

# NWAB Mtg Packet

## Northwest Arctic Borough Assembly

April 25, 2023

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**Northwest Arctic Borough  
Assembly BAF/Work Session**  
Monday, April 24, 2023 – 1:00 P.M.  
Assembly Chambers – Kotzebue, AK

**AGENDA**

**A. CALL TO ORDER**

**B. INVOCATION/MOMENT OF SILENCE**

**C. SAFETY MOMENT**

**D. ROLL CALL**

1. Introduction of Staff and Guests

**E. APPROVAL OF AGENDA**

**TAB 1**

**F. COMMUNICATIONS AND APPEARANCES**

**TAB 3**

1. Energy Grant Discussion OCED, Ingemar Mathiasson
2. Financials ending March 31, 2023

**G. PUBLIC HEARINGS, ENACTMENT OF ORDINANCES & EMERGENCY  
ORDINANCES**

**TAB 4**

1. **Ordinance 22-04am01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for fiscal year 2023.*

**H. INTRODUCTION OF ORDINANCES**

**TAB 6**

1. **Ordinance 22-05-AM-01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for the FY23 Village Improvement Fund.*
2. **Ordinance 23-03** *an ordinance of the Northwest Arctic Borough Assembly providing for establishing and adoption of the line-item budget for the FY24 Village Improvement Fund.*

**I. RESOLUTIONS**

**TAB 7**

1. **Resolution 23-14** *a resolution of the Northwest Arctic Borough Assembly approving a Village Improvement Fund application from The City of Kobuk to purchase and ship heavy equipment for a Disaster Mitigation and Remediation Project.*
2. **Resolution 23-15** *a resolution of the Northwest Arctic Borough Assembly supporting the Save Our Sisters Missing and Murdered Indigenous People (MMIP) Amber Alert Proposal.*
3. **Resolution 23-16** *a resolution of the Northwest Arctic Borough Assembly approving a contract for the main office building boiler replacement project with Northern Contractors and Consulting, LLC, and for related purposes.*
4. **Resolution 23-17** *a resolution of the Northwest Arctic Borough Assembly approving an easement across Borough property in Deering for Fiber Optic*

*cable to connect the medical clinic, and for related purposes.*

5. **Resolution 23-18** *a resolution of the Northwest Arctic Borough Assembly approving a lease with the City of Selawik for the Selawik Freezer Building, and related purposes.*
6. **Resolution 23-19** *a resolution of the Northwest Arctic Borough Assembly approving a lease with the City of Selawik for the Village Public Safety Officer Program Housing, and related purposes.*

**J. OTHER BUSINESS**

**TAB 8**

**K. EXECUTIVE SESSION**

**L. AUDIENCE COMMENTS**

**M. ASSEMBLY COMMENTS**

**N. MAYOR'S COMMENTS**

**O. ADJOURNMENT**





**Northwest Arctic Borough  
Assembly Regular Meeting**  
Tuesday, April 25, 2023 – 9:00 A.M.  
Assembly Chambers – Kotzebue, AK

**AGENDA**

- A. CALL TO ORDER**
- B. INVOCATION/MOMENT OF SILENCE**
- C. SAFETY MOMENT**
- D. ROLL CALL/MEMBER EXCUSAL**
  - 1. Introduction of Staff and Guests
- E. APPROVAL OF AGENDA** **TAB 1**
- F. APPROVAL OF PREVIOUS MEETING MINUTES** **TAB 2**
  - 1. March 25, 2023 Regular Meeting Minutes
- G. COMMUNICATIONS AND APPEARANCES**
  - 1. FY22 Audit Report, Altman Rogers by Maxim Mamontov
  - 2. DOT & PF Northern Region Update, Joseph Kemp
- H. BOARDS, COMMISSIONS & COMMITTEES** **TAB 3**
  - 1. Budget, Audit & Finance
  - 2. Financial Report, Angie Sturm
- I. PUBLIC HEARINGS, ENACTMENT OF ORDINANCES & EMERGENCY ORDINANCES** **TAB 4**
  - 1. **Ordinance 22-04am01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for fiscal year 2023.*
- J. ASSEMBLY REPORTS** **TAB 8**
- K. MAYOR'S REPORT** **TAB 5**
- L. TIME AND PLACE OF NEXT MEETING**
- M. INTRODUCTION OF ORDINANCES** **TAB 6**
  - 1. **Ordinance 22-05-AM-01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for the FY23 Village Improvement Fund.*
  - 2. **Ordinance 23-03** *an ordinance of the Northwest Arctic Borough Assembly providing for establishing and adoption of the line-item budget for the FY24 Village Improvement Fund.*
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  - 1. **Resolution 23-14** *a resolution of the Northwest Arctic Borough Assembly approving a Village Improvement Fund application from The City of Kobuk to purchase and ship heavy equipment for a Disaster Mitigation and Remediation Project.*
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**O. OTHER BUSINESS**

**TAB 8**

**P. EXECUTIVE SESSION**

**Q. AUDIENCE COMMENTS**

**R. ASSEMBLY COMMENTS**

**S. MAYOR'S COMMENTS**

**T. ADJOURNMENT**



Northwest Arctic Borough Assembly  
Regular Meeting Minutes  
Tuesday, March 28, 2023 – 9:00 A.M.  
Assembly Chambers – Kotzebue, AK

**CALL TO ORDER**

President Hadley called the meeting to order at 9:00 A.M.

**INVOCATION/MOMENT OF SILENCE**

Member Sampson provided invocation.

**SAFETY MOMENT**

Member Sampson mentioned quite a bit of storms lately, not over yet; people will be traveling. Sometimes nice when leave, although get caught; make sure others know where you plan to go and how long you plan to be out. In some instances, some people that travel in the storm; remember when we do that we risk other lives. Cautious.

Member Loon mentioned lots of snow in Kotzebue, sometimes blinded; watch for kids walking to school. Watch for pedestrians, have a good day.

Member Carr asked if Borough checks ice thickness here locally? If so, although Anchorage does the update on the website, people are asking. Doesn't seem as thick as before.

President Hadley hoped to get a COVID update to share.

**ROLL CALL/MEMBER EXCUSAL**

Assembly Members present at the time of roll call:

Elmer Armstrong Jr.	Austin Swan Sr.	Dood Lincoln Carr	Walter Sampson
Miles Cleveland Sr.	Hannah Loon	Delores Barr	Reid Magdanz
Tanya Ballot	Sandy Shroyer Beaver	Nathan Hadley Jr.	

Introduction of Staff and Guests

Dickie Moto Sr.	Angie Sturm	Erin Stephens	Fritz Westlake Sr.
Shayne Schaeffer	Colt Ticket	Gem Belamour	Matt Mead
Hiram Walker	Stella Atoruk	Ingemar Mathiasson	

**A quorum presents to conduct business.**

**APPROVAL OF AGENDA**

President Hadley mentioned yesterday at the meeting Ordinance 22-04am01 was tabled, do we want today. Borough Treasurer mentioned still haven't heard back from Teck on FY23 payments. Member Carr requested to add resolution 23-11 and resolution 23-12. Member Magdanz clarified if table now or at the time going through the ordinances.

**Member Carr motioned to approve as amended, Member Sampson seconded; passed by majority with Member Cleveland not participating.**

### **APPROVAL OF PREVIOUS MEETING MINUTES**

February 28, 2023, regular meeting minutes presented for approval.

**Member Sampson motion to approve, seconded by Member Armstrong; motion passed unanimously.**

### **COMMUNICATION AND APPEARANCE**

None presented.

### **BOARDS, COMMISSIONS & COMMITTEES**

Budget, Audit and Finance Chair Carr provided a summary of the meeting held previously.

Borough Treasurer Sturm provided a report ending February 28, 2023, note they were discussed in detailed previous day.

Member Carr mentioned she forgot to mention that there were questions of when is the budget retreat? Have some big asks on agenda, need to look at finances and priorities.

Member Loon asked yesterday about the deed reimbursement, have you found anything; where did the funds go?

### **PUBLIC HEARING, ENACTMENT OF ORDINANCES & EMERGENCY ORDINANCES**

1. **Ordinance 22-04am01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for fiscal year 2023.*

**Member Loon motion to table Ordinance 22-04am01, seconded by Member Barr; motion passed unanimously.**

Member Carr asked Treasurer Sturm when to expect the budget be presented, next meeting? Or before via email?

2. **Ordinance 23-01** *an ordinance of the Northwest Arctic Borough Assembly amending Title Two of the Borough Code to set the salary of the Mayor.*

**Member Carr made a motion to amend to 3%, not the ten thousand; seconded by Member Loon. Motion failed with nine no votes, one yes and one not participating.**

**Member Sampson motion to enact Ordinance 23-01, Member Armstrong seconded; motion passed nine yes votes, one no vote and Member Cleveland not participating.**

3. **Ordinance 23-02** *an ordinance of the Northwest Arctic Borough Assembly amending the Borough Code for the Frank R. Ferguson Scholarship Program, and for related purposes.*

Mayor Moto mentioned Legal Mead made changes that were requested yesterday. Member Sampson asked if the scholarship program had been capped out? As a whole?

**Member Armstrong motion to enact Ordinance 23-02, seconded by Member Barr; motion passed unanimously.**

### **ASSEMBLY REPORTS**

Member Sampson sits on Rural CAP Board, when initially started in 1970's they were heavily involved in subsistence issues; then over time they get State and Federal funding start getting issues. Rural CAP will hopefully work through the tribal entity. Dealing with rural Alaska on housing programs, although today's housing is expensive. Need to find a way to address, possibly smaller homes.

Member Armstrong stated AML has no reports, committee didn't attend winter conference.

President Hadley expressed the importance of housing in the villages, this past year State had talked about shortage of homes.

Member Carr mentioned they need to continue to lobby for housing, including teacher housing; also the other entities to join to find funding.

Member Loon thank Member Sampson's report, know head start is active in DC area; is there discussion of head start in our area? She know School District couldn't pay.

President Hadley mentioned he sits on AML Board and legislative committee. Also on AML Board is a gentleman from Tookluk Bay, they speak on needs of rural communities. Hopefully to get additional support for the school districts.

### **MAYOR'S REPORT**

Public Safety Director Chris Hatch introduced himself and gave background, welcome back to Northwest Arctic Borough. Mr. Hatch summarized his written report.

Member Armstrong asked if SPOT trackers are ready to check out? Activated? Member Sampson thank you for report and willingness to return; certainly critical part to address at village level make sure you have an interpreter. To Legal Mead, what can we do to minor offences had to let people go; deal with minor offences, alcohol issue which can resolve through a program to recoup our trained VPSO. What can we do to help?

Member Magdanz welcome experienced and strong leadership in the department, great to see. Keeping an eye on a few things, positive route to have local solutions. Excited and support efforts for create functioning justice systems and correction systems in all our communities. Have six funded positions although not enough to cover the villages, continue to lobby at Juneau. Strategic planning, desire to see continuity and welcome.

Member Loon welcome Hatch, thank you for addressing suicide program, good job. President Hadley mentioned at last AFN conference there was a lady with Federal side, possibly at the magnet school to earn credits that are interested in law enforcement. Hopefully can make starting rate at a higher pay to make attractive.

Member Carr welcomed back Director Hatch, thank you Mayor and Chris for continuing hiring VPSO's; hard work through Mayor and Assembly, lobbying not only in Juneau but in

DC also. Education in high school, possibly in middle school that these domestic or dui charges may shatter those possibilities.

Community & Economic Development report by Energy Coordinator,

Public Services Report given by Mr. Westlake, currently Mr. Dominic Ivanoff is acting public services director. The community assistance have been received from Buckland, Kivalina and Kobuk; some villages have submitted part of the paperwork.

Member Carr asked what is Dominic's new position? Hired within?

Planning Administrator Ms. Gem Belamour summarized the Planning report ending in February.

Member Magdanz asked if Valhalla Metals, is that part of Ambler Metals or different company?

#### **TIME & PLACE OF NEXT MEETING**

April 24-25, 2023 for next meeting date.

Break observed at 10:24 A.M. Reconvened at 10:39 A.M.

#### **INTRODUCTION OF ORDINANCES**

None presented.

#### **RESOLUTIONS**

1. **Resolution 23-10** *a resolution of the Northwest Arctic Borough Assembly approving a contract for a Multi-Community Solar Battery Project with Renewable Energy Systems of Alaska, and for related purposes.*

Mayor Moto summarized Resolution 23-10.

**Member Armstrong motion to approve Resolution 23-10, seconded by Member Swan; motion passed unanimously.**

2. **Resolution 23-11** *a resolution of the Northwest Arctic Borough Assembly approving a contract with the City of Kiana to construct ice roads and for related purposes.*

Mayor Moto summarized Resolution 23-11, recommend do pass. Member Carr asked if Borough will be involved in ice testing. We are not responsible for ice testing. Member Sampson asked for comparison of expenses in the past verses the amount of contract. What we spent last year and this amount.

Member Loon echo comments from previous day, this contract can be canceled if the ice isn't thick enough, right? Member Magdanz asked Mayor which communities would relate to

this contract. Member Carr verified which villages.

**Member Magdanz motion to approve Resolution 23-11, seconded by Member Armstrong; motion passed unanimously.**

3. **Resolution 23-12** *a resolution of the Northwest Arctic Borough Assembly approving purchase of 10 ATV's for fire fighting use and for related purposes.*

Public Services Director Hatch summarized Resolution 23-12.

**Member Armstrong motion to approve Resolution 23-12, seconded by Member Carr; motion passed unanimously.**

Member Armstrong excused at 10:55 A.M.

#### **OTHER BUSINESS**

No other business presented.

#### **EXECUTIVE SESSION**

No executive session held.

#### **AUDIENCE COMMENTS**

No audience comments.

#### **ASSEMBLY COMMENTS**

Member Barr mentioned good meeting, enjoyed presentations. Presentation from School District is helpful in our discussions for future budget decisions. Hopefully can schedule the budget retreat soon. Encourage everyone to stay safe, experience so many storms. Extend condolences to those that lost loved ones. May you have a safe Spring.

Member Loon thank you for staff reports, welcome back Chris Hatch and to Assembly for participation. Look forward to hearing from the economist about our future, since PILT will expire. We've been blessed to ensure villages have their equipment. Safe travels.

Member Swan mentioned good meeting, thank you for work. Update Teck is asking for information on ANTHC Kivalina water delivery system; discussions of delivery from the old site.

Member Sampson in Inupiaq; first, thank Mayor and staff for work done at Borough. Welcome back Chris, good intentions. Too often we depend on outside to come and help on issues when they don't have the knowledge at our regional level. Wellness issue, we need to set up a wellness meetings at village level; we wait until something drastically happen. Only the communities them selves can fix some of the problems. Thank you.

Member Magdanz thank you for good meeting, thank you for those that are digging us out to snow removal crews. Excited to see solar projects moving forward. See agenda for upcoming joint meeting with North Slope, look forward to that. Lot of power when together.



Member Carr thank Mayor and administration for moving forward with serious needs for years. After hearing from school district yesterday, we see where state has failed; we need to help them with lobbying. Yet we need to have budget retreat, look at reality; set our priorities. Like Member Sampson said, community level; possibly limit donations to each village for small gatherings. Thank administration for all work done, ladies for breakfast; miss Sandy whom would bring goodies. Thank you, City of Kotzebue, for activities that have been happening. Need budget retreat and set priorities, look forward to having a plan and actually see a forecast. Thankful for Kotzebue Police Department, support your police, support your VPSO's. Thank you.

*Member Ballot mentioned good meeting, good information. Happy for vehicles for the fire department in the communities, help save time and possibly save lives. Good reports from staff. School presentation was alarming and informative. Look forward to joint meeting next week. Thankful for you all in your positions, thankful for support that have been shown. Every community has those that are willing to step up. Happy that her son and dad are getting to Kotzebue this evening, home tomorrow. Thankful for prayers and support everybody given to him, happy to go home to family. Thank you.*

*Member Cleveland good meeting, appreciate report from school district. Togetherness with our communities, although sometimes hard for local politics but at the end we come out together. Good meeting.*

*Vice President Shroyer hope to be at next meeting, recovering from surgeries; happy to be back home. Thank Mayor and staff, welcome back Chris. Condolences that lost loved ones, recognize Tom Bolen whom passed, he worked at Borough and Maniilaq. Keep Helen in your prayers.*

President Hadley sends condolences to those that lost loved ones, sometimes people want to give up. Important to support one another, encourage others to keep going. Welcome back to Chris, thank you Mayor for continue to work on warm storages for the villages. Hard to see houses burn down, all their belongings are lost. Have a safe Spring.

Youth Representative Ticket thank everyone for reports. Appreciate what Chris is doing to make everyone feel safe in the villages. Prayers for safe travels.

#### **MAYORS COMMENTS**

Mayor Moto thank Assembly and staff, been meeting lot of challenges moving forward. He just got an email on Wellness Programs, request for Borough to take the lead; reached out to staff. Look forward to next meeting and updates on buildings.

#### **ADJOURNMENT**

Member Carr motion to adjourn, seconded by Member Loon at 11:21 A.M.



Northwest Arctic Borough  
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March 31, 2023

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VIF Revenue and Expenditures-Caselle Report (pgs 10-12)	Caselle

Northwest Arctic Borough

**Balance Sheet**

March 31, 2023

	General Fund	Contingency Reserve	Sustainability	TOTAL	VIF
General Fund & VIF Balance Sheets					
PILT Receivables	26,821,179	-	-	26,821,179	8,000,000
Tobacco Receivable	-	-	-	-	-
Interest Receivable	58,002	17,943	41,295	117,240	30,743
Cash and Investments	28,290,302	-	-	28,290,302	35,586,341
Contingency Reserve	-	9,175,163	-	9,175,163	-
Sustainability Investment	-	-	47,853,020	47,853,020	-
Due from other funds	1,274,643	806,894	-	2,081,537	-
Prepaid Expenses	-	-	-	-	-
Total Assets	<u>56,444,126</u>	<u>10,000,000</u>	<u>47,894,315</u>	<u>114,338,442</u>	<u>43,617,084</u>
Liabilities					
Accounts Payable	-	-	-	-	-
Payroll related liabilities	303,617	-	-	303,617	-
Due to other funds	<u>6,871,467</u>	-	-	<u>6,871,467</u>	-
Total Liabilities	<u>7,175,084</u>	<u>-</u>	<u>-</u>	<u>7,175,084</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	-	-
Financial Contingency Reserve	-	10,000,000	-	10,000,000	-
Sustainability Investment	-	-	47,894,315	47,894,315	26,313,565
Assigned to Public Services	-	-	-	-	-
Undesignated/Unreserved	<u>49,269,042</u>	<u>-</u>	<u>-</u>	<u>49,269,042</u>	<u>17,303,519</u>
Total Fund Balance	<u>49,269,042</u>	<u>10,000,000</u>	<u>47,894,315</u>	<u>107,163,357</u>	<u>43,617,084</u>
Total Liabilities and Fund Balance	<u>56,444,126</u>	<u>10,000,000</u>	<u>47,894,315</u>	<u>114,338,442</u>	<u>43,617,084</u>
	-	-	-	-	-

Northwest Arctic Borough  
**General Fund Revenue and Expenditure Totals**  
 March 31, 2023

Revenue (alphabetical order)	Actual	Budget	% Remaining
Community Revenue Sharing	335,414	315,789	-6%
Federal PILT Revenue	-	1,100,062	100%
Indirect Cost Recovery	40,537	78,027	48%
Investment Earnings Available For Ops	304,617	4,000	-7515%
Land Permit Revenue	13,750	10,000	-38%
Miscellaneous Revenue	363,158	10,000	-3532%
NWABSD Land Lease	2,131,953	2,126,016	0%
PILT Revenue	26,825,440	23,500,000	-14%
Tobacco & Marijuana Excise Tax	306,011	730,000	58%
<b>TOTAL Revenue</b>	<b>30,320,880</b>	<b>27,873,894</b>	<b>109%</b>
Expenditures (alphabetical order)			
Administration & Finance	756,400	1,083,273.00	30%
Assembly	1,214,825	2,144,087.00	43%
Community & Economic Dev. Commission	10,076	40,426.00	75%
Community & Economic Development	834,246	1,483,648.00	44%
Local Education Contribution	6,905,434	4,402,689.00	-57%
Mayor's Office	953,406	1,369,414.00	30%
Planning & Community	368,278	900,547.00	59%
Planning Commission	7,185	46,999.00	85%
Public Safety Dept	840,576	1,333,286.00	37%
Public Safety Commission	13,389	24,692.00	46%
Public Services	879,309	1,879,408.00	53%
Transfer out - Bond Debt Service	1,265,026	1,882,950.00	33%
Transfer out - Investment Contribution	-	7,050,000.00	100%
Legal Reserve	-	750,000.00	N/A
Transfer out - Sulianich	-	24,500.00	100%
Water and Sewer Subsidy	1,410,243	2,450,000.00	42%
<b>TOTAL Expenditures</b>	<b>15,458,393</b>	<b>26,865,919.00</b>	<b>42%</b>
<b>Revenues less Expenditures</b>	<b>14,862,487</b>		

Northwest Arctic Borough  
**Village Improvement Fund Revenue and Expenditure Totals**  
 March 31, 2023

Revenue	Actual	Budget	% Remaining
Revenue	8,000,000	4,000,000.00	-100%
Investment Earnings Avail for Operations	114,587	5,000.00	-2192%
Investment Earnings/(Loss) Restricted*	1,151,112	-	
<b>TOTAL Revenue</b>	<b>9,265,699</b>	<b>4,005,000.00</b>	<b>-131%</b>

*\*Note the Investment Earnings Restricted are not available for operations. They are reinvested as part of the Sustainability Goals.*

Expenditures (alphabetical order)

Admin-Salaries and Benefits	144,633	331,616.00	56%
Admin-Travel	26,657	65,500.00	59%
Admin-Meeting Costs	10,000	5,000.00	-100%
Admin-Supplies & Fees	10,687	27,500.00	61%
Admin-Consultants & Legal	7,752	67,000.00	88%

Ambler	1,527,700
Buckland	182,821
Deering	-
Kiana	258,415
Kivalina	-
Kobuk	-
Kotzebue	183,032
Noatak	-
Noorvik	1,247,282
Selawik	(25,830)
Shungnak	150,000

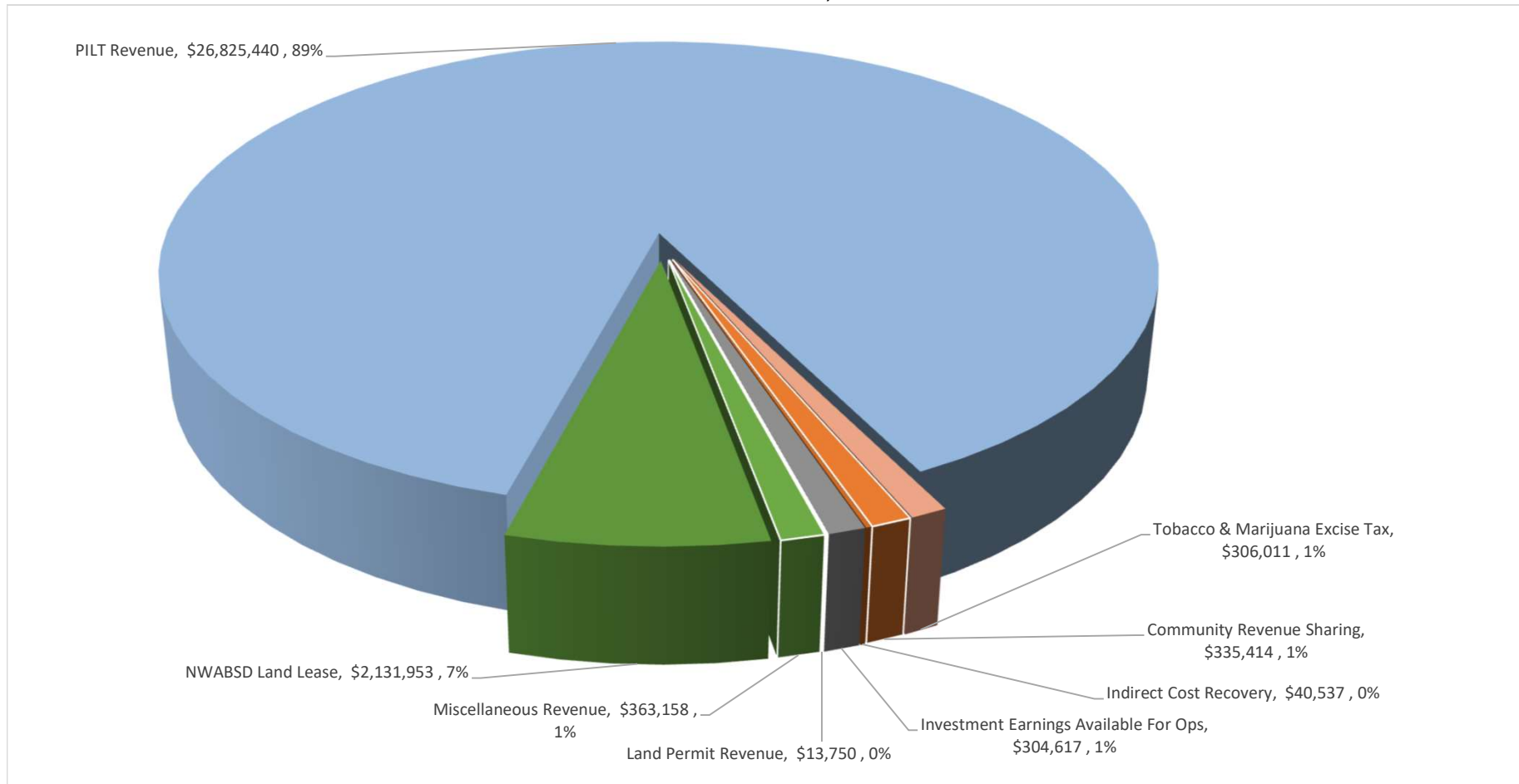
The budgets for project spending are tracked on a multi-year basis. Comparing budgets in this single year financial will not work.

Total Operational Expenditures	199,729	496,616	60%
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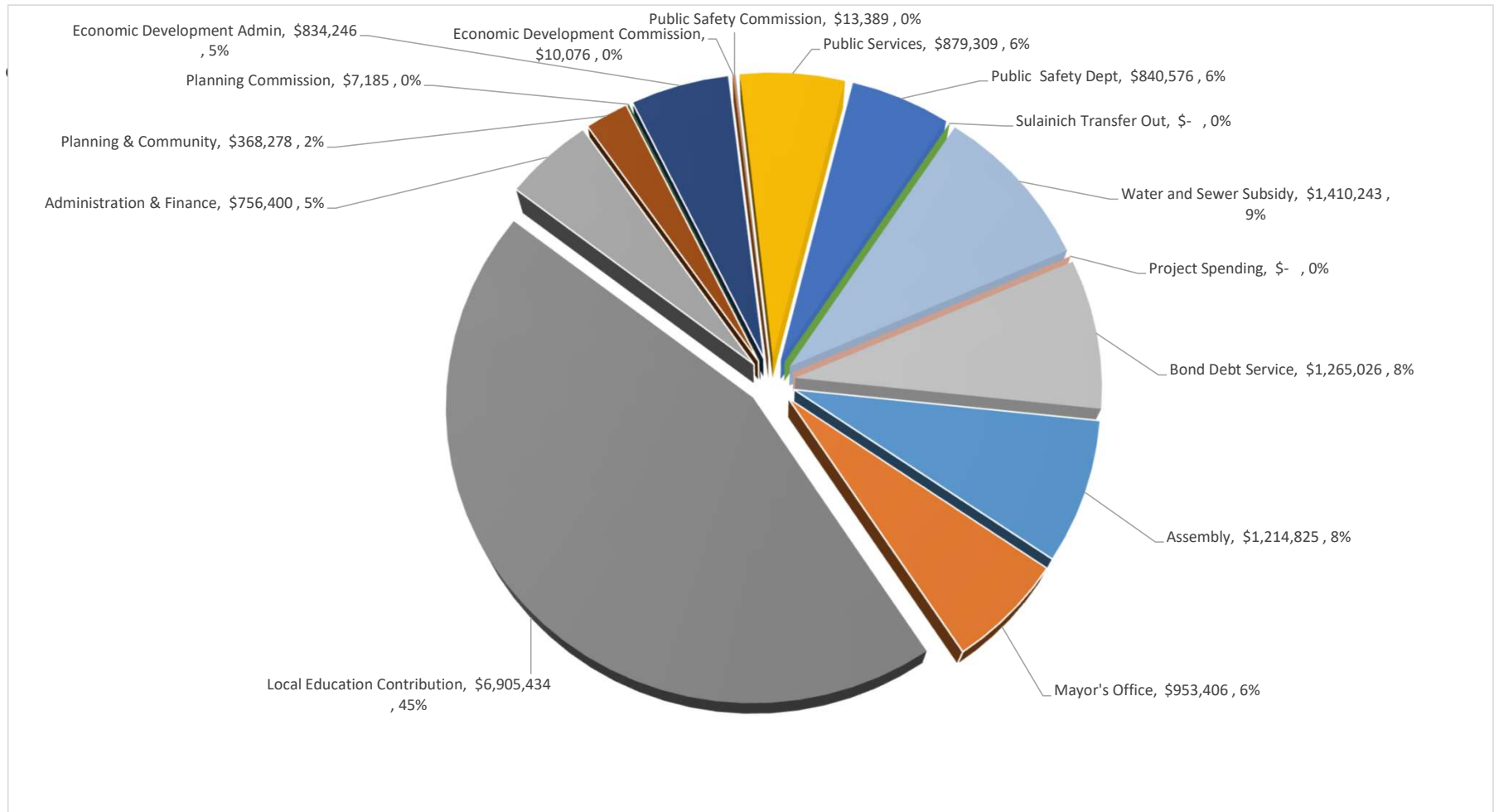
**TOTAL Expenditures** **3,723,149**

<b>Revenues less Expenditures</b>	<b>5,542,550</b>
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Northwest Arctic Borough  
**General Fund Year-to-date Revenues**  
 March 31, 2023



**Northwest Arctic Borough  
General Fund Year-to-date Expenditures  
March 31, 2023**



Northwest Arctic Borough  
Cash and Investment Report  
March 31, 2023

Institution	General Fund Accounts	Face Value of Investment	% of Total
Wells Fargo	Main GF Checking	\$ 5,061,712	18%
Wells Fargo	Checking-Sulianich	\$ 1,422,479	5%
Wells Fargo	Money Market Trust for GO Bonds	\$ 6,384,801	23%
AMLIP	AMLIP	\$ 15,412,552	54%
AMLIP	NAB CARES	\$ 542	0%
Merrill Lynch	Investment in Teck Stock	\$ 8,217	0%
<b>Total General Fund Operating Accounts</b>		<b>\$ 28,290,302</b>	<b>100%</b>

Institution	GF Contingency Reserve Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	\$ 2,461,682	27%	
APCM	Fixed Income	\$ 6,296,951	69%	
APCM	Cash and Cash Equivalents	\$ 416,530	5%	
<b>Total GF Contingency Reserve Portfolio</b>		<b>\$ 9,175,163</b>	<b>100%</b>	<b>\$ 111,225</b>

Institution	Sustainability Fund Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	\$ 18,576,847	39%	
APCM	Fixed Income	\$ 28,206,596	59%	
APCM	Cash and Cash Equivalents	\$ 1,069,578	2%	
<b>Total GF Sustainability Portfolio</b>		<b>\$ 47,853,021</b>	<b>100%</b>	<b>\$ (25,730)</b>

Institution	VIF Accounts	Face Value of Investment	% of Total
Wells Fargo	VIF Checking	\$ 755,964	16%
AMLIP	VIF AMLIP	\$ 4,046,430	84%
<b>Total VIF Operating Accounts</b>		<b>\$ 4,802,394</b>	<b>100%</b>

Institution	VIF Sustainability Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	\$ 11,950,984	39%	
APCM	Fixed Income	\$ 18,144,851	59%	
APCM	Cash and Cash Equivalents	\$ 688,113	2%	
<b>Total VIF Sustainability Portfolio</b>		<b>\$ 30,783,948</b>	<b>100%</b>	<b>\$ 803,209</b>

**Total Borough Cash and Investments**

**\$ 120,904,828**

NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
01-00-4000-00	PILT REVENUE	19,325,440.00	26,825,440.00	23,500,000.00	( 3,325,440.00)	114.2
01-00-4010-00	FEDERAL PILT REVENUE	.00	.00	1,100,062.00	1,100,062.00	.0
01-00-4020-00	NWABSD LAND LEASE	.00	2,131,953.00	2,126,016.00	( 5,937.00)	100.3
01-00-4050-00	TOBACCO EXCISE TAX REVENUE	.00	269,675.53	680,000.00	410,324.47	39.7
01-00-4075-00	MARIJUANA EXCISE TAX REVENUE	.00	36,335.82	50,000.00	13,664.18	72.7
01-00-4099-00	MISCELLANEOUS REVENUE	.00	363,158.18	10,000.00	( 353,158.18)	3631.6
01-00-4220-00	SOA COMMUNITY ASSIST PROGRAM	.00	335,414.33	315,789.00	( 19,625.33)	106.2
01-00-4400-00	INDIRECT COST RECO PROGRAM	.00	40,536.67	78,027.00	37,490.33	52.0
01-00-4550-00	INVESTMENT INC. AVAIL. FOR OPS	62,527.22	304,617.12	4,000.00	( 300,617.12)	7615.4
01-00-4600-00	LAND PERMIT REVE PROGRAM	750.00	13,750.00	10,000.00	( 3,750.00)	137.5
	TOTAL REVENUE	19,388,717.22	30,320,880.65	27,873,894.00	( 2,446,986.65)	108.8
	TOTAL FUND REVENUE	19,388,717.22	30,320,880.65	27,873,894.00	( 2,446,986.65)	108.8



NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER APPROPRIATIONS</u>					
01-00-9001-00 TRANS OUT-SULIANICH	.00	.00	24,500.00	24,500.00	.0
01-00-9002-00 TRANS OUT-INVEST/SUSTAIN	.00	.00	7,050,000.00	7,050,000.00	.0
01-00-9003-00 TRANS OUT-BOND DEBT	.00	1,265,026.40	1,882,950.00	617,923.60	67.2
01-00-9004-00 TRANSFER OUT - LOCAL ED	3,635,144.75	6,905,434.25	4,402,689.00	( 2,502,745.25)	156.9
01-00-9005-00 CREDIT CARD CLEARING ACCOUNT	2,542.46	23,652.49	.00	( 23,652.49)	.0
01-00-9007-00 WATER & SEWER SUBSIDY	.00	.00	2,450,000.00	2,450,000.00	.0
01-00-9008-00 LEGAL RESERVE	.00	.00	750,000.00	750,000.00	.0
TOTAL OTHER APPROPRIATIONS	3,637,687.21	8,194,113.14	16,560,139.00	8,366,025.86	49.5

ASSEMBLY

01-01-6000-00 SALARIES	11,120.07	94,525.16	192,461.00	97,935.84	49.1
01-01-6010-00 WAGES, TEMPORARY	.00	17,800.13	20,000.00	2,199.87	89.0
01-01-6110-00 FICA	932.62	11,856.73	25,741.00	13,884.27	46.1
01-01-6111-00 SOA ESC	192.37	1,216.61	5,305.00	4,088.39	22.9
01-01-6115-00 MEDICAL	.00	149,783.46	316,267.00	166,483.54	47.4
01-01-6120-00 WORKER'S COMP	53.30	401.57	.00	( 401.57)	.0
01-01-6125-00 PERS	2,754.42	26,801.54	58,313.00	31,511.46	46.0
01-01-6210-00 AIR TRANSPORTATION	4,268.09	61,201.13	120,000.00	58,798.87	51.0
01-01-6220-00 GROUND TRANSPORTATION	811.14	9,321.21	20,000.00	10,678.79	46.6
01-01-6230-00 LODGING	3,154.88	72,500.58	95,000.00	22,499.42	76.3
01-01-6240-00 MEETING FEES	10,100.00	137,100.00	280,000.00	142,900.00	49.0
01-01-6250-00 PER DIEM	1,782.00	39,800.46	65,000.00	25,199.54	61.2
01-01-6320-00 PRINTING & PUBLICATIONS	.00	9,617.00	33,000.00	23,383.00	29.1
01-01-6370-00 DUES & SUBSCRIPTIONS	437.87	31,913.85	30,000.00	( 1,913.85)	106.4
01-01-6399-00 MISCELLANEOUS	1,777.60	9,957.76	17,000.00	7,042.24	58.6
01-01-6400-00 CONSULTANTS	.00	.00	32,000.00	32,000.00	.0
01-01-6450-00 LEGAL	456.00	1,475.00	50,000.00	48,525.00	3.0
01-01-6820-00 ASSEMBLY RETREAT	.00	19,313.37	35,000.00	15,686.63	55.2
01-01-7000-00 REVENUE SHARING GRANTS	962.34	96,775.24	300,000.00	203,224.76	32.3
01-01-7050-00 CHARITABLE DONATIONS	41,300.29	407,128.68	425,000.00	17,871.32	95.8
01-01-7200-00 ELECTION EXPENSE	.00	16,335.14	24,000.00	7,664.86	68.1
TOTAL ASSEMBLY	80,102.99	1,214,824.62	2,144,087.00	929,262.38	56.7

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR'S OFFICE</u>					
01-02-6000-00 SALARIES	24,282.89	262,568.30	377,601.00	115,032.70	69.5
01-02-6110-00 FICA	349.49	3,779.76	5,785.00	2,005.24	65.3
01-02-6111-00 SOA ESC	409.98	2,225.19	6,243.00	4,017.81	35.6
01-02-6115-00 MEDICAL	.00	30,678.54	97,313.00	66,634.46	31.5
01-02-6120-00 WORKER'S COMP	186.98	1,964.98	.00	( 1,964.98)	.0
01-02-6125-00 PERS	5,342.23	57,465.66	81,972.00	24,506.34	70.1
01-02-6210-00 AIR TRANSPORTATION	391.00	16,760.40	31,500.00	14,739.60	53.2
01-02-6220-00 GROUND TRANSPORTATION	.00	7,439.80	5,000.00	( 2,439.80)	148.8
01-02-6230-00 LODGING	9,166.52	21,383.31	20,000.00	( 1,383.31)	106.9
01-02-6250-00 PER DIEM	1,089.00	9,108.00	16,500.00	7,392.00	55.2
01-02-6300-00 SUPPLIES	215.23	2,841.47	22,000.00	19,158.53	12.9
01-02-6370-00 DUES & SUBSCRIPTIONS	1,056.19	6,000.13	10,000.00	3,999.87	60.0
01-02-6380-00 TRAINING	.00	4,654.00	10,000.00	5,346.00	46.5
01-02-6399-00 MISCELLANEOUS	2,154.38	31,035.35	30,000.00	( 1,035.35)	103.5
01-02-6400-00 CONSULTANTS	6,666.66	100,771.75	180,500.00	79,728.25	55.8
01-02-6450-00 LEGAL	41,795.20	196,480.29	200,000.00	3,519.71	98.2
01-02-6825-00 NW LEADERSHIP TEAM	.00	.00	20,000.00	20,000.00	.0
01-02-6830-00 ARCTIC ISSUES	.00	20,000.00	20,000.00	.00	100.0
01-02-7050-00 CHARITABLE DONATIONS	22,576.24	99,752.83	135,000.00	35,247.17	73.9
01-02-7600-00 EMERGENCY DISASTER RELIEF	.00	.00	100,000.00	100,000.00	.0
01-02-7600-03 DRG EMERGENCY DISTASTER RELIEF	.00	3,005.00	.00	( 3,005.00)	.0
01-02-7600-04 IAN EMERGENCY DISTASTER RELIEF	25,000.00	25,000.00	.00	( 25,000.00)	.0
01-02-7600-05 KVL EMERGENCY DISTASTER RELIEF	.00	491.46	.00	( 491.46)	.0
01-02-7600-07 OTZ EMERGENCY DISTASTER RELIEF	50,000.00	50,000.00	.00	( 50,000.00)	.0
TOTAL MAYOR'S OFFICE	190,681.99	953,406.22	1,369,414.00	416,007.78	69.6

