	139,973
Emergency Operating Costs	03701	10.555	18,432	18,432
Total ALN 10.555			<u>1,461,870</u>	<u>1,461,870</u>
Fresh Fruit and Vegetable Program	03701	10.582	105,967	105,967
Total Child Nutrition Cluster			<u>2,096,906</u>	<u>2,096,906</u>
Food Distribution Administrative Fee Reimbursement	FD 21.NABD.01	10.560	8,570	3,399
CNP P-EBT Admin Costs	037-01	10.649	3,063	3,063
Direct:				
Distance Learning & Telemedicine	None	10.855	870,985	870,985
Total U.S. Department of Agriculture			<u>2,979,524</u>	<u>2,974,353</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 - Consolidated Administration	IP 22.NABD.01	84.010	212,500	207,384
Title I-A Basic	IP 22.NABD.01	84.010	1,645,853	1,199,153
Title I-A Parent Engagement	IP 22.NABD.01	84.010	66,699	37,400
Title I-A Professional Development	IP 22.NABD.01	84.010	34,690	13,544
School Improvement 1003(a)	SI 22.NABD.01	84.010	221,100	134,298
Total ALN 84.010			<u>2,180,842</u>	<u>1,591,779</u>
Migrant Education State Grant Program:				
Title I-C - Consolidated Administration	IP 22.NABD.01	84.011	338,522	330,409
Title I-C Migrant Education	IP 22.NABD.01	84.011	2,037,943	1,348,534
Migrant Education Literacy	MB 22.NABD.01	84.011	22,440	15,813
Total ALN 84.011			<u>2,398,905</u>	<u>1,694,756</u>
Supporting Effective Instruction State Grants:				
Title II-A - Consolidated Administration	IP 22.NABD.01	84.367	18,600	18,142
Title II-A Teacher and Principal Training	IP 22.NABD.01	84.367	370,147	177,679
Total ALN 84.367			<u>388,747</u>	<u>195,821</u>
Title IV-A - Consolidated Administration				
Title IV-A Student Support and Academic Enrichment	IP 22.NABD.01	84.424A	2,000	2,000
Total ALN 84.424			<u>264,773</u>	<u>176,281</u>
Education Stabilization Fund:				
COVID-19 - CARES Act	ER 22.NABD.01	84.425D	70,080	65,868
COVID-19 - CRRSA Act	ER 22.NABD.01	84.425D	2,671,080	752,428
COVID-19 - ARPA ESSER	ER 22.NABD.01	84.425U	9,698,662	3,579,768
Total ALN 84.425			<u>12,439,822</u>	<u>4,398,064</u>
Special Education Cluster (IDEA):				
Title VI-B Special Education Grants to States	SE 22.NABD.01	84.027	670,121	583,374
Section 619 Special Education Preschool Grants	SE 22.NABD.01	84.173	25,347	13,362
Title VI-B IDEA ARP Funds	SE 22.NABD.01	84.173X	112,107	56,533
Total ALN 84.173			<u>137,454</u>	<u>69,895</u>
Total Special Education Cluster (IDEA)			<u>807,575</u>	<u>653,269</u>
Career and technical Education:				
Career and Technical Education - Basic Grants to States	EK 22.NABD.01	84.048	165,514	104,196