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION &amp; FINANCE</u>					
01-03-6000-00 SALARIES	28,202.84	276,012.21	338,873.00	62,860.79	81.5
01-03-6110-00 FICA	517.94	4,966.07	4,914.00	( 52.07)	101.1
01-03-6111-00 SOA ESC	481.67	2,017.41	4,539.00	2,521.59	44.5
01-03-6115-00 MEDICAL	.00	27,069.30	72,985.00	45,915.70	37.1
01-03-6120-00 WORKER'S COMP	.00	25.12	.00	( 25.12)	.0
01-03-6125-00 PERS	5,808.63	57,219.20	74,552.00	17,332.80	76.8
01-03-6210-00 AIR TRANSPORTATION	.00	4,743.41	12,000.00	7,256.59	39.5
01-03-6220-00 GROUND TRANSPORTATION	.00	78.00	2,500.00	2,422.00	3.1
01-03-6230-00 LODGING	.00	3,525.00	14,000.00	10,475.00	25.2
01-03-6250-00 PER DIEM	( 66.00)	2,442.00	8,910.00	6,468.00	27.4
01-03-6300-00 SUPPLIES	3,982.03	13,924.57	28,000.00	14,075.43	49.7
01-03-6310-00 POSTAGE AND FREIGHT	1,630.86	6,775.01	15,000.00	8,224.99	45.2
01-03-6320-00 PRINTING & PUBLICATIONS	.00	2,330.58	30,000.00	27,669.42	7.8
01-03-6330-00 UTILITIES	7,530.96	54,462.56	100,000.00	45,537.44	54.5
01-03-6340-00 TELEPHONE	5,315.65	33,550.82	40,000.00	6,449.18	83.9
01-03-6365-00 GAS & OIL EXPENSE	4,225.96	14,182.78	15,000.00	817.22	94.6
01-03-6370-00 DUES & SUBSCRIPTIONS	.00	2,510.18	5,000.00	2,489.82	50.2
01-03-6380-00 TRAINING	.00	.00	5,000.00	5,000.00	.0
01-03-6390-00 JANITORIAL EXPENDITURE	2,200.00	17,684.82	30,000.00	12,315.18	59.0
01-03-6460-00 CONSULTANTS, ACCOUNTING/AUDIT	14,136.51	83,299.30	172,000.00	88,700.70	48.4
01-03-6600-00 INSURANCE	281.20	125,929.18	110,000.00	( 15,929.18)	114.5
TOTAL ADMINISTRATION & FINANCE	74,248.25	732,747.52	1,083,273.00	350,525.48	67.6
<u>PLANNING &amp; COMMUNITY</u>					
01-05-6000-00 SALARIES	16,589.78	194,720.35	309,486.00	114,765.65	62.9
01-05-6110-00 FICA	239.24	2,801.19	4,922.00	2,120.81	56.9
01-05-6111-00 SOA ESC	287.01	2,216.20	4,807.00	2,590.80	46.1
01-05-6115-00 MEDICAL	.00	25,264.68	72,985.00	47,720.32	34.6
01-05-6120-00 WORKER'S COMP	77.40	1,059.16	.00	( 1,059.16)	.0
01-05-6125-00 PERS	3,649.75	42,344.71	66,547.00	24,202.29	63.6
01-05-6210-00 AIR TRANSPORTATION	.00	4,138.27	13,200.00	9,061.73	31.4
01-05-6220-00 GROUND TRANSPORTATION	.00	1,464.07	3,600.00	2,135.93	40.7
01-05-6230-00 LODGING	.00	7,631.37	6,000.00	( 1,631.37)	127.2
01-05-6250-00 PER DIEM	.00	7,821.00	6,000.00	( 1,821.00)	130.4
01-05-6300-00 SUPPLIES	.00	4,103.26	10,000.00	5,896.74	41.0
01-05-6370-00 DUES & SUBSCRIPTIONS	1,596.00	2,056.00	3,000.00	944.00	68.5
01-05-6400-00 CONSULTANTS	.00	50,157.53	250,000.00	199,842.47	20.1
01-05-7120-00 PLANNING GRANTS	.00	22,500.00	75,000.00	52,500.00	30.0
01-05-7400-00 TITLE 9 MONITORING	.00	.00	75,000.00	75,000.00	.0
TOTAL PLANNING & COMMUNITY	22,439.18	368,277.79	900,547.00	532,269.21	40.9

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>					
01-06-6110-00 FICA	.00	191.25	1,163.00	971.75	16.4
01-06-6210-00 AIR TRANSPORTATION	.00	567.00	10,200.00	9,633.00	5.6
01-06-6230-00 LODGING	.00	1,494.00	12,496.00	11,002.00	12.0
01-06-6240-00 MEETING FEES	.00	2,500.00	15,200.00	12,700.00	16.5
01-06-6250-00 PER DIEM	.00	792.00	5,940.00	5,148.00	13.3
01-06-6300-00 SUPPLIES	.00	1,641.21	2,000.00	358.79	82.1
TOTAL PLANNING COMMISSION	.00	7,185.46	46,999.00	39,813.54	15.3

COMMUNITY & ECONOMIC DEVELOPME

01-07-6000-00 SALARIES	37,069.03	372,416.75	557,959.00	185,542.25	66.8
01-07-6110-00 FICA	533.67	5,731.94	8,524.00	2,792.06	67.2
01-07-6111-00 SOA ESC	487.83	2,154.29	9,345.00	7,190.71	23.1
01-07-6115-00 MEDICAL	.00	37,897.02	128,859.00	90,961.98	29.4
01-07-6120-00 WORKER'S COMP	49.44	568.46	.00	568.46	.0
01-07-6125-00 PERS	8,155.20	80,626.87	121,211.00	40,584.13	66.5
01-07-6210-00 AIR TRANSPORTATION	.00	13,837.23	18,750.00	4,912.77	73.8
01-07-6220-00 GROUND TRANSPORTATION	405.94	2,171.60	2,250.00	78.40	96.5
01-07-6230-00 LODGING	.00	10,411.74	11,250.00	838.26	92.6
01-07-6250-00 PER DIEM	891.00	7,623.00	7,500.00	123.00	101.6
01-07-6300-00 SUPPLIES	.00	5,682.54	5,000.00	682.54	113.7
01-07-6320-00 PRINTING & PUBLICATIONS	.00	.00	3,000.00	3,000.00	.0
01-07-6370-00 DUES & SUBSCRIPTIONS	1,213.19	3,512.28	5,000.00	1,487.72	70.3
01-07-6380-00 TRAINING	.00	1,749.00	5,000.00	3,251.00	35.0
01-07-6400-00 CONSULTANTS	.00	.00	45,000.00	45,000.00	.0
01-07-7100-00 SCHOLARSHIPS	5,300.00	234,030.82	302,000.00	67,969.18	77.5
01-07-7110-00 SMALL BUSINESS GRANTS	114.97	13,825.08	18,000.00	4,174.92	76.8
01-07-7130-00 FISHING GRANTS	2,021.15	16,218.77	90,000.00	73,781.23	18.0
01-07-7135-00 CEDA PROJECTS	.00	25,788.42	145,000.00	119,211.58	17.8
TOTAL COMMUNITY & ECONOMIC DEVELOP	56,241.42	834,245.81	1,483,648.00	649,402.19	56.2

COMMUNITY & ECONOMIC DEV COMMI

01-08-6110-00 FICA	.00	133.91	669.00	535.09	20.0
01-08-6210-00 AIR TRANSPORTATION	.00	905.00	13,007.00	12,102.00	7.0
01-08-6230-00 LODGING	.00	1,245.00	7,500.00	6,255.00	16.6
01-08-6240-00 MEETING FEES	.00	1,750.00	8,750.00	7,000.00	20.0
01-08-6250-00 PER DIEM	.00	495.00	4,500.00	4,005.00	11.0
01-08-6300-00 SUPPLIES	.00	5,547.49	6,000.00	452.51	92.5
TOTAL COMMUNITY & ECONOMIC DEV COM	.00	10,076.40	40,426.00	30,349.60	24.9

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PUBLIC SERVICES</u>					
01-09-6000-00	SALARIES	62,980.61	319,720.86	464,651.00	144,930.14	68.8
01-09-6110-00	FICA	2,168.03	8,683.56	12,007.00	3,323.44	72.3
01-09-6111-00	SOA ESC	344.38	2,119.45	7,564.00	5,444.55	28.0
01-09-6115-00	MEDICAL	.00	32,483.16	97,313.00	64,829.84	33.4
01-09-6120-00	WORKER'S COMP	328.95	2,438.39	.00	( 2,438.39)	.0
01-09-6125-00	PERS	9,398.53	69,163.31	83,523.00	14,359.69	82.8
01-09-6210-00	AIR TRANSPORTATION	1,292.50	18,881.96	23,000.00	4,118.04	82.1
01-09-6220-00	GROUND TRANSPORTATION	.00	883.83	6,000.00	5,116.17	14.7
01-09-6230-00	LODGING	.00	2,870.90	11,500.00	8,629.10	25.0
01-09-6250-00	PER DIEM	198.00	3,465.00	12,350.00	8,885.00	28.1
01-09-6300-00	SUPPLIES	494.41	2,157.86	10,000.00	7,842.14	21.6
01-09-6310-00	POSTAGE AND FREIGHT	500.33	13,103.16	20,000.00	6,896.84	65.5
01-09-6335-00	NOATAK AIRPORT LEASE - YEARLY	.00	250.00	9,500.00	9,250.00	2.6
01-09-6345-00	INFORMATION TECHNOLOGY	14,987.49	170,463.87	200,000.00	29,536.13	85.2
01-09-6360-00	PUBLIC SERVICES PROJECTS	32,298.64	220,038.24	900,000.00	679,961.76	24.5
01-09-6370-00	DUES & SUBSCRIPTIONS	.00	2,630.36	5,000.00	2,369.64	52.6
01-09-6399-00	MISCELLANEOUS	299.41	2,955.44	10,000.00	7,044.56	29.6
01-09-7501-00	VPSO HOUSE REPAIRS-ABL ONLY	.00	7,000.00	7,000.00	.00	100.0
	TOTAL PUBLIC SERVICES	125,291.28	879,309.35	1,879,408.00	1,000,098.65	46.8
	<u>PUBLIC SAFETY COMMISSION</u>					
01-10-6110-00	FICA	.00	535.50	842.00	306.50	63.6
01-10-6210-00	AIR TRANSPORTATION	.00	1,868.00	6,228.00	4,360.00	30.0
01-10-6230-00	LODGING	.00	2,241.00	3,668.00	1,427.00	61.1
01-10-6240-00	MEETING FEES	.00	6,500.00	8,800.00	2,300.00	73.9
01-10-6250-00	PER DIEM	.00	1,188.00	4,554.00	3,366.00	26.1
01-10-6300-00	SUPPLIES	.00	1,056.12	600.00	( 456.12)	176.0
	TOTAL PUBLIC SAFETY COMMISSION	.00	13,388.62	24,692.00	11,303.38	54.2

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY DEPARTMENT</u>					
01-11-6000-00 SALARIES	44,738.35	339,862.86	386,521.00	46,658.14	87.9
01-11-6010-00 WAGES - TEMP TRAIL STAKERS	.00	23,718.00	36,000.00	12,282.00	65.9
01-11-6110-00 FICA	779.89	6,847.52	8,886.00	2,038.48	77.1
01-11-6111-00 UNEMPLOYMENT INSURANCE	619.71	2,844.15	7,756.00	4,911.85	36.7
01-11-6115-00 MEDICAL	.00	39,701.64	97,313.00	57,611.36	40.8
01-11-6120-00 WORKERS COMP	258.89	2,285.78	.00	( 2,285.78)	.0
01-11-6125-00 PERS	9,358.45	74,285.83	83,165.00	8,879.17	89.3
01-11-6210-00 AIR TRANSPORTATION	2,447.99	13,524.15	8,450.00	( 5,074.15)	160.1
01-11-6220-00 GROUND TRANSPORTATION	.00	354.83	5,050.00	4,695.17	7.0
01-11-6230-00 LODGING	166.88	8,246.09	8,450.00	203.91	97.6
01-11-6250-00 PER DIEM	891.00	6,831.00	6,250.00	( 581.00)	109.3
01-11-6300-00 SUPPLIES	182.34	2,092.83	5,000.00	2,907.17	41.9
01-11-6310-00 AIR FREIGHT	30.00	5,143.48	15,000.00	9,856.52	34.3
01-11-6370-00 DUES & SUBSCRIPTIONS	158.89	508.89	8,000.00	7,491.11	6.4
01-11-6398-00 QATNUT	.00	6,536.61	.00	( 6,536.61)	.0
01-11-6399-00 MISCELLANEOUS	.00	8,292.47	10,000.00	1,707.53	82.9
01-11-6400-00 CONSULTANTS	.00	6,962.00	15,000.00	8,038.00	46.4
01-11-6800-00 LEPC MEETINGS	.00	297.00	11,500.00	11,203.00	2.6
01-11-7150-00 WINTER TRAILS	1,176.37	56,617.26	150,000.00	93,382.74	37.7
01-11-7155-00 EMERGENCY MANAGEMENT	.00	.00	12,800.00	12,800.00	.0
01-11-7500-00 VPSO HOUSE UTILITIES	.00	.00	50,000.00	50,000.00	.0
01-11-8001-00 SEARCH & RESCUE TRAVEL	.00	7,005.01	2,820.00	( 4,185.01)	248.4
01-11-8002-00 SEARCH & RESCUE SUPPLIES	11,969.35	20,475.10	55,000.00	34,524.90	37.2
01-11-8003-00 S&R EQUIPMENT	2,200.66	25,824.40	25,000.00	( 824.40)	103.3
01-11-8004-00 SEARCH & RESCUE STIPENDS	60.00	40,560.00	99,000.00	58,440.00	41.0
01-11-8005-00 SEARCH & RESCUE MEETINGS	.00	11,541.35	6,825.00	( 4,716.35)	169.1
01-11-8500-00 FIRE TRAVEL	.00	6,081.88	5,500.00	( 581.88)	110.6
01-11-8501-00 FIRE EQUIPMENT, REPAIRS, MAINT	960.17	26,874.47	45,000.00	18,125.53	59.7
01-11-8503-00 FIRE CONSULTANTS	249.00	27,582.63	30,000.00	2,417.37	91.9
01-11-8504-00 FIRE PREVENTION	13,800.00	27,965.28	35,000.00	7,034.72	79.9
01-11-8505-00 FIRE RECRUITMENT	.00	167.00	10,000.00	9,833.00	1.7
01-11-8506-00 BATTALLION CHIEF STIPENDS	2,250.00	40,500.00	90,000.00	49,500.00	45.0
01-11-8507-00 BATTALLION CHIEF MEETINGS	187.73	1,046.92	4,000.00	2,953.08	26.2
TOTAL PUBLIC SAFETY DEPARTMENT	92,485.67	840,576.43	1,333,286.00	492,709.57	63.1

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER AND SEWER SUBSIDY</u>					
01-12-6400-00	W&S COORDINATOR/TRAINING	.00	124,631.62	.00	( 124,631.62)	.0
01-12-6400-01	AMBLER SUBSIDY	.00	61,770.12	.00	( 61,770.12)	.0
01-12-6400-02	BUCKLAND SUBSIDY	.00	78,368.30	.00	( 78,368.30)	.0
01-12-6400-03	DEERING SUBSIDY	.00	89,452.77	.00	( 89,452.77)	.0
01-12-6400-04	KIANA SUBSIDY	.00	55,682.32	.00	( 55,682.32)	.0
01-12-6400-05	KIVALINA SUBSIDY	.00	53,998.76	.00	( 53,998.76)	.0
01-12-6400-06	KOBUK SUBSIDY	.00	59,247.05	.00	( 59,247.05)	.0
01-12-6400-07	KOTZEBUE SUBSIDY	.00	450,083.52	.00	( 450,083.52)	.0
01-12-6400-09	NOORVIK SUBSIDY	.00	159,670.90	.00	( 159,670.90)	.0
01-12-6400-10	SELAWIK SUBSIDY	.00	254,473.24	.00	( 254,473.24)	.0
01-12-6400-11	SHUNGNAC SUBSIDY	.00	22,864.08	.00	( 22,864.08)	.0
	<u>TOTAL WATER AND SEWER SUBSIDY</u>	<u>.00</u>	<u>1,410,242.68</u>	<u>.00</u>	<u>( 1,410,242.68)</u>	<u>.0</u>
	 TOTAL FUND EXPENDITURES	 <u>4,279,177.99</u>	 <u>15,458,394.04</u>	 <u>26,865,919.00</u>	 <u>11,407,524.96</u>	 <u>57.5</u>
	 NET REVENUE OVER EXPENDITURES	 <u>15,109,539.23</u>	 <u>14,862,486.61</u>	 <u>1,007,975.00</u>	 <u>( 13,854,511.61)</u>	 <u>1474.5</u>

NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
02-00-4100-00	REVENUE	4,000,000.00	8,000,000.00	4,000,000.00	( 4,000,000.00)	200.0
02-00-4500-00	INVESTMENT INCOME	77,890.10	189,862.66	.00	( 189,862.66)	.0
02-00-4501-00	UNREALIZED GAIN/(LOSS)	379,656.55	961,249.00	.00	( 961,249.00)	.0
02-00-4550-00	INVESTMENT INC. AVAIL. FOR OPS	15,771.49	114,587.89	5,000.00	( 109,587.89)	2291.8
	TOTAL REVENUE	<u>4,473,318.14</u>	<u>9,265,699.55</u>	<u>4,005,000.00</u>	<u>( 5,260,699.55)</u>	<u>231.4</u>
	TOTAL FUND REVENUE	<u>4,473,318.14</u>	<u>9,265,699.55</u>	<u>4,005,000.00</u>	<u>( 5,260,699.55)</u>	<u>231.4</u>



NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>VILLAGE IMPROVEMENT FUND</u>					
02-00-6000-00	SALARIES	10,672.71	108,757.36	169,417.00	60,659.64	64.2
02-00-6110-00	FICA	173.89	2,342.07	5,517.00	3,174.93	42.5
02-00-6111-00	SOA ESC	184.65	578.85	3,026.00	2,447.15	19.1
02-00-6115-00	MEDICAL	.00	9,023.10	93,384.00	84,360.90	9.7
02-00-6120-00	WORKERS COMP	4.67	5.02	.00	( 5.02)	.0
02-00-6125-00	PERS	2,348.00	23,926.62	37,272.00	13,345.38	64.2
02-00-6210-00	TRANSPORTATION	.00	11,610.20	35,000.00	23,389.80	33.2
02-00-6220-00	GROUND TRANSPORTATION	.00	1,027.55	3,000.00	1,972.45	34.3
02-00-6230-00	LODGING	.00	8,277.00	27,500.00	19,223.00	30.1
02-00-6240-00	MEETING FEES	250.00	10,000.00	40,000.00	30,000.00	25.0
02-00-6250-00	PER DIEM	693.00	5,742.00	23,000.00	17,258.00	25.0
02-00-6300-00	SUPPLIES	.00	6,410.19	20,000.00	13,589.81	32.1
02-00-6320-00	PRINTING & PUBLICATIONS	.00	2,944.69	7,500.00	4,555.31	39.3
02-00-6390-00	BANK FEES	.00	1,331.83	.00	( 1,331.83)	.0
02-00-6400-00	CONSULTANTS	( 7,296.00)	.00	30,000.00	30,000.00	.0
02-00-6450-00	LEGAL	7,752.00	7,752.00	25,000.00	17,248.00	31.0
02-00-6460-00	CONSULTANTS, ACCOUNTING/AUDIT	.00	.00	12,000.00	12,000.00	.0
02-00-8001-00	VILLAGE ACCOUNTS	.00	.00	2,273,384.00	2,273,384.00	.0
02-00-9002-00	TRANS OUT - INVEST/SUSTAIN	.00	.00	1,200,000.00	1,200,000.00	.0
	<u>TOTAL VILLAGE IMPROVEMENT FUND</u>	<u>14,782.92</u>	<u>199,728.48</u>	<u>4,005,000.00</u>	<u>3,805,271.52</u>	<u>5.0</u>
	<u>AMBLER VIF</u>					
02-01-6400-03	ABL ENERGY STUDY PHASE 3	.00	14,968.00	.00	( 14,968.00)	.0
02-01-6400-04	BIOMASS BOILER PROJECT	.00	42,516.50	.00	( 42,516.50)	.0
02-01-6400-07	GRAVEL EXTRACTION & STOCKPILIN	.00	1,244,912.30	.00	( 1,244,912.30)	.0
02-01-6400-08	HEAVY EQUIPMENT	.00	203,848.00	.00	( 203,848.00)	.0
02-01-6400-09	DESIGN - CITY TANK FARM	.00	21,455.00	.00	( 21,455.00)	.0
	<u>TOTAL AMBLER VIF</u>	<u>.00</u>	<u>1,527,699.80</u>	<u>.00</u>	<u>( 1,527,699.80)</u>	<u>.0</u>
	<u>BUCKLAND VIF</u>					
02-02-6400-03	BKC HE	.00	50,000.00	.00	( 50,000.00)	.0
02-02-6400-04	BKC HEAVY EQUIP	.00	132,821.40	.00	( 132,821.40)	.0
	<u>TOTAL BUCKLAND VIF</u>	<u>.00</u>	<u>182,821.40</u>	<u>.00</u>	<u>( 182,821.40)</u>	<u>.0</u>
	<u>KIANA VIF</u>					
02-04-6400-01	COMMUNITY BUILDING	.00	73,700.73	.00	( 73,700.73)	.0
02-04-6400-04	OPT IN PROJECT	.00	184,714.00	.00	( 184,714.00)	.0
	<u>TOTAL KIANA VIF</u>	<u>.00</u>	<u>258,414.73</u>	<u>.00</u>	<u>( 258,414.73)</u>	<u>.0</u>

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>KOTZEBUE VIF</u>					
02-07-6400-08	OTZ POLICE PGM	.00	65,000.00	.00	( 65,000.00)	.0
02-07-6400-09	OTZ FIRE PGM	.00	118,031.52	.00	( 118,031.52)	.0
	TOTAL KOTZEBUE VIF	.00	183,031.52	.00	( 183,031.52)	.0
	<u>NOORVIK VIF</u>					
02-09-6400-05	ORV ROAD CONS	.00	951,607.22	.00	( 951,607.22)	.0
02-09-6400-06	ORV HEAVY EQUIP	.00	295,674.93	.00	( 295,674.93)	.0
	TOTAL NOORVIK VIF	.00	1,247,282.15	.00	( 1,247,282.15)	.0
	<u>SELAWIK VIF</u>					
02-10-6400-02	WATER&SEWER PROJECT	8,940.00	( 350,830.44)	.00	350,830.44	.0
02-10-6400-04	MULTIPURPOSE BLDG	.00	250,000.00	.00	( 250,000.00)	.0
02-10-6400-07	WATER&SEWER PROJECT	.00	75,000.00	.00	( 75,000.00)	.0
	TOTAL SELAWIK VIF	8,940.00	( 25,830.44)	.00	25,830.44	.0
	<u>REGIONAL VIF</u>					
02-12-6400-06	NIHA HOUSING ASSESSMENT	.00	150,000.00	.00	( 150,000.00)	.0
	TOTAL REGIONAL VIF	.00	150,000.00	.00	( 150,000.00)	.0
	TOTAL FUND EXPENDITURES	23,722.92	3,723,147.64	4,005,000.00	281,852.36	93.0
	NET REVENUE OVER EXPENDITURES	4,449,595.22	5,542,551.91	.00	( 5,542,551.91)	.0

NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>SOURCE 00</u>					
03-00-4100-00	REVENUE	.00	33,175.58	.00	( 33,175.58)	.0
	TOTAL SOURCE 00	.00	33,175.58	.00	( 33,175.58)	.0
	TOTAL FUND REVENUE	.00	33,175.58	.00	( 33,175.58)	.0

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
03-00-6000-00 SALARIES	.00	465.05	.00	( 465.05)	.0
03-00-6110-00 FICA	.00	6.59	.00	( 6.59)	.0
03-00-6125-00 PERS	.00	102.31	.00	( 102.31)	.0
03-00-6300-00 SUPPLIES	.00	1,423.13	.00	( 1,423.13)	.0
03-00-6330-00 UTILITIES	.00	3,242.28	.00	( 3,242.28)	.0
TOTAL DEPARTMENT 00	.00	5,239.36	.00	( 5,239.36)	.0
TOTAL FUND EXPENDITURES	.00	5,239.36	.00	( 5,239.36)	.0
NET REVENUE OVER EXPENDITURES	.00	27,936.22	.00	( 27,936.22)	.0

NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

CARES ACT - COVID RESPONSE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>SOURCE 00</u>					
19-00-4550-00	INVESTMENT INC AVAIL FOR OPS	2.12	12.65	.00	( 12.65)	.0
	TOTAL SOURCE 00	2.12	12.65	.00	( 12.65)	.0
	TOTAL FUND REVENUE	2.12	12.65	.00	( 12.65)	.0

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

CARES ACT - COVID RESPONSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 04</u>					
19-04-6300-00	FISHING SUPPLIES	.00	5,804.22	.00	( 5,804.22)	.0
	TOTAL DEPARTMENT 04	.00	5,804.22	.00	( 5,804.22)	.0
	<u>DEPARTMENT 05</u>					
19-05-6350-01	SOA ARPA EQUIPMENT- KVL GRADER	.00	43,933.84	.00	( 43,933.84)	.0
19-05-6350-02	SOA ARPA EQUIPMENT- KVL LOADER	.00	278,761.91	.00	( 278,761.91)	.0
19-05-6350-03	SOA ARPA- KVL ROAD MAINTENANCE	31,259.05	145,811.15	.00	( 145,811.15)	.0
19-05-6360-02	SOA ARPA NAB BLDG HEAT SYSTEM	.00	22,811.35	.00	( 22,811.35)	.0
	TOTAL DEPARTMENT 05	31,259.05	491,318.25	.00	( 491,318.25)	.0
	TOTAL FUND EXPENDITURES	31,259.05	497,122.47	.00	( 497,122.47)	.0
	NET REVENUE OVER EXPENDITURES	( 31,256.93)	( 497,109.82)	.00	497,109.82	.0

NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

SULIANICH ART'S CENTER

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>REVENUE</u>					
40-00-4100-00	REVENUE	12,694.60	216,541.93	110,000.00	( 106,541.93)	196.9
40-00-4903-00	TRANSFER FROM GENERAL FUND	.00	.00	24,500.00	24,500.00	.0
	TOTAL REVENUE	<u>12,694.60</u>	<u>216,541.93</u>	<u>134,500.00</u>	<u>( 82,041.93)</u>	<u>161.0</u>
	TOTAL FUND REVENUE	<u>12,694.60</u>	<u>216,541.93</u>	<u>134,500.00</u>	<u>( 82,041.93)</u>	<u>161.0</u>

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

SULIANICH ART'S CENTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-00-6000-00 SALARIES	.00	3,445.64	.00	( 3,445.64)	.0
40-00-6110-00 FICA	.00	49.96	.00	( 49.96)	.0
40-00-6115-00 MEDICAL	.00	7,218.48	.00	( 7,218.48)	.0
40-00-6125-00 PERS	.00	758.04	.00	( 758.04)	.0
40-00-6300-00 SUPPLIES	1,084.18	5,034.19	3,500.00	( 1,534.19)	143.8
40-00-6330-00 UTILITIES	1,906.07	14,722.35	21,000.00	6,277.65	70.1
40-00-7800-00 ART PURCHASES	8,578.54	176,472.47	110,000.00	( 66,472.47)	160.4
TOTAL DEPARTMENT 00	11,568.79	207,701.13	134,500.00	( 73,201.13)	154.4
TOTAL FUND EXPENDITURES	11,568.79	207,701.13	134,500.00	( 73,201.13)	154.4
NET REVENUE OVER EXPENDITURES	1,125.81	8,840.80	.00	( 8,840.80)	.0



NORTHWEST ARCTIC BOROUGH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

		VPSO				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 00</u>						
45-00-4200-00	STATE GRANT REVENUE	.00	778,173.38	.00	( 778,173.38)	.0
	TOTAL SOURCE 00	.00	778,173.38	.00	( 778,173.38)	.0
	TOTAL FUND REVENUE	.00	778,173.38	.00	( 778,173.38)	.0

NORTHWEST ARCTIC BOROUGH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2023

		VPSO				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
VPSO						
45-00-6000-00	SALARIES	49,030.86	350,827.11	.00	( 350,827.11)	.0
45-00-6110-00	FICA	707.04	5,062.24	.00	( 5,062.24)	.0
45-00-6111-00	SOA ESC	848.23	4,817.41	.00	( 4,817.41)	.0
45-00-6115-00	MEDICAL	.00	48,724.74	.00	( 48,724.74)	.0
45-00-6120-00	WORKER'S COMP	377.55	2,701.38	.00	( 2,701.38)	.0
45-00-6125-00	PERS	10,786.79	77,181.95	.00	( 77,181.95)	.0
45-00-6210-00	TRAVEL	8,393.09	74,055.18	.00	( 74,055.18)	.0
45-00-6215-00	VPSO RELOCATION REIMBURSEMENT	.00	2,918.63	.00	( 2,918.63)	.0
45-00-6300-00	SUPPLIES	14,022.48	100,784.99	.00	( 100,784.99)	.0
45-00-6400-00	CONSULTANTS	159.25	520.63	.00	( 520.63)	.0
45-00-8000-00	INDIRECT	.00	40,536.67	.00	( 40,536.67)	.0
TOTAL VPSO		84,325.29	708,130.93	.00	( 708,130.93)	.0
TOTAL FUND EXPENDITURES		84,325.29	708,130.93	.00	( 708,130.93)	.0
NET REVENUE OVER EXPENDITURES		( 84,325.29)	70,042.45	.00	( 70,042.45)	.0

## Summary Schedule of Portfolio Changes

Base Currency: USD

Description	Beginning Market Value	Ending Market Value	% of MV	% Change in MV	Tax Cost	% of TC	Accrued Income
<b>Principal Holdings</b>							
Equity	2,427,867.69	2,461,681.83	26.83%	1.39%	1,939,499.90	21.40%	4,777.68
Fixed Income	4,547,188.68	4,555,081.63	49.65%	0.17%	4,907,572.67	54.14%	11,703.75
Real Assets	816,781.34	829,726.68	9.04%	1.58%	851,794.49	9.40%	0.00
Alternative	914,757.10	912,142.55	9.94%	-0.29%	948,540.96	10.46%	0.00
Cash and Cash Equivalents	345,642.50	416,530.18	4.54%	20.51%	416,530.18	4.60%	1,462.21
<b>Total Principal Holdings</b>	<b>9,052,237.31</b>	<b>9,175,162.87</b>	<b>100.00%</b>	<b>1.36%</b>	<b>9,063,938.20</b>	<b>100.00%</b>	<b>17,943.64</b>
Current Period Accrued Income	12,710.99	17,943.64			17,943.64		
<b>Total Principal Holdings and Liabilities</b>	<b>9,064,948.30</b>	<b>9,193,106.51</b>			<b>9,081,881.84</b>		<b>17,943.64</b>
<b>Total Holdings</b>	<b>\$9,064,948.30</b>	<b>\$9,193,106.51</b>			<b>\$9,081,881.84</b>		<b>\$17,943.64</b>

Fair Value Breakdown *	Beginning Market Value	Ending Market Value	% of MV	% Chg in MV	Book Value	% of BV	Accrued Income
Total Fair Value Level 2 Holdings	7,343,853.56	7,465,489.18	81.21%	1.66%	7,300,413.73	80.80%	16,481.43
Total Fair Value Level N/A Holdings	1,721,094.74	1,727,617.33	18.79%	0.38%	1,734,710.58	19.20%	1,462.21
<b>Total Holdings - Fair Value Reporting</b>	<b>\$9,064,948.30</b>	<b>\$9,193,106.51</b>	<b>100.00%</b>	<b>1.41%</b>	<b>\$9,035,124.31</b>	<b>100.00%</b>	<b>\$17,943.64</b>

\* For informational purposes only. Please see the Fair Value Disclosure on the Disclosure page.



## Summary Schedule of Portfolio Changes

Base Currency: USD

Description	Beginning Market Value	Ending Market Value	% of MV	% Change in MV	Tax Cost	% of TC	Accrued Income
<b>Principal Holdings</b>							
Equity	18,344,736.07	18,576,847.17	38.82%	1.27%	17,196,565.69	35.92%	37,522.55
Fixed Income	16,500,701.60	16,821,962.86	35.15%	1.95%	17,743,393.59	37.06%	0.00
Real Assets	6,541,687.31	6,591,623.66	13.78%	0.76%	6,904,659.96	14.42%	0.00
Alternative	4,806,701.18	4,793,008.96	10.02%	-0.28%	4,964,553.00	10.37%	0.00
Cash and Cash Equivalents	979,998.06	1,069,577.56	2.23%	9.14%	1,069,577.56	2.23%	3,772.44
<b>Total Principal Holdings</b>	<b>47,173,824.22</b>	<b>47,853,020.21</b>	<b>100.00%</b>	<b>1.44%</b>	<b>47,878,749.80</b>	<b>100.00%</b>	<b>41,294.99</b>
Current Period Accrued Income	9,339.34	41,294.99			41,294.99		
<b>Total Principal Holdings and Liabilities</b>	<b>47,183,163.56</b>	<b>47,894,315.20</b>			<b>47,920,044.79</b>		<b>41,294.99</b>
<b>Total Holdings</b>	<b>\$47,183,163.56</b>	<b>\$47,894,315.20</b>			<b>\$47,920,044.79</b>		<b>\$41,294.99</b>
<b>Fair Value Breakdown *</b>							
Total Fair Value Level 2 Holdings	37,142,068.61	37,728,208.59	78.77%	1.58%	37,020,984.28	78.08%	37,522.55
Total Fair Value Level N/A Holdings	10,041,094.95	10,166,106.61	21.23%	1.25%	10,390,315.26	21.92%	3,772.44
<b>Total Holdings - Fair Value Reporting</b>	<b>\$47,183,163.56</b>	<b>\$47,894,315.20</b>	<b>100.00%</b>	<b>1.51%</b>	<b>\$47,411,299.54</b>	<b>100.00%</b>	<b>\$41,294.99</b>

\* For informational purposes only. Please see the Fair Value Disclosure on the Disclosure page.



## Summary Schedule of Portfolio Changes

Base Currency: USD

Description	Beginning Market Value	Ending Market Value	% of MV	% Change in MV	Tax Cost	% of TC	Accrued Income
<b>Principal Holdings</b>							
Equity	11,801,650.31	11,950,984.11	38.82%	1.27%	10,155,847.10	33.87%	24,139.93
Fixed Income	10,615,345.36	10,822,040.91	35.16%	1.95%	11,527,438.94	38.45%	0.00
Real Assets	4,208,392.73	4,240,518.62	13.77%	0.76%	4,403,957.83	14.69%	0.00
Alternative	3,091,089.01	3,082,291.51	10.01%	-0.28%	3,205,382.54	10.69%	0.00
Cash and Cash Equivalents	632,403.04	688,112.75	2.24%	8.81%	688,112.75	2.30%	2,427.22
<b>Total Principal Holdings</b>	<b>30,348,880.45</b>	<b>30,783,947.90</b>	<b>100.00%</b>	<b>1.43%</b>	<b>29,980,739.16</b>	<b>100.00%</b>	<b>26,567.15</b>
Current Period Accrued Income	4,087.95	26,567.15			26,567.15		
<b>Total Principal Holdings and Liabilities</b>	<b>30,352,968.40</b>	<b>30,810,515.05</b>			<b>30,007,306.31</b>		<b>26,567.15</b>
<b>Total Holdings</b>	<b>\$30,352,968.40</b>	<b>\$30,810,515.05</b>			<b>\$30,007,306.31</b>		<b>\$26,567.15</b>
<b>Fair Value Breakdown *</b>							
Total Fair Value Level 2 Holdings	23,894,746.32	24,271,856.08	78.78%	1.58%	23,091,676.43	77.68%	24,139.93
Total Fair Value Level N/A Holdings	6,458,222.08	6,538,658.97	21.22%	1.25%	6,634,816.54	22.32%	2,427.22
<b>Total Holdings - Fair Value Reporting</b>	<b>\$30,352,968.40</b>	<b>\$30,810,515.05</b>	<b>100.00%</b>	<b>1.51%</b>	<b>\$29,726,492.97</b>	<b>100.00%</b>	<b>\$26,567.15</b>

\* For informational purposes only. Please see the Fair Value Disclosure on the Disclosure page.



Detailed Schedule of Holdings - Principal Assets

Base Currency: USD

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value	Unrealized Gain/Loss On Book Value
Cash and Cash Equivalents						
Money Market Funds						
ALASKA MUNI LEAGUE INVESTMENT POOL CORP	0117940A3 4.52%	1.000	Level n/a			
5001098.1	15,412,551.7000	15,412,551.70	0.00%	1.00 58,001.72	15,412,551.70	0.00
Total Money Market Funds		15,412,551.70	0.00%	N/A 58,001.72	15,412,551.70	0.00
Total Cash and Cash Equivalents		15,412,551.70	0.00%	N/A 58,001.72	15,412,551.70	0.00
Net Holdings						
		15,412,551.70	0.00%	N/A 58,001.72	15,412,551.70	0.00
Total Holdings Principal Assets		\$15,412,551.70	100.00%	N/A \$58,001.72	\$15,412,551.70	\$0.00
Total Holdings		\$15,412,551.70			\$15,412,551.70	\$0.00
Accrued Income On						
Principal Holdings		58,001.72		58,001.72	58,001.72	
Total Accrued Income		58,001.72		58,001.72	58,001.72	
Total Holdings with Accrued Income		\$15,470,553.42			\$15,470,553.42	\$0.00



Detailed Schedule of Holdings - Principal Assets

Base Currency: USD

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value	Unrealized Gain/Loss On Book Value
Cash and Cash Equivalents						
Money Market Funds						
ALASKA MUNI LEAGUE INVESTMENT POOL CORP	0117940A3 4.52%	1.000	Level n/a			
5001098.2	4,046,429.7100	4,046,429.71	0.00%	1.00 15,227.87	4,046,429.71	0.00
Total Money Market Funds		4,046,429.71	0.00%	N/A 15,227.87	4,046,429.71	0.00
Total Cash and Cash Equivalents		4,046,429.71	0.00%	N/A 15,227.87	4,046,429.71	0.00
Net Holdings		4,046,429.71	0.00%	N/A 15,227.87	4,046,429.71	0.00
Total Holdings Principal Assets		\$4,046,429.71	100.00%	N/A \$15,227.87	\$4,046,429.71	\$0.00
Total Holdings		\$4,046,429.71			\$4,046,429.71	\$0.00
Accrued Income On Principal Holdings		15,227.87		15,227.87	15,227.87	
Total Accrued Income		15,227.87		15,227.87	15,227.87	
Total Holdings with Accrued Income		\$4,061,657.58			\$4,061,657.58	\$0.00



Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			<b>02/28/2023 (02/23) Balance</b>	<b>.00</b>	<b>.00</b>	<b>77,176.59</b>
02/28/2023*	AP	91.0001	HIRAM WALKER	.00	(75.00)	77,101.59
03/02/2023*	AP	52.0001	RAMONA BARGER	75.00	.00	77,176.59
03/02/2023*	AP	72.0001	RHEA BARGER	300.00	.00	77,476.59
03/07/2023*	AP	51.0001	RAMONA BARGER	75.00	.00	77,551.59
03/09/2023*	AP	112.0001	CITY OF KOBUK	500.00	.00	78,051.59
03/09/2023*	AP	118.0001	LENA MCCLELLAN	75.00	.00	78,126.59
03/09/2023*	AP	123.0001	JENNIFER SCHUERCH	75.00	.00	78,201.59
03/09/2023*	AP	127.0001	APRIL JORGENSEN	75.00	.00	78,276.59
03/09/2023*	AP	135.0001	JACOB JOHNSON	75.00	.00	78,351.59
03/09/2023*	AP	136.0001	CORA BROWN	300.00	.00	78,651.59
03/14/2023*	AP	106.0001	ARCTIC CIRCLE RACING ASSOCIATI	2,000.00	.00	80,651.59
03/14/2023*	AP	107.0001	KOTZEBUE LIONS CLUB	1,000.00	.00	81,651.59
03/14/2023*	AP	113.0001	ALICE REED	75.00	.00	81,726.59
03/14/2023*	AP	116.0001	HELEN LOON	75.00	.00	81,801.59
03/14/2023*	AP	138.0001	BEN RAMOTH JR	75.00	.00	81,876.59
03/14/2023*	AP	139.0001	BUCKLAND HIGH SCHOOL	500.00	.00	82,376.59
03/16/2023*	AP	149.0001	NAPAAQTUGMIUT SCHOOL	500.00	.00	82,876.59
03/16/2023*	AP	153.0001	CROWLEY FUELS LLC	413.51	.00	83,290.10
03/16/2023*	AP	174.0001	PEARL GREIST	75.00	.00	83,365.10
03/16/2023*	AP	175.0001	JAMES NORTON	75.00	.00	83,440.10
03/21/2023*	AP	195.0001	GEORGE SHELDON	75.00	.00	83,515.10
03/21/2023*	AP	202.0001	CITY OF NOORVIK	2,000.00	.00	85,515.10
03/21/2023*	AP	203.0001	ALBERT HARRIS SR	75.00	.00	85,590.10
03/21/2023*	AP	205.0001	GEORGE STALKER SR.	75.00	.00	85,665.10
03/21/2023*	AP	211.0001	APRIL JORGENSEN	75.00	.00	85,740.10
03/21/2023*	AP	212.0001	RUTH NORTON	75.00	.00	85,815.10
03/21/2023*	AP	215.0001	NELLIE FOXGLOVE	75.00	.00	85,890.10
03/23/2023*	AP	226.0001	MARGARET SMITH	75.00	.00	85,965.10
03/23/2023*	AP	256.0001	ARCTIC CIRCLE RACING ASSOCIATI	2,000.00	.00	87,965.10
03/23/2023*	AP	272.0001	MARCELLA TICKETT	75.00	.00	88,040.10
03/23/2023*	AP	295.0001	LAWRENCE THOMAS	1,500.00	.00	89,540.10
03/23/2023*	AP	298.0001	ASHLEY MILLS	75.00	.00	89,615.10

Amount type: Actual

Display: Reference detail



Account Inquiry - Detail  
 Period: 03/23  
 Account: 01-02-7050-00 CHARITABLE DONATIONS

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
03/27/2023*	AP	279.0001	DONITA JONES	75.00	.00	89,690.10
03/27/2023*	AP	284.0001	AURORA IYATUNGUK	75.00	.00	89,765.10
03/28/2023*	AP	246.0001	GRANT BALLOT	75.00	.00	89,840.10
03/28/2023*	AP	275.0001	STELLA SNYDER	150.00	.00	89,990.10
03/28/2023*	AP	285.0001	ROY WILLOCK	75.00	.00	90,065.10
03/28/2023*	AP	286.0001	PHYLLIS BROWN	75.00	.00	90,140.10
03/28/2023*	AP	289.0001	ROY FOXGLOVE JR	75.00	.00	90,215.10
03/28/2023*	AP	300.0001	FLOYD REED	75.00	.00	90,290.10
03/28/2023*	AP	301.0001	YVONNE LOON	75.00	.00	90,365.10
03/29/2023	JE	2.0002	MOVE 4-IMPRINT BBALL DONATION TO 7050	9,012.73	.00	99,377.83
03/30/2023*	AP	308.0001	HAZEL CLEVELAND	75.00	.00	99,452.83
03/30/2023*	AP	311.0001	HOMER MILLS SR.	75.00	.00	99,527.83
03/30/2023*	AP	312.0001	DEBRA REED-THOMAS	75.00	.00	99,602.83
03/30/2023*	AP	314.0001	TOMMY FIELDS	75.00	.00	99,677.83
03/30/2023*	AP	331.0001	JASMINE SWAN	75.00	.00	99,752.83
*			<b>03/31/2023 (03/23) Period Totals ***</b>	<b>22,651.24</b>	<b>(75.00)</b>	<b>99,752.83</b>

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			<b>07/01/2022 (00/22) Balance</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*			<b>07/31/2022 (07/22) Period Totals ***</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*						
*			<b>08/31/2022 (08/22) Period Totals ***</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*						
*			<b>09/30/2022 (09/22) Period Totals ***</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*						
*			<b>10/31/2022 (10/22) Period Totals ***</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*						
11/29/2022*	AP	388.0001	NORTHERN AIR CARGO INC.	1,731.93	.00	1,731.93
*			<b>11/30/2022 (11/22) Period Totals ***</b>	<b>1,731.93</b>	<b>.00</b>	<b>1,731.93</b>
*						
12/01/2022*	AP	11.0001	BOYS AND GIRLS CLUBS	50,000.00	.00	51,731.93
12/08/2022*	AP	90.0001	AMAZON CAPITAL SRV. INC	6,117.04	.00	57,848.97
12/27/2022*	AP	281.0001	SPENARD BUILDERS SUPPLY	47,835.54	.00	105,684.51
*			<b>12/31/2022 (12/22) Period Totals ***</b>	<b>103,952.58</b>	<b>.00</b>	<b>105,684.51</b>
*						
01/03/2023*	AP	6.0001	ALASKA INDUSTRIAL HARDWARE, IN	14,229.49	.00	119,914.00
01/03/2023*	AP	7.0001	ALASKA INDUSTRIAL HARDWARE, IN	50,915.92	.00	170,829.92
01/03/2023*	AP	14.0001	NORTHERN AIR CARGO INC.	4,139.78	.00	174,969.70
01/03/2023*	AP	15.0001	NORTHERN AIR CARGO INC.	7,005.62	.00	181,975.32
01/24/2023*	AP	297.0001	KOBUK 440 RACING ASSOCIATION	25,000.00	.00	206,975.32
01/24/2023*	AP	301.0001	CITY OF KOTZEBUE	150,000.00	.00	356,975.32
*			<b>01/31/2023 (01/23) Period Totals ***</b>	<b>251,290.81</b>	<b>.00</b>	<b>356,975.32</b>
*						
02/14/2023*	AP	96.0001	RYAN AIR	879.75	.00	357,855.07
02/14/2023*	AP	97.0001	RYAN AIR	904.19	.00	358,759.26
02/14/2023*	AP	98.0001	RYAN AIR	920.12	.00	359,679.38
02/14/2023*	AP	99.0001	RYAN AIR	1,315.69	.00	360,995.07
02/14/2023*	AP	100.0001	RYAN AIR	884.00	.00	361,879.07
02/14/2023*	AP	101.0001	RYAN AIR	1,275.64	.00	363,154.71
02/14/2023*	AP	102.0001	RYAN AIR	880.81	.00	364,035.52
02/14/2023*	AP	103.0001	RYAN AIR	905.25	.00	364,940.77

Amount type: Actual  
Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
02/14/2023*	AP	104.0001	RYAN AIR	887.62	.00	365,828.39
*			<b>02/28/2023 (02/23) Period Totals ***</b>	<b>8,853.07</b>	<b>.00</b>	<b>365,828.39</b>
*						
03/07/2023*	AP	30.0001	KOTZEBUE BROADCASTING, INC.	40,000.00	.00	405,828.39
03/07/2023*	AP	59.0001	RYAN AIR	1,300.29	.00	407,128.68
*			<b>03/31/2023 (03/23) Period Totals ***</b>	<b>41,300.29</b>	<b>.00</b>	<b>407,128.68</b>

## **Northwest Arctic Borough, Alaska**

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Basic Financial Statements, Required Supplementary Information,  
Supplementary Information and Compliance Section  
(With Independent Auditor's Reports Thereon)

Year Ended June 30, 2022

***Altman, Rogers  
& Co.*** | CERTIFIED  
PUBLIC  
ACCOUNTANTS

## **Northwest Arctic Borough, Alaska**

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Basic Financial Statements, Required Supplementary Information,  
Supplementary Information and Compliance Section  
(With Independent Auditor's Reports Thereon)

Year Ended June 30, 2022

# Northwest Arctic Borough, Alaska

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## **Independent Auditor's Report**

The Honorable Mayor and Members of the Assembly  
Northwest Arctic Borough, Alaska  
Kotzebue, Alaska

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information 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 Northwest Arctic Borough, Alaska'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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Northwest Arctic Borough, Alaska, 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* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Northwest Arctic Borough, Alaska 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, Alaska'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 generally accepted auditing standards 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, Alaska'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, Alaska'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 Schedules, Schedules of Borough's Proportionate Share of Net Pension and OPEB Liabilities (Assets) and Contributions for the Public Employees' Retirement System, and Notes to Required Supplementary Information on pages 37-49, 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 Government 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 the Northwest Arctic Borough, Alaska's basic financial statements. The information listed in the table of contents as "Supplementary Information", which includes Nonmajor Special Revenue Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances; Capital Assets by Function; Changes in Capital Assets by Function; Schedule of Expenditures of Federal Awards and notes to schedule, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*; and the Schedule of State Financial Assistance and notes to the schedule, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and is 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 Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the Northwest Arctic Borough, Alaska'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, Alaska'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, Alaska's internal control over financial reporting and compliance.

*Altman, Rogers & Co.*

Anchorage, Alaska  
March 30, 2023

## Northwest Arctic Borough, Alaska

## Statement of Net Position

	Primary Governmental Activities	Component Unit
<i>June 30, 2022</i>		
<b>Assets</b>		
Cash and cash equivalents	\$ 61,318,966	\$ 1,195,261
Investments	61,236,337	15,277,356
Receivables, net of allowance for uncollectible amounts:		
Accounts	4,292,224	3,117,675
Interest	59,828	-
Federal and state grants	5,602,506	6,515,704
Inventory	67,502	831,945
Prepaid items	500	1,124,036
Capital assets:		
Capital assets not being depreciated	9,464,317	56,673,455
Capital assets, net of accumulated depreciation	96,892,346	1,978,037
Other post employment benefit asset	2,682,703	20,909,903
<b>Total Assets</b>	<b>241,617,229</b>	<b>107,623,372</b>
<b>Deferred Outflows of Resources</b>		
Unamortized deferred loss on refunding	230,520	-
Pension related	664,303	2,755,774
Other postemployment benefits related	92,810	786,377
<b>Total Deferred Outflows of Resources</b>	<b>987,633</b>	<b>3,542,151</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 242,604,862</b>	<b>\$ 111,165,523</b>
<b>Liabilities</b>		
Accounts payable	\$ 1,707,734	\$ 5,405,740
Accrued payroll liabilities	161,780	3,846,731
Due to primary government	-	16,250
Unearned revenue	2,592,115	5,294,502
Interest payable	221,890	-
Noncurrent liabilities:		
Due within one year:		
Accrued leave	114,239	-
General obligation bonds	3,255,000	-
Due in more than one year:		
General obligation bonds, including unamortized premium of \$2,485,855	16,060,855	-
Net pension liability	3,709,408	19,152,827
<b>Total Liabilities</b>	<b>27,823,021</b>	<b>33,716,050</b>
<b>Deferred Inflows of Resources</b>		
Pension related	1,479,229	12,759,215
Other postemployment benefits related	1,459,273	10,271,340
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>30,761,523</b>	<b>56,746,605</b>
<b>Net Position</b>		
Net investment in capital assets	93,628,252	58,651,492
Restricted:		
Construction	7,791,464	-
Unrestricted	110,423,623	(4,232,574)
<b>Total Net Position</b>	<b>211,843,339</b>	<b>54,418,918</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 242,604,862</b>	<b>\$ 111,165,523</b>

See accompanying notes to basic financial statements.

## Northwest Arctic Borough, Alaska

## Statement of Activities

					Net (Expense) Revenue and Changes in Net Position	
		Program Revenues			Primary Government	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Govern- mental Activities	School District
<i>Year Ended June 30, 2022</i>	Expenses					
<b>Functions/Programs</b>						
<b>Primary Government</b>						
Governmental activities:						
General government	\$ 4,026,626	\$ -	\$ 5,372,629	\$ -	\$ 1,346,003	
Planning	2,409,901	16,950	1,421,860	-	(971,091)	
Economic development	1,174,089	-	(13,585)	-	(1,187,674)	
Education	11,158,400	-	(12,808)	-	(11,171,208)	
Public services	8,904,743	-	1,251,324	-	(7,653,419)	
Interest on long-term debt	338,077	-	-	-	(338,077)	
<b>Total Primary Government</b>	<b>\$ 28,011,836</b>	<b>\$ 16,950</b>	<b>\$ 8,019,420</b>	<b>\$ -</b>	<b>(19,975,466)</b>	
<b>Component Unit -</b>						
School District	\$ 62,083,660	\$ 744,313	\$ 14,798,127	\$ 30,945,717		\$ (15,595,503)
<b>General Revenues</b>						
Payment in lieu of taxes					28,035,391	-
Village improvement revenue					8,000,000	-
Borough usage fee					2,126,016	-
Unrestricted investment income (loss)					(5,819,163)	13,734
E-rate revenue					-	7,293,845
Grants and contributions not restricted to specific programs					4,045,930	39,135,133
Tobacco and marijuana tax revenue					782,608	-
Payments from Borough					-	4,151,951
Miscellaneous					53,304	555,435
<b>Total General Revenues</b>					<b>37,224,086</b>	<b>51,150,098</b>
Change in net position					17,248,620	35,554,595
<b>Net Position, beginning of year</b>					<b>194,594,719</b>	<b>18,864,323</b>
<b>Net Position, end of year</b>					<b>\$211,843,339</b>	<b>\$ 54,418,918</b>

See accompanying notes to basic financial statements.

## Northwest Arctic Borough, Alaska

Governmental Funds  
Balance Sheet

	Major Funds						Total Govern- mental Funds
	General	Debt Service	Village Improvement Special Revenue	CARES Special Revenue	Capital Projects	Nonmajor Funds	
<i>June 30, 2022</i>							
<b>Assets</b>							
Cash and cash equivalents	\$ 36,593,781	\$ -	\$ 13,668,349	\$ 2,598,262	\$ 7,791,464	\$ 667,110	\$ 61,318,966
Investments	37,264,656	-	23,971,681	-	-	-	61,236,337
Receivables:							
Accounts	4,276,106	-	-	-	-	16,118	4,292,224
Federal and state grants	-	5,386,348	-	-	-	216,158	5,602,506
Interest	46,643	-	12,654	531	-	-	59,828
Inventory	-	-	-	-	-	67,502	67,502
Due from other funds	1,339,591	-	-	-	-	-	1,339,591
Prepaid items	-	500	-	-	-	-	500
<b>Total Assets</b>	<b>\$ 79,520,777</b>	<b>\$ 5,386,848</b>	<b>\$ 37,652,684</b>	<b>\$ 2,598,793</b>	<b>\$ 7,791,464</b>	<b>\$ 966,888</b>	<b>\$ 133,917,454</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 1,325,078	\$ -	\$ 1,804	4,880	\$ -	\$ 375,972	\$ 1,707,734
Accrued payroll liabilities	161,780	-	-	-	-	-	161,780
Unearned revenue	-	-	-	2,592,115	-	-	2,592,115
Due to other funds	-	1,133,798	-	-	-	205,793	1,339,591
<b>Total Liabilities</b>	<b>1,486,858</b>	<b>1,133,798</b>	<b>1,804</b>	<b>2,596,995</b>	<b>-</b>	<b>581,765</b>	<b>5,801,220</b>
<b>Fund Balances</b>							
Nonspendable:							
Prepaid Items	-	500	-	-	-	-	500
Inventory	-	-	-	-	-	67,502	67,502
Restricted:							
Construction	-	-	-	-	7,791,464	-	7,791,464
Committed:							
Sustainability investment	48,534,058	-	26,313,565	-	-	-	74,847,623
Financial contingency	10,000,000	-	-	-	-	-	10,000,000
Assigned:							
Public services	-	-	11,337,315	1,798	-	141,903	11,481,016
Planning	-	-	-	-	-	263,384	263,384
Unassigned (deficit)	19,499,861	4,252,550	-	-	-	(87,666)	23,664,745
<b>Total Fund Balances</b>	<b>78,033,919</b>	<b>4,253,050</b>	<b>37,650,880</b>	<b>1,798</b>	<b>7,791,464</b>	<b>385,123</b>	<b>128,116,234</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 79,520,777</b>	<b>\$ 5,386,848</b>	<b>\$ 37,652,684</b>	<b>\$ 2,598,793</b>	<b>\$ 7,791,464</b>	<b>\$ 966,888</b>	<b>\$ 133,917,454</b>

See accompanying notes to basic financial statements.

**Northwest Arctic Borough, Alaska**  
**Reconciliation of Governmental Funds Balance Sheet**  
**to Statement of Net Position**  
**June 30, 2022**

Total fund balances of governmental funds	\$ 128,116,234
Total net position 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:	
Land, land improvements and CIP	\$ 9,464,317
Buildings	283,434,470
Furniture, equipment and vehicles	1,365,458
Total capital assets	294,264,245
Less accumulated depreciation	(187,907,582)
Total capital assets, net of accumulated depreciation	106,356,663
Deferred outflow of resources and inflows of resources represent consumption or acquisition of net position applicable to future periods. These items consist of:	
Unamortized loss on bond refunding	230,520
Deferred outflows for pensions	664,303
Deferred inflows for pensions	(1,479,229)
Deferred outflows related to other postemployment benefits	92,810
Deferred inflows related to other postemployment benefits	(1,459,273)
Total deferred outflows (inflows) of resources	(1,950,869)
Long-term liabilities are not deemed due and payable in the current period and therefore are not reported as governmental fund liabilities. The liabilities consist of:	
Accrued leave	(114,239)
Accrued interest	(221,890)
General obligation bonds	(16,830,000)
Premium on bonds	(2,485,855)
Net pension liability	(3,709,408)
Net OPEB asset	2,682,703
Total long-term liabilities	(20,678,689)
<b>Total Net Position of Governmental Activities</b>	<b>\$ 211,843,339</b>

*See accompanying notes to basic financial statements.*



Northwest Arctic Borough, Alaska

Exhibit B-3

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances

	Major Funds						
		Debt	Village	CARES	Capital	Nonmajor	Total
Year Ended June 30, 2022	General	Service	Improvement Special Revenue	Special Revenue	Projects	Funds	Govern- mental Funds
<b>Revenues</b>							
Local sources:							
Payment in lieu of taxes	\$ 26,732,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,732,240
Village improvement revenue	-	-	8,000,000	-	-	-	8,000,000
Borough usage fee	2,126,016	-	-	-	-	-	2,126,016
Investment income (loss)	(3,531,284)	-	(2,288,905)	1,026	-	-	(5,819,163)
Tobacco and marijuana tax	782,608	-	-	-	-	-	782,608
Other	70,254	-	-	8,924	-	297,172	376,350
Intergovernmental:							
Federal sources	1,303,151	-	-	416,283	-	621,638	2,341,072
State sources	4,259,147	5,411,665	-	-	-	1,381,924	11,052,736
<b>Total Revenues</b>	<b>31,742,132</b>	<b>5,411,665</b>	<b>5,711,095</b>	<b>426,233</b>	<b>-</b>	<b>2,300,734</b>	<b>45,591,859</b>
<b>Expenditures</b>							
Current:							
General government	4,009,565	-	-	-	-	-	4,009,565
Planning	423,979	-	-	-	-	2,021,798	2,445,777
Economic development	1,212,154	-	-	-	-	-	1,212,154
Education:							
Payments to School District	4,151,951	-	-	-	-	-	4,151,951
Public services	5,046,703	-	3,707,693	424,435	-	924,540	10,103,371
Debt service:							
Principal	-	3,100,000	-	-	-	-	3,100,000
Interest	-	928,000	-	-	-	-	928,000
Capital outlay	-	-	-	-	2,673,975	-	2,673,975
<b>Total Expenditures</b>	<b>14,844,352</b>	<b>4,028,000</b>	<b>3,707,693</b>	<b>424,435</b>	<b>2,673,975</b>	<b>2,946,338</b>	<b>28,624,793</b>
Excess (deficiency) of revenues over expenditures	16,897,780	1,383,665	2,003,402	1,798	(2,673,975)	(645,604)	16,967,066
<b>Other Financing Sources (Uses)</b>							
Transfers from other funds	-	2,968,875	-	-	-	632,699	3,601,574
Transfers to other funds	(3,052,222)	-	(549,352)	-	-	-	(3,601,574)
<b>Net Other Financing Sources (Uses)</b>	<b>(3,052,222)</b>	<b>2,968,875</b>	<b>(549,352)</b>	<b>-</b>	<b>-</b>	<b>632,699</b>	<b>-</b>
Net change in fund balances	13,845,558	4,352,540	1,454,050	1,798	(2,673,975)	(12,905)	16,967,066
<b>Fund Balances, beginning of year</b>	<b>64,188,361</b>	<b>(99,490)</b>	<b>36,196,830</b>	<b>-</b>	<b>10,465,439</b>	<b>398,028</b>	<b>111,149,168</b>
<b>Fund Balances, end of year</b>	<b>\$ 78,033,919</b>	<b>\$ 4,253,050</b>	<b>\$ 37,650,880</b>	<b>\$ 1,798</b>	<b>\$ 7,791,464</b>	<b>\$ 385,123</b>	<b>\$ 128,116,234</b>

See accompanying notes to basic financial statements.

**Northwest Arctic Borough, Alaska**  
**Reconciliation of Change in Fund Balances of Governmental Funds**  
**to Statement of Activities**  
**Year Ended June 30, 2022**

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Net change in fund balances - total governmental funds \$ 16,967,066

Amounts reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays 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. This is the amount by which depreciation (\$7,078,738) exceeded capital outlays (\$3,898,431). (3,180,307)

Governmental funds only report the revenue from the sale of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each sale or disposal. The net effect of transactions involving capital assets is to decrease net position:

Cost of assets disposed	(146,580)	
Accumulated depreciation of assets disposed	137,217	(9,363)

The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amount are deferred and amortized in the Statement of Activities.

This adjustment combines the net change in the balances:

General obligation bond payments	3,100,000	
Net decrease in deferred loss on refunding	(215,478)	
Net decrease in unamortized bond premium	485,401	3,369,923

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. This is the (increase) decrease in:

Net change in net pension and OPEB liabilities- PERS	2,637,525	
Net change in deferred outflows and inflows of resources	(2,637,781)	
Accrued interest payable	104,522	
Accrued leave	(2,965)	101,301

**Change in Net Position of Governmental Activities \$ 17,248,620**

*See accompanying notes to basic financial statements.*

## **Basic Financial Statements**

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# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements

Year Ended June 30, 2022

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### 1. Summary of Significant Accounting Policies

#### *Reporting Entity*

The Northwest Arctic Borough (Borough) was incorporated June 2, 1986 under the laws of the State of Alaska as a first-class borough. Effective October 9, 1987, the Borough was reclassified as a home-rule borough in accordance with the provisions of Alaska Statute 29.10.080. The Borough operates under an Assembly-Mayor form of government.

The accompanying financial statements present the Borough and its component unit, an entity for which the Borough is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Borough.

#### *Discretely Presented Component Unit*

Public education provided to area residents is a function of the Borough that has been delegated to the Northwest Arctic Borough School District (School District), a component unit of the Borough, in accordance with Alaska Statute 29.43.030. The School District is responsible for elementary and secondary education within the Borough's jurisdiction. The Borough has retained budgetary approval powers over the School District and ownership of certain physical buildings and property. The Borough's government-wide financial statements include financial information of all departments and programs over which the Borough Assembly exercises authority.

The School District meets the criteria for discrete presentation. The School District issues separate financial statements and has a June 30 year-end. The School District's separate financial statements are available from the Northwest Arctic Borough School District, Kotzebue, Alaska.

#### *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 activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in these fund financial statements. All other funds are presented in a single column as "Nonmajor Funds."

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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### ***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*. Revenues are recorded when transactions occur 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 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 Borough 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. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Charges for services, intergovernmental revenues, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when received by the Borough.

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

The *General Fund* is the general operating fund of the Borough. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Debt Service Fund* accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt. Revenue is received from a State of Alaska Debt Reimbursement Program, investment earnings on bond proceeds, and a federal interest subsidy. The bond indenture and State of Alaska Department of Education requirements restrict investment earnings to construction purposes.

The *Village Improvement Special Revenue Fund* accounts for payments in lieu of taxes payments received from Teck Alaska, Incorporated for critical infrastructure and programs for the 11 villages within the Borough.

The *CARES Special Revenue Fund* accounts for CARES Act funding.

The *Capital Projects Special Revenue Fund* accounts for any capital projects underway within the Borough along with the related financing activity, specifically long-term debt proceeds.

The other governmental funds that are considered nonmajor are as follows:

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Borough's various functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

### ***Deposits and Investments***

The Borough's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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Except for the money related to the Frank R. Ferguson Scholarship, reported as part of the General Fund, for which a separate bank account is maintained, the Borough maintains a cash and investment pool, or central treasury, which is available for use by all other funds. Each fund's portion of this pool is displayed on the balance sheet as "cash and cash equivalents" and "investments" or in the case of negative cash, is included in "due to other funds".

### ***Investment Policy***

Investments for the Borough are reported at fair value. According to Section 6 of the Borough Code, the Borough moneys shall be invested only in the following instruments:

1. Obligations of, or obligations insured or guaranteed by the United States and United States Agency obligations;
2. Certificates of deposit and other deposits at banks and savings and loan associations collateralized as provided in NABC 6.20.040;
3. Federally insured deposits at banks and savings and loan associations;
4. Bonds and notes which are issued by any state or political subdivision thereof, or pursuant to the Tribal Tax Status Act 26 USC Section 7871 and which are rated A or higher by a nationally recognized rating service;
5. TIPS - Treasury Inflation-Protection Security issued by the U.S. Treasury;
6. Banker's acceptances drawn on and accepted by: (a) bank, all of whose debt issues are rated at least AA or its equivalent by a nationally recognized rating service; or (b) if the bank is a subsidiary of one bank holding company, all of whose commercially held paper has the highest rating given by a nationally recognized rating service or whose debt issues meet the requirements in subsection (A)(6) of this section;
7. Money market mutual funds whose portfolios consist entirely of instruments, maturity date not applicable, which are U.S. government, or U.S. government guaranteed obligations, which have a constant net asset value. It is understood that the money market funds will not use leverage or use derivatives;
8. Repurchase agreements, the securities underlying the agreement being any of the items listed in subsections (A)(1) and (A)(6) of this section which meet a margin requirement of 102 percent;
9. Corporate bonds which are rated BBB or higher, by a nationally recognized rating service. Limitations include a 10-year maximum maturity on any bond series and not more than five percent of assets invested in a single company. If after purchase, these obligations are downgraded below investment grade, the obligations shall be sold in an orderly manner within 90 days of downgrading;
10. Mortgage-backed securities (MBS), asset backed securities (ABS), and commercial mortgage-backed securities (CMBS) rated A or higher by a nationally recognized rating organization;
11. Domestic equities, which taken as a whole, attempt to mirror the characteristics or replicate the Standard & Poor's 500 Index or another index of similar characteristics, including both mutual funds and exchange traded funds (ETFs);
12. Domestic equities, which taken as a whole, attempt to mirror the characteristics or replicate the Standard & Poor's 400 Mid Cap Index or another index of similar characteristics, including both mutual funds and exchange traded funds (ETFs);
13. Domestic equities, which taken as a whole, attempt to mirror the characteristics or replicate the Standard & Poor's 600 Small Cap Index or another index of similar characteristics, including both mutual funds and exchange traded funds (ETFs);
14. International equities, which taken as a whole, attempt to mirror the characteristics or replicate the Financial Times Stock Exchange Developed ex North America Index or another index of similar characteristics including both mutual funds and exchange traded funds (ETFs);

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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15. Emerging market equities, which taken as a whole, attempt to mirror the characteristics or replicate the Financial Times Stock Exchange Emerging Index or another index of similar characteristics including both mutual funds and exchange traded funds (ETFs);
16. Equities, which taken as a whole, attempt to mirror the characteristics or replicate the universe of domestic real estate investment trusts as represented by the Standard & Poor's REIT composite index or another index of similar characteristics, including both mutual funds and exchange traded funds (ETFs);
17. Bond funds, which taken as a whole, attempt to mirror the characteristics or replicate the U.S. Treasury Inflation Protected Securities universe or portion thereof, including both mutual funds and exchange traded funds (ETFs);
18. Bond funds, which taken as a whole, attempt to replicate the Barclays Capital Global Treasury ex-US Capped Bond Index or another index of similar characteristics, including both mutual funds and exchange traded funds (ETFs);

### ***Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

As of June 30, 2022, the Borough has determined that no allowance is necessary on its receivables from external parties.

### ***Unearned Revenue***

Unearned revenue represents advance payments on cost reimbursable grant awards that have been received but not yet earned.

### ***Inventory***

All inventory is valued at cost using the specific identification method. Inventory in governmental funds are recorded as expenditures when sold rather than when purchased. Reported inventory is equally offset by a portion of fund balance classified as non-spendable in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

### ***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Expense/expenditures are recognized on the consumption method. Reported prepaid items are equally offset by a portion of fund balance classified as non-spendable in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

### ***Capital Assets***

Capital assets, which include property, buildings, and equipment, are reported in the government-wide financial statements. The Borough defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, plus ancillary charges, if any, at the date of donation.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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The Northwest Arctic Borough owns the land and buildings related to the School District. Therefore, the value of these assets is not accounted for separately by the School District. The Borough assigns responsibility for maintenance and capital improvements to land and buildings, including the construction of new buildings, to the School District. School District capital improvements to land and buildings are funded by capital grants, federal Impact Aid and local sources of the School District, or by payments from the Borough to the School District. As the School District incurs construction expenditures, the Borough records a contribution from the School District equal to the cost incurred by the School District.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, buildings, and equipment of the Borough are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings	30
Original schools	20
Vehicles	5
Equipment and furniture	5

### ***Compensated Absences***

It is the Borough's policy to permit employees to accumulate earned but unused annual leave benefits. All annual leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### ***Deferred Inflows/Outflows of Resources***

In addition to assets, the statement of the net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### ***Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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The Borough recognizes all liabilities on the government-wide statement of net position; however, governmental funds only recognize liabilities to the extent that they normally are expected to be liquidated with available financial resources. Accordingly, accrued interest on long-term debt reported on the government-wide statement of net position is not reported in the governmental funds.

### ***Grants and Other Intergovernmental Revenues***

In applying the measurable and available concepts to grants and intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts are considered “earned”; therefore, revenues are recognized based upon expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

### ***Interfund Transactions***

During the course of normal operations, the Borough has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

### ***Fund Balances***

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of fund balances comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance* - This classification 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* - These amounts can only be used for specific purposes pursuant to constraints imposed by formal ordinances of the Borough Assembly - the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Borough Assembly removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance* - This classification reflects the amounts constrained by the Borough’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Borough Assembly and Mayor have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance* - This fund balance is the residual classification for the General 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 Borough’s policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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### ***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 expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. 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.

### ***Management Estimates and Assumptions***

The preparation of financial statements in conformity with generally accepted accounting principles 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.

### ***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 carry amounts reported in the Balance Sheet and Statement of Net Position for the above financial instruments closely approximate their fair value due to the short-term nature of these assets and liabilities, except for the Borough's investments. The carrying amount of the Borough's investments are determined based on quoted market prices.

The carrying amount of the notes payable approximates fair value for those financial instruments with interest at variable rates, as those rates approximate current market rates for notes with similar maturities and credit quality.

## **2. Stewardship, Compliance, and Accountability**

### ***Budgetary Information***

The Borough follows these procedures in establishing the budgetary data reflected in the financial statements. The Borough's budgetary basis of accounting is the same as required under accounting principles generally accepted in the United States of America.

- a. No later than sixty days before the end of the fiscal period the Mayor submits a budget for the following fiscal year to the Borough Assembly.
- b. After appropriate notice has been given, a public meeting is conducted before June 15 by the Borough Assembly to obtain taxpayer comments.
- c. The Borough Assembly must adopt a budget and capital improvements program by ordinance no later than June 30.
- d. Amendments to the adopted budget can occur at any time during the fiscal year by ordinance passed by the Borough Assembly.
- e. The budget is a complete financial plan for all operations of the Borough showing all reserves, estimated revenues from all sources, and proposed expenditures for all purposes. Budgets are adopted each fiscal year for the General Fund and Village Improvement Special Revenue Fund on a basis consistent with accounting principles generally accepted in the United States for governmental funds.
- f. Expenditures at the department level cannot legally exceed appropriations. Budgetary appropriations lapse on June 30 of each year.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

- g. The Mayor may transfer part or all of any unencumbered balance between expenditure classifications within a department or from one department to another excluding the education function, debt service, or for cash deficits. Transfers may be made between Capital Projects Funds on projects utilizing general obligation bond proceeds only upon voter approval.

### 3. Cash and Investments

#### *Deposits and Investments*

The Borough's deposits during the year and at year-end were covered by federal depository insurance or collateral (U.S. government securities) held by the Borough's agent in the Borough's name.

The Borough utilizes a central treasury that is available for use by all funds. Each fund's portion of the central treasury is included on the balance sheet as part of "cash and cash equivalents" or in the case of negative equity in the central treasury, is included in "due to other funds."

#### *Reconciliation of Deposit and Investment Balances*

The following is a reconciliation of the Borough's deposit and investment balances to the financial statements as of June 30, 2022:

Bank deposits	\$ 44,949,697
Money market funds	16,369,269
Investments	61,236,337
<b>Total Cash, cash equivalents and investments</b>	<b>\$ 122,555,303</b>

#### *General Investments*

##### *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Investment maturities in general investments are limited as follows:

<i>Investment Type</i>	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	5-10
Domestic corporate bonds	\$ 775,651	\$ 74,729	\$ 378,440	\$ 322,482
Foreign corporate bonds	16,380	-	-	16,380
<b>Total investments subject to interest rate risk</b>		<b>74,729</b>	<b>378,440</b>	<b>338,862</b>
Domestic equity mutual funds	18,753,442			
Foreign equity mutual funds	4,133,317			
Fixed income mutual funds	20,746,245			
U.S. Government agencies	901,899			
Real assets	7,963,630			
Alternative investments	7,945,773			
<b>Total Investments</b>	<b>\$ 61,236,337</b>			

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

In addition to the investments listed above, Northwest Arctic Borough also had cash equivalents of \$61,318,966.

### Fair Value Measurement

The Borough categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Borough has the following recurring fair value measurements as of June 30, 2022:

- Level 2 (valued using information for market sources, integrated relative credit information, observed market movements, and sector news into the evaluated pricing applications and models)
  - Foreign and domestic equities of \$22,886,759
  - U.S. government agency securities of \$901,899
  - Fixed income mutual funds of \$20,746,245
  - Corporate bonds of \$792,031
  - Real assets \$7,963,630
  - Alternative investments \$7,945,773

The Borough has investments in money market funds totaling \$16,369,269 that are not held at fair value, but instead recorded at amortized cost, as of June 30, 2022. The Borough's investment in AMLIP is measured at net asset value, as of June 30, 2022. Management believes that these values approximate fair value.

### Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Borough's investments in corporate bonds of \$792,031 are credit rated as follows:

<i>Investment Type</i>	<i>Fair Value</i>	<i>Standard and Poor's Rating</i>	<i>Moody's Rating</i>	<i>Fitch Rating</i>
Corporate bonds	\$ 24,488	A+	A1	-
Corporate bonds	49,473	A	A1	-
Corporate bonds	47,881	A	A2	-
Corporate bonds	50,310	A-	A2	-
Corporate bonds	172,182	A-	A3	-
Corporate bonds	49,329	BBB+	A1	-
Corporate bonds	34,575	BBB+	A2	-
Corporate bonds	48,995	BBB+	A3	-
Corporate bonds	188,169	BBB+	Baa1	-
Corporate bonds	31,794	BBB	Baa1	-
Corporate bonds	31,194	BBB	Baa2	-
Corporate bonds	9,617	BBB	Baa3	-
Corporate bonds	17,345	BBB-	Baa2	-
Corporate bonds	36,679	BBB-	Baa3	-
<b>Total Corporate Bonds</b>	<b>\$ 792,031</b>			

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

### 4. Payment in lieu of Taxes (PILT)/Village Improvement Revenue

Since the Borough's incorporation, it has executed a series of payment in lieu of taxes agreements with the operator of the Red Dog Mine. These agreements have served as the primary source of general fund revenue for Borough operations. On April 25, 2017, the Borough entered into two concurrent 10-year agreements with Teck Alaska, Incorporated (Teck), as the operator of the Red Dog Mine. The concurrent agreements were effective retroactively to January 1, 2016, and include options to extend each agreement for an additional five years upon mutual written consent.