(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	Assistance Listing 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 Part C	607-319-22009	84.181	\$ 113,664	113,664
Passed through the State of Alaska, Department of Labor and Workforce Development:				
Adult Education - Basic Grants to States	V002A210002	84.002	32,885	23,443
Passed through Alaska Council of School Administrators:				
IPRARS	None	84.374A	630,200	9,250
Direct programs:				
Impact Aid:				
Impact Aid FY21	S041B210167	84.041	653,290	653,290
Impact Aid FY22	S041B220167	84.041	993,894	993,894
Total ALN 84.041			1,647,184	1,647,184
Innovative Approaches to Literacy:				
Literacy Connections	S215G210084	84.215G	763,047	201,811
Alaska Native Education:				
Our Youth Our Future	S356A180028-20	84.356A	953,643	639,406
Indian Education Grant to Local Educational Agencies				
Indian Education Grant to Local Educational Agencies	S060A200098	84.060A	713,081	45,711
Indian Education Grant to Local Educational Agencies	S060A210098	84.060A	718,427	711,354
Total ALN 84.060			1,431,508	757,065
Special Programs for Indian Children:				
Bridging the Gap: Pre-K And Middle School	S299A160040-19	84.299A	978,620	67,014
REAP - RLIS Special Qualified Agencies				
REAP - RLIS Special Qualified Agencies	S358C200026	84.358C	42,087	1,240
REAP - RLIS Special Qualified Agencies	S358C210021	84.358C	49,748	49,748
Total ALN 84.358			91,835	50,988
Total U.S. Department of Education			25,290,764	12,325,991
U.S. Department of Health and Human Services:				
Passed through the State of Alaska, Department of Health and Social Services:				
Epidemiology and Laboratory Capacity for Infectious Diseases:				
COVID-19 - Screening Testing to Reopen and Keep Schools Operating Safely	601-308-21038	93.323	528,072	236,896
Denali Commission:				
Passed through the Alaska Energy Authority:				
Outdoor Lighting Retrofit/VVEEP	7520022	90.100	23,600	2,264
U.S. Department of the Interior:				
Indian Education Assistance to Schools - direct programs:				
Johnson O'Malley	A19AV00999	15.130	105,273	36,024
Johnson O'Malley FY20	A20AV00965	15.130	233,582	52,782
Johnson O'Malley	A16AV00691	15.130	287,639	13,990
Total ALN 15.130			626,494	102,796
Federal Communications Commission:				
COVID-19 Emergency Connectivity Fund Program - direct program	ECF202103608	32.009	13,600,849	2,543,480
Total Expenditures of Federal Awards			\$ 43,049,303	18,185,780

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, 2022

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, 2022. 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.

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, 2022, the District received \$139,973 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, 2022

<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	\$ 37,363,785	37,363,785
Quality Schools	None	107,204	107,204
Disparity test	None	1,600	1,600
School Bag Grant	None	169,266	169,266
Dividend Raffle Funds	None	11,401	11,401
Student Transportation	None	48,919	48,919
STAR of the Northwest Magnet School	None	445,732	445,732
Youth Risk Behavior Survey	YR 22.NABD.01	3,000	3,000
Kivalina K-12 Replacement School	GR-16-005	63,094,777	22,962,744
Total Department of Education and Early Development		101,245,684	61,113,651
Department of Labor and Workforce Development:			
Alaska Technical Center:			
Technical Vocational Education Program FY2022	TVEP FY22	1,042,600	681,331
Alaska Construction Academy Program FY2022	ACA FY22	150,000	121,663
State Training and Employment Program FY2022	STEP FY22	76,052	62,143
Adult Basic Education - Unit 7556	None	72,623	52,181
Total Department of Labor and Workforce Development		1,341,275	917,318
Alaska Housing Finance Corporation:			
Selawik New Teacher Housing Duplex	THP-22-NAB-2	370,374	3,855
Kivalina New Teacher Housing Duplex	THP-20-NAB-1	355,986	241,622
Kivalina Replacement Teacher Housing Duplex	THP-21-NAB-1	443,631	239,748
Total Alaska Housing Finance Corporation		1,169,991	485,225
Department of Commerce, Community, and Economic Development, Passed through Northwest Arctic Borough:			
* Designated Legislative Grant - Kivalina Bus Barn	20-RR-003	1,100,000	915,495
Department of Health and Social Services:			
Early Intervention Infant Learning	607-319-22009	136,521	136,238
Department of Military and Veterans Affairs:			
Miscellaneous	None	3,959	3,959
Total State Financial Assistance		\$ 104,997,430	63,571,886

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, 2022

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, 2022. 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.