The first agreement, a Payment in Lieu of Taxes Agreement (PILT), provides that Teck will make annual payments to the Borough based on a graduated percentage of the Red Dog Mine's capital assets as reported by Teck in its annual audited financial statements. Teck must make a partial payment each January in the amount of \$7,500,000 that is credited against the total amount due by June 1.

The second agreement, a Memorandum of Commitment (MOC), provides that Teck will make annual payments to the Borough between \$4,000,000 and \$8,000,000 based on Teck's annual reported earnings before taxes as stated in its annual audited financial statements. Through the MOC, the Borough agreed to establish a Village Improvement Fund that will target critical infrastructure and programs throughout the Borough.

Under the PILT, the Borough received \$26,732,240, which is attributable to the Borough under the PILT in FY22.

Under the MOC, Teck paid the Borough \$8,000,000, which represents the FY22 annual payment under the MOC.

If Teck abandons or suspends the development, production, or operation activities of the Red Dog Mine, the PILT and MOC agreements remain in full force and effect for 12 months during which associated payments are due. After this 12-month period, Teck can terminate the agreements without penalty.

### 5. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<i>Capital assets not being depreciated:</i>				
Land	\$ 873,853	-	-	873,853
Work in progress	5,076,752	3,513,712	-	8,590,464
Total capital assets not being depreciated	5,950,605	3,513,712	-	9,464,317
<i>Capital assets being depreciated:</i>				
Buildings	283,085,374	349,096	-	283,434,470
Furniture, equipment, and vehicles	1,476,415	35,623	146,580	1,365,458
Total capital assets being depreciated	284,561,789	384,719	146,580	284,799,928
<i>Less accumulated depreciation:</i>				
Buildings	179,845,552	6,966,192	-	186,811,744
Furniture, equipment, and vehicles	1,120,509	112,546	137,217	1,095,838
Total accumulated depreciation	180,966,061	7,078,738	137,217	187,907,582
Total capital assets being depreciated, net	103,595,728	(6,694,019)	9,363	96,892,346
<b>Borough Capital Assets, net</b>	<b>\$ 109,546,333</b>	<b>(3,180,307)</b>	<b>9,363</b>	<b>106,356,663</b>

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

Depreciation expense was charged to functions/programs of the Borough as follows for the year ended June 30, 2022:

General government	\$	123,469
Public services		128,411
Education		6,826,858
<b>Total Depreciation Expense</b>	<b>\$</b>	<b>7,078,738</b>

### 6. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables represent interfund borrowings from various funds to finance expenditures in programs funded with cost reimbursable grant programs.

Individual fund interfund receivable and payable balances at June 30, 2022 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 1,339,591	\$ -
Debt Service Fund	-	1,133,798
Nonmajor funds	-	205,793
<b>Totals</b>	<b>\$ 1,339,591</b>	<b>\$ 1,339,591</b>

Transfers between funds of the Borough for the year ended June 30, 2022 are as follows:

	Transfers from Other Funds	Transfers to Other Funds
General Fund	\$ -	\$ 3,052,222
Debt Service Fund	2,968,875	-
Village Improvement Fund	-	549,352
Nonmajor funds	632,699	-
<b>Totals</b>	<b>\$ 3,601,574</b>	<b>\$ 3,601,574</b>

Transfers from the General Fund to the Debt Service Fund are necessary to pay the debt service on school construction bonds that is not funded by the State of Alaska debt reimbursement program and federal interest subsidy.

Payments from the Borough to the School District for the year ended June 30, 2022 are as follows:

	To Component Unit	From Primary Government
General Fund - operating	\$ 4,151,951	\$ -
Component unit	-	4,151,951
<b>Totals</b>	<b>\$ 4,151,951</b>	<b>\$ 4,151,951</b>

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

### 7. Long-term Liabilities

Long-term liabilities activity for the year ended June 30, 2022, follows:

	Balance July 1, 2021	Additions	Retired	Balance June 30, 2022	Due Within One Year
<b>General Obligation School Bonds:</b>					
\$3,535,000 refunding 2014 Series Three bond, due in annual installments of \$325,000 to \$435,000 through 2026, plus semi-annual interest payments at rates ranging from 1.25% to 5% per annum.	\$ 1,975,000	\$ -	\$ 360,000	\$ 1,615,000	\$ 375,000
\$13,635,000 refunding 2011 Series Three bond, due in annual installments of \$1,380,000 to \$1,640,000 through 2024, plus semi- annual interest payments at rates ranging from 4% to 5% per annum.	4,770,000	-	1,525,000	3,245,000	1,605,000
\$5,980,000 refunding 2011 Series Three bond, due in annual installments of \$645,000 to \$740,000 through 2023, plus semi-annual interest payments at rates ranging from 4% to 5% per annum.	1,445,000	-	705,000	740,000	740,000
\$10,860,000 2020 Series One A bond, due in annual installments of \$325,000 to \$830,000 through 2039, plus semi-annual interest payments at rates ranging from 2% to 5% per annum.	10,190,000	-	360,000	9,830,000	380,000
\$1,550,000 2020 Series One B bond due in annual installments of \$150,000 to \$195,000 through 2029 plus semi-annual interest payments at a rate of 5.00% per annum	1,550,000	-	150,000	1,400,000	155,000
<b>Total Bonds Payable</b>	<b>19,930,000</b>	<b>-</b>	<b>3,100,000</b>	<b>16,830,000</b>	<b>3,255,000</b>
Accrued Leave (net)	111,274	226,204	223,239	114,239	114,239
Net Pension Liability	3,983,117	-	273,709	3,709,408	-
Net OPEB Liability	6,346	-	6,346	-	-
<b>Total Long-term Liabilities</b>	<b>\$ 24,030,737</b>	<b>\$ 226,204</b>	<b>\$ 3,603,294</b>		<b>\$ 3,369,239</b>
Plus unamortized bond premiums				2,485,855	
				<b>\$ 23,139,502</b>	

Other long-term liabilities such as accrued leave are generally liquidated by the General Fund.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Fiscal Year:	General Obligation Bonds (as of June 30, 2022)		
	Principal	Interest	Total
2023	\$ 3,255,000	\$ 769,625	\$ 4,024,625
2024	2,605,000	623,625	3,228,625
2025	1,005,000	533,875	1,538,875
2026	1,050,000	483,000	1,533,000
2027	630,000	441,625	1,071,625
2028-2032	3,240,000	1,719,250	4,959,250
2033-2037	3,425,000	935,500	4,360,500
2038-2040	1,620,000	122,500	1,742,500
	\$ 16,830,000	\$ 5,629,000	\$ 22,459,000

### 8. Fund Balances/Net Position

Northwest Arctic Borough Code also established three internal designations within the unassigned fund balance of the General Fund.

Code Section 6.12.230 establishes a financial contingency reserve account. The fund was established at an initial amount of \$500,000 and annual appropriations are made, as necessary, to maintain a balance of approximately \$10,000,000. The fund is evaluated no less than annually in order to ensure that the balance remains near \$10,000,000 and any excess is transferred to the Sustainability fund, as established under NABC code 6.28.010. Funds in the contingency fund may be appropriated only by a two-thirds majority vote of the Assembly. Historically, this appropriation has been used to fund bonded debt service.

Code Section 6.28.010 establishes a long-term sustainability investment account. The purpose of the sustainability investment account is to utilize revenue for long-term investment that will eventually yield investment revenue to help augment borough operations in the absence of sufficient tax or payment in lieu of taxes revenue. On an annual basis, the assembly must designate an appropriation to the sustainability fund allocating 30% of the funds annually derived from agreements negotiated under NABC 6.08.020 for long term operation of borough services, programs and capital projects. All Sustainability fund allocations must be realized and invested pursuant to NABC 6.28.040 by the end of each fiscal year.

Net investment in capital assets at June 30, 2022 is comprised of:

Unused bond proceeds	\$ 6,356,924
Capital assets, net	106,356,663
Bonds payable	(16,830,000)
Unamortized bond premiums	(2,485,855)
Unamortized deferred loss	230,520
<b>Net Investment in Capital Assets</b>	<b>\$ 93,628,252</b>



# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

### 9. Risk Management

The Borough is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Borough carries commercial insurance. The Borough's insurance is on a claims occurred basis, except for public officials' coverage that is on a claim made basis. Coverages are as follows:

<i>Type of Coverage</i>	<i>Limit of Coverage</i>	<i>Deductible</i>
General liability	\$10,250,000	
Workers' compensation	Statutory benefits	
Employers' liability	\$2,500,000 per occurrence	
Comp and Collision	Actual cash value	\$500
All risk property	Replacement cost/\$250m per occurrence	\$10,000
Nonowned/hired autos	\$30,000	\$500
Earthquake/flood	\$5 million \$250 million per occurrence/ aggregate	5/10% \$100,000 min/ \$100,000 aggregate

Claims on insurance have not exceeded coverages in any of the last three years. The Borough did not reduce any of its insurance coverage during the year ended June 30, 2022. The Borough also participates in the School District's self-funded health and medical benefit program.

The School District maintains a health and medical benefit program which covers all full-time employees of the School District and Borough. The School District and Borough have retained a major portion of the risk for this plan and, accordingly, are 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 benefits 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.

The following is a reconciliation of the accrued health and life benefits liability:

<i>June 30,</i>	<i>2022</i>	<i>2021</i>
<b>Beginning Liability</b>	\$ 2,953,743	\$ 3,248,673
Annual cost	7,565,135	8,648,362
Claims paid	(7,813,393)	(8,943,292)
<b>Ending Liability</b>	\$ 2,705,485	\$ 2,953,743

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

### 10. Employee Retirement Systems and Plans

The Borough 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 Borough participate in the State of Alaska Public Employees' Retirement System (PERS). In addition to the pension plan, PERS also administers 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 are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The Borough'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.

PERS acts 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	Cost-sharing, 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 is 0.68% for peace officers/firefighters and 0.31% for all others.

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

Membership	PERS
Active plan members	24,481
Participating employers	151

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

### *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% of annual payroll. Membership in the plan consisted of the following at June 30, 2021 (latest report available):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not yet receiving benefits	5,112
Inactive plan members not entitled to benefits	10,366
Active plan members	10,066
Total plan membership	62,248

### *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%. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	67
Inactive plan members entitled to but not yet receiving benefits	2,082
Inactive plan members not entitled to benefits	16,249
Active plan members	24,481
Total plan membership	42,879

### *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 plan. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	113
Inactive plan members entitled to but not yet receiving benefits	2,082
Inactive plan members not entitled to benefits	16,249
Active plan members	24,481
Total plan membership	42,925

### **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.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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### 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 weighted rate of return, net of investment expense, for the year ended June 30, 2021 (latest available report) for the DB Plan for PERS is 29.77%, for the ARHCT plan is 30.00%, for the ODD Plan is 29.55%, and for the RMP is 29.54%.

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 plan:

<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. 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% of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

# Northwest Arctic Borough, Alaska

## 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 the year ended June 30, 2022 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	15.54%	21.27%	8.11%
OPEB	6.46%	8.84%	0%
Total PERS contribution rates	22.00%	30.11%	8.11%

**Termination Costs:** If the Borough 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 Borough function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The Borough must pay to have a termination study completed. The purpose of the study is to calculate the Borough'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 Borough must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2021 the past service rate for PERS is 18.31%.

**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.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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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.
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.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
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.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
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.
Healthcare cost trend rates	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 Borough, as well as an OPEB benefit recognized by the Borough for the State's proportionate share of OPEB plan expense attributable to the Borough. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the Borough creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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

*Plan Description.* The Borough 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.

*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.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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 25<sup>th</sup> 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 Borough’s PERS active members are required to contribute 7.5% of their annual covered salary for peace officers/firefighters and 6.75% for all others.

Employer contributions for the year ended June 30, 2022, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	370,916	66,083	436,999

### Public Employees Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$213,217 (100% pension cost) on-behalf of the Borough, 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 balance of (\$118,186), 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 Borough reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the Borough. The amount recognized by the Borough 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 Borough were as follows:

Defined Benefit:	
Borough’s proportionate share of the net pension liability	\$ 3,709,408
State’s proportionate share of the net pension liability	501,712
Total	\$ 4,211,120
	OPEB
Borough’s proportionate share of the ARHCT OPEB liability (asset)	\$ (2,601,161)
State’s proportionate share of the ARHCT OPEB liability (asset)	(342,702)
Total	\$ (2,943,863)
Borough’s proportionate share of the ODD OPEB liability (asset)	\$ (47,489)
Borough’s proportionate share of the RMP OPEB liability (asset)	\$ (34,053)
Total Borough’s share of net pension and OPEB liabilities and assets	\$ 1,026,705



# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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 Borough'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.

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

	June 30, 2021 Measurement	June 30, 2022 Measurement	Change
Pension	.0675%	.1011%	.0336%
OPEB:			
ARHCT	.0674%	.1014%	.0340%
ODD	.0732%	.1078%	.0346%
RMP	.0895%	.1269%	.0374%

Based on the measurement date of June 30, 2021, the Borough recognized pension and OPEB expense of \$1,371,705 and (\$1,052,420), respectively, for the year ended June 30, 2022. At June 30, 2022, the Borough 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	\$ -	(16,434)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,462,795)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	293,387	-
Borough contributions subsequent to the measurement date	370,916	-
Total	\$ <u>664,303</u>	<u>(1,479,229)</u>

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(27,317)
Changes of assumptions	-	(98,298)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,217,204)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	-	(29,341)
Borough contributions subsequent to the measurement date	38,206	-
Total	\$ <u>38,206</u>	<u>(1,372,160)</u>

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(12,970)
Changes of assumptions	-	(361)
Net difference between projected and actual earnings on OPEB plan investments	-	(7,615)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	7,943	(7,872)
Borough contributions subsequent to the measurement date	6,262	-
Total	\$ 14,205	(28,818)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,532	(1,619)
Changes of assumptions	10,584	(20,237)
Net difference between projected and actual earnings on OPEB plan investments	-	(30,465)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	5,668	(5,974)
Borough contributions subsequent to the measurement date	21,615	-
Total	\$ 40,399	(58,295)

\$370,916 and \$66,083 are reported as deferred outflows of resources related to pension and OPEB resulting from Borough contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to 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	\$ (62,981)	(440,109)	(3,719)	(8,635)
2023	(335,069)	(280,318)	(3,713)	(8,649)
2024	(362,452)	(301,003)	(3,793)	(8,957)
2025	(425,340)	(350,730)	(4,047)	(9,927)
2026	-	-	(2,213)	(1,152)
Thereafter	-	-	(3,390)	(2,191)
Total	\$ (1,185,842)	(1,372,160)	(20,875)	(39,511)

For the year ended June 30, 2022, the Borough recognized \$1,365,667 and (\$41,525) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

*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 and assets of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities and 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	\$ 5,494,150	3,709,408	2,209,996
Net OPEB ARHCT liability (asset)	\$ (1,701,120)	(2,601,161)	(3,348,578)
Net OPEB ODD (asset)	\$ (45,473)	(47,489)	(49,094)
Net OPEB RMP liability (asset)	\$ 22,225	(34,053)	(76,559)

*Sensitivity of the Borough's proportionate share of the Net OPEB liability and assets to changes in the healthcare cost trend rates.* The following present the Borough's proportionate share of the net OPEB liability (asset), as well as what the Borough's proportionate share of the net OPEB liability (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)	\$ (3,436,073)	(2,601,161)	(1,593,641)
Net OPEB ODD (asset)	\$ N/A	(47,489)	N/A
Net OPEB RMP liability (asset)	\$ (82,644)	(34,053)	32,156

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

*Plan Description and Funding Requirements.* Borough's 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%

The Borough contributed \$147,742 for the year ended June 30, 2022, which included forfeitures of \$29,897 which have been applied as employer contributions.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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### 11. Deferred Compensation Plan

The Borough offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. In accordance with the Internal Revenue Code, all assets and income of the Plan are held in trust for the exclusive benefit of participants and their beneficiaries.

### 12. Contingent Liabilities and Commitments

#### *Grants*

Amounts received or receivable from grantors are subject to audit and adjustment by the grantor agencies. Any disallowed claims, including amounts already collected, would become a liability of the General Fund or other applicable fund. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Borough expects such amounts, if any, to be immaterial.

#### *Litigation*

The Borough, in the normal course of its activities, is involved in various claims and litigation. In the opinion of management and the Borough's legal counsel, the disposition of these matters is not expected to have a material adverse effect on the Borough's financial statements.

### 13. New 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 Borough.

# Northwest Arctic Borough, Alaska

## Notes to Basic Financial Statements, Continued

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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.

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

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## Northwest Arctic Borough, Alaska

## General Fund

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

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
Revenues				
Local sources:				
Payment in lieu of taxes	\$ 23,000,000	\$ 26,500,000	\$ 26,732,240	\$ 232,240
Borough usage fee	2,126,016	2,126,016	2,126,016	-
Tobacco tax	680,000	680,000	716,424	36,424
Marijuana tax	50,000	50,000	66,184	16,184
Permit fees	10,000	10,000	16,950	6,950
Investment income (loss)	4,000	4,000	(3,531,284)	(3,535,284)
Miscellaneous	10,000	10,000	53,304	43,304
Total local sources	25,880,016	29,380,016	26,179,834	(3,200,182)
State sources:				
Revenue sharing	315,789	315,789	319,755	3,966
School debt reimbursement	-	-	3,726,175	3,726,175
PERS relief	-	-	213,217	213,217
Total state sources	315,789	315,789	4,259,147	3,943,358
Federal sources - payment in lieu of taxes	1,100,062	1,100,062	1,303,151	203,089
Total Revenues	27,295,867	30,795,867	31,742,132	946,265
Expenditures				
General government:				
Assembly:				
Salaries	211,854	212,460	192,071	20,389
FICA	21,865	19,621	19,397	224
Unemployment insurance	8,300	5,305	1,524	3,781
PERS	57,471	56,861	61,293	(4,432)
Workers' compensation	-	-	1,318	(1,318)
Medical benefits	489,996	316,267	271,437	44,830
Legal and consultants	82,000	82,000	23,370	58,630
Revenue sharing program	300,000	300,000	241,843	58,157
Elections	24,000	24,000	16,903	7,097
Transportation	140,000	119,000	69,999	49,001
Per diem	65,000	62,000	44,273	17,727
Lodging	95,000	90,000	63,531	26,469
Meeting fees	200,000	240,000	202,350	37,650
Dues and subscriptions	30,000	30,000	17,471	12,529

**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
<b>Expenditures, continued</b>				
General government, continued:				
Assembly, continued:				
Printing and publications	\$ 2,000	\$ 33,000	\$ 31,397	\$ 1,603
Donations	500,000	425,000	242,000	183,000
Assembly retreat	20,000	31,000	29,657	1,343
Miscellaneous	17,000	17,000	22,770	(5,770)
Total assembly	2,264,486	2,063,514	1,552,604	510,910
Mayor:				
Salaries	396,466	372,601	370,311	2,290
FICA	5,749	5,403	6,337	(934)
Unemployment insurance	7,564	6,051	2,809	3,242
PERS	87,223	81,972	103,209	(21,237)
Workers' compensation	-	-	2,227	(2,227)
Medical benefits	188,460	97,314	107,365	(10,051)
Consultants	180,500	180,500	200,346	(19,846)
Legal services	200,000	200,000	176,936	23,064
Office supplies	22,000	22,000	5,101	16,899
Transportation	35,000	35,000	24,735	10,265
Per diem	12,000	12,000	8,811	3,189
Lodging	20,000	20,000	15,310	4,690
Dues and subscriptions	10,000	10,000	14,993	(4,993)
Miscellaneous	30,000	30,000	12,472	17,528
Charitable donations	135,000	135,000	120,694	14,306
Training	10,000	10,000	3,328	6,672
NW Leadership Team	20,000	15,000	15,000	-
Emergency disaster relief	75,000	75,000	-	75,000
Arctic Issues	20,000	20,000	20,000	-
Total mayor	1,454,962	1,327,841	1,209,984	117,857



**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
Expenditures, continued				
General government, continued:				
Administration and finance:				
Salaries	\$ 323,538	\$ 338,873	\$ 334,340	\$ 4,533
FICA	4,691	4,914	5,322	(408)
Unemployment insurance	4,539	4,539	2,224	2,315
PERS	71,178	74,552	93,520	(18,968)
Workers' compensation	-	-	7	(7)
Medical benefits	113,076	72,985	68,260	4,725
Accounting and auditing	172,000	172,000	137,048	34,952
Office supplies	28,000	30,000	31,327	(1,327)
Telephone and postage	61,000	61,000	38,417	22,583
Insurance	110,000	110,000	93,426	16,574
Transportation	14,500	11,500	4,484	7,016
Per diem	8,910	5,600	2,475	3,125
Lodging	14,000	8,000	4,663	3,337
Office building utilities	70,000	70,000	76,373	(6,373)
Gas and oil	9,000	9,000	11,797	(2,797)
Miscellaneous expense	-	-	126,596	(126,596)
Dues and subscriptions	5,000	5,000	1,277	3,723
Printing and publications	40,000	20,000	9,090	10,910
Training	5,000	5,000	2,275	2,725
Bank fees	-	-	229,654	(229,654)
Janitorial expense	30,000	30,000	28,550	1,450
Indirect cost recovery	(107,747)	(78,027)	(54,148)	(23,879)
Total administration and finance	976,685	954,936	1,246,977	(292,041)
Total general government	4,696,133	4,346,291	4,009,565	336,726
Planning:				
Planning and community:				
Salaries	298,692	309,484	225,713	83,771
FICA	4,331	4,922	4,417	505
Unemployment insurance	4,539	4,807	1,467	3,340
PERS	65,712	66,547	62,840	3,707
Workers' compensation	-	-	486	(486)
Medical benefits	113,076	72,985	47,259	25,726
Consultants	50,000	60,000	41,869	18,131
Title Nine monitoring	-	75,000	-	75,000
Supplies	10,000	10,000	10,027	(27)
Dues and subscriptions	2,000	2,000	375	1,625
Transportation	14,000	14,000	6,678	7,322
Per diem	5,000	5,000	2,871	2,129
Lodging	5,000	5,000	2,419	2,581
Planning grants	75,000	75,000	7,500	67,500
Total planning and community	647,350	704,745	413,921	290,824

**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
<b>Expenditures, continued</b>				
Planning, continued:				
Planning commission:				
FICA	\$ 1,163	\$ 1,163	\$ 536	\$ 627
Supplies	2,000	2,000	535	1,465
Transportation	10,200	10,200	1,434	8,766
Per diem	5,940	5,940	990	4,950
Lodging	12,496	12,496	1,713	10,783
Meeting fees	15,200	15,200	4,850	10,350
<hr/>				
Total planning commission	46,999	46,999	10,058	36,941
<hr/>				
Total planning	694,349	751,744	423,979	327,765
<hr/>				
Economic development:				
Administration:				
Salaries	319,151	476,012	343,329	132,683
FICA	4,628	7,336	5,723	1,613
Unemployment insurance	4,539	7,832	2,150	5,682
PERS	70,213	103,183	97,536	5,647
Workers' compensation	-	-	597	(597)
Medical benefits	113,076	104,531	69,051	35,480
Consultants	45,000	45,000	27,500	17,500
Supplies	5,000	5,000	2,479	2,521
Transportation	21,000	21,000	16,548	4,452
Per diem	7,500	7,500	6,039	1,461
Lodging	11,250	11,250	13,329	(2,079)
Dues and subscriptions	5,000	5,000	3,781	1,219
Printing and publications	3,000	3,000	300	2,700
Training	5,000	5,000	2,144	2,856
Scholarships	302,000	302,000	253,208	48,792
Small business grants	18,000	18,000	19,026	(1,026)
Fishing grants	55,000	88,000	78,880	9,120
EDA projects	125,000	535,000	264,744	270,256
<hr/>				
Total administration	1,114,357	1,744,644	1,206,364	538,280

**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
<b>Expenditures, continued</b>				
Economic development, continued:				
Economic development commission:				
FICA	\$ 669	\$ 669	\$ 134	\$ 535
Supplies	6,000	6,000	44	5,956
Transportation	13,007	13,007	2,243	10,764
Per diem	4,500	4,500	1,188	3,312
Lodging	7,500	7,500	431	7,069
Meeting fees	8,750	8,750	1,750	7,000
Total economic development commission	40,426	40,426	5,790	34,636
Total economic development	1,154,783	1,785,070	1,212,154	572,916
Education -				
Payments to School District	4,151,951	6,151,951	4,151,951	2,000,000
Public services:				
Public safety commission:				
FICA	842	842	230	612
Transportation	6,228	6,228	3,266	2,962
Per diem	2,376	4,554	1,683	2,871
Lodging	2,868	3,668	2,745	923
Meeting fees	8,800	8,800	3,000	5,800
Supplies	600	600	56	544
Total public safety commission	21,714	24,692	10,980	13,712
Public services department:				
Salaries	382,827	419,651	351,615	68,036
FICA	11,255	8,565	7,262	1,303
Unemployment insurance	8,062	7,564	2,543	5,021
PERS	63,982	83,523	94,566	(11,043)
Workers' compensation	-	-	1,983	(1,983)
Medical benefits	150,768	97,313	86,911	10,402
Supplies	10,000	10,000	8,870	1,130
Postage and freight	15,000	15,000	16,715	(1,715)
Transportation	27,000	27,000	24,619	2,381
Per diem	8,910	8,910	9,405	(495)
Lodging	7,500	7,500	10,237	(2,737)
VPSO house repairs	7,000	7,000	1,423	5,577
Noatak Airport Lease - Yearly	9,500	9,500	9,133	367
Information Technology Contractor	200,000	200,000	191,009	8,991
Repairs and maintenance	660,000	760,000	653,448	106,552

**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
<b>Expenditures, continued</b>				
Public Services, continued:				
Public services department, continued:				
Dues and subscriptions	\$ 2,500	\$ 2,500	\$ 3,177	\$ (677)
Miscellaneous	10,000	10,000	9,666	334
Total public services department	1,574,304	1,674,026	1,482,582	191,444
Public safety department:				
Salaries	403,017	418,075	431,623	(13,548)
FICA	8,603	8,821	9,599	(778)
Unemployment insurance	7,430	7,756	3,283	4,473
PERS	78,874	82,186	111,344	(29,158)
Workers' compensation	-	-	2,727	(2,727)
Medical benefits	150,768	97,313	86,174	11,139
Dues & subscription	-	-	200	(200)
LEPC meetings	13,500	11,500	-	11,500
Postage and freight	15,000	15,000	11,493	3,507
Transportation	18,000	13,500	13,859	(359)
Per diem	8,250	6,250	11,880	(5,630)
Lodging	11,250	8,450	11,692	(3,242)
Supplies	5,000	5,000	6,614	(1,614)
Search & Rescue travel	3,750	2,820	1,574	1,246
Search & Rescue supplies	55,000	55,000	48,341	6,659
Search & Rescue equipment	25,000	25,000	25,313	(313)
Fire equipment, repairs & maintenance	45,000	45,000	18,311	26,689
Fire travel	6,500	5,500	7,247	(1,747)
Fire prevention	35,000	635,000	28,577	606,423
Fire recruitment	15,000	10,000	6,510	3,490
Fire consultants	25,000	30,000	9,088	20,912
Miscellaneous	10,000	10,000	35,832	(25,832)
Consultants	-	14,000	14,572	(572)
Winter trails	125,000	125,000	138,708	(13,708)
VPSO utilities	68,000	68,000	57	67,943
VPSO travel	45,000	1,000	684	316
Battalion chief stipends	90,000	90,000	81,000	9,000
Battalion chief meetings	6,000	4,000	275	3,725
Search and Rescue stipends	99,000	99,000	90,000	9,000
Search and Rescue meetings	9,825	6,825	365	6,460
QATNUT conference	-	-	40,007	(40,007)
Total public safety department	1,382,767	1,899,996	1,246,949	653,047

**Northwest Arctic Borough, Alaska**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, continued**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
<b>Expenditures, continued</b>				
Public Services, continued:				
Water and Sewer Subsidy:				
Water & sewer coordinator/training	\$ 2,075,000	\$ 2,075,000	\$ 300,963	\$ 1,774,037
Ambler subsidy	-	-	149,449	(149,449)
Buckland subsidy	-	-	162,280	(162,280)
Deering subsidy	-	-	150,002	(150,002)
Kiana subsidy	-	-	139,428	(139,428)
Kivalina subsidy	-	-	108,380	(108,380)
Kobuk subsidy	-	-	104,163	(104,163)
Kotzebue subsidy	-	-	450,000	(450,000)
Noorvik subsidy	-	-	333,854	(333,854)
Selawik subsidy	-	-	355,780	(355,780)
Shungnak subsidy	-	-	51,893	(51,893)
Total water and sewer subsidy	2,075,000	2,075,000	2,306,192	(231,192)
Total public services	5,053,785	5,673,714	5,046,703	627,011
<b>Total Expenditures</b>	15,751,001	18,708,770	14,844,352	3,864,418
Excess of revenues over expenditures	11,544,866	12,087,097	16,897,780	4,810,683
<b>Other Financing Uses</b>				
Transfers to other funds	(10,017,780)	(12,086,122)	(3,052,222)	9,033,900
Net change in fund balance	<u>\$ 1,527,086</u>	<u>\$ 975</u>	13,845,558	<u>\$ 13,844,583</u>
<b>Fund Balance, beginning of year</b>			<u>64,188,361</u>	
<b>Fund Balance, end of year</b>			<u>\$ 78,033,919</u>	

*See accompanying notes to required supplementary information.*

**Northwest Arctic Borough, Alaska**  
**Village Improvement Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual**

Year Ended June 30, 2022	Budget		Actual	Variance
	Original	Final		
Revenues				
Village improvement revenue	\$ 4,000,000	\$ 4,000,000	\$ 8,000,000	\$ 4,000,000
Unrealized gain/(loss) on investment	-	-	(3,775,379)	(3,775,379)
Investment income	5,000	5,000	1,486,474	1,481,474
Total Revenues	4,005,000	4,005,000	5,711,095	1,706,095
Expenditures				
Public Services:				
Salaries	264,589	264,589	198,166	66,423
FICA	6,897	6,897	5,060	1,837
Unemployment insurance	4,539	4,539	1,270	3,269
Medical benefits	93,384	93,384	33,213	60,171
Workers' compensation	-	-	203	(203)
PERS	58,210	58,210	55,803	2,407
Transportation	40,000	40,000	17,665	22,335
Lodging	27,500	27,500	18,448	9,052
Meeting fees	40,000	40,000	21,200	18,800
Per diem	25,000	25,000	-	25,000
Supplies	20,000	20,000	9,994	10,006
Printing & publications	7,500	7,500	-	7,500
Bank fees	-	-	6,191	(6,191)
Consultants	30,000	30,000	39,463	(9,463)
Village improvement projects	2,150,381	2,150,381	3,293,407	(1,143,026)
Legal	25,000	25,000	7,610	17,390
Accounting and auditing	12,000	12,000	-	12,000
Total public services	2,805,000	2,805,000	3,707,693	(902,693)
Total Expenditures	2,805,000	2,805,000	3,707,693	(902,693)
Excess of revenues over expenditures	1,200,000	1,200,000	2,003,402	803,402
Other Financing Uses				
Transfers to other funds	(1,200,000)	(1,200,000)	(549,352)	650,648
Net change in fund balances	\$ -	\$ -	1,454,050	\$ 1,454,050
Fund Balance, beginning of year			36,196,830	
Fund Balance, end of year			\$ 37,650,880	

*See accompanying notes to required supplementary information.*

## Northwest Arctic Borough, Alaska

Schedule of the Borough's Proportionate Share of the Net Pension Liability  
Public Employees' Retirement System (PERS)  
June 30, 2022

Year	Borough's Proportion of the Net Pension Liability	Borough's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Borough's Covered Payroll	Borough'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	0.0565%	\$ 2,633,361	\$ 2,413,039	\$ 5,046,400	\$ 2,407,034	109.40%	62.37%
2016	0.0887%	\$ 4,300,525	\$ 1,151,726	\$ 5,452,251	\$ 2,552,613	168.48%	63.96%
2017	0.0993%	\$ 5,550,962	\$ 700,987	\$ 6,251,949	\$ 2,208,444	251.35%	59.55%
2018	0.6680%	\$ 3,453,003	\$ 1,288,662	\$ 4,741,665	\$ 1,935,727	178.38%	63.37%
2019	0.0720%	\$ 3,575,016	\$ 1,036,556	\$ 4,611,572	\$ 1,964,835	181.95%	65.19%
2020	0.0763%	\$ 4,174,141	\$ 1,659,177	\$ 5,833,318	\$ 2,864,968	145.70%	63.42%
2021	0.0675%	\$ 3,983,117	\$ 1,648,512	\$ 5,631,629	\$ 2,502,300	159.18%	61.61%
2022	0.1011%	\$ 3,709,408	\$ 501,712	\$ 4,211,120	\$ 2,868,845	129.30%	74.46%

See accompanying notes to Required Supplementary Information.

## Northwest Arctic Borough, Alaska

Schedule of the Borough's Proportionate Share of the Net OPEB Liability (Asset)  
Public Employees' Retirement System (PERS)  
June 30, 2022

Year	Borough's Proportion of the Net OPEB Liability (Asset)	Borough'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)	Borough's Covered Payroll	Borough'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)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.0668%	\$ 564,495	\$ 210,383	\$ 774,878	\$ 1,935,727	29.16%	89.68%
2019	0.0719%	\$ 737,904	\$ 214,503	\$ 952,407	\$ 1,964,835	37.56%	88.12%
2020	0.0763%	\$ 113,228	\$ 44,999	\$ 158,227	\$ 2,864,968	3.95%	98.13%
2021	0.0674%	\$ (305,290)	\$ (126,751)	\$ (432,041)	\$ 2,502,300	-12.20%	106.15%
2022	0.1014%	\$ (2,601,161)	\$ (342,702)	\$ (2,943,863)	\$ 2,868,845	-90.67%	135.54%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.1151%	\$ (16,328)	\$ -	\$ (16,328)	\$ 1,935,727	-0.84%	212.97%
2019	0.1411%	\$ (27,405)	\$ -	\$ (27,405)	\$ 1,964,835	-1.39%	270.62%
2020	0.0895%	\$ (21,692)	\$ -	\$ (21,692)	\$ 2,864,968	-0.76%	297.43%
2021	0.0732%	\$ (19,943)	\$ -	\$ (19,943)	\$ 2,502,300	-0.80%	283.80%
2022	0.1078%	\$ (47,489)	\$ -	\$ (47,489)	\$ 2,868,845	-1.66%	374.22%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.1151%	\$ 6,001	\$ -	\$ 6,001	\$ 557,055	1.08%	93.98%
2019	0.1411%	\$ 17,955	\$ -	\$ 17,955	\$ 548,418	3.27%	88.71%
2020	0.1236%	\$ 29,564	\$ -	\$ 29,564	\$ 502,691	5.88%	83.17%
2021	0.0895%	\$ 6,346	\$ -	\$ 6,346	\$ 415,405	1.53%	92.23%
2022	0.1269%	\$ (34,053)	\$ -	\$ (34,053)	\$ 633,473	-5.38%	115.10%

See accompanying notes to Required Supplementary Information.



## Northwest Arctic Borough, Alaska

## Schedule of the Borough'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)	Borough's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 230,397	\$ (230,397)	\$ -	\$ 2,552,613	9.03%
2016	\$ 212,014	\$ (212,014)	\$ -	\$ 2,208,444	9.60%
2017	\$ 214,886	\$ (214,886)	\$ -	\$ 1,935,727	11.10%
2018	\$ 309,270	\$ (309,270)	\$ -	\$ 1,964,835	15.74%
2019	\$ 314,110	\$ (314,110)	\$ -	\$ 2,864,968	10.96%
2020	\$ 310,730	\$ (315,827)	\$ (5,097)	\$ 2,502,300	12.42%
2021	\$ 390,386	\$ (385,374)	\$ 5,012	\$ 2,868,845	13.61%
2022	\$ 360,839	\$ (370,916)	\$ (10,077)	\$ 2,657,914	13.58%

See accompanying notes to Required Supplementary Information.

## Northwest Arctic Borough, Alaska

## Schedule of the Borough'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)	Borough's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 89,233	\$ (89,233)	\$ -	\$ 1,964,835	4.54%
2019	\$ 118,543	\$ (118,543)	\$ -	\$ 2,864,968	4.14%
2020	\$ 124,123	\$ (124,123)	\$ -	\$ 2,502,300	4.96%
2021	\$ 77,116	\$ (77,116)	\$ -	\$ 2,868,845	2.69%
2022	\$ 38,206	\$ (38,206)	\$ -	\$ 2,657,914	1.44%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 2,555	\$ (2,555)	\$ -	\$ 1,964,835	0.13%
2019	\$ 3,653	\$ (3,653)	\$ -	\$ 2,864,968	0.13%
2020	\$ 3,208	\$ (3,208)	\$ -	\$ 2,502,300	0.13%
2021	\$ 5,747	\$ (5,747)	\$ -	\$ 2,868,845	0.20%
2022	\$ 6,262	\$ (6,262)	\$ -	\$ 2,657,914	0.24%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 16,449	\$ (16,449)	\$ -	\$ 548,418	3.00%
2019	\$ 14,502	\$ (14,502)	\$ -	\$ 502,691	2.88%
2020	\$ 15,960	\$ (15,960)	\$ -	\$ 415,405	3.84%
2021	\$ 23,545	\$ (23,545)	\$ -	\$ 633,473	3.72%
2022	\$ 21,615	\$ (21,615)	\$ -	\$ 671,555	3.22%

See accompanying notes to Required Supplementary Information.

# Northwest Arctic Borough, Alaska

## Notes to Required Supplementary Information

June 30, 2022

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### 1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

#### *Budgets and Budgetary Accounting*

The Governmental Accounting Standards Board requires budget and actual presentation for the General Fund and any major Special Revenue Funds to include the original budget, final budget, and actual results on a budgetary basis. The budgetary comparison schedules are presented on the modified accrual basis of accounting.

#### *Excess of Expenditures over Appropriations*

The following funds and functions had expenditures over appropriations:

<u>Village Improvement Fund</u>	<u>Amount in Excess</u>
<u>Public Services</u>	<u>of Appropriations</u>
	\$ 902,693

There was no legally adopted budget for the CARES and Capital Projects and therefore no budgetary information is presented.

### 2. Public Employee's Retirement System

#### *Schedule of Borough'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.
- 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 Borough will present only those years for which information is available.

#### *Schedule of Borough 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 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

## Supplementary Information

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## Northwest Arctic Borough, Alaska

Nonmajor Special Revenue Funds  
Combining Balance Sheet

June 30, 2022	Special Revenue Funds					Total Nonmajor Special Revenue Funds
	Library/ Cultural	Renewable Energy	Sulianich Arts Center	Community Planning	Public Safety	
<b>Assets</b>						
Cash and investments	\$ 521	\$ 21,947	\$ 141,426	\$ 503,216	\$ -	\$ 667,110
Receivables:						
Accounts	-	16,118	-	-	-	16,118
Federal and state grants	-	-	-	95,202	120,956	216,158
Revolving art inventory	-	-	67,502	-	-	67,502
<b>Total Assets</b>	<b>\$ 521</b>	<b>\$ 38,065</b>	<b>\$ 208,928</b>	<b>\$ 598,418</b>	<b>\$ 120,956</b>	<b>\$ 966,888</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ 44	\$ 373,099	\$ 2,829	\$ 375,972
Due to other funds	-	-	-	-	205,793	205,793
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>373,099</b>	<b>208,622</b>	<b>581,765</b>
<b>Fund Balances</b>						
Nonspendable - inventory	-	-	67,502	-	-	67,502
Assigned:						
Public services	521	-	141,382	-	-	141,903
Planning	-	38,065	-	225,319	-	263,384
Unassigned (deficit)	-	-	-	-	(87,666)	(87,666)
<b>Total Fund Balances</b>	<b>521</b>	<b>38,065</b>	<b>208,884</b>	<b>225,319</b>	<b>(87,666)</b>	<b>385,123</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 521</b>	<b>\$ 38,065</b>	<b>\$ 208,928</b>	<b>\$ 598,418</b>	<b>\$ 120,956</b>	<b>\$ 966,888</b>

**Northwest Arctic Borough, Alaska**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**

<i>Year Ended June 30, 2022</i>	Special Revenue Funds					Total Nonmajor Special Revenue Funds
	Library/ Cultural	Renewable Energy	Sulianich Arts Center	Community Planning	Public Safety	
<b>Revenues</b>						
Local sources - other	\$ -	\$ 53,325	\$ 234,610	\$ 8,165	1,072	\$ 297,172
Intergovernmental:						
Federal sources	-	-	-	516,134	105,504	621,638
State sources	-	-	-	857,040	524,884	1,381,924
<b>Total Revenues</b>	-	53,325	234,610	1,381,339	631,460	2,300,734
<b>Expenditures</b>						
Current:						
Planning	-	15,260	-	2,006,538	-	2,021,798
Public services	-	-	290,446	-	634,094	924,540
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	-	15,260	290,446	2,006,538	634,094	2,946,338
Excess (deficiency) of revenues over expenditures	-	38,065	(55,836)	(625,199)	(2,634)	(645,604)
<b>Other Financing Sources (Uses)</b>						
Transfers from other funds	-	-	-	632,699	-	632,699
Net change in fund balances	-	38,065	(55,836)	7,500	(2,634)	(12,905)
<b>Fund Balances, beginning of year</b>	521	-	264,720	217,819	(85,032)	398,028
<b>Fund Balances, end of year</b>	\$ 521	\$ 38,065	\$ 208,884	\$ 225,319	\$ (87,666)	\$ 385,123

## Northwest Arctic Borough, Alaska

## Capital Assets by Function

<i>June 30, 2022</i>	Land	Work in Progress	Buildings	Furniture, Equipment, and Vehicles	Total
<b>Borough Capital Assets</b>					
Borough general operations	\$ 534,813	\$ 1,530,017	\$ 5,003,306	\$ 1,365,458	\$ 8,433,594
Schools:					
Ambler	-	-	16,768,501	-	16,768,501
Buckland	269,545	-	20,972,858	-	21,242,403
Deering	50,000	-	9,096,410	-	9,146,410
Kiana	-	-	22,811,885	-	22,811,885
Kivalina	-	7,060,447	5,345,308	-	12,405,755
Kobuk	-	-	15,897,203	-	15,897,203
Kotzebue	-	-	79,294,383	-	79,294,383
Noatak	-	-	43,305,740	-	43,305,740
Noorvik	-	-	30,628,719	-	30,628,719
Selawik	19,495	-	21,393,399	-	21,412,894
Shungnak	-	-	12,916,758	-	12,916,758
<b>Total Borough Capital Assets</b>	<b>\$ 873,853</b>	<b>\$ 8,590,464</b>	<b>\$ 283,434,470</b>	<b>\$ 1,365,458</b>	<b>\$ 294,264,245</b>

## Northwest Arctic Borough, Alaska

## Changes in Capital Assets by Function

<i>Year Ended June 30, 2022</i>	Balance at July 1, 2021	Additions	Retirements	Balance at June 30, 2022
<b>Borough Capital Assets</b>				
General operations:				
Land	\$ 534,813	\$ -	\$ -	\$ 534,813
Work in progress	1,452,118	77,899	-	1,530,017
Buildings	4,654,210	349,096	-	5,003,306
Furniture, equipment and vehicles	1,476,415	35,623	146,580	1,365,458
Total general operations	8,117,556	462,618	146,580	8,433,594
Schools:				
Ambler - buildings	16,768,501	-	-	16,768,501
Buckland - buildings	20,972,858	-	-	20,972,858
Buckland - land	269,545	-	-	269,545
Deering - buildings	9,096,410	-	-	9,096,410
Deering - land	50,000	-	-	50,000
Kiana - buildings	22,811,885	-	-	22,811,885
Kivalina - buildings	8,969,942	3,435,813	-	12,405,755
Kobuk - buildings	15,897,203	-	-	15,897,203
Kotzebue - buildings	79,294,383	-	-	79,294,383
Noatak - buildings	43,305,740	-	-	43,305,740
Noorvik - buildings	30,628,719	-	-	30,628,719
Selawik - buildings	21,393,399	-	-	21,393,399
Selawik - land	19,495	-	-	19,495
Shungnak - buildings	12,916,758	-	-	12,916,758
Total schools	282,394,838	3,435,813	-	285,830,651
<b>Total Borough Capital Assets</b>	<b>\$ 290,512,394</b>	<b>\$ 3,898,431</b>	<b>\$ 146,580</b>	<b>\$ 294,264,245</b>



## Northwest Arctic Borough, Alaska

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grantor	Assistance Listing Number	Grant/ Pass-through Award Number	Program or Award Amount	Federal Expenditures
U.S. Department of Agriculture - Direct program - High Energy Cost Grant	10.859	AK0077-A84	1,291,675	267,733
U.S. Department of the Interior - Direct program - Payments in Lieu of Taxes	15.226	None	1,303,151	1,303,151
U.S. Department of Justice - Passed through Maniilaq Association - Public Safety Partnership and Community Policing Grants	16.710	2019HEWX0017	253,562	105,504
U.S. Department of the Treasury: Direct - COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	SLFRP4346	1,480,290	49,845
Passed through the State of Alaska Department of Commerce, Community and Economic Development - COVID-19 Coronavirus State And Local Fiscal Recovery Funds Total ALN 21.027	21.027	22-LGLR-26	1,923,945 3,404,235	22,129 71,974
Department of Commerce, Community and Economic Development - COVID-19 Coronavirus Relief Fund	21.019	20-CFR-152	4,077,540	344,309
Total U.S. Department of the Treasury			7,481,775	416,283
U.S. Department of Health and Human Services: Passed through the State of Alaska Department of Health - COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	93.323	C0621-570-X	373,112	248,401
Total federal financial expenditures			\$ 10,449,713	2,341,072

See accompanying notes to Schedule of Expenditures of Federal Awards.

# Northwest Arctic Borough, Alaska

## Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Northwest Arctic Borough, Alaska 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, Alaska, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough, Alaska.

**(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. Northwest Arctic Borough, Alaska has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**(3) Subrecipients**

The Borough did not pass any federal funds through to subrecipients during the year ended June 30, 2022.

**(4) Reporting Entity**

The Northwest Arctic Borough, Alaska, for purposes of the supplementary schedule of expenditures of federal awards includes all the funds of the primary government. It does not include the component unit of the Northwest Arctic Borough, Alaska as follows:

***The Northwest Arctic Borough School District***

The Northwest Arctic Borough School District's basic financial statements include \$18,185,780 in federal awards expended for the Northwest Arctic Borough School District, a component unit of the Northwest Arctic Borough, Alaska. These monies are excluded from this schedule. Separate reports on compliance and internal control dated October 27, 2022, were issued for the Northwest Arctic Borough School District.

## Northwest Arctic Borough, Alaska

Schedule of State Financial Assistance  
Year Ended June 30, 2022

State Grantor	Program Number	Program or Award Amount	State Expenditures
Department of Commerce, Community and Economic Development - # School Construction and Major Maintenance	20-RR-003	\$ 2,000,000	761,838
Department of Education and Early Development - # School debt reimbursement	None	9,137,840	9,137,840
Department of Public Safety - Village Public Safety Officer Program	None	866,966	524,884
Department of Transportation - NWAB Ice Road 2021	None	107,244	95,202
Total state financial assistance		\$ 12,112,050	10,519,764

See accompanying notes to schedule of state financial assistance.

# Northwest Arctic Borough, ALASKA

## Notes to the Schedule of State Financial Assistance

Year Ended June 30, 2022

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### (1) Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state award activity of Northwest Arctic Borough, Alaska 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, Alaska, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough, Alaska.

### (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 Borough's basic financial statements.

### (3) Subrecipients

The Borough did not pass any state funds through to subrecipients during the year ended June 30, 2022.

### (4) Reporting Entity

The Northwest Arctic Borough, Alaska, for purposes of the supplementary Schedule of State Financial Assistance includes all the funds of the primary government. It does not include the component unit of the Northwest Arctic Borough, Alaska as follows:

#### ***The Northwest Arctic Borough, Alaska School District***

The Northwest Arctic Borough School District's basic financial statements include \$63,571,886 of State of Alaska funds expended for the Northwest Arctic Borough School District, a component unit of the Northwest Arctic Borough, Alaska. These monies are excluded from this schedule. These monies were subjected to State of Alaska single audit procedures and are subject to separate reports issued for the Northwest Arctic Borough, Alaska School District dated October 27, 2022.

### (5) Major Programs

# denotes a major program for compliance audit purposes

### (6) 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	\$ 10,519,764
PERS On-Behalf	213,217
Community Revenue Sharing	<u>319,755</u>
Total State Financial Assistance	\$ <u>11,052,736</u>

## Compliance Section

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**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**

The Honorable Mayor  
and Members of the Assembly  
Northwest Arctic Borough, Alaska  
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, the discretely presented component unit, each major fund, and the aggregate remaining fund information 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 Northwest Arctic Borough, Alaska's basic financial statements and have issued our report thereon dated March 30, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Northwest Arctic Borough, Alaska'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, Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Northwest Arctic Borough, Alaska'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.

The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

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 the 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 were not identified.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Northwest Arctic Borough, Alaska'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 Northwest Arctic Borough, Alaska'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  
March 30, 2023

**Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

**Independent Auditor's Report**

The Honorable Mayor  
and Members of the Assembly  
Northwest Arctic Borough, Alaska  
Kotzebue, Alaska

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

Northwest Arctic Borough, Alaska's basic financial statements include the operations of its component unit, Northwest Arctic Borough School District, which expended \$18,185,780 in federal awards which is not included in Northwest Arctic Borough, Alaska's Schedule of Expenditures of Federal Awards for the year ended June 30, 2022. Our audit, described below, did not include the operations of Northwest Arctic Borough School District because it was subjected to a separate audit performed in accordance with the Uniform Guidance.

***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.



The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

We are required to be independent of Northwest Arctic Borough, Alaska 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, Alaska'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, Alaska'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, Alaska'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, Alaska'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, Alaska'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, Alaska'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, Alaska's internal control over compliance. Accordingly, no such opinion is expressed.

The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

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  
March 30, 2023

# Northwest Arctic Borough, Alaska

## Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report?

\_\_\_\_ Yes X No

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted?

\_\_\_\_ Yes X No

#### Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):

Material weakness(es) identified?

\_\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes X None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements, related to a major program (2 CFR 200.516 (a)(2))?

\_\_\_\_ Yes X 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 X No

Identification of major programs:

#### Assistance Listing Number(s)

15.226

93.323

#### Name of Federal Program or Cluster

Payment in Lieu of Taxes

COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes \_\_\_\_ No

# Northwest Arctic Borough, Alaska

## Federal Schedule of Findings and Questioned Costs, Continued

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### *Section II- Financial Statement Findings*

The Northwest Arctic Borough, Alaska, did not have any findings that relate to the Financial Statements.

### *Section III - Federal Award Findings and Questioned Costs*

The Northwest Arctic Borough, Alaska, did not have any findings that relate 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**

The Honorable Mayor  
and Members of the Assembly  
Northwest Arctic Borough, Alaska  
Kotzebue, Alaska

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Northwest Arctic Borough, Alaska's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Northwest Arctic Borough, Alaska's major state programs for the year ended June 30, 2022. Northwest Arctic Borough, Alaska's major state programs are identified in the accompanying Schedule of State Financial Assistance.

Northwest Arctic Borough, Alaska's basic financial statements include the operations of its' component unit, Northwest Arctic Borough School District, which expended \$63,571,886 in state awards which is not included in Northwest Arctic Borough, Alaska's Schedule of State Financial Assistance during the year ended June 30, 2022. Our audit, described below, did not include the operations of Northwest Arctic Borough School District because it was subjected to a separate audit performed in accordance with the *State of Alaska Single Audit Guide and Compliance Supplement for State Single Audits*.

***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, Alaska 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, Alaska's compliance with the compliance requirements referred to above.

The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

### ***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, Alaska'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, Alaska'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, Alaska'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, Alaska'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, Alaska'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, Alaska'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.

The Honorable Mayor and  
Members of the Assembly  
Northwest Arctic Borough, Alaska

## 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 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  
March 30, 2023

# Northwest Arctic Borough, Alaska

## State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes X None reported

Is a material noncompliance disclosed?

\_\_\_\_ Yes X No

#### State Financial Assistance

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes X 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:

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes \_\_\_\_ No

### Section II - Financial Statement Findings

The Northwest Arctic Borough, Alaska, did not have any findings that relate to the Financial Statements.

### Section III - State Award Findings and Questioned Costs

The Northwest Arctic Borough, Alaska, did not have any findings that relate to State Awards.





# Northwest Arctic Borough

P.O Box 1110 Kotzebue, Alaska 99752  
(907) 442-2500 Fax (907) 442-2930  
[www.nwabor.org](http://www.nwabor.org)

## Summary of Prior Year Findings

June 30, 2022

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### *State Award Findings*

#### Finding 2021-001:

#### Lack of Internal Control over Program Reporting

State Agency:

Department of Public Safety

Grant Name:

Village Public Safety Officer Program

Grant Number:

21-408

Grant Year:

2021

Type of Finding:

Significant deficiency in internal controls over compliance and noncompliance

Condition and context:

The Borough did not fully adhere to the reporting requirement specified in the grant agreement. The Borough did not submit 3 out of the 12 required monthly narrative reports.

Status:

This finding has been resolved.

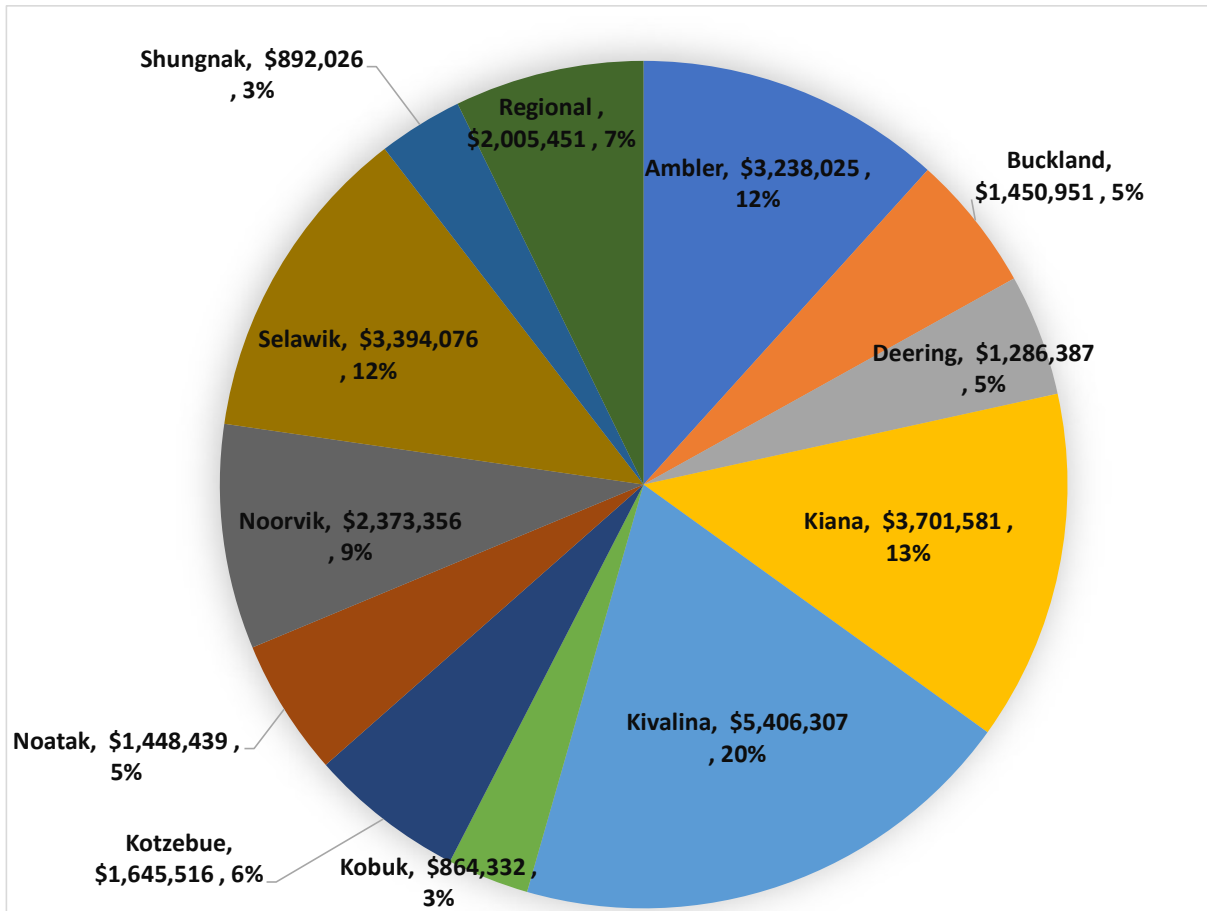
# Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

Cumulative Available (prior years)	\$	23,518,389	
FY22 Amount	\$	5,192,849	Updated after audit
FY23 Amount	\$	5,313,794	Amount available after June 2023 payment
<b>Updated Available</b>	<b>\$</b>	<b>34,025,032</b>	

Location	Approved Project Total/Approved Project Total	Approved Project Total	Total Payments on Projects	Outstanding Project Funds	Number of Approved Projects
Ambler	12%	\$ 3,238,025	\$ 3,064,448	\$ 173,577	12
Buckland	5%	\$ 1,450,951	\$ 766,951	\$ 684,000	4
Deering	5%	\$ 1,286,387	\$ 1,029,436	\$ 256,951	7
Kiana	13%	\$ 3,701,581	\$ 3,478,060	\$ 223,521	5
Kivalina	20%	\$ 5,406,307	\$ 5,063,065	\$ 343,242	4
Kobuk	3%	\$ 864,332	\$ 627,797	\$ 236,535	4
Kotzebue	6%	\$ 1,645,516	\$ 1,645,516	\$ -	6
Noatak	5%	\$ 1,448,439	\$ 1,137,545	\$ 310,894	9
Noorvik	9%	\$ 2,373,356	\$ 1,936,838	\$ 436,519	7
Selawik	12%	\$ 3,394,076	\$ 2,417,746	\$ 976,330	11
Shungnak	3%	\$ 892,026	\$ 893,226	\$ (1,200)	6
Regional	7%	\$ 2,005,451	\$ 2,005,451	\$ (0)	6
<b>Total</b>	<b>100%</b>	<b>\$ 27,706,447</b>	<b>\$ 24,066,078</b>	<b>\$ 3,640,369</b>	<b>81</b>

Remaining \$ 6,318,605



See page 2 for important notes.

See pages 3 - 15 for detail of projects and project payments by location.

**Village Improvement Fund Project Review (Multi-Year Summary)**  
**03/31/23**

NAB has the following important notes to keep in mind:

1) Please note that the \$ 6,318,605 revenue is available in June 2023.

2) Please note there are projects deemed Regional in nature. See page 15 for a complete list of those projects.

4) The FY23 budget amendment includes the following high-level detail:

<b>\$</b>	<b>8,100,000</b>	<b>Revenue</b>
\$	386,206	Operation Expense
\$	5,313,794	Village Accounts
\$	2,400,000	Sustainability Fund
<b>\$</b>	<b>8,100,000</b>	<b>Total Expenses</b>

5) The remaining funds of \$ 6,318,605 is after returning funds to VIF from the following projects:

\$	64,978	Kiana Heavy Equipment
\$	1,040	Noorvik Heavy Equipment
\$	725	Noatak Handi-cap Van
\$	897	Deering Water Delivery Truck
\$	4,062	Noatak Trash Burn Unit
<b>\$</b>	<b>71,702</b>	<b>Total Returned</b>

6) ANTHC stopped working on the Selawik water and sewer system for residents. \$376,590 was returned to the project. VIF is working with Deerstone to assess.

# Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

## 01. Ambler

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Energy Study Phase 1	45,000.00	45,000.00	-	19-03	Jan-19	-\$9,606 to Ph. 2
2	Energy Study Phase 2	505,225.00	505,225.00	-	19-30	Jun-19	
3	Energy Study Phase 3	25,000	25,000	(0)	19-70	Nov-19	
4	Biomass Boiler Project	343,500	278,918	64,582	19-69	Nov-19	
5	LED Streetlights	13,572	13,572	-	20-16	Apr-20	
6	SAR/Firehall Bldg	30,000	25,261	4,739	20-15	Apr-20	
7	Gravel Extraction & Stockpiling	130,000	130,000	-	20-42	20-Jul	
8	Heavy Equipment	609,467	609,467	-	20-45	Jul-20	
9	Design- City Tank Farm	180,000	151,778	28,222.25	20-47	Jul-20	
10	Gravel Extraction Phase	514,597	514,597	-	21-44	21-Aug	
11	Heavy Equipment #2	765,630	765,630	-	22-40	22-Jul	
12	Biomass Boiler Project 2	76,034		76,034	22-37	22-Jul	
TOTAL		3,238,025	3,064,448	173,577			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to																									
1	Energy Study Phase 1	45,000	3/11/2019	City of Ambler	<p>* The Borough paid the City of Ambler \$90,000 in September 2020 for the Design- City Tank Farm. It was later determined some the funds drawn down for the Tank Farm were used for the Gravel Extraction project. NAB has applied \$11,045 to that project in the detail above. The Borough worked with the City to gain comfort over the invoices and payments. The City has agreed the Borough should pay the vendor directly for the Tank Farm and Gravel Extraction projects going forward.</p>																								
2	Energy Study Phase 2	35,000	7/1/2019	Hot Spot Energy																									
2	Energy Study Phase 2	33,375	7/23/2019	Hot Spot Energy																									
2	Energy Study Phase 2	164,700	8/1/2019	BSDC																									
2	Energy Study Phase 2	18,814	9/11/2019	City of Ambler																									
2	Energy Study Phase 2	18,814	9/12/2019	Perman Stohler																									
2	Energy Study Phase 2	19,977	10/10/2019	Lynden Air Cargo																									
6	LED Streetlights	13,572	5/20/2020	City of Ambler																									
8	Heavy Equipment	405,619	2/18/2021	CMI, LLC																									
9	Design- City Tank Farm	78,955.30	9/30/2020	City of Ambler*																									
7	Gravel Extraction & Stoc	11,044.70	9/30/2020	City of Ambler*																									
7	Gravel Extraction & Stoc	4,889.62	4/15/2021	City of Ambler																									
9	Design- City Tank Farm	8,683.74	4/29/2021	Summit Consulting	<p>The coding for Ambler will be as follows:</p> <table><tr><td>02-01-6400-00</td><td>Energy Study Phase 1</td></tr><tr><td>02-01-6400-02</td><td>Energy Study Phase 2</td></tr><tr><td>02-01-6400-03</td><td>Energy Study Phase 3</td></tr><tr><td>02-01-6400-04</td><td>Biomass Boiler Project</td></tr><tr><td>02-01-6400-05</td><td>LED Streetlights</td></tr><tr><td>02-01-6400-06</td><td>SAR/Firehall Building Phase 2</td></tr><tr><td>02-01-6400-07</td><td>Gravel Extraction &amp; Stockpiling</td></tr><tr><td>02-01-6400-08</td><td>Heavy Equipment</td></tr><tr><td>02-01-6400-09</td><td>Design- City Tank Farm</td></tr><tr><td>02-01-6400-10</td><td>Gravel Extraction Phase 2 &amp; 3</td></tr><tr><td>02-01-6400-11</td><td>Heavy Equipment #2</td></tr><tr><td>02-01-6400-12</td><td>Biomass Boiler Project 2</td></tr></table>	02-01-6400-00	Energy Study Phase 1	02-01-6400-02	Energy Study Phase 2	02-01-6400-03	Energy Study Phase 3	02-01-6400-04	Biomass Boiler Project	02-01-6400-05	LED Streetlights	02-01-6400-06	SAR/Firehall Building Phase 2	02-01-6400-07	Gravel Extraction & Stockpiling	02-01-6400-08	Heavy Equipment	02-01-6400-09	Design- City Tank Farm	02-01-6400-10	Gravel Extraction Phase 2 & 3	02-01-6400-11	Heavy Equipment #2	02-01-6400-12	Biomass Boiler Project 2
02-01-6400-00	Energy Study Phase 1																												
02-01-6400-02	Energy Study Phase 2																												
02-01-6400-03	Energy Study Phase 3																												
02-01-6400-04	Biomass Boiler Project																												
02-01-6400-05	LED Streetlights																												
02-01-6400-06	SAR/Firehall Building Phase 2																												
02-01-6400-07	Gravel Extraction & Stockpiling																												
02-01-6400-08	Heavy Equipment																												
02-01-6400-09	Design- City Tank Farm																												
02-01-6400-10	Gravel Extraction Phase 2 & 3																												
02-01-6400-11	Heavy Equipment #2																												
02-01-6400-12	Biomass Boiler Project 2																												
7	Gravel Extraction & Stoc	1,112.77	5/31/2021	Summit Consulting																									
7	Gravel Extraction & Stoc	2,272.96	6/16/2021	Summit Consulting																									
9	Design- City Tank Farm	2,407.45	6/16/2021	Summit Consulting																									
5	SAR/Firehall Bldg	25,261.00	6/16/2021	KUNA Engineering																									
4	Biomass Boiler Project	236,401.88	8/27/2021	City of Ambler																									
7	Gravel Extraction & Stoc	107,500.90	8/31/2021	Summit Consulting																									
9	Design- City Tank Farm	4,813.61	8/31/2021	Summit Consulting																									
9	Design- City Tank Farm	3,274.57	9/29/2021	Summit Consulting																									
9	Design- City Tank Farm	21,388.70	1/21/2022	Summit Consulting																									
3	Energy Study Phase 3	10,032.15	1/26/2022	BSDC																									
2	Energy Study Phase 2	214,544.85	1/26/2022	BSDC																									
10	Gravel Extraction Phase	35,314.70	2/8/2022	Summit Consulting																									
9	Design- City Tank Farm	2,634.42	3/24/2022	Summit Consulting																									
9	Design- City Tank Farm	5,152.08	6/1/2022	Summit Consulting																									
4	Biomass Boiler Project	42,516.50	8/31/2022	ANTHC Utility Billi																									
10	Gravel Extraction Phase	73,124.05	7/28/2022	Summit Consulting																									
10	Gravel Extraction Phase	103,131.75	7/28/2022	Summit Consulting																									
9	Design- City Tank Farm	517.20	7/28/2022	Summit Consulting																									
9	Design- City Tank Farm	1,451.49	7/28/2022	Summit Consulting																									
8	Heavy Equipment	203,848.00	9/2/2022	CMI, LLC																									
11	Heavy Equipment #2	765,630.00	9/2/2022	CMI, LLC																									
10	Gravel Extraction Phase	98,853.90	9/2/2022	Summit Consulting																									
10	Gravel Extraction Phase	135,267.90	9/23/2022	Summit Consulting																									
9	Design- City Tank Farm	10,415.30	10/21/2022	Summit Consulting																									

## Village Improvement Fund Project Review (Multi-Year Summary)

**03/31/23**

10 Gravel Extraction Phase	68,904.70	11/9/2022	Summit Consulting
9 Design- City Tank Farm	9,071.01	11/10/2022	
3 Energy Study Phase 3	14,968.00	2/14/2023	
	<b>3,064,448</b>		

## Village Improvement Fund Project Review (Multi-Year Summary)

**03/31/23**

### 02. Buckland

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Lulu Ave W&S	529,809	529,809	-	19-48	Aug-19	
2	Generator Replacement	54,321	54,321	-	21-41	21-Aug	
3	Erosion Control	734,000	50,000	684,000	22-39	22-Jul	
4	Equip. Parts & Maint.	132,821	132,821	-	22-59	22-Oct	
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
<b>TOTAL</b>		<b>1,450,951</b>	<b>766,951</b>	<b>684,000</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Lulu Ave W&S	297,471	9/18/2019	City of Buckland
1	Lulu Ave W&S	232,338	11/1/2019	City of Buckland
2	Generator Replacement	54,321	5/11/2022	City of Buckland
3	Erosion Control	50,000	8/31/2022	City of Buckland
4	Equip. Parts & Maint.	132,821	11/29/2022	City of Buckland

**766,951**

The coding for Buckland will be as follows:

- 02-02-6400-01 Lulu Avenue Water and Sewer
- 02-02-6400-02 Generator Replacement
- 02-02-6400-03 Erosion Control
- 02-02-6400-04 Equip. Parts & Maint.
- 02-02-6400-05
- 02-02-6400-06
- 02-02-6400-07
- 02-02-6400-08
- 02-02-6400-09
- 02-02-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 03. Deering

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	New Generator & Installation	147,750	147,750	-	18-21	Aug-18	
2	Purchase/Install On Demand Water Heater for Residents	166,049	166,049	0	19-16	Apr-19	
3	Water Delivery Truck	19,955	19,955	0	19-31	Jun-19	Underspent funds of \$897 returned to VIF.
4	East End Electric Grid	375,000	375,000	-	19-32	Jun-19	
5	Heavy Equipment	214,878	214,878	-	20-46	Jul-20	
6	Heavy - Shipping	17,755	17,755	-	21-12	21-Apr	
7	Electrical Grid Upgrade Phase 3	345,000	88,050	256,950	21-43	21-Aug	
8				-			
9				-			
10				-			
<b>TOTAL</b>		<b>1,286,387</b>	<b>1,029,436</b>	<b>256,951</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
3	Water Delivery Truck	12,300	7/3/2019	COOK INLET MINI TRUCK
3	Water Delivery Truck	5,977	7/3/2019	NORTHERN AIR CARGO
2	Purchase/Install On Demand Water Heater for Residents	103,209.95	6/24/2019	SPENARD BUILDER'S SUPPLY
1	New Generator & Installation	147,750.00	9/25/2018	Ipnachiaq Electric Co
2	Purchase/Install On Demand Water Heater for Residents	851.58	6/21/2019	ADN - RFP for plumber (water heater installation)
4	East End Electric Grid	125,200.00	6/25/2019	Ipnachiaq Electric Co
3	Water Delivery Truck	1,678	8/2/2019	Ryan Air
3	Water Delivery Truck	5,976.56	8/2/2019	NORTHERN AIR CARGO
3	Water Delivery Truck	(5,977)	Rec'd 10/2019	NORTHERN AIR CARGO - Refund
2	Purchase/Install On Demand Water Heater for Residents	61,987	9/18/2019	Native Village of Deering
4	East End Electric Grid	125,000	4/23/2020	Ipnachiaq Electric
4	East End Electric Grid	124,800	6/3/2020	Ipnachiaq Electric
5	Heavy Equipment	198,633	2/18/2021	CMI, LLC
5	Heavy Equipment	16,245	4/29/2021	CMI, LLC
6	Heavy - Shipping	17,755	4/29/2021	CMI, LLC
7	Electrical Grid Upgrade	88,050	1/26/2022	Ipnachiaq Electric
		<b>1,029,436</b>		

Volvo L-90 Loader (no shipment)

The coding for Deering will be as follows:

FY19 02-03-6400-00 New Generator & Installation  
 FY19 02-03-6400-00 Purchase/Install On Demand Water Heater for Residents  
 FY20 02-03-6400-00 Water Delivery Truck  
     02-03-6400-04 East End Electric Grid  
     02-03-6400-05 Heavy Equipment  
     02-03-6400-06 Heavy - Shipping  
     02-03-6400-07 Electrical Grid Upgrade Phase 3  
     02-03-6400-08  
     02-03-6400-09  
     02-03-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 04. Kiana

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Water Treatment Plant - Manganese Removal	882,000	882,000	-	18-21	Aug-18	
2	Community Building	818,440	808,501	9,939	19-33	Jun-19	
3	Heavy Equipment	1,524,055	1,524,055	-	20-43	Jul-20	\$64,978 underspent and returned to the total available for all projects
4	OPT-In Kiana Building	277,086	263,505	13,581	20-57	Oct-21	
4 (cont.)	OPT-In Kiana Building 2	200,000		200,000	22-63	Oct-22	
5							
6							
7							
8							
9							
<b>TOTAL</b>		<b>3,701,581</b>	<b>3,478,060</b>	<b>223,521</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Water Treatment Plan - N	300,000	2/15/2019	ANTHC
2	Community Building	692,800	7/26/2019	Continental Industries, Inc
3	Heavy Equipment	355,654	8/3/2020	NC Machinery for 966 Cat Loader
3	Heavy Equipment	346,785	8/3/2020	NC Machinery for Cat 160 Grader
3	Heavy Equipment	16,000	10/9/2020	Drake Construction for shipment Cat 160 Grader & Cat 966 Loader
3	Heavy Equipment	61,000	12/7/2020	CMI, LLC for ECR 40 Excavator
3	Heavy Equipment	438,702	2/5/2021	CMI, LLC for A25 Rock Truck
3	Heavy Equipment	305,914	3/16/2021	NC Machinery for D-4 Dozer
1	Water Treatment Plan - N	582,000	3/16/2021	ANTHC
2	Community Building	42,000	9/29/2021	Continental Industries, Inc
4	OPT-In Kiana Building	77,686	5/3/2022	Pac-Rim Building
4	OPT-In Kiana Building	1,105	6/2/2022	Pac-Rim Building
4	OPT-In Kiana Building	24,200	6/22/2022	Opt-in Kiana
2	Community Building	73,701	8/31/2022	ANTHC Utility Billing
4	OPT-In Kiana Building	160,514	8/31/2022	Opt-in Kiana
		<b>3,478,060</b>		

The coding for Kiana will be as follows:

02-04-6400-00 Water Treatment Plant - Manganese Removal  
02-04-6400-01 Community Building  
02-04-6400-02 Heavy Equipment  
02-04-6400-04 OPT-In Kiana Building  
02-04-6400-05  
02-04-6400-06  
02-04-6400-07  
02-04-6400-08  
02-04-6400-09  
02-04-6400-10



## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 05. Kivalina

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Evacuation Road/Support	1,000,000	1,000,000	-	18-21	Aug-18	
2	Electrical Intertie****	3,500,000	3,500,000	-	20-01	20-Feb	
3	Heat Recovery System	443,242	100,000	343,242	20-86	Nov-20	
4	Dumpsite Cleanup	463,065	463,065	-	21-42	21-Aug	
5							
6							
7							
8							
9							
10							
<b>TOTAL</b>		<b>5,406,307</b>	<b>5,063,065</b>	<b>343,242</b>			

\*\*\*\*Resolution 20-01 commits a total of \$3.5 million distributed as follows: \$1.5 million in FY20, \$1 million in FY21, and \$1 million in FY22. The FY21 funding allocation will have to be approved by Assembly resolution in August 2020, as the award is multi-year. The FY22 funding allocation will have to be approved by Assembly resolution in FY22.

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Evacuation Road/Support	1,000,000	9/18/2018	City of Kivalina
2	Electrical Intertie****	1,500,000	4/16/2020	Native Village of Kivalina
2	Electrical Intertie****	1,000,000	8/31/2020	Native Village of Kivalina
3	Heat Recovery System	100,000	5/21/2021	ANTHC
2	Heat Recovery System	1,000,000	9/2/2021	Native Village of Kivalina
4	Dumpsite Cleanup	463,065	9/10/2021	Native Village of Kivalina
		<b>5,063,065</b>		

The coding for Kivalina will be as follows:

- 02-05-6400-01 Evacuation Road/Support
- 02-05-6400-02 Electrical Intertie
- 02-05-6400-03 Heat Recovery System
- 02-05-6400-04 Dumpsite Cleanup
- 02-05-6400-05
- 02-05-6400-06
- 02-05-6400-07
- 02-05-6400-08
- 02-05-6400-09
- 02-05-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

**03/31/23**

### 06. Kobuk

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Drain Field	199,250	125,226	74,024	20-03	Feb-20	
2	Wastewater Source	13,474	13,474	-	20-04	Feb-20	
3	Shg/Obu Solar/Battery System*	489,097	489,097	-	20-88	Nov-20	
4	New Community Bldg	162,511		162,511	22-43	22-Jul	
5							
6							
7							
8							
9							
10							
<b>TOTAL</b>		<b>864,332</b>	<b>627,797</b>	<b>236,535</b>			

\* NOTE: This project benefits both Shungnak and Kobuk. The total award is \$978,193. It is applied 50% to Shungnak and 50% to Kobuk on this report only.