Note 5. Reconciliation of State Expenditures to the Financial Statements

The following programs are reported as Intergovernmental-State of Alaska revenues, however are not subject to compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*:

Total Schedule of State Financial Assistance	\$63,571,886
PERS On-Behalf	678,360
TRS On-Behalf	<u>2,699,733</u>
Total State Financial Assistance	<u>\$66,949,979</u>

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, 2022, 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 October 27, 2022.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. 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
October 27, 2022

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
Kotzebue, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northwest Arctic Borough School District's compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northwest Arctic Borough School District's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Arctic Borough School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Northwest Arctic Borough School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northwest Arctic Borough School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northwest Arctic Borough School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northwest Arctic Borough School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northwest Arctic Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwest Arctic Borough School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Northwest Arctic Borough School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
October 27, 2022

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 noted

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 noted

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>ALN Number(s)</u>	<u>Name of Federal Program</u>
10.855	Distance Learning and Telemedicine
32.009	Emergency Connectivity Fund Program
84.010	Title I Grants to Local Educational Agencies
84.011	Migrant Education State Program
84.356	Alaska Native Education
84.425	Education Stabilization Fund (ESF)

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

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

Opinion on Each Major State Program

We have audited Northwest Arctic Borough School District's compliance with the types of compliance requirements identified as subject to audit in the State of Alaska Audit Guide and Compliance Supplements 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, 2022. Northwest Arctic Borough School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Northwest Arctic Borough School District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements in the *State of Alaska Audit Guide*. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Arctic Borough School District's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Northwest Arctic Borough School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Northwest Arctic Borough School District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northwest Arctic Borough School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and State of Alaska Audit Guide requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northwest Arctic Borough School District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State of Alaska Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northwest Arctic Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwest Arctic Borough School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of Northwest Arctic Borough School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
October 27, 2022

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 No

Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

State Financial Assistance

Internal control over major programs:

Material weakness identified? Yes No

Significant deficiency identified? Yes None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$1,907,157

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

Northwest Arctic Borough School District did not have any findings that related to the financial statements.

Section III – State Award Findings and Questioned Costs

Northwest Arctic Borough School District did not have any findings related to State awards.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: November 3, 2022

NUMBER:

FR: Office of the Superintendent

SUBJECT: Approval Addendum MOA
with Cindy Lincoln

ABSTRACT:

The administration requests School Board approval of addendum to MOA 23-022 with Cindy Lincoln for instructional support and mentoring for the CNA program at the Alaska Technical Center

ISSUE:

At issue is the approval of an addendum to Memorandum of Agreement (MOA) with Cindy Lincoln. All MOAs that exceed \$50,000 require Board approval.

BACKGROUND AND/OR PERTINENT INFORMATION:

ATC has an existing MOA in the amount of \$10,800 with Cindy Lincoln for instructional services which were rendered August and September to assist with health care occupations classes prior to the arrival of J1 instructor.

The ATC requests an addendum to that MOA in the amount of \$42,800 to add support to teach Certified Nursing Aide course Monday-Friday from October 4-December 16 plus 6 days of clinical training at Maniilaq Medical Center from 6:45am - 3:45pm; Organize, clean, and maintain nursing program Skills Lab used by the UAA RN program, CNA program and DOL drug testing; Mentor and assist the new healthcare instructor to meet the criteria for and obtain State of Alaska RN licensure.

This would increase the total amount of the MOA to \$53,600.

Funding: Grant funds

ALTERNATIVES:

1. Approve the addendum to MOA 23-022 with Cindy Lincoln in the amount not to exceed \$53,600 as presented;
2. Disapprove the MOA with Cindy Lincoln as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the Memorandum of Agreement with Cindy Lincoln in the amount not to exceed \$53,600 as presented.