Project #	Project Name	Amount	Date	Paid to
2	Wastewater Source	13,474	5/4/2020	ANTHC
1	Drain Field	125,226	5/14/2020	ANTHC
3	Shg/Obu Solar/Battery Sy	99,634	2/3/2021	AK Native Renewable Industries, LLC
3	Shg/Obu Solar/Battery Sy	329,207	4/20/2021	AK Native Renewable Industries, LLC
3	Shg/Obu Solar/Battery Sy	60,256	9/30/2021	AK Native Renewable Industries, LLC

**627,797**

The coding for Kobuk will be as follows:

- 02-06-6400-01 Drain Field
- 02-06-6400-02 Wastewater Source
- 02-06-6400-03 Shg/Obu Solar/Battery System\*
- 02-06-6400-04 New Community Bldg
- 02-06-6400-05
- 02-06-6400-06
- 02-06-6400-07
- 02-06-6400-08
- 02-06-6400-09
- 02-06-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 07. Kotzebue

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Solar Power	600,000	600,000	-	19-03	Jan-19	
2	KEA Renewable Design & Permitting	475,000	475,000	-	20-87	Nov-20	
3	City of Kotzebue Ambulance	250,000	250,000	-	21-11	Apr-21	
4	100% Renewable Power	137,484	137,484	-	21-58	Oct-21	
5	Self Contained Breathing Apparatus Replacement	118,032	118,032	-	22-42	Jul-22	
6	KPD Drone & Wellness Pr	65,000	65,000	-	22-41	Jul-22	
7				-			
8				-			
9				-			
10				-			
<b>TOTAL</b>		<b>1,645,516</b>	<b>1,645,516</b>	<b>-</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Solar Power	600,000	2/11/2019	KEA
2	KEA Renewable Design &	237,500	12/30/2020	KEA
3	City of Kotzebue Ambula	250,000	5/11/2021	City of Kotzebue
2	KEA Renewable Design &	237,500	1/5/2022	KEA
4	100% Renewable Power	137,484	1/5/2022	KEA
6	KPD Drone & Wellness Pr	65,000	8/2/2022	City of Kotzebue
5	Self Contained Breathing	118,032	8/2/2022	City of Kotzebue
		<b>1,645,516</b>		

The coding for Kotzebue will be as follows:

- 02-07-6400-01 Solar Power
- 02-07-6400-02 DO NOT USE - Used for a Regional Project. See page 2
- 02-07-6400-03 DO NOT USE - Used for a Regional Project. See page 2
- 02-07-6400-04 DO NOT USE - Used for a Regional Project. See page 2
- 02-07-6400-05 DO NOT USE - Used for a Regional Project. See page 2
- 02-07-6400-06 KEA Renewable Design & Permitting
- 02-07-6400-07 City of Kotzebue Ambulance
- 02-07-6400-08 100% Renewable Power
- 02-07-6400-09 Self Contained Breathing Apparatus Replacement
- 02-07-6400-10 KPD Drone & Wellness Project

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 08. Noatak

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Boiler Restoration	6,857	6,857	-	18-21	Aug-18	
2	Community Trash cleanup	79,492	79,492	(0)	19-34	Jun-19	
3	Trash Burn Unit	96,162	96,162	(0)	19-35	Jun-19	Unspent funds of \$4,062 returned to VIF.
4	Bobcat Trash Burn Unit	62,554	62,554	-	19-49	Aug-19	
5	Dump Dozer	631,760	631,760	-	19-50	Aug-19	
6	Handicap Van: Elders & School	64,175	64,175	-	19-51	Aug-19	Unspent funds of \$725 return to VIF
7	Waste Oil Burner	7,664	7,664	-	19-52	Aug-19	WTK provided \$20 for overspent.
8	Water Truck, Pump, Luml	189,775	188,880	895	19-53	Aug-19	
9	Solar Battery Project	310,000	-	310,000	21-59	Oct-21	
10				-			
<b>TOTAL</b>		<b>1,448,439</b>	<b>1,137,545</b>	<b>310,894</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Boiler Restoration	6,857	9/17/2018	Native Village of Noatak
3	Trash Burn Unit	35,500	8/2/2019	Tok Welding and Fabric
2	Trash Pick Up	77,759	8/15/2019	Native Village of Noatak
2	Trash Pick Up	1,733	8/15/2019	Native Village of Noatak
6	Handicap Van: Elders & S	64,900	10/1/2019	Alaska Mobility
6	Handicap Van: Elders & S	(725)	10/31/2019	Alaska Mobility credit
4	Bobcat Trash Burn Unit	62,554	10/9/2019	CRAIG TAYLOR EQUIP
8	Water Truck, Pump, Luml	126,355	10/10/2019	Yukon Equipment Inc
5	Dump Dozer	624,746	10/10/2019	NC Machinery Co
8	Water Truck, Pump, Luml	61,672	10/10/2019	Lynden Air Cargo
7	Waste Oil Burner	5,894	10/10/2019	Spill Shield Inc
7	Waste Oil Burner	1,770	10/10/2019	Native Village of Noatak
5	Dump Dozer	7,014	10/10/2019	Native Village of Noatak
8	Water Truck, Pump, Luml	1,748	10/10/2019	Native Village of Noatak
3	Trash Burn Unit	60,662	1/9/2020	Lynden Air Cargo
8	Water Truck, Pump, Luml	(1,748)	5/31/2020	Native Village of Noatak
8	Water Truck, Pump, Luml	689	6/30/2020	AIH, Inc.
8	Water Truck, Pump, Luml	165	6/30/2020	Northern Air Cargo
		<b>1,137,545</b>		

The coding for Noatak will be as follows:

- 02-08-6400-01 Boiler Restoration
- 02-08-6400-02 Community Trash cleanup
- 02-08-6400-03 Trash Burn Unit
- 02-08-6400-04 Bobcat Trash Burn Unit
- 02-08-6400-05 Dump Dozer
- 02-08-6400-06 Handicap Van: Elders & School
- 02-08-6400-07 Waste Oil Burner
- 02-08-6400-08 Water Truck, Pump, Lumber & Accessories
- 02-08-6400-09 Solar Battery Project
- 02-08-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 09. Noorvik

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Heated Multi-Purpose Storage	49,406	49,406	-	19-54	Aug-19	
2	Caterpillar 950M Loader	330,376	329,336	1,040	19-55	Aug-19	
3	Landfill Clean-up (Burner + Equip)	329,313	310,813	18,499.88	19-56	Aug-19	
4	Volvo A25G Articulating Hau	382,000		382,000.00	21-45	21-Aug	
4 cont.	Heavy Equipment Shipping	34,979		34,979.00	22-16	22-May	
5	Heavy Equipment for Road	951,607	951,607	-	22-44	22-Jul	
6	Heavy Equipment Addt'l Cost & Shipping	295,675	295,675	-	22-62	22-Oct	
7							
8							
9							
<b>TOTAL</b>		<b>2,373,356</b>	<b>1,936,838</b>	<b>436,519</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
2	Caterpillar 950M Loader	330,376	9/23/2019	NC Machinery
3	Landfill Clean-up (Burner + Equip)	60,059	9/26/2019	City of Noorvik
3	Landfill Clean-up (Burner + Equip)	250,754	9/26/2019	NC Machinery
1	Heated Multi-Purpose Storage	49,406	9/27/2019	City of Noorvik
2	Caterpillar 950M Loader	(1,040)	6/30/2021	Refund - Heavy Equipment
5	Heavy Equipment for Road	951,607	11/9/2022	Noorvik Native Community
6	Heavy Equipment Addt'l Cos	295,675	11/9/2022	Noorvik Native Community
		<b>1,936,838</b>		

The coding for Noorvik will be as follows:

- 02-09-6400-01 Heated Multi-Purpose Storage
- 02-09-6400-02 Caterpillar 950M Loader
- 02-09-6400-03 Landfill Clean-up (Burner + Equip)
- 02-09-6400-04 Volvo A25G Articulating Hauler
- 02-09-6400-05 ORV Road Construction
- 02-09-6400-06 ORV Heavy Equipment
- 02-09-6400-07
- 02-09-6400-08
- 02-09-6400-09
- 02-09-6400-10

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 10. Selawik

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	W&S Rehabilitation Project	610,500	610,500	-	18-21	Aug-18	
2	Repair/Improve W&S system for residents	1,000,000	649,170	350,830	19-16	Apr-19	
3	Wellness Program	378,872	378,872	(0.27)	19-16	Apr-19	
4	Multipurpose Building Phase I	19,574	19,574	-	20-18	Apr-20	
4.1	Multipurpose Building Phase II	221,100	221,100	-	20-41	Jul-20	
5	Community Cleanup	91,930	91,930	-	20-44	Jul-20	
6	Oil Spill Clean-Up	121,600	121,600	-	21-10	21-Apr	
7	Evaluate W&S	75,000	75,000	-	21-40	21-Aug	
4.2	Multipurpose Bldg Upgra	250,000	250,000	-	22-46	22-Jul	
8	Gravel Access Study	45,000		45,000	22-45	22-Jul	
9	Solar PV & Battery System	580,500		580,500	22-60	22-Oct	
<b>TOTAL</b>		<b>3,394,076</b>	<b>2,417,746</b>	<b>976,330</b>			

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	W&S Rehabilitation Project	610,500	10/2/2018	ANTHC
3	Wellness Program	16,368	6/27/2019	Native Village of Selawik
3	Wellness Program	16,368	9/18/2019	Native Village of Selawik
3	Wellness Program	62,680	10/23/2019	Native Village of Selawik
3	Wellness Program	47,010	2/13/2020	Native Village of Selawik
2	Repair/Improve W&S sys	500,000	4/22/2020	ANTHC
4	Multipurpose Building Ph	19,574	5/5/2020	Native Village of Selawik
4.1	Multipurpose Building Ph	221,100	8/31/2020	Native Village of Selawik
5	Community Cleanup	91,930	8/31/2020	Native Village of Selawik
3	Wellness Program	118,223	12/7/2020	Native Village of Selawik
3	Wellness Program	118,223	1/20/2021	Native Village of Selawik
2	Repair/Improve W&S sys	500,000	2/2/2021	ANTHC
6	Oil Spill Clean-Up	121,600	5/21/2021	City of Selawik
7	Evaluate W&S	75,000	9/29/2022	ANTHC
4.2	Multipurpose Bldg Upgra	125,000	9/29/2022	City of Selawik
2	Repair/Improve W&S sys	(376,590)	9/9/2022	ANTHC (RETURN OF FUNDS)
2	Repair/Improve W&S sys	800	10/18/2022	R & L MCCOY
2	Repair/Improve W&S sys	16,020	12/1/2022	Deerstone Consulting, LLC
2	Repair/Improve W&S sys	8,940	3/14/2023	Deerstone Consulting, LLC
4	Multipurpose Building Ph	125,000	12/1/2022	City of Selawik
		<b>2,417,746</b>		

The coding for Selawik will be as follows:

- 02-10-6400-01 W&S Rehabilitation Project
- 02-10-6400-02 Repair/Improve W&S system for residents
- 02-10-6400-03 Wellness Program
- 02-10-6400-04 Multipurpose Building Phase I & II
- 02-10-6400-05 Community Cleanup
- 02-10-6400-06 Oil Spill Clean-Up
- 02-10-6400-07 Evaluate W&S
- 02-10-6400-04 Multipurpose Bldg Upgrade
- 02-10-6400-08 Gravel Access Study
- 02-10-6400-09 Solar PV & Battery System

9/2/2022: Important note on Project #2 (Water and Sewer Rehabilitation Project), ANTHC will be returning \$376,590 as they are no longer working with the City of Selawik. VIF staff are considering alternative options to spend down these funds to address the Selawik water and sewer situation. More information to be provided by the Capital Project Manager. As the scope is changing, VIF staff will ensure this change is brought to the Commission for consideration.

## Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

### 11. Shungnak

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	Loader Rock Bucket	70,829	73,329	(2,500)	19-16	Apr-19	Overspent
2	W&S in Community Bldg	37,200	37,200	-	19-67	Nov-19	
3	Excavator	30,000	30,000	-	19-68	Nov-19	
4	Dump Truck	177,366	177,366	-	20-02	20-Feb	
5	Shg/Obu Solar/Battery System*	489,097	489,097	-	20-88	Nov-20	
6	Pick-Up Truck & Transit V	87,534	86,234	1,300	21-09	21-Apr	
7							
8							
9							
10							
TOTAL		892,026	893,226	(1,200)			

\* NOTE: This project benefits both Shungnak and Kobuk. The total award is \$978,193. It is applied 50% to Shungnak and 50% to Kobuk on this report only. It will have one account in Caselle when expenditures begin.

### Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	Loader Rock Bucket	23,000	4/29/2019	Construction Machinery Industry
1	Loader Rock Bucket	50,329	5/15/2019	Lynden
3	Excavator	30,000	1/7/2020	Amaq Corp
4	Dump Truck	177,366	4/16/2020	Kenworth Northwest
6	Pick-Up Truck & Transit V	86,234	5/21/2021	Kendall Ford - Anchorage
2	W&S in Community Bldg	37,200	6/9/2021	ANTHC
5	Shg/Obu Solar/Battery Sy	281,465	8/18/2021	AK Native Renewable Industries, LLC
5	Shg/Obu Solar/Battery Sy	37,746	9/30/2021	AK Native Renewable Industries, LLC
5	Shg/Obu Solar/Battery Sy	169,886	9/30/2021	AK Native Renewable Industries, LLC
		<b>893,226</b>		

The coding for Shungnak will be as follows:

- 02-11-6400-01 Loader Rock Bucket
- 02-11-6400-02 W&S in Community Bldg
- 02-11-6400-03 Excavator
- 02-11-6400-04 Dump Truck
- 02-11-6400-05 Shg/Obu Solar/Battery System\*
- 02-11-6400-06 Pick-Up Truck & Transit Van
- 02-11-6400-07
- 02-11-6400-08
- 02-11-6400-09
- 02-11-6400-10

# Village Improvement Fund Project Review (Multi-Year Summary)

03/31/23

## 12. Regional Projects

Project #	Project Name	Amount	Paid	Outstanding	RSN #	RSN Date	Note:
1	KOTZ Radio Phase I	347,540	347,540	-	19-03	Jan-19	
2	Food Service Program	452,677	452,677	-	20-05	20-Feb	
3	Inupiaq Language Program	554,662	554,662	-	20-06	20-Feb	
4	NWABSD Pre-K	137,233	137,233	-	20-07	20-Feb	
5	KOTZ Radio Phase II	363,339	363,339	(0)	20-17	Apr-20	
6	NIHA Housing Assessment	150,000	150,000	-	22-61	22-Oct	
7				-			
8				-			
9				-			
<b>TOTAL</b>		<b>2,005,451</b>	<b>2,005,451</b>	<b>(0)</b>			

## Payment Detail

Project #	Project Name	Amount	Date	Paid to
1	KOTZ Radio	347,540	2/11/2019	KOTZ Broadcasting
2	Food Service Program	452,677	3/4/2020	NWABSD
3	Inupiaq Language Program	554,662	3/4/2020	NWABSD
4	NWABSD Pre-K	137,233	3/4/2020	NWABSD
5	KOTZ Radio Phase II	197,084	5/12/2020	KOTZ Broadcasting
5	KOTZ Radio Phase II	166,255	1/18/2022	Kotz Broadcasting
6	NIHA Housing Assessment	150,000	11/5/2022	NIHA
		<b>2,005,451</b>		

The coding for Kotzebue will be as follows:

02-07-6400-02 KOTZ Radio Phase I & II	These projects were coded to 02-07 as they were originally assigned to Kotzebue. It has been determined the projects are more Regional in nature.
02-07-6400-03 Food Service Program	
02-07-6400-04 Inupiaq Language Program	
02-07-6400-05 NWABSD Pre-k	
02-12-6400-06 NIHA Housing Assessment	
02-12-6400-07	
02-12-6400-08	
02-12-6400-09	
02-12-6400-10	



**NORTHWEST ARCTIC BOROUGH  
ORDINANCE 22-04am01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING AND ADOPTING  
AN AMENDED LINE-ITEM BUDGET FOR FISCAL  
YEAR 2023.**

BE IT ENACTED BY THE ASSEMBLY OF THE NORTHWEST ARCTIC  
BOROUGH:

Section 1. CLASSIFICATION.

This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

The budget document attached provides for the authorized revenues and expenditures and the changes in cash balances as part of the budget for the period July 1, 2022 through June 30, 2023 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$ 33,524,677 is hereby adopted and authorized for the period July 1, 2022 through June 30, 2023 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or \$25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed \$150,000 prior to Assembly reappropriation pursuant to Section 6.12.060(E) of the Borough Code.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023**

**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**First Reading: \_\_Feb 28, 2023\_\_\_\_**

**Public Reading: \_\_\_\_\_**

**Northwest Arctic Borough**  
**General Fund**  
**Budget Ordinance 22-04 AM01**  
**June 30, 2023**

**Summary of Revenue and Expenditures**

Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>REVENUES</b>	<b>\$ 33,883,823</b>	<b>\$ 27,873,894</b>	<b>\$ 6,009,929</b>	<b>22%</b>
<b>Operations:</b>				
Assembly Department	\$ 2,157,086	\$ 2,144,086	\$ (13,000)	-1%
Mayor's Department	\$ 1,802,415	\$ 1,369,415	\$ (433,000)	-32%
Administration & Finance	\$ 1,098,272	\$ 1,083,272	\$ (15,000)	-1%
Planning & Community	\$ 909,045	\$ 900,545	\$ (8,500)	-1%
Planning Commission	\$ 36,803	\$ 46,999	\$ 10,196	22%
COMM. & ECON. DEVELOP. DEPT	\$ 4,035,649	\$ 1,483,649	\$ (2,552,000)	-172%
COMM. & ECON. DEVELOP. COMM	\$ 25,669	\$ 40,426	\$ 14,757	37%
Public Services Department	\$ 1,570,178	\$ 1,929,409	\$ 359,232	19%
Public Safety Commission	\$ 25,592	\$ 24,692	\$ (900)	-4%
Public Safety Department	\$ 1,416,308	\$ 1,283,284	\$ (133,024)	-10%
<b>Total Operations</b>	<b>\$ 13,077,016</b>	<b>\$ 10,305,777</b>	<b>\$ (2,771,239)</b>	<b>-27%</b>
<b>Other Appropriations within General Fund</b>				
Local Education Contribution	\$ 6,540,579	\$ 4,402,689	\$ (2,137,890)	-49%
Water and Sewer Subsidy	\$ 2,450,000	\$ 2,450,000	\$ -	0%
<b>Total Other Appropriations</b>	<b>\$ 8,990,579</b>	<b>\$ 6,852,689</b>	<b>\$ (2,137,890)</b>	<b>-31%</b>
<b>Transfers from General Fund</b>				
Sulianich - Operating Transfer	\$ 26,500	\$ 24,500	\$ (2,000)	-8%
Investment Contribution (per code)	\$ 8,047,632	\$ 7,050,000	\$ (997,632)	-14%
Bond Debt Appropriation	\$ 1,882,950	\$ 1,882,950	\$ -	0%
FUND BALANCE LEGAL RESERVE	\$ 1,500,000	\$ 750,000	\$ (750,000)	-100%
<b>Total Transfers from General Fund</b>	<b>\$ 11,457,082</b>	<b>\$ 9,707,450</b>	<b>\$ (1,749,632)</b>	<b>-18%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,524,677</b>	<b>\$ 26,865,916</b>	<b>\$ (6,658,761)</b>	<b>-25%</b>
<b>excess (deficiency) of revenue over expenditures</b>	<b>\$ 359,146</b>			

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**Programs Subsidized by Northwest Arctic Borough**

The Northwest Arctic Borough provides financial support to various organizations, programs, events or causes through the General Fund. The funding is optional and at the mercy of funding availability. The funding is budgeted by departments and requirements to obtain vary. The following list does not obligate the Borough, instead it is intended to give the Assembly an idea of the financial support provided by the Borough.

<b>Department</b>	<b>Line Item</b>	<b>Amount</b>	<b>Description</b>
Assembly	REVENUE SHARING PROGRAM	\$ 300,000	<i>Paid to village city governments</i>
Assembly	ASSEMBLY DONATIONS	\$ 150,000	<i>City of Kotzebue Ambulance Services</i>
Assembly	ASSEMBLY DONATIONS	\$ 62,000	<i>NVOK Nikaitchaut</i>
Assembly	ASSEMBLY DONATIONS	\$ 25,000	<i>Chukchi College</i>
Assembly	ASSEMBLY DONATIONS	\$ 75,000	<i>NANA Trespass Program</i>
Assembly	ASSEMBLY DONATIONS	\$ 50,000	<i>Boys and Girls Club</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>Cultural Camps/Wellness</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>KOTZ Radio</i>
Mayor	NW LEADERSHIP TEAM	\$ 20,000	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ 20,000	<i>Discretionary funds to support Arctic Policy Medical, burial and other donations for</i>
Mayor	CHARITABLE DONATIONS	\$ 140,000	<i>residents</i>
Planning	PLANNING GRANTS	\$ 75,000	<i>\$7,500 planning grants for villages</i>
CEDA	FR FERGUSON SCHOLARSHIPS	\$ 302,000	<i>Educational scholarships for NAB Residents</i>
CEDA	SMALL BUSINESS GRANTS	\$ 18,000	<i>Grants given to small business in NAB</i>
CEDA	FISHING GRANTS	\$ 90,000	<i>Grants for commercial &amp; subsistence users Funds to allow CEDA to complete Economic</i>
CEDA	CEDA PROJECTS	\$ 2,545,000	<i>Development in the region Subsidy paid to ANTHC that works to reduce</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>water and sewer rates for residents Subsidy to keep Sulianich Arts Center in</i>
General	SULIANICH - OPERATING XFER	\$ 26,500	<i>operation</i>
	Total Discretionary Subsidy	\$ 6,428,500	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,414,563	<i>The required annual contribution to the School District, as mandated by State law</i>
TOTAL SUBSIDY		<u>\$ 10,843,063</u>	

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**Grant Funds Summary**

Description	FY23
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**STATE GRANTS**

AEA - Abl, Ian, Orv, Wlk Solar PV & Battery	\$590,000
AK DOT Airport Vegetation and Brushing	\$250,000
AHFC Teacher and Professional Housing	\$750,000
Alaska DOT Safe Ice Roads	\$300,000
SOA TORA Ice Roads	\$100,000
SOA Designated Legislative Grant (KVL Bus Barn/BKL HVAC)	\$2,000,000
SOA Designated Legislative Grant (Public Safety)	\$1,500,000
SOA VPSO	\$1,136,334
SOA VPSO CIP	\$250,000
<b>TOTAL STATE GRANTS</b>	<b>\$6,876,334</b>

**FEDERAL GRANTS**

Denali Commission Noatak Solar Array	\$134,079
DOE Noatak High Penetration & Battery	\$2,008,765
Dept of Treasury ARPA	\$1,478,046
LATCF (Local Assistance & Tribal Consistency)	\$4,536,000
Local Govt Lost Revenue ARPA	\$1,923,945
<b>TOTAL FEDERAL GRANTS</b>	<b>\$10,080,835</b>

**OTHER FUNDING**

Teck Noatak Solar array	\$310,000
Teck Noatak Solar array	\$100,000
NANA VEI Noatak Community Fund	\$250,000
NANA in-kind Noatak Solar Array	\$59,998
<b>TOTAL OTHER GRANTS</b>	<b>\$ 719,998</b>

<b>TOTAL GRANTS</b>	<b>\$ 17,677,167</b>
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The following are audited as grants but are allowed to be included in the General Fund budget.

Name	Estimated Amount
Federal PILT Revenue (estimated)	\$ 1,100,062
SOA Community Assistance Program	\$ 315,789
	<b>\$ 1,415,851</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**General Fund Revenues and Expenditures Change**

General Fund Revenues:

The General Fund revenues total \$ 33,883,823 or 21.6% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 33,524,677 or -24.8% from the prior budget ordinance.

Changes in the general fund expenditures by department are as follows:

<b>Expenditure Type</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
Assembly Department expenditures increased by	\$ (13,000)	-1%
Mayor's Department expenditures increased by	\$ (433,000)	-32%
Admin/Finance expenditures increased by	\$ (15,000)	-1%
Planning & Community expenditures increased by	\$ (8,500)	-1%
Planning Commission expenditures decreased by	\$ 10,196	22%
EDA Department expenditures increased by	\$ (2,552,000)	-172%
Economic Development Commission decreased by	\$ 14,757	37%
Public Services expenditures decreased by	\$ 359,232	19%
Public Safety Commission expenditures increased by	\$ (900)	-4%
Public Safety Department expenditures increased by	\$ (133,024)	-10%
Local Contribution to Education increased by	\$ (2,137,890)	-49%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ (2,000)	-8%
Investment Contribution Appropriation increased by	\$ (997,632)	-14%
LEGAL RESERVE increased by	\$ (750,000)	
GO Bond Debt Appropriation remained the same	\$ -	0%
<b>TOTAL CHANGE IN EXPENDITURES</b>	<b>(6,658,761)</b>	<b>-25%</b>

Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

**01-00 Revenues**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	26,825,440	23,500,000	3,325,440	14%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH LAND USAGE REVENUE	4,263,906	2,126,016	2,137,890	101%
4050	TOBACCO EXCISE TAX REVENUE	540,000	680,000	(140,000)	-21%
4075	MARIJUANA EXCISE TAX REVENUE	60,000	50,000	10,000	20%
4099	MISCELLANEOUS REVENUE	365,000	10,000	355,000	3550%
4220	SOA COMMUNITY ASSISTANCE PRO	335,415	315,789	19,626	6%
4400	INDIRECT COST RECOVERY	80,000	78,027	1,973	3%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	300,000	4,000	296,000	7400%
4600	LAND PERMIT REVENUE	14,000	10,000	4,000	40%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 33,883,823</b>	<b>\$ 27,873,894</b>	<b>\$ 6,009,929</b>	<b>22%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

General Fund Revenues:

**PILT Revenue** is budgeted at \$26,825,440 based on discussions with Teck. The PILT Revenue is based on Teck Alaska's Land, Building and Equipment value, which is a component of Property, Plant and Equipment in their Balance Sheet. The figure is not officially known until completion of the Teck AK audit which usually is completed in March/April of the fiscal year.

**Borough Land Usage Revenue** is budgeted at \$4,263,906. An increase of \$2,137,890.

**Tobacco Excise Tax Revenue** is budgeted at \$540,000. A decrease of \$140,000. The revenue is appropriated specifically for the Water and Sewer Subsidy (also known as CUAP), which works to reduce the monthly water and sewer rates throughout the region.

**Marijuana Excise Tax Revenue** is budgeted at \$60,000. An increase of \$10,000. The revenue is appropriated for Water and Sewer Subsidy (also known as CUAP).

**Miscellaneous Revenue** is budgeted at \$365,000. The increase is due to a reimbursement from the State for the Cape Blossom Road.

**SOA Community Assistance Program** is budgeted at \$335,415. An increase of \$19,626. NAB has opted to distribute 100% of it's assistance program to the villages. If the revenue is not received payments to villages are not made.

**Indirect Cost Recovery** is budgeted at \$80,000. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

**Investment Income - Available for Operations** is budgeted at \$300,000. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cashed) easily. The increase is in response to the Federal Treasury's increase in the interest rate that has a positive effect on these investments.

**Land Permit Revenue** is budgeted at \$14,000. Consistent with prior year.



**Northwest Arctic Borough  
General Fund  
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June 30, 2023**

**01-01 Assembly**

<b>Account #</b>	<b>Description</b>	<b>PROPOSED FY23 Amendment</b>	<b>Approved FY23 Budget</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-ASSEMBLY	192,461	192,461	-	0%
6010	WAGES - ELECTION WORKERS	20,000	20,000	-	0%
6110	FICA	25,741	25,741	-	0%
6111	UNEMPLOYMENT INSURANCE	5,305	5,305	-	0%
6115	MEDICAL	316,267	316,267	-	0%
6125	PERS	58,313	58,313	-	0%
6210	AIR TRANSPORTATION	120,000	120,000	-	0%
6220	GROUND TRANSPORTATION	20,000	20,000	-	0%
6230	LODGING	95,000	95,000	-	0%
6240	MEETING FEES	280,000	280,000	-	0%
6250	PER DIEM	65,000	65,000	-	0%
6320	PRINTING & PUBLICATIONS	33,000	33,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
6400	CONSULTANTS	15,000	32,000	17,000	53%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	40,000	35,000	(5,000)	-14%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	450,000	425,000	(25,000)	-6%
7200	ELECTION EXPENSE	24,000	24,000	-	0%
<b>TOTAL</b>		<b>\$ 2,157,086</b>	<b>\$ 2,144,086</b>	<b>\$ (13,000)</b>	<b>-1%</b>

**Insurance/Total Assembly Budget 15%**

**Consultants** is budgeted at \$15,000. A decrease of \$17,000 as there has been no spending to date in FY23.

**Assembly Retreat** is budgeted at \$40,000. An increase of \$5,000 to allow for a BAF retreat.

**Donations** is budgeted at \$450,000. An increase of \$25,000.

Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

**01-02 Mayor**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	377,601	377,601	-	0%
6110	FICA	5,785	5,785	-	0%
6111	UNEMPLOYMENT INSURANCE	6,243	6,243	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	81,972	81,972	-	0%
6210	AIR TRANSPORTATION	28,000	31,500	3,500	11%
6220	GROUND TRANSPORTATION	9,000	5,000	(4,000)	-80%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	16,500	3,500	21%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	10,000	2,000	20%
6380	TRAINING	8,000	10,000	2,000	20%
6399	MISCELLANEOUS	30,000	30,000	-	0%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	235,000	200,000	(35,000)	-18%
6825	NW LEADERSHIP TEAM	20,000	20,000	-	0%
6830	ARCTIC ISSUES	20,000	20,000	-	0%
7050	CHARITABLE DONATIONS	140,000	135,000	(5,000)	-4%
7600	EMERGENCY DISASTER RELIEF	500,000	100,000	(400,000)	-400%
<b>TOTAL</b>		<b>\$ 1,802,415</b>	<b>\$ 1,369,415</b>	<b>\$ (433,000)</b>	<b>-32%</b>

All of the following increases or decreases are to adjust for actual spending.

**Air Transportation** is budgeted at \$28,000. A decrease of \$3,500.

**Ground Transportation** is budgeted at \$9,000. An increase of \$4,000.

**Per diem** is budgeted at \$13,000. An increase of \$3,500.

**Dues and Subscriptions** is budgeted at \$8,000. A decrease of \$2,000.

**Training** is budgeted at \$8,000. A decrease of \$2,000.

**Legal Services** is budgeted at \$235,000. An increase of \$35,000.

**Charitable Donations** is budgeted at \$140,000. An increase of \$5,000.

**Emergency Disaster Relief** is budgeted at \$500,000. An increase of \$400,000. NAB anticipates more emergency disaster requests with the amount of snow the Borough has experienced in FY23.

Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

**01-03 Administration & Finance**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	338,873	338,873	-	0%
6110	FICA	7,914	4,914	(3,000)	-61%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	74,552	74,552	-	0%
6210	AIR TRANSPORTATION	12,000	12,000	-	0%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	14,000	14,000	-	0%
6250	PER DIEM	8,910	8,910	-	0%
6300	SUPPLIES	28,000	28,000	-	0%
6310	POSTAGE AND FREIGHT	15,000	15,000	-	0%
6320	PRINTING & PUBLICATIONS	30,000	30,000	-	0%
6330	OFFICE BUILDING UTILITIES	85,000	100,000	15,000	15%
6340	TELEPHONE	44,000	40,000	(4,000)	-10%
6365	GAS & OIL	22,000	15,000	(7,000)	-47%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6390	JANITORIAL EXPENSE	30,000	30,000	-	0%
6460	ACCOUNTING/AUDIT	172,000	172,000	-	0%
6600	INSURANCE	126,000	110,000	(16,000)	-15%
<b>TOTAL</b>		<b>\$ 1,098,272</b>	<b>\$ 1,083,272</b>	<b>\$ (15,000)</b>	<b>-1%</b>

**FICA** increased by \$3,000 for a total of \$7,914 to adjust for actual spending.

**Office Building Utilities** decreased by \$15,000 for a total of \$85,000. At the beginning of the fiscal year the estimate was high due to the anticipated fuel increase. The spending has been below previous expectations.

**Telephone** is increased by \$4,000 for a total of \$44,000 to adjust for actual spending.

**Gas and Oil** is budgeted at \$22,000. An increase of \$7,000 based on actual spending.

**Insurance** increased by \$16,000 for a total of \$126,000. The increase is due to adding additional equipment and buildings.

Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

**01-05 Planning Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	309,486	309,486	-	0%
6110	FICA	4,922	4,922	-	0%
6111	UNEMPLOYMENT INSURANCE	4,807	4,807	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	66,547	66,547	-	0%
6210	AIR TRANSPORTATION	13,200	13,200	-	0%
6220	GROUND TRANSPORTATION	3,600	3,600	-	0%
6230	LODGING	10,000	6,000	(4,000)	-67%
6250	PER DIEM	10,500	6,000	(4,500)	-75%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	3,000	-	0%
6400	CONSULTANTS	250,000	250,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	75,000	-	0%
<b>TOTAL</b>		<b>\$ 909,045</b>	<b>\$ 900,545</b>	<b>\$ (8,500)</b>	<b>-1%</b>

**Lodging** increased by \$4,000 for a total of \$10,000. The increase is to adjust for actual spending.

**Per diem** increased by \$4,500 for a total of \$10,500. The increase is to adjust for actual spending.

Northwest Arctic Borough  
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**01-06 Planning Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	9,000	12,496	3,496	28%
6240	MEETING FEES	8,500	15,200	6,700	44%
6250	PER DIEM	5,940	5,940	-	0%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
<b>TOTAL</b>		<b>\$ 36,803</b>	<b>\$ 46,999</b>	<b>\$ 10,196</b>	<b>22%</b>

**Lodging** is budgeted at \$9,000. A decrease of \$3,496. To adjust for actual spending.

**Meeting Fees** is budgeted at \$8,500. A decrease of \$6,700.

Northwest Arctic Borough  
General Fund  
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**01-07 Community and Economic Development Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	557,959	557,959	-	0%
6110	FICA	8,524	8,524	-	0%
6111	UNEMPLOYMENT INSURANCE	9,345	9,345	-	0%
6115	MEDICAL	128,859	128,859	-	0%
6125	PERS	121,211	121,211	-	0%
6210	AIR TRANSPORTATION	18,750	18,750	-	0%
6220	GROUND TRANSPORTATION	4,000	2,250	(1,750)	-78%
6230	LODGING	15,500	11,250	(4,250)	-38%
6250	PER DIEM	10,500	7,500	(3,000)	-40%
6300	OFFICE SUPPLIES	8,000	5,000	(3,000)	-60%
6320	PRINTING & PUBLICATIONS	3,000	3,000	-	0%
6360	SHELTER CABIN PROGRAM	150,000	-	(150,000)	
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6400	CONSULTANTS	35,000	45,000	10,000	22%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	18,000	18,000	-	0%
7130	FISHING GRANTS	90,000	90,000	-	0%
7135	CEDA PROJECTS	2,545,000	145,000	(2,400,000)	-1655%
<b>TOTAL</b>		<b>\$ 4,035,649</b>	<b>\$ 1,483,649</b>	<b>\$ (2,552,000)</b>	<b>-172%</b>

Unless otherwise stated, the following adjustments are made to adjust to actual spending.

**Ground Transportation** increased by \$1,750 for a total of \$4,000.

**Lodging** increased by \$4,250 for a total of \$15,500.

**Per diem** increased by \$3,000 for a total of 10,500.

**Office supplies** increased by \$3,000 for a total of \$8,000.

**Shelter Cabin Program** is created with a budget of \$150,000. The budget will fund the renovation and construction of shelter cabins in the region. The program will be overseen by CEDA who will delegate the work.

**Consultants** decreased by \$10,000 for a total of \$35,000.

**CEDA Projects** increased by \$2,400,000. This is to fund NAB's commitment to the boiler repair program. To date, no entity has responded to the RFP to get the work done. The commitment is set at \$350,000. The additional \$2 million is set aside so CEDA can go after a \$40 million grant to instal solar arrays and heat pumps region-wide. The match for that grant is \$5 million from both NAB and NANA. The remainder of NAB's \$3 million obligation will be obligated in future fiscal years.

Northwest Arctic Borough  
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**01-08 Community and Economic Development Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	6,500	13,007	6,507	50%
6230	LODGING	6,000	7,500	1,500	20%
6240	MEETING FEES	4,000	8,750	4,750	54%
6250	PER DIEM	2,500	4,500	2,000	44%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
<b>TOTAL</b>		<b>\$ 25,669</b>	<b>\$ 40,426</b>	<b>\$ 14,757</b>	<b>37%</b>

**Air Transportation** decreased by \$6,507 for an updated budget of \$6,500. Per discussion with the Director, a few Commission Members do not rely on the budget to attend meetings. The adjustments to this budget take that into consideration.

**Lodging** is decreased by \$1,500 for a total of \$6,000.

**Meetings Fees** is decreased by \$4,750 for a total of \$4,000.

**Per diem** is decreased by \$2,000 for a total of \$2,500.

Northwest Arctic Borough  
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**01-09 Public Services Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	469,151	464,651	(4,499)	-1%
6110	FICA	18,500	12,007	(6,493)	-54%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	87,000	83,523	(3,477)	-4%
6210	AIR TRANSPORTATION	23,000	23,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	11,500	11,500	-	0%
6250	PER DIEM	12,350	12,350	-	0%
6300	PUBLIC SERVICES SUPPLIES	5,000	10,000	5,000	50%
6310	AIR FREIGHT	20,000	20,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	9,500	9,500	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	230,000	200,000	(30,000)	-15%
6360	PUBLIC SERVICES PROJECTS	550,000	900,000	350,000	39%
6370	DUES & SUBSCRIPTIONS	8,300	5,000	(3,300)	-66%
6399	MISCELLANEOUS	8,000	10,000	2,000	20%
7500	VPSO HOUSE UTILITIES	-	50,000	50,000	100%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	0%
<b>TOTAL</b>		<b>\$ 1,570,178</b>	<b>\$ 1,929,409</b>	<b>\$ 359,232</b>	<b>19%</b>

**Salaries** is budgeted at \$469,151. An increase of \$4,499. The increase is to accommodate for turnover and the Kivalina Road maintenance.

**FICA** is budgeted at \$18,500. An increase of \$6,493. See Salaries.

**PERS** is budgeted at \$87,000. An increase of \$3,477.

**Public Services Supplies** decreased by \$5,000 for a total of \$5,000 to adjust for actual spending.

**Information Technology** is increased by \$30,000 for a total of \$230,000. The increase is to allow a revamp of the Borough website and complete server install.

**Public Services Projects** decreased by \$350,000 for a total of \$550,000. To date, only \$220,000 has been spent out of the budget.

**Miscellaneous** decreased by \$2,000 for a total of \$8,000 to adjust for actual spending.

**VPSO House Utilities** is budgeted at \$0. The expenses are being taken care of by the grant in FY23.



Northwest Arctic Borough  
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**01-10 Public Safety Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	842	842	-	0%
6210	AIR TRANSPORTATION	6,228	6,228	-	0%
6230	LODGING	3,668	3,668	-	0%
6240	MEETING FEES	8,800	8,800	-	0%
6250	PER DIEM	4,554	4,554	-	0%
6300	SUPPLIES	1,500	600	(900)	-150%
<b>TOTAL</b>		<b>\$ 25,592</b>	<b>\$ 24,692</b>	<b>\$ (900)</b>	<b>-4%</b>

**Supplies** is budgeted at \$1,500. An increase of \$900. The increase is to allow for supplies to be purchased for the Commission.

Northwest Arctic Borough  
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**01-11 Public Safety Department**

June 30, 2023

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	480,575	386,521	(94,054)	-24%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	11,500	8,886	(2,614)	-29%
6111	UNEMPLOYMENT INSURANCE	7,756	7,756	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	83,165	83,165	-	0%
6210	AIR TRANSPORTATION	18,000	8,450	(9,550)	-113%
6220	GROUND TRANSPORTATION	3,500	5,050	1,550	31%
6230	LODGING	11,000	8,450	(2,550)	-30%
6250	PER DIEM	9,000	6,250	(2,750)	-44%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6370	DUES & SUBSCRIPTIONS	1,000	8,000	7,000	88%
6399	MISCELLANEOUS	10,000	10,000	-	0%
6400	CONSULTANTS	15,000	15,000	-	0%
6800	LEPC MEETINGS	11,500	11,500	-	0%
7150	WINTER TRAILS	150,000	150,000	-	0%
7155	EMERGENCY MANAGEMENT	5,000	12,800	7,800	61%
<b>TOTAL General Public Safety</b>		<b>970,308</b>	<b>875,139</b>	<b>(95,169)</b>	<b>-11%</b>
7500	VPSO HOUSE EXPENSES	-	-	-	#DIV/0!
7555	VPSO TRAVEL	-	-	-	#DIV/0!
<b>TOTAL VPSO Subsidy from General Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
8001	SEARCH & RESCUE TRAVEL	8,500	2,820	(5,680)	-201%
8002	SEARCH AND RESCUE SUPPLIES	80,000	55,000	(25,000)	-45%
8003	S&R EQUIPMENT	25,000	25,000	-	0%
8004	SEARCH & RESCUE STIPENDS	99,000	99,000	-	0%
8005	SEARCH & RESCUE MEETINGS	13,500	6,825	(6,675)	-98%
<b>TOTAL Search and Rescue</b>		<b>226,000</b>	<b>188,645</b>	<b>(37,355)</b>	<b>-20%</b>
8500	FIRE TRAVEL	8,500	5,500	(3,000)	-55%
8501	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	45,000	45,000	-	0%
8503	FIRE TRAINING & DRILLS**	30,000	30,000	-	0%
8504	FIRE PREVENTION	43,000	35,000	(8,000)	-23%
8505	FIRE RECRUITMENT/RETENTION	500	10,000	9,500	95%
8506	BATTALION CHIEF STIPENDS	90,000	90,000	-	0%
8507	BATTALION CHIEF MEETINGS	3,000	4,000	1,000	25%
<b>TOTAL Fire Safety</b>		<b>220,000</b>	<b>219,500</b>	<b>(500)</b>	<b>0%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 1,416,308</b>	<b>\$ 1,283,284</b>	<b>\$ (133,024)</b>	<b>-10%</b>

\*\* NAME CHANGED FROM FIRE CONSULTANTS

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**Northwest Arctic Borough  
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Public Safety Expenditures:

NAB notes that within Public Safety, there are 4 major categories of expenses, that consist of the following:

1. General Public Safety operating budget
2. Search and Rescue operations
3. Fire Safety operations
4. VPSO Subsidy provided by the General Fund (with a goal to attract and retain VPSO personnel)

The general public safety operating budget expenditures are as follows:

**Salaries** is budgeted at \$480,575. An increase of \$94,054. The increase is to allow for the Maintenance Technician to move from Public Services to Public Safety. It also accomodates the increase for additional time for the on-call SAR position due to search load this year.

**FICA** is budgeted at \$11,500. An increase of \$2,614. See salaries.

**Air Transportation** is budgeted at \$18,000, an increase of \$9,550. Public Safety made a commitment to travel to the villages more in FY23.

**Ground Transportation** is budgeted at \$3,500. A decrease of \$1,550 to adjust for actual spending.

**Lodging** is budgeted at \$11,000. An increase of \$2,550.

**Per diem** is budgeted at \$9,000. An increase of \$2,750.

**Dues and Subscriptions** is budgeted at \$1,000. An decrease of \$7,000.

**Emergency Management** is budgeted at \$5,000. A decrease of \$7,800.

**SAR Travel** is budgeted at \$8,500. An increase of \$5,680 to allow for additional travel incurred in FY23.

**SAR Supplies** is budgeted at \$80,000. An increase of \$25,000 to allow for the purchase of equipment for SAR in the villages.

**SAR Meetings** is budgeted at \$13,500. An increase of \$6,675. The increase is to allow for the SAR case load in FY23.

**Fire Travel** is budgeted at \$8,500. AN increase of \$3,000. The increase is to allow for Fire Coordinator to travel to the villages.

**Fire Prevention** is budgeted at \$43,000. An increase of \$8,000. The increase is to allow for the purchase of fire extinguishers in Kiana after many residents used fire extinguishers to stop a residence from burning.

**Fire Recruitment/Retention** decreased by \$2,000 for a total of \$8,000 to adjust for actual spending.

**Battalion Chief Meetings** is budgeted at \$3,000. A decrease of \$1,000 due to actual spending.

Northwest Arctic Borough  
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**40-00 Sulianich Contribution from the General Fund**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6300	SUPPLIES	5,500	3,500	(2,000)	-57%
6330	UTILITIES	21,000	21,000	-	0%
<b>TOTAL</b>		<b>\$ 26,500</b>	<b>\$ 24,500</b>	<b>\$ (2,000)</b>	<b>-8%</b>

Sulianich Contribution Expenditures:

The Sulianich Clerk hired through the Borough is transferred from the Sulianich subsidy to the Community and Economic Development Department. The Clerk will continue to work at Sulianich, but be financially assigned to the CEDA department.

**Supplies** is budgeted at \$5,500. An increase of \$2,000 to allow for additional supplies to be purchased for Sulianich.

**Note:** Stipends were discussed. Stipends were not included as part of the General Fund Transfer to Sulianich.

Northwest Arctic Borough  
General Fund  
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**Other Appropriations within General Fund**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,540,579	4,402,689	(2,137,890)	-49%
9007	WATER & SEWER SUBSIDY	2,450,000	2,450,000	-	0%
<b>TOTAL</b>		<b>\$ 8,990,579</b>	<b>\$ 6,852,689</b>	<b>\$ (2,137,890)</b>	<b>-31%</b>

**Local Education Contribution** is budgeted at \$6,540,579. An increase of \$2,137,890.

**Transfers from General Fund**

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	26,500	24,500	(2,000)	-8%
9002	INVESTMENT CONTRIBUTION	8,047,632	7,050,000	(997,632)	-14%
9003	BOND DEBT APPROPRIATION	1,882,950	1,882,950	-	0%
FB	FUND BALANCE LEGAL RESERVE	1,500,000	750,000	(750,000)	-100%
<b>TOTAL</b>		<b>\$ 11,457,082</b>	<b>\$ 9,707,450</b>	<b>\$ (1,749,632)</b>	<b>-18%</b>

**Sulianich Operating Transfer** is budgeted at \$26,500. An increase of \$2,000. See Sulianich budget for details.  
**Investment Contribution** is budgeted at \$8,047,632. An increase of \$997,632. The increase is based on code to contribute 30% of investments from PILT revenue.

**Fund Balance Legal Reserve** is budgeted at \$1.5 million. An increase of \$750,000. The increase is to reserve funds for legal expenses.

**Northwest Arctic Borough  
General Fund  
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June 30, 2023**

**Salary Schedule**

Position	Proposed FY23		% Difference		
	Amendment	FY23 Approved	\$ Difference		
Assembly Member Stipends	\$ 200,000	\$ 200,000	\$ -		0%
Borough Clerk	\$ 105,051	\$ 105,051	\$ -		0%
Deputy Clerk	\$ 87,410	\$ 87,410	\$ -		0%
Election Workers	\$ 20,000	\$ 20,000	\$ -		0%
<b>TOTAL Assembly</b>	<b>\$ 412,461</b>	<b>\$ 412,461</b>	<b>\$ -</b>		<b>0%</b>
Mayor	\$ 160,000	\$ 150,000	\$ 10,000		7%
Administrator	\$ 97,850	\$ 97,850	\$ -		0%
Mayor Assistant III	\$ 70,687	\$ 70,687	\$ -		0%
Receptionist	\$ 54,065	\$ 54,065	\$ -		0%
Legislative Intern	\$ 5,000	\$ 5,000	\$ -		0%
<b>TOTAL Mayor</b>	<b>\$ 387,602</b>	<b>\$ 377,602</b>	<b>\$ 10,000</b>		<b>3%</b>
Treasurer	\$ 149,171	\$ 149,171	\$ -		0%
Controller	\$ 124,165	\$ 124,165	\$ -		0%
Accounting Assistant	\$ 65,537	\$ 65,537	\$ -		0%
<b>TOTAL Finance</b>	<b>\$ 338,873</b>	<b>\$ 338,873</b>	<b>\$ -</b>		<b>0%</b>
Planning Director	\$ 128,750	\$ 128,750	\$ -		0%
Planning Administrator	\$ 95,464	\$ 95,464	\$ -		0%
Planning Coordinator	\$ 78,272	\$ 78,272	\$ -		0%
Intern	\$ 7,000	\$ 7,000	\$ -		0%
<b>TOTAL Planning</b>	<b>\$ 309,486</b>	<b>\$ 309,486</b>	<b>\$ -</b>		<b>0%</b>
CEDA Director	\$ 128,750	\$ 128,750	\$ -		0%
Energy Coordinator	\$ 105,785	\$ 105,785	\$ -		0%
Grant Administrator	\$ 98,000	\$ 98,000	\$ -		0%
CEDC Administrator	\$ 87,550	\$ 87,550	\$ -		0%
Grant Writer 50%	\$ 48,927	\$ 48,927	\$ -		0%
Summer Intern	\$ 7,000	\$ 7,000	\$ -		0%
<b>TOTAL CEDA</b>	<b>\$ 476,012</b>	<b>\$ 476,012</b>	<b>\$ -</b>		<b>0%</b>

**Northwest Arctic Borough  
General Fund  
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June 30, 2023**

**Salary Schedule, continued:**

<b>Position</b>	<b>Proposed FY23 Amendment</b>	<b>FY23 Approved</b>	<b>\$ Difference</b>	<b>% Difference</b>
Public Services Director	\$ 132,767	\$ 132,767	\$ -	0%
Public Services Administrator	\$ 90,383	\$ 90,383	\$ -	0%
Facilities Engineer	\$ 85,001	\$ 87,550	\$ (2,550)	-3%
Maintenance Technician	\$ -	\$ 68,952	\$ (68,952)	-100%
KVL Road Maint. Workers	\$ 100,000	\$ -	\$ 100,000	#DIV/0!
Temporary Construction Workers	\$ 40,000	\$ 40,000	\$ -	0%
Employee turnover	\$ 21,000			
<b>TOTAL Public Services</b>	<b>\$ 469,151</b>	<b>\$ 419,652</b>	<b>\$ 28,499</b>	<b>7%</b>
Public Safety Director	\$ 128,750	\$ 128,750	\$ -	0%
Public Safety Administrator	\$ 92,882	\$ 92,882	\$ -	0%
Search and Rescue Coordinator*	\$ 69,554	\$ 69,554	\$ -	0%
Fire Safety Coordinator	\$ 82,389	\$ 82,389	\$ -	0%
Trail Staking Maintenance	\$ 58,500	\$ -	\$ 58,500	#DIV/0!
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -	0%
Temp S&R Coordinator	\$ 8,500	\$ 8,500	\$ -	0%
<b>TOTAL Public Safety</b>	<b>\$ 476,575</b>	<b>\$ 418,075</b>	<b>\$ 58,500</b>	<b>14%</b>
<b>Art Manager</b>	<b>\$ 81,947</b>	<b>\$ 81,947</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL SALARIES</b>	<b>\$ 2,952,107</b>	<b>\$ 2,834,108</b>	<b>\$ 117,999</b>	<b>4%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**Five-year Bond Debt Service Schedule (includes Kivalina bond)**

<b>Total Debt Service:</b>	<b>Last year of DEED for NAB</b>				
	FY23	FY24	FY25	FY26	FY27
Total Bond Debt Service (Principal & Interest)	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875
Fiscal Year Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625
Ending Balance Debt Service	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250

**State DEED Reimbursement Calculation:**

	FY23	FY24	FY25	FY26	FY27
State DEED Reimbursement	\$ 2,141,675	\$ 1,579,113	\$ 397,800	\$ 401,288	\$ -
NAB Bond Debt Appropriation	\$ 1,882,950	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713	\$ 1,071,625
Total Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625

Note: FY26 is the last year NAB has debt series that are eligible for DEED reimbursement.



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**Five-year Bond Debt Service Schedule**

**Fiscal Year 2023**

The FY23 bond debt service totaled \$4,024,625. The State of Alaska Department of Education and Early Development's share is \$2,141,675 and the Borough's share is \$1,882,950. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2024**

The FY24 bond debt service totaled \$3,228,625. The State of Alaska Department of Education and Early Development's share is \$1,579,113 and the Borough's share is \$1,649,512. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not guaranteed.

**Fiscal Year 2025**

The FY25 bond debt service totaled \$1,538,875. The State of Alaska Department of Education and Early Development's share is \$397,800 and the Borough's share is \$1,141,075. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2026**

The FY26 bond debt service totaled \$1,533,000. The State of Alaska Department of Education and Early Development's share is \$401,288 and the Borough's share is \$1,131,713. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2027**

The FY27 bond debt service totaled \$1,071,625. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,071,625. Starting in FY27, no bond debt issuances qualify for bond debt reimbursement.



# Northwest Arctic Borough

P.O. Box 1110 Kotzebue, Alaska 99752 (907) 442-2500 Fax (907) 442-2930  
www.nwabor.org

**DATE:** April 12, 2023

**TO:** Dickie Moto, Mayor

**FROM:** Fritz Westlake, Director of Community & Economic Development

**SUBJECT: ASSEMBLY DEPARTMENT REPORT THROUGH THE MAYOR**

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*This report is submitted to the Assembly on matters that support daily operations, meetings conducted or attended, planned meetings/travel to inform you of the purpose and provide public information.*

## **DAILY OPERATIONS REPORT BY PROGRAM:**

### **COMMUNITY & ECONOMIC DEVELOPMENT COMMISSION**

The next regular meeting of the commission is scheduled for May 2<sup>nd</sup> at 9 AM in the assembly room, via telephone, and zoom. The public can attend by calling 1(800)315-6338 and entering access code 22738#. The agenda includes a workshop presented by Suzette McFaul of Sustainable Economic Futures.

### **FRANK R. FERGUSON MEMORIAL SCHOLARSHIP PROGRAM – Ariana Erlich**

The summer semester scholarship application deadline is June 1<sup>st</sup>. The vocational school deadline is one week prior to the class starting date. Applications are available at the Borough, via email upon request, and on the Borough website.

14 scholarships have been awarded since the last reporting period, totaling \$15,500.

### **SMALL BUSINESS GRANT PROGRAM – Ariana Erlich**

No updates since the last reporting period.

### **COMMERCIAL AND SUBSISTENCE FISHING GRANT PROGRAMS – Ariana Erlich**

The Commercial and Subsistence Fishing Grant application period will open on Monday May 8 at 8 am and close Friday May 12.

### **VILLAGE IMPROVEMENT FUND – Ariana Erlich**

The next regular meeting of the Village Improvement Commission is scheduled for Thursday, April 13, 2023 at 9:00 AM in the assembly room. The public can attend by calling 1(800)315-6338 and entering access code 22738#. Agenda items include staff reports, an FY23 budget amendment, the review and approval of the 2022 VIF Annual Report, the approval of the draft FY24 budget, and the review of two VIF applications.

## **Energy Department - Ingemar Mathiasson**

### Conferences

#### *Alaska Sustainable Energy Conference*

The Governors Alaska Sustainable Energy Conference will take place in Anchorage 23-25th May. I will be attending and have been asked to speak about our Regional approach to Renewable Energy implementation.

#### *Energy Steering Committee*

The next Energy Steering Committee got delayed but is now scheduled for April 18-19th 2023 in Kotzebue. On the agenda will be Updates on our Energy Projects, Bulk Fuel, right of ways for Power interties also continued discussions around creation of the IPP's and a support organization for service and maintenance. Preliminary Agenda attached.

### Fuel and electric report increases

It is likely that the conflict in Europe will continue to create significant increases in Fuel and electric costs in the Borough. I will continue to monitor and update on any increases. Current fuel costs below. Red are increases. We are now officially above \$ 10.00/Gallon average, for both Stove oil and Gasoline Region wide.

We have ongoing meetings with NANA, Denali Commission, Alaska Energy Authority, & Deerstone regarding the Bulk-fuel needs for the Region. NANA is funding spearheading a Borough wide Bulk fuel assessment report that will be done during the spring-summer to assess what is needed in each community. Once completed a stakeholder discussion needs to take place possibly springtime to evaluate possible streamlining of fuel distribution and bulk buying to lower retail cost of fuel.

On the electric side all villages went up and there will be an additional increase in July when the barge comes in. Noatak, Shungnak and Kobuk are now over \$ 1.10/Kwh. The Household rate also went up as the PCE rate decreased due to increased cost of Natural gas in Cook Inlet. If the Rail-belt electric rate goes up our villages follow due to the PCE fund balance. The Households in the Matsu Valley are paying approximately the same as our villages per Kwh. The plus side is 750Kwh/PCE per Household available.

## NAB Electric rates Apr 6 2023

Community	1-750Kwh \$/Kwh	Tax	1-750 Kwh Actual cost/Kwh with tax	0-750 \$/Kwh No tax	750-up \$/Kwh No tax	Utility Non firm power purchase rate \$/Kwh 1/30/2023
Kotzebue KEA	0.1934	6%	0.2050	0.3949	0.3918	N/A
Ambler AVEC	0.2651	3%	0.2731	0.8621	0.7566	0.3949
Kobuk AVEC	0.3348		0.3348	1.0988	0.9933	N/A
Shungnak AVEC	0.3348	2%	0.3414	1.0988	0.9933	0.6138
Kiana AVEC	0.2553		0.2647	0.6654	0.5599	0.2733
Noorvik AVEC	0.2545	4%	0.2647	0.6490	0.5435	0.2507
Selawik AVEC	0.2521	7%	0.2697	0.6027	0.4972	0.2053
Buckland BEC	0.2781		0.2781	0.4900	0.4900	0.2823
Deering IEC	0.4081		0.4081	0.6747	0.6747	0.3575
Kivalina AVEC	0.2535	2%	0.2586	0.6295	0.5240	0.2442
Noatak AVEC	0.3724	6%	0.3947	1.1364	1.0309	0.6682

### AEA REF 14 Community project grant 4 community engineering for Solar battery

- The NAB applied for Engineering of Solar/Battery projects for Selawik, Kiana, Noorvik and Ambler through the Alaska Renewable Energy Fund REF 14 submitted mid. January 2022 at an amount of \$ 590,000.00 and was awarded.
- An RFP was released 15th Dec. with deadline for responses 6th Feb. 2023.
- We completed the RFP process and selected RES/Kuna as the contractor
- This project will provide the needed inkind to leverage Construction funds in 2024-25.
- Project scheduled to complete work 30th June 2023.

The Energy Group is currently working on a large DOE OCED grant proposal. A one pager is include in the package.

### *Project Description*

This project, "Solar PV, Battery Storage and Heat Pumps in Northwest Arctic Alaska," proposes to install 3.35 MW of solar PV and 16.5 MWh of battery storage across all eleven villages of the northwest Arctic region, displacing an estimated 322,000 gallons of diesel fuel annually. Additionally, this project proposes to install 1,000 heat pumps, one in every residence in ten villages: Ambler, Buckland, Deering, Kiana, Kivalina, Kobuk, Noatak, Noorvik, Selawik, and Shungnak. The solar PV, battery energy storage systems (BESS), and heat pumps will be owned and maintained by the federally recognized Alaska Native Tribe in each community, each of which will operate as an independent power producer (IPP) generating

renewable power and selling it to the local utility, capturing an estimated \$1.5M in annual revenues. The expected construction cost for the proposed project is \$56,000,000

We are also writing a new DOE-Tribal TEDO grant request for an Ambler Solar array and Battery similar to Noatak.

#### Status of Current projects under way

##### **Selawik Rural Energy Pilot Program (REPP) Grant 100Kw Solar/1Mwh battery. (NEW)**

A grant request to USDA REPP was completed for a 100Kw Solar 1 Mwh Battery for Selawik. For a total cost of \$3,603,240. It requires a 50% inkind.

This project is aimed at stabilizing the electric grid in Selawik.

It would stop dangerous power outages that endanger the waterlines in Selawik.

In-kind is available from AVEC @ \$100K and from State of Alaska (AEA) \$ 120K.

VIF and NANA VEI combined is matching in with 1,216,000.00

USDA is awarding us this grant with a Federal share of \$1,998,820.00, we have just signed the intent to proceed and waiting for the Grant document, if it shows up, there will be an acceptance resolution in your package

##### **Alaska REF 15 for Selawik (NEW Request)**

We are also pursuing the REF15 grant for additional funding to add another 300Kw of Solar to the project.

The Northwest Arctic Borough (NAB) is requesting \$1,134,500 for Phase IV Construction of a high penetration distributed solar PV system for the community of Selawik. Based on Hybrid Optimization for Multiple Energy Resources (HOMER) software modeling and AEA's B/C Ratio model, this system will displace about 27,278 gallons of imported diesel fuel annually and will result in about 193 hours of diesels-off operation, saving the community about \$81,698 during the first year of operation. Lifetime savings for the project are estimated at 681,947 gallons of diesel fuel and \$2,511,674. In addition to reducing the cost of electrical generation, the solar PV system, in conjunction with a related and separately funded project to construct a Battery Energy Storage System, will result in a hybrid solar PV/battery/diesel system, will dramatically increase the efficiency and resilience of the power generation system by providing spinning reserve and significantly reducing brown-outs and black-outs and associated freeze-ups of the community water system. This project will leverage the key learnings from other high penetration systems operating and in development in the Northwest Arctic Borough, including Kotzebue, Deering, Buckland, Shungnak-Kobuk, and Noatak. Upon completion of the project, this solar PV system will be transferred to ownership as an IPP by the Native Village of Selawik and sell power to the Alaska Village Electric Cooperative, similar to other projects in the region.

AEA has announced this project was selected for funding pending enough funding is put into the Renewable Energy Fund to cover at least 50% of the proposed statewide projects.

### **Ambler Fuel farm (updated)**

- Ambler City is pursuing a new Fuel farm and have received \$ 180,000.00 for engineering services from the VIF to get to shovel ready status at 95% design spec.
- Full construction of a new fuel farm is likely to be close to \$ 2 Mil.
- This is a collaborative effort together with AVEC.
- Summit Construction has been allowed the Engineering contract.
- Summit personal visited Ambler early November for site evaluation
- Various documents have been produced for 65% design.
- Funding for tanks have been procured from NANA VED
- The tanks were delivered to Ambler in mid September.
- Construction funding have been applied for thru direct appropriations and \$ 1.8 Mil has been assigned to Murkowski's short list. Last we heard we may get approximately \$ 650K. of the needed funds. Waiting for grant agreement.
- AEA has contacted Ambler and would like to contribute the last \$ 614K needed to construct the project. That will fully fund the project and can conceivably be completed during 2023.

Regional Solar PV projects

Regional Public-Private partnership for Alternate Energy (updated)

### **Buckland**

We are currently evaluating the PCE usage to see how the utility can lower the cost of electricity and the possible creation of an IPP to maximize savings. Additional meters are being installed to collect adequate data for analysis. Buckland has signed Resolutions to transfer Wind turbines to the Tribe and allow them to become an IPP.

### **Deering**

We are currently evaluating the PCE usage to see how the utility can lower the cost of electricity and the possible creation of an IPP to maximize savings and a resolution was passed by the community to proceed the research towards having an IPP operation. Additional metering is being installed to evaluate efficiency. Deering has also completed resolutions for transferring the Wind turbine to the Tribe and allow them to be an IPP.

For both Buckland and Deering we are asking Alaska Energy Authority for permission to turn the AEA funded wind turbines into IPP operations, to preserve the PCE for the communities. AEA will be allowing the transfers and we are working on documents from the State of Alaska.

### **Shungnak\_Kobuk IPP**

#### **223.5 Kw Solar with a 384kWh Battery data collection ongoing**

- Link to project; <https://initium.agetoenergy.com/login>
- User; Shungnak, password; shungnak2021
- This project has received a Microgrid Greater Good Award.
- And also received <https://www.energy.gov/communitysolar/sunny-awards-equitable-community-solar>

- Both US wide competitions.
- As of end of Sep. 2022, since commissioning in Sep. 2021.
- 215 Mwh of electricity have been generated
- Equal to about 15,360 Gallons not needed & 166 Tons of CO2 offset
- Together with a total of 778 Hours of Diesel/off operation. Equal to just over a Month of clean energy
- The project just went diesel off first time in 2023 10th March. One month earlier than last year.
- The IPP collected about \$ 80,000 after expenses, for Power sold to AVEC in 2022.



### **Noatak Solar Battery IPP (updated) 280.6 Kw Solar with a 460Kwh Battery**

We wrote a HECG (USDA) proposal for Noatak for 2020-21, to build a 280.6 Kw Solar PV and Battery solution for them. Meetings have been held in Noatak and also with AVEC to facilitate the creation of the Grant proposal.

- Resolutions and support letters have been collected.
- This is a collaborative effort by the Energy Steering Committee.
- A new application to DOE Tribal energy. DOE recently allowed us to apply with a lower in kind of only 10% versus the earlier 50%. The project cost is anticipated at approximately \$ 2.7 Mil.
- We now have approval from FAA to construct the array and is conferencing with AVEC on the technical specifics of the project. FAA approved new site near airport
- RFP was been posted 2/8/2022 with a deadline at 2/28/2022. Two bids were received.
- MOA for IPP creation and working documents between NAB and Noatak is being reviewed.
- The contract was awarded to Alaska Renewable Industries (ANRI).
- Lease agreement with NANA has been signed.
- The project will have an expansion area for an additional 100Kw of Solar in the future.
- Equipment is being ordered.
- Groundwork was begun in October 2022.
- Engineering is 100% complete.
- Fire Marshall approval pending
- Boots on the ground by late April, some delays due to the cold weather and snowloads.
- The project is scheduled to be commissioned in June 2023.

### **Kivalina**

A discussion is under way for a possible collaboration of a Wind/Solar/Battery project at K-Hill near the new school. Kivalina is receiving DOE technical assistance to help with the Energy part of the Masterplan for Kivalina's move to the new site.

## **Grants Administrator Report – Erin Stephens**

- There were two completed applications for the VIF Meeting 4/12-13. They were an application for a Tiny Houses project in Buckland, and a heavy equipment request from Kobuk. There was one incomplete application from Selawik.
- We are working on helping the city of Ambler with the administration of their HUD grant for their fire hall/search and rescue building. This grant was a Congressional Directed Spending award though HUD last year.
- An application is in progress for an Ambler TEDO project, similar to the one for Noatak that was awarded previously. We are working with DeerStone to complete this.
- We applied for CDS requests from Sen. Murkowski and Rep. Peltola's offices. These requests were for solar energy projects in Ambler, Kiana, and Noorvik and public safety buildings in our villages. Rep. Peltola's office followed up with us in regards to these requests, and trying to find committee's who would fund them.
- The Borough was prepared to apply for the Energy Efficiency and Conservation Block Grant (EECBG) however, after beginning preparations, we were informed the State will apply on behalf of all applicants in Alaska, and there will be a separate grantee process to apply through them.
- Informed directors of the potential Denali Commission grants available. One was for rechargeable vehicle stations (not applicable to our region) and the other was a public works and economic adjustment grant. So far, no traction on that one.

## **VIF Project Report – Hiram Walker**

Ambler:

- Energy Study Ph. 2 & 3 payments were made and will close out project this week.
- Biomass project on hold until summer. Need to connect underground piping and complete the roof.
- Ambler fuel farm is 95% complete with design and permitting.
- Tank farm procurement for three fuel tanks FBO Ambler. Funding through VEI.
- The Ambler Biomass project purchased some tools such as chain saws to start hauling wood for Biomass Boiler before snow is all gone to make it easier to haul.
- Work with project manager on funding to complete Biomass project. Funding through VIF an application was submitted for the next VIC meeting.
- Working with vender on heavy equipment. I will need the city to sign an award agreement.
- Will need an award agreement signed for the biomass before the funding will go to the contractor. The award is for \$76,034.28, ANTHC is the contractor.
- The Biomass project is currently installing remote monitoring equipment.
- City of Ambler got awarded to A25G Rock trucks will be shipped to Ambler next fall.
- The City of Ambler Heavy Equipment project has been purchased and will be shipped next summer.
- Energy Study 2&3 is extending till Spring of 2023 on some late installed heatpumps that will need inspection.
- Ambler fuel tank farm, the contractor is accommodating new fuel tanks with 95% submitted drawings to the city of Ambler.
- Worked with city of Ambler to get 95% drawings for tank farm from contractor.
- Transferred remainder of funds to city of Ambler Energy Efficiency project 3.



#### Buckland:

- Traveled to Buckland in the first part of June to help with gavel mining plan for new projects. The city of Buckland was awarded funds for the erosion project and heavy equipment repair. The amount of funding that will be used for repair is \$50,000. I am working with the city to get funding available to start repairs.
- The funding was executed for the heavy equipment repair for the erosion project.
- The city of Buckland has made a purchase of parts for heavy equipment.
- The funding of \$50,000 to get assessment and parts for equipment for erosion revetment is expended and VIF will be holding the remainder of fund till revetment is completed
- The city of Buckland has asked for the funding for the equipment repair, labor, shop heating fuel and electricity to get heavy equipment going by spring. The VIF office is working on getting the funding out to the city to get the project moving.
- The city of Buckland Equipment repair project is all most completed of funds and equipment is 90% repaired.
- Funding has been received by the city of Buckland for the Equipment repair and mechanic is repairing equipment.

#### Deering:

- Ipnatchiaq Electric made the first payment to contactor for Ph. 3 of Electric grid.
- I will be closing out the on demand hot water heaters project with Deering IRA.
- No activity currently on all projects.
- Ipnatchiaq Electric will postpone Ph. 3 of project till next summer it got too late in the year to start on project.
- No changes in Ph. 3 Ipnatchiaq Electric contactor will be done this summer.
- No activity in Feb. 23
- Ipnatchiaq Electric ph.3 project is back on track with the repair of heave equipment need for the project to move on. The company has put an extension for a Title 9 and has a new timeline for the later part of July.

#### Kiana:

- Kiana Manganese removal project will continue the next construction season.
- Kiana Community building is complete and is ready for close out.
- Kiana's Opt-In community building renovation had most building materials ordered from vender FBO Kiana.
- The contractor is ready to install water and sewer lines from the mains to the new community building making ready the funding for the part of the project. The amount is \$73K+ for 60 feet of water and sewer line.
- The contractor is in Kiana to start work on the old community building, Opt.-In project.
- Made funding draw down for Opt-In Kiana to pay labor for renovation of old city of Kiana community building.
- Opt-In has a construction supervisor and has gone out to Kiana and will start the project as soon and the construction material get out to Kiana
- The contractor is in Kiana to start work on the old community building, Opt.-In project
- The Opt-In project is waiting for the mechanical contactor to come in and work on

rough-in of electrical and plumbing inside of building.

- The water and sewer service line hookup on the New Community building is currently being worked on.
- The City of Kiana Manganese filter system project has a superintendent going to Kiana on Sept. 12th to finish up to 95% completion of project
- Kiana Manganese system will be completed in the latter part of November. The contractor is currently tying the backwash tank to the water plant.
- Opt-In Building has the mechanical contractor working on location.
- The City of Kiana is a new Community building. The contractor is working on water and sewer service lines.
- All projects remain in same status for Kiana.
- Opt.-In has paid off contractor. Will continue work with local labor after holidays to complete building.
- No activity in Feb. 23
- No activity in March for projects.

#### Kivalina:

- The Kivalina Dump site cleanup will need reporting turned in. No reports since Oct.
- Received report on Dump site cleanup and will working with contractor that will be organizing site clean cleanup this summer.
- With the nice weather the dump cleanup is coming along well and is on schedule.
- The IRA dump cleanup has received small equipment on the barge to help with cleanup
- The funding for the Kivalina dump cleanup is almost depleted and will be looking for other funding.
- Kivalina dump cleanup is now out of funding and will be looking forward to the closeout of project.
- All projects remain the same status for Kivalina
- Kivalina Dump site cleanup has no activity this month of Dec.
- No activity in Feb. 23
- No activity in March for all projects.

#### Kobuk:

- The city's Drain Field will not start until next construction season.
- Worked with Project engineer on construction of Drain field this fall.
- I will need a signed award agreement for the City of Kobuk for the shipment of materials that will have to be airlifted to Kobuk due to low river water. The amount needed is \$162,511.00 to start airlift.
- The new community buildings will not start construction till next year the city cannot find a contractor to construct buildings.
- No progress has been made on any projects at this time.
- No progress has been made this Feb. 23
- No progress has been made in any of the projects for March.

#### Kotzebue:

- KEA Renewable Turbine foundation has been ordered.

- No movement on the KEA renewable Turbine Foundation currently.
- The city of Kotzebue Self-contained Breathing Apparatus Packs has been ordered.
- All projects remain the same in Kotzebue.
- All projects remain the same in Kotzebue for Feb. 23
- All projects have no activity for the month of March

#### Noorvik:

- City of Noorvik Land fill cleanup is meeting with city council on burn unit project moving forward.
- Noorvik IRA has received an award for \$951,607.22. I am in the process of funding execution. The project is Noorvik Road Construction and Maintenance Program.
- The Native Village of Noorvik had all funding to have the A25G dump truck paid to vender and will be FBO Noorvik this summer.
- For the Native Village of Noorvik Road Maintenance program the tribe has requested quotes for all the heavy equipment. The quotes that they have are from June of 2022.
- The native village of Noorvik has put in for an application for updated quotes for the Road Maintenance program and is waiting for funding.
- The Native Village of Noorvik has received funding to purchase, ship and start Road Maintenance program.
- Project management is working on purchasing equipment and shipping for 2023.
- No activity in Feb. 23
- The Tribe is applying for a Title 9 permit for the Road Maintenance program.

#### Selawik:

- Selawik Home Water and Sewer project is on hold until the City of Selawik can get training on the project from VIF staff.
- Traveled to Selawik end of May to visit the Native Village of Selawik community center the tribe has turned in a new VIF application for completion of community center.
- The home water and sewer will be working on getting a new contractor to complete the project.
- The home water and sewer are still on hold and will be until a plan is work out with the city of Selawik.
- Water and Sewer Rehabilitation is still open with biohazard materials to be sent to Kotzebue to dispose of.
- ANTHC will be the contractor for the Selawik evaluation project. This project was awarded to the city of Selawik for \$75,000 and will be executed when the signed award agreement has been received.
- I will need to go out to Selawik to give project orientation to the city and sign an award agreement on the project for Selawik Safety upgrade of the Multipurpose building. The award is \$250,000.00
- The Native Village of Selawik is soliciting 2 or 3 consultants to do feasibility study for Gravel Access.
- A new city administrator has been hired for the city of Selawik and will need training on Multipurpose Building upgrades project can start the city will set a time for this

- City of Selawik Water and Sewer Evaluation will get stated middle of Sept.
- The Native Village of Selawik is working on RFP for the Gravel Access Study.
- The Native Village of Selawik is soliciting engineering firms to proceed with study.
- The multipurpose Building safety upgrades project had drawing down funding to start upgrades.
- Selawik home water and sewer project had an engineering firm go to Selawik to start the evaluation on project.
- The Selawik evaluation engineering firm all have Co-vid and project is on hold the later.
- All projects remain the same for Selawik
- Selawik Water and Sewer evaluation data collected from engineers' earlier trip to Selawik is being evaluated.
- Selawik IRA is working on soliciting engineering firm to proceed with Gravel Access Study.
- The Selawik Safety upgrade project has got the funding to start the procurement process.
- No activity in Feb. 23
- I will be setting up a meeting with the city of Selawik to discuss the Home Water and Sewer start up the end of March.
- No other activity on any of the other projects.

#### Shungnak:

- No open projects or programs currently.

#### Regional:

- KOTZ radio Ph. 2 project is ready for closeout after final reporting is sent in.
- NWABSD Inupiaq program is on hold until further notice from the school district.
- KEA Electric Co. has ordered wind turbine base.
- KOTZ has no movement on the project for this month.
- I haven't received a monthly report for at this time.
- Kotz Radio has asked for change in project it was to eliminate the gas generator and in place use an USB unit.
- KEA project is the purchase of Turbine Base for wind generators. The Base's will be in next summer's sealift.
- NWABSD Inupiaq program is on hold and will bring in Inupiaq instructors in Nov.
- NIHA has drawn down funding for the Housing Assessment for all 11 communities.
- No movement on all projects currently.
- VIF purchases continue to provide professional development for instructors.
- The professional development gathering for Inupiaq Instructors occurred between November 29 to December 1. The focus was on replacing further English with Inupiaq in the classroom, using the curriculum's games and activities to support student learning, and using the Inupiaq language in conversation.
- NIHA is advertising for 23 surveyors and have received job applications. They will work until each household is completed. We are having them work for three weeks; however, if there is a need to continue, that will be done. It is the goal of NIHA to have no less than 70% of each community fill out the survey.

- The NWASD will be scheduling an Inupiaq Instructors Training for April

US Department of Energy Office of Clean Energy Demonstrations  
Energy Improvement in Rural or Remote Areas  
Funding Opportunity Announcement Number: DE-FOA-0002970

***"Solar PV, Battery Storage and Heat Pumps in the Northwest Arctic Alaska"***

**Total Project Budget:** \$56,000,000  
**NANA Cost Share – Proposed:** \$5,000,000  
**NAB Cost Share – Proposed:** \$5,000,000  
**KEA Cost Share – Proposed:** \$1,200,000 (20% of \$6,000,000 portion of total project budget)

Project Description

This project, "Solar PV, Battery Storage and Heat Pumps in Northwest Arctic Alaska," proposes to install 3.35 MW of solar PV and 16.5 MWh of battery storage across all eleven villages of the northwest Arctic region, displacing an estimated 322,000 gallons of diesel fuel annually. Additionally, this project proposes to install 1,000 heat pumps, one in every residence in ten villages: Ambler, Buckland, Deering, Kiana, Kivalina, Kobuk, Noatak, Noorvik, Selawik, and Shungnak. The solar PV, battery energy storage systems (BESS), and heat pumps will be owned and maintained by the federally recognized Alaska Native Tribe in each community, each of which will operate as an independent power producer (IPP) generating renewable power and selling it to the local utility, capturing an estimated \$1.5M in annual revenues. The expected construction cost for the proposed project is \$56,000,000. Together, the Northwest Arctic Borough (NAB), NANA Regional Corporation (NRC), and Kotzebue Electric Association (KEA) will contribute the required 20% non-federal cost share.

Benefits to Villages

- Solar PV and battery will displace diesel fuel required to generate power; results in stabilized electricity rates due to reduced dependency on diesel fuel
- Heat pumps in every household will enable residents to maximize benefit of renewable energy; will reduce heating cost when the price of heating oil in the village is more than \$5.00 per gallon
- Tribal-owned renewable infrastructure and Tribal-operated IPPs will keep revenue from the renewable energy in the community; revenue will be used for long-term O&M of system
- Creation of good short-term and long-term jobs for the installation and maintenance of solar PV, batteries, and heat pumps; the high volume of projects in the region will support a workforce
- Batteries will enhance resiliency of microgrids by balancing voltage and frequency; extends opportunities for power plant operators to perform routine maintenance like oil changes
- Solar PV generation will reduce greenhouse gases; heat pumps filter indoor air and will improve residential air quality; heat pumps will offer redundant residential heat source

IPP Revenues – Estimated

Community	Solar PV	BESS		Heat Pump	Utility Non-Firm Power Purchase Rate	Estimated Diesel Fuel Displaced	Estimated IPP Annual Revenue
	kW	MW	MWh	Qty.	\$/kWh	gallons	\$
Ambler	400	1	1	73	\$ 0.3949	30,280	\$ 157,960
Buckland	400	1	1	110	\$ 0.2823	37,500	\$ 127,035
Deering	175	0.5	0.5	52	\$ 0.2733	18,626	\$ 61,493
Kiana	400	1	1	127	\$ 0.2733	32,026	\$ 109,320
Kivalina	450	1	1	82	\$ 0.2442	31,915	\$ 109,890
Noatak	275	1	1	130	\$ 0.6682	42,373	\$ 367,510
Noorvik	550	1	1.5	151	\$ 0.2507	44,825	\$ 137,885
Selawik	500	1	0.5	169	\$ 0.2053	46,999	\$ 133,445
Shungnak-Kobuk	200	1	1	89	\$ 0.6138	37,478	\$ 260,865
<b>TOTALS</b>	<b>3,350.00</b>	<b>8.5</b>	<b>8.5</b>	<b>982</b>		<b>322,021</b>	<b>\$ 1,465,403</b>

# Northwest Arctic Energy Steering Committee

Co-Hosted & Sponsored by:

*NANA Regional Corporation – Alternative & Village Energy Program*

*Northwest Arctic Borough – Energy Program*

April 18<sup>th</sup>-19<sup>th</sup> 2023

Nullagvik Hotel

Kotzebue, Alaska

Call in at 1-800-315-6338 code 31001#

## DRAFT AGENDA

### April 18<sup>th</sup>

8:30 am	Coffee Opening Prayer & Welcome (NANA & NAB)
9:00 sharp	Introductions – all participants
9:30	Review goals/objectives/action items from last ESC – how did we do? Including latest data on fuel cost and usage–NAB Energy Manager
10:00	Shungnak-Kobuk IPP/ Solar/Battery project, update (NAB) Noatak IPP /Solar/Battery project, update (NAB) Old Crow, Yukon Solar project (From ARENA visit)
10:40	Deering/Buckland DOE Solar Grant Update, USDA Battery Update – Deera grants for Generator upgrades (NANA)
11:00	Coffee fill up time
11:20	Selawik REPP Grant for Solar PV/Battery update (Deerstone)
11:40	REF 14 Engineering 4 Solar projects Selawik, Noorvik, Kiana & Ambler
12 noon	Lunch (provided)
1:00	DOE update, DOE Givey Kochanowski & Dan Smith And Kivalina K-Hill Wind-Solar project update

1:20	Denali Commission updates.
1:40	Kotzebue Electric Association Solar project and expansion
2:00	AVEC updates
2:20	Ambler Biomass project, ANTHC
2:40	ACEP-KEA Heating project with excess wind.
3:00	Break
3:20	Energy Project permitting update. (Matt Narus Kuna)
3:40	NANA initiatives and Noatak Community building Energy assessment
4:00	Regional Bulk fuel assessment (NANA)
4:20	NAB Regional Water & Sewer support update ARUC
5:00	End of day

## AGENDA

### **April 19<sup>th</sup>**

8:30 am	Coffee Opening Prayer & Welcome (NANA & NAB)
9:00 sharp	Interties & Right of ways
9:20	Training & Education for Energy Projects Innovation Network/Community Hub (ACEP, A Klein)
10:00	Kotzebue Clean Energy Coalition (Chad Nordlum)
10:20	Energy Independency & a sustainable future (discussion)
11:30	Community & Regional Priorities & Needs – All Participants
12:00	Lunch Energy
1:00	Capital Project list (suggestions for new Energy projects)
1:30	Timing & Location of Next Meeting & Adjournment







# Northwest Arctic Borough

P.O. Box 1110 Kotzebue, Alaska 99752 (907) 442-2500 Fax (907) 442-2930  
www.nwabor.org

**DATE:** April 14, 2023

**TO:** Dickie Moto, Mayor

**FROM:** Dominic Ivanoff, Interim Public Services Director

**SUBJECT: DEPARTMENT REPORT TO ASSEMBLY THRU THE MAYOR**

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## **Kivalina School Road:**

Needless to say, it has been an interesting and very busy month. The main focus the last few weeks had been the Kivalina school road. As of last month both pieces of heavy equipment had gone out of service. Do to the frequent storms we had scheduling issue and logistic issues of getting mechanics to Kivalina to repair them. because of those storms and not being able to clear the road right away the snow had become so deep that a dozer was required to clear the road.

At the time that I had been named interim director of public services, a plan had already been in place and was about to be executed. Joint efforts with Teck up at port site, we were able to work together to get a D6 dozer up the coast from port site to Kivalina to clear the road. We had Richard Atoruk go up and assist with the escort of the dozer to Kivalina. He also ran between port and Kivalina several times.

The dozer reached Kivalina March 31 and immediately got started on the road. Red dog was able to send two operators for the dozer. They worked in 12 hour shifts 24/7 until the road was open. They did have to shut down for one evening because of another blizzard. So as of, the evening of April 6<sup>th</sup> the road to the school was drivable. With the berms pushed back. The morning of April 7 and meetings with the superintendent of western Alaska DOT, all parties agreed to have the dozer do a little bit of clearing of snow at the airport. The state DOT equipment was/is down except the grader.

As of the evening of April 7<sup>th</sup>, one of our operators escorted the dozer back to port site with no issues reported. With the help of our three operators in Kivalina during the week. We were able to do shift changes of the operators, bring them fuel and fuel them up day and night.

It was a massive undertaking that had a ton of moving parts. I was very pleased and excited about the cooperation and efforts by so many departments and entities. It really shows how much we can do when we work together!

### **Kivalina Road Maintenance heavy equipment:**

Cat 160H Grader: We had one of our Kivalina operators send half a dozen pictures of the grader. With those pictures along with Chip Fields looking over my shoulder talking to the NC Machinery part person on the phone we did our best to decipher the parts needed to get it going. The parts person emailed parts diagrams and we able to get a parts list going. They gold streaked them to Kotzebue on April 11<sup>th</sup> evening jet. We picked them up and brought to Bering air the next morning. They got to Kivalina while the CMI tech was there. Unfortunately, the hose that was more critical was the wrong length. The CMI tech. assisted in the process. He stated that CMI can take the broken hose back with him and have his company make the proper hose at the correct length and fittings. We will then gold streak that up to get the grader running. Our hopes are that by first part of the week of April 17<sup>th</sup> we will have that working.

Volvo L90: Once the road was clear and the weather had permitted we made arrangements for a technician from CMI to fly up to Kivalina to fix the Volvo L90 loader. He went up Tuesday afternoon April 11. We sent Richard Atoruk with him to gain knowledge on the diagnostics laptop. They were able to get the loader up and running by the next morning April 12<sup>th</sup>. The error codes were cleared by the tech. He gave some operational pointers and tips for the Kivalina operators while he was there. The final portion of the loader is that there is a sensor that is going to be replaced. The tech pointed it out and showed the operators how to do it. This sensor will gold streaked along with the hose mentioned above. We are very close to having both pieces of heavy equipment fully functioning.

Going forward, at some point a dozer is going to be needed in Kivalina. The grader and loader can not push the berms out far enough to keep the road clear for longer periods of time. It is our recommendation that the borough consider acquiring a D6 dozer with a snow plow and extra wide tracks. Having this dozer will extend the life of the new cat 160H grader that has been on order since June of 2022. That grader is scheduled to be on the first barge to Kivalina.

We have signed the sales proposal for a new snow bucket for the L90 in Kivalina this week. They have been operating with a gravel bucket this entire winter. A snow bucket was not available at the time of purchase of the loader. It is a 31 week lead time for a new snow bucket to be built in Canada. That is in the process of happening now. We hope to get it on the 1<sup>st</sup> barge as well.

### **Kotzebue Loader:**

Our loader has been working over time with all these storms. We had errors come up Monday. The CMI tech mentioned above had 3 hours between flights and he cleared those errors. It is running now. As a part of this CMI techs trip here we schedule a 3000 hour maintenance. As of this morning April 13, he is in the shop working on that now. He has some hydraulic hoses to replace as well. after visit the Kotzebue L70 loader should be in good shape for the rest of the spring.

As you can tell this has taken up most of my time and has had 100% of my attention in the last few weeks. We are still working on bettering our Kivalina road maintenance dept. we are scheduling GPS Alaska to go up to Kivalina early to mid May to do 3 days worth of work. They will be plotting GPS coordinates on the GPS units that will be installed on both pieced of heavy

equipment as well as the 2 school buses. GPS Alaska will also be installing VHF's in both pieces of heavy equipment.

Two forced air heaters were purchased this winter and those had 3 month lead times on them. they are currently in Kivalina and are awaiting the final materials needed to get them mounted in the leased garage that we will store our heavy equipment in. This will be crucial for the loader and new grader. Those pieces of equipment require what is called DEF fluid. This fluid cannot freeze. The freeze point is at 12 degrees. This is essentially what is causing errors on the loader. So this will remedy that.

As far as I know the borough has not had to do any road maintenance before. Nor have we had any experience managing it. It has been a steep learning curve for all of us. We are fortunate to have operators that live in Kivalina that have red dog experience to operate the equipment. It is Mayor Motos goal to ensure that going into the next school year we have everything in place to keep that road open all school year long. I have all the faith in our borough to make that happen.

**Other highlighted projects:**

We have had other things going on with in the department, but this portion of my report has already gotten lengthy. Here are just a few highlights.

- A flatbed truck with a snow plow for the public services department has been ordered and a check has been sent to them. this should be available by June. Once we receive this flatbed truck, our current public services F150 truck will be barged to Kivalina. We intend to have a hopper and sand spreader to help with traction next school year. We also have hopes of purchasing a small tank to be able to do dust control in the summers. Those addons are tentative, we aren't entirely sure that the truck will be able to handle it.
- ACS sent a technician up to do some I.T. work in our frame room the week of April 3<sup>rd</sup>. He spent 2 days here doing installations of servers. He also removed out dated equipment out of the frame room.
- We have had to do some maintenance on VPSO housing over the last couple of weeks.
- We have placed several orders for different projects that are starting up. Noorvik VPSO house renovation, Shelter cabin replacement/renovations to name a few.

Again, the Kivalina Road has taken up 95% of my time and energy. I hope to have a more detailed report next month.



# Northwest Arctic Borough

P.O. Box 1110 Kotzebue, Alaska 99752 (907) 442-2500 Fax (907) 442-2930  
www.nwabor.org

**DATE:** April 14<sup>th</sup>, 2023

**TO:** Dickie Moto, Mayor

**FROM:** Clay Nordlum, Planning Director

**SUBJECT:** **ASSEMBLY DEPARTMENT REPORT THRU THE MAYOR**

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*This report is submitted to the Assembly on matters that support daily operations, meetings conducted or attended, planned meetings/travel to inform you of the purpose and provide public information.*

## **DAILY OPERATIONS REPORT BY PROGRAM:**

### **Planning Director -Clay Nordlum**

#### **Office and communication:**

*North-Slope Borough Joint meeting follow-up with Takulik Hepa and Chastity Oleamon*

*AK DOT&PF –RPO Contract with Michael Baker Int'l for final setup of bi-laws and onboarding of commissioners*

*FEMA, State of AK Community Resilience Program –Risk MAP Discovery kickoff meeting set for April 28th*

*AK DNR –Cape Blossom Port Site land and undersea ownership paperwork being done*

*Alfred-Wegener-Institute – We have received high resolution Aerial Photography from this group which is doing arctic tundra studies and the effects on carbon in our atmosphere. This photogrammetry will save us tens of thousands of dollars in flight time for village house number maps*

*NANA Trespass program and Borough Title 9 monitoring contract / agreement*

#### **Planning Commission:**

*One planning commission seat and a youth representative seat available.*

Meeting postponed to tentative date of May 3<sup>rd</sup>

## **Planning Administrator – Gem Belamour**

### **Office and Communications:**

*Village Community Maps: Currently stitching and mapping village community maps to combine multiple village sheets in one map. Also using a most recent satellite image for the map underlay.*

*Meeting with Cal Craig from Ambler Metals LLC on April 7<sup>th</sup> regarding the Upper Kobuk Mineral Project permit status*

### **Title 9 Permitting:**

#### **Approved Permits:**

- Title 9 Major Use Permit #101-03-23: NIHA Noatak Water & Sewer Extension
- Title 9 Major Use Permit #102-03-23: NIHA Ambler Brook St. & Shungnak Ave. Road Construction
- Title 9 Minor Use Permit #103-03-23: GCI Kivalina-Kotzebue-Deering Fiber Optic Connection and Cable Landing Station Gravel Pad
- Title 9 Minor Use Permit #105-03-23: Teck American Incorporated Red Dog Mine Contractor Camp Interior Renovations

#### **Pending Permits:**

- Title 9 Conditional Use Permit #104-03-23: Noorvik Native Community Middle Cemetery Road Construction
- Title 9 Conditional Use Permit #106-03-23: Ambler Metals LLC Upper Kobuk Mineral Project
- Title 9 Conditional Use Permit #107-03-23: Valhalla Metals Ambler Mining District Mineral Exploration
- Title 9 Conditional Use Permit #108-03-23: Drake Construction Inc. Noorvik Hotham Peak Gravel Extraction
- Title 9 Conditional Use Permit #109-03-23: Native Village of Deering Road Maintenance, Gravel Extraction & Gravel Pad Construction
- Title 9 Major Use Permit #110-03-23: OTZ Telephone Village Connect Project
- Title 9 Major Use Permit #111-03-23: NANA Construction Selawik Village Office Construction
- Title 9 Major Use Permit #112-03-23: NANA Construction Kivalina Village Office Construction
- Title 9 Major Use Permit #113-03-23: NANA Construction Shungnak Village Office Construction
- Title 9 Minor Use Permit #114-03-23: Teck American Incorporated LIK Mineral Exploration

### **Trainings:**

- ArcGIS Training
  - o Transit Mapping Webinar

*o Regional Planning with ArcGIS Urban Webinar*

Below is a list of Title 9 Permits for FY22:

Permit #	Permit Type	Permittee	Project Description	Date of Issue	Expires On
101-03-22	Minor Use	Frost Methane Labs	Noatak River Methane Collection System	09/08/21	12/31/24
102-03-22	Major Use	Native Village of Kiana	Gravel Roadway and Culvert Installation	06/08/22	12/31/24
103-03-22	Conditional Use	Alaska Industrial Development Export Authority	Summer Fieldwork	09/01/21	12/31/21
104-03-22	Minor Use	GCI Communication Corp	Deering Gravel Pad and Satellite Installation	09/13/21	12/31/22
105-03-22	Minor Use	Northwest Inupiat Housing Authority	Selawik Single-Family Homes Construction	09/29/21	12/31/24
106-03-22	Major Use	City of Ambler	Sewer Sanitation and Lagoon Access Road Improvements	04/15/22	12/31/24
107-03-22	Conditional Use	Alaska Department of Transportation and Public Facilities	Selawik Barge Landing, Spud Farm Gravel Extraction and Ice Road	06/02/22	12/31/24
108-03-22	Major Use	City of Kobuk	Community Septic System Replacement (Amended: 10/21/22 – no placement of wetland fill and no installation of culvert on Lagoon Access Road)	10/10/22	12/31/24
109-03-22	Conditional Use	Drake Construction Inc.	Noatak Pit Bulk Fuel Storage and Barge Transfer of Aggregates (Amended: 09/09/22 – Additional days to continue hauling gravel for Cape Blossom Phase 1; operations to cease on September 24, 2022 to accommodate fall subsisting)	06/02/22	12/31/24
110-03-22	Major Use	Teck American Incorporated	Anarraaq and Aktigirug Mineral Exploration and Drilling	04/14/22	12/31/24
111-03-22	Minor Use	Native Village of Deering	New Store Gravel Pad Construction	06/08/22	12/31/23
112-03-22	Minor Use	Brice Inc.	Ice Road to Cape Blossom	03/11/22	12/31/22
113-03-22	Minor Use	NANA Construction	Deering Multipurpose Community Office Construction	10/10/22	12/31/24
114-03-22	Minor Use	Ambler Metals LLC	Upper Kobuk Mineral Projects Seasonal Exploration Camps	05/27/22	12/31/22
115-03-22	Conditional Use	Alaska Department of Transportation and Public Facilities	Cape Blossom Terminus Pad Construction	06/02/22	12/31/24

116-03-22	Major Use	Alaska Industrial Development Exploration Authority	Ambler Mining District Industrial Access Road	08/02/22	12/31/23
117-03-22	Conditional Use	Native Village of Deering	Gravel Extraction and Road Maintenance	06/02/22	12/31/24
118-03-22	Minor Use	Northwest Inupiat Housing Authority	Ambler Single-Family Homes Construction	06/08/22	12/31/24
119-03-22	Conditional Use	Teck American Incorporated	Anarraaq and Aktigirug Exploration Program Access Road	02/06/23	12/31/25
120-03-22	Conditional Use	Shungnak Tribal Council	Shungnak Landfill Access Road	02/06/23	12/31/25
121-03-22	Major Use	NANA Construction	Noorvik Village Office Building Construction	10/10/22	12/31/22
122-03-22	Major Use	NANA Construction	Ambler Village Office Building Construction	11/28/22	12/31/24
123-03-22	Conditional Use	Alaska Department of Transportation and Public Facilities	Deering Airport and Access Road Improvements	02/06/23	12/31/25
124-03-22	Major Use	Shungnak Tribal Council	Shungnak Gravel and Sand Pit Geotechnical Investigation	11/28/22	12/31/23
125-03-22	Conditional Use	Alaska Department of Transportation and Public Facilities	Cape Blossom Road Phase 2: Sadie Creek to Cape Blossom Road & Sadie Creek Bridge Construction	02/06/23	12/31/25
126-03-22	Major Use	City of Kobuk	Gallahorn Pit Gravel Extraction	02/06/23	12/31/24
127-03-22	Minor Use	Native Village of Noatak	Hostetter Home Water Service Line Connection	12/28/22	12/31/24
128-03-22	Minor Use	Brice Inc.	Cape Blossom Ice Road	11/28/22	12/31/23
129-03-22	Major Use	CRW Engineering Group	Kivalina Geotechnical Investigation and Water Source Study	02/06/23	12/31/25

Below is a list of Title 9 Permits for FY23:

Permit #	Permit Type	Permittee	Project Description	Date of Issue	Expires On
101-03-23	Major Use	Northwest Inupiat Housing Authority	Noatak Water and Sewer Main Extension	Public Comment Period until 03/16/23	
102-03-23	Major Use	Northwest Inupiat Housing Authority	Ambler Brooke Street and Ambler Avenue Road Completion	Public Comment Period until 03/16/23	
103-03-23	Minor Use	GCI Communication Corp	GCI Kivalina-Kotzebue-Deering Fiber Optic Cable Connection and Cable Landing Station Gravel Pad Construction	03/10/23	12/31/23
104-03-23	Conditional Use	Noorvik Native Community	Noorvik Middle Cemetery Road Construction	Drafting	
105-03-23	Minor Use	Teck American Inc.	Red Dog Mine Contractor Camp Interior Renovations	02/15/23	12/31/24



106-03-23	Conditional Use	Ambler Metals LLC	Upper Kobuk Mineral Project	Drafting
107-03-23	Conditional Use	Valhalla Metals Inc.	Ambler Mining District	Drafting
108-03-23	Conditional Use	Drake Construction Inc.	Noorvik Hotham Peak Gravel Extraction	Drafting

**Planning Coordinator – Position open**

-Two applicants interviews will be held next week



# Northwest Arctic Borough

P.O. Box 1110 Kotzebue, Alaska 99752 (907) 442-2500 Fax (907) 442-2930  
www.nwabor.org

**DATE:** April 12, 2023  
**TO:** Dickie Moto Sr., Mayor  
**FROM:** Chris Hatch, Director of Public Safety  
**SUBJECT:** **MONTHLY REPORT TO ASSEMBLY THROUGH THE MAYOR**

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*This report is submitted to the Assembly on matters that support daily operations, meetings conducted or attended, planned meetings/travel to inform you of the purpose and provide public information.*

**Public Safety Director, Chris Hatch**  
**March 2023 Report**

During the month of March, the Public Safety Department began transitioning to new leadership with several interdepartmental meetings to determine priorities for the Trail staking, Fire, SAR, EM, LEPC, Public Safety Commission, and VPSO programs. Some of our priorities are to engage with our partners in the region to improve and provide Housing for the VPSO program, Complete the strategic planning process begun last year, work with other borough departments to complete facility improvement and construction projects, and to build training plans for the SAR and Fire programs.

Following are highlights from the month of March.

- Strategic planning process is being continued from last year with a negotiated extension to the Agnew beck contract and village visits planned.
- Budgeting for the FY 24 Public Safety department was begun with accounting and administration and includes necessary funds to meet administration and assembly goals for public safety.
- The VPSO led Suicide prevention ride was cut short after going to Selawik, Noorvik, and Kiana for presentations, due to mechanical breakdowns. We received some excellent feedback and participation in those communities.
- A spend down plan for end of year lapse funds in the VPSO program has been implemented with procurement begun.
- We have continued to procure equipment for the fire department using designated ARPA funding.
- We have one person scheduled to attend advanced Sar training. And one scheduled for the Basic Inland SAR course.
- We completed Local VPSO training in Use of Force, Baton, OC, Taser, and handcuffing.



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## **Search and Rescue Coordinator, Shauntai Shroyer:** **March 2023 Report**

Village	# of SAR's	Between villages?	Resolved:
Ambler	0		
Buckland	4	Yes	Yes
Deering	0		
Kiana	0		
Kivalina	0		
Kobuk	0		
Noatak	1	Yes	Yes
Noorvik	0		
Selawik	2	Yes	Yes
Shungnak	0		
Kotzebue	0		

6 active SAR for the month of March. 6 overdue travelers. The travelers were found in great condition and were returned home safe with no serious health concerns.

## **VPSO Program Coordinator, Patrick Warner:** **March 2023 Report**

The VPSO program currently has 6 funded FTE positions and 6 filled positions. Of those Officers one has completed all necessary training for certification, the other officers are all in various stages of training. 3 officers are scheduled to attend the fall academy beginning the end of July. Additionally, we are planning to provide VPSO training in April in Kotzebue to help bring all our officers up to the required standard. In March we had officers working 2 weeks on/off in the communities of Kiana, Noatak, and Shungnak.

We are projecting \$139,000 in lapse funding in the VPSO Contract, our spend down plan includes the hiring two additional Officers as well as purchasing other necessary equipment for the program. We are also planning to partner on a waste heat project for the VPSO house and garage in Shungnak.

All VPSO Grant reporting is up to date.



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## **Fire Safety Coordinator, Hans Nelson** **March 2023 Report**

During this reporting period, Fire Safety Coordinator worked on ARPA spend down and provided quotation summary for 10 ATVs to be purchased. The quotation summary was approved to move forward with Resolution 23-12 that was passed on March 28, 2023 by the NAB Assembly. The next major purchase of ATV trailers is in progress in obtaining quotes and should be available to Public Safety Director by next NAB Regular Assembly meeting. Fire Safety Coordinator assisted Public Safety Director with VPSO Ride for Life event with community outreach and providing food which occurred on March 29-31, 2023 in Selawik, Noorvik, and Kiana. Coordinator was On-Call SAR from 3/31/23 to 4/3/23 and assisted in BCK SAR Response & Recovery.

The Fire Department had one structural fire in Buckland, AK on 3/18/23 which resulted in a total loss of residence. No major injuries or fatalities occurred. The NABFD Fire Incident Report is available upon request.

### **The NABFD has the following data to report for March 2023:**

Village Fire Station	Incidents/ Type	Incidents YTD	Injuries due to the Incident	Fire Prevention Activities	Monthly Meeting Dates
Ambler	0	0	NA	Attended tank farm training	11.7.22 12.12.22; 3.30.23
Buckland	1 / Structure Fire	2	No injuries reported	Distributed smoke alarms to community members	
Deering	0	0	NA	Position is VACANT	
Kiana	0	0	NA	Shoveled out water access points (Arctic hydrants)	11.21.22; 12.12.22; 1.15.23; 2.4.23
Kivalina	0	1	Smoke inhalation exposure/minor abrasions	VHF announcement of fire safety message on 2/13/23 and fire extinguisher needs	3.31.23
Kobuk	0	0	NA	VHF announcements concerning wood	2.28.23; 3.31.23



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				stove dampers	
Noatak	0	1	NA	School site visit and assisted with fire drill on 3.22.23	1.23.23
Noorvik	0	0	NA		1.16.23; 3.23.23
Selawik	0	1	NA	Distributed smoke alarms to community members; BC continues to be active with City of WLK and attending meetings	12.19.22 12.27.22; 3.15.23
Shungnak	0	0	NA	Position is VACANT	Position is VACANT

\*Gray area indicates that no activity was reported from Battalion Chief

The following measurable outcomes occurred during the reporting period:

## Fire Prevention Activity

- Provided 36 smoke alarms to Community of Selawik on 3/15/23
- Purchased 150 Class ABC 10 lb. fire extinguishers to be distributed to 8 of 10 villages for residential use. Each village received the following: OBU(15); ABL(15); WLK(20); IAN(15); ORV(15); KVL(35); BCK(20); WTK(15)
- Provided a fire prevention presentation and message at KOTZ Radio on 3/16/23

## Fire Training Activity

- Submitted training request with National Fire Academy (NFA) and State BFAST office for upcoming training opportunities for Battalion Chiefs that includes: Strategy and Tactics for Initial Company Operations; Fire Investigations: First Responders; and Incident Safety Officer. Training is slated for Fall 2023 and Spring 2024 in Kotzebue, AK.

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
ORDINANCE 22-05-AM-01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH  
ASSEMBLY APPROVING AND ADOPTING AN AMENDED  
LINE-ITEM BUDGET FOR THE FY23 VILLAGE  
IMPROVEMENT FUND.**

**WHEREAS:** on April 25, 2017, the Borough approved execution of a Payment in Lieu of Taxes (PILT) Agreement and a Memorandum of Commitment (MOC) Agreement with Teck Alaska; and

**WHEREAS:** the MOC Agreement and Chapter 11.08 of the Borough Code established a separate Village Improvement Fund (VIF) dedicated for Borough village improvements, services, and capital projects; and

**WHEREAS:** under Ordinance 22-05, the Borough Assembly approved and adopted the FY23 VIF budget; and

**WHEREAS:** on April 13, 2023, the VIC approved VIC Resolution 23-03 recommending Assembly approval of an amended line-item budget for the FY23 Village Improvement Fund; and

**WHEREAS:** the Borough wishes to amend its FY23 VIF budget as detailed in the budget worksheet summarizing proposed budget amendments attached to this; and

**WHEREAS:** this ordinance will establish the amended FY23 line-item budget for the VIF in order to account for the amended revenue amounts for FY23.

**NOW THEREFORE BE IT ENACTED** by the Northwest Arctic Borough Assembly as follows:

**Section 1. CLASSIFICATION.**

This is a non-code ordinance.

**Section 2. GENERAL PROVISIONS.**

The budget document attached to this Ordinance provides for changes to the authorized revenues and expenditures and the

changes in cash balances as part of the VIF budget for the period July 1, 2022 through June 30, 2023 and made a matter of public record.

**Section 3. AUTHORIZATION AND APPROPRIATIONS.**

The amended appropriation of \$4,100,000.00 is hereby adopted and authorized for the period July 1, 2022 through June 30, 2023 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or \$25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed \$150,000 prior to Assembly reappropriation pursuant to Section 2.08.020(E) of the Borough Code.

**Section 4.** This ordinance will be effective upon enactment.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

\_\_\_\_\_  
**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**First Reading:** \_\_\_\_\_

**Second Reading:** \_\_\_\_\_

**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 22-05 am 01  
June 30, 2023**

**02-00 Village Improvement Fund**

Account #	REVENUE	Proposed FY23 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
4000	VIF Revenue	\$ 8,000,000	\$ 4,000,000	\$ 4,000,000	100%
4550	Investment Income - available for operations	\$ 100,000	\$ 5,000	\$ 95,000	1900%
<b>TOTAL REVENUE</b>		<b>\$ 8,100,000</b>	<b>\$ 4,005,000</b>	<b>\$ 4,095,000</b>	<b>102%</b>

Account #	OPERATIONAL EXPENSES	Proposed FY23 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
6000	WAGES - VIF	\$ 159,417	\$ 169,417	\$ 10,000	6%
6110	FICA	\$ 4,224	\$ 5,517	\$ 1,293	23%
6111	ESC (Unemployment insurance)	\$ 3,004	\$ 3,026	\$ 22	1%
6115	MEDICAL	\$ 32,490	\$ 93,384	\$ 60,894	65%
6130	PERS	\$ 35,072	\$ 37,272	\$ 2,200	6%
6210	AIR TRANSPORTATION	\$ 25,000	\$ 35,000	\$ 10,000	29%
6220	GROUND TRANSPORTATION	\$ 3,000	\$ 3,000	\$ -	0%
6230	LODGING	\$ 17,500	\$ 27,500	\$ 10,000	36%
6240	MEETING FEES	\$ 25,000	\$ 40,000	\$ 15,000	38%
6250	PER DIEM	\$ 15,000	\$ 23,000	\$ 8,000	35%
6300	SUPPLIES	\$ 20,000	\$ 20,000	\$ -	0%
6320	PRINTING & PUBLICATIONS	\$ 7,500	\$ 7,500	\$ -	0%
6400	CONSULTANTS	\$ 10,000	\$ 30,000	\$ 20,000	67%
6450	LEGAL	\$ 17,000	\$ 25,000	\$ 8,000	32%
6460	ACCOUNTING/AUDITING	\$ 12,000	\$ 12,000	\$ -	0%
<b>Total Operational Expenditures</b>		<b>\$ 386,206</b>	<b>\$ 531,615</b>	<b>\$ 145,409</b>	<b>27%</b>

Account #	OTHER APPROPRIATIONS	Proposed FY23 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
VARIOUS	VILLAGE ACCOUNTS	\$ 5,313,794	\$ 2,273,385	\$ (3,040,409)	-134%
9002	SUSTAINABILITY FUND	\$ 2,400,000	\$ 1,200,000	\$ (1,200,000)	-100%
<b>Total Other Appropriations</b>		<b>\$ 7,713,794</b>	<b>\$ 3,473,385</b>	<b>\$ (4,240,409)</b>	<b>-122%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,100,000</b>	<b>\$ 4,005,000</b>	<b>\$ (4,095,000)</b>	<b>-102%</b>
<b>Excess (Deficiency) of revenue over expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>



**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 22-05 am 01  
June 30, 2023**

The following summarizes the FY23 Village Improvement Budget Amendment.

Village Improvement Fund Revenue:

**Revenue** is budgeted at \$8,000,000 for fiscal year 2023, an increase of \$4,000,000. This update is based on expected MOC payments.

*A special note: the revenue received under the signed Memorandum of Commitment (MOC) is based on Teck Alaska Incorporated's Earning Before Income Taxes (TAI EBIT). TAI's fiscal year ends December 31. The EBIT value is finalized upon completion of their annual audit, which usually happens every March/April. Therefore, revenue each year will be budgeted at \$4,000,000 which is the **minimum payment** required under the MOC. The revenue will be adjusted every March/April based on the final EBIT value reported on TAI's audited financial statements.*

**Investment income - available for operations** is budgeted at \$100,000. An increase of \$95,000. This revenue represents the interest earned in the Alaska Municipal League Investment Pool (AMLIP) account. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cash) easily. The increase is based on Federal Treasury rate increases that have a positive impact on short term investments. It is worth noting, these same increases also increase the cost of personal borrowing.

Village Improvement Fund Expenditures:

**Wages - VIF** is budgeted at \$159,417. A decrease of \$10,000. Per the CEDA Director, VIF staff and CEDA staff will be able to fill the role. The adjustment is to actual spending for the year. This will add more funds for project spending. The decrease will also allow for decreases on payroll related line items.

**FICA** is budgeted at \$4,224. A decrease of \$1,293.

**ESC (Unemployment Insurance)** is budgeted at \$3,004. A decrease of \$22.

**Medical** is budgeted at \$32,490. A decrease of \$60,894. The decrease is due to a decrease in medical premiums. This expense will be monitored for FY24.

**PERS** is budgeted at \$35,072. A decrease of \$2,200.

**Air Transportation** is budgeted at \$25,000. A decrease of \$10,000. The decrease brings the budget closer to actual travel performed during the fiscal year.

**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 22-05 am 01  
June 30, 2023**

The FY21 Village Improvement Budget, continued.

**Lodging** is budgeted at \$17,500. A decrease of \$10,000. See Air Transportation for detail.

**Meeting Fees** is budgeted at \$25,000. A decrease of \$15,000. See Air Transportation for detail.

**Per Diem** is budgeted at \$15,000. A decrease of \$8,000. See Air Transportation for detail.

**Consultants** is budgeted at \$10,000. A decrease of \$20,000. The decrease is based on actual expenses for the year. The CEDA staff has taken over the Annual VIF report, resulting in savings.

**Legal** is budgeted at \$17,000. A decrease of \$8,000. The budget allows for consultation with a lawyer during meetings for clarification on processes, code compliance and conducting meetings.

**Village Accounts** is budgeted at \$5,313,794. An increase of \$3,040,409. This is nicknamed the bread and butter of the VIF program. This account demonstrates how much is available to spend during the fiscal year on projects. It should be viewed with the Project Spending Report. The Project Spending Report was developed to be a multi-year report that tracks the amount of money available for projects.

**Sustainability Fund** is budgeted at \$2,400,000. An increase of \$1,200,000. The VIF program was created as a result of the Borough's efforts in PILT (Payment in Lieu of Taxes) negotiations. The agreement has a clearly defined end date (2026) with the option to extend another five years.

The goal of this line item is to invest funds so that the VIF program can attempt to operate after the expiration of that agreement. The funds are invested in government grade investments that are diversified to hedge against risk.

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
ORDINANCE 23-03**

**AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH  
ASSEMBLY PROVIDING FOR ESTABLISHING AND ADOPTION  
OF THE LINE-ITEM BUDGET FOR THE FY24 VILLAGE  
IMPROVEMENT FUND.**

**WHEREAS:** on April 25, 2017, the Borough approved execution of a Payment in Lieu of Taxes (PILT) Agreement and a Memorandum of Commitment (MOC) Agreement with Teck Alaska; and

**WHEREAS:** the MOC Agreement and Chapter 11.08 of the Borough Code established a separate Village Improvement Fund (VIF) dedicated for Borough village improvements, services, and capital projects; and

**WHEREAS:** the MOC Agreement and Chapter 11.08 of the Borough Code also established the Village Improvement Commission (VIC) as an advisory body to identify village service and capital improvement needs, plan and implement capital improvement and public service programs, and oversee investment of the VIF; and

**WHEREAS:** the VIC is also responsible for presenting an annual project and service funding request budget to the Borough Administration; and

**WHEREAS:** upon recommendation from the VIC, this ordinance will establish the FY24 line-item budget for the Village Improvement Fund; and

**WHEREAS:** on April 13, 2023, the VIC approved VIC Resolution 23-01 recommending Assembly approval of the line-item budget for the FY24 Village Improvement Fund.

**NOW THEREFORE BE IT ENACTED:** the Northwest Arctic Borough Assembly hereby adopts the FY24 line-item budget for the Village Improvement Fund.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

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**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**First Reading:** \_\_\_\_\_

**Second Reading:** \_\_\_\_\_

**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 23-XX  
June 30, 2024**

**02-00 Village Improvement Fund**

Account #	REVENUE	Proposed FY24 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
4000	VIF Revenue	\$ 4,000,000	\$ 4,000,000	\$ -	0%
4550	Investment Income - available for operations	\$ 100,000	\$ 5,000	\$ 95,000	1900%
<b>TOTAL REVENUE</b>		<b>\$ 4,100,000</b>	<b>\$ 4,005,000</b>	<b>\$ 95,000</b>	<b>2%</b>

Account #	OPERATIONAL EXPENSES	Proposed FY24 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
6000	WAGES - VIF	\$ 159,417	\$ 169,417	\$ 10,000	6%
6110	FICA	\$ 5,372	\$ 5,517	\$ 145	3%
6111	ESC (Unemployment insurance)	\$ 3,004	\$ 3,026	\$ 22	1%
6115	MEDICAL	\$ 27,075	\$ 93,384	\$ 66,309	71%
6130	PERS	\$ 35,072	\$ 37,272	\$ 2,200	6%
6210	AIR TRANSPORTATION	\$ 35,000	\$ 35,000	\$ -	0%
6220	GROUND TRANSPORTATION	\$ 3,000	\$ 3,000	\$ -	0%
6230	LODGING	\$ 27,500	\$ 27,500	\$ -	0%
6240	MEETING FEES	\$ 40,000	\$ 40,000	\$ -	0%
6250	PER DIEM	\$ 23,000	\$ 23,000	\$ -	0%
6300	SUPPLIES	\$ 20,000	\$ 20,000	\$ -	0%
6320	PRINTING & PUBLICATIONS	\$ 7,500	\$ 7,500	\$ -	0%
6400	CONSULTANTS	\$ 30,000	\$ 30,000	\$ -	0%
6450	LEGAL	\$ 25,000	\$ 25,000	\$ -	0%
6460	ACCOUNTING/AUDITING	\$ 12,000	\$ 12,000	\$ -	0%
<b>Total Operational Expenditures</b>		<b>\$ 452,939</b>	<b>\$ 531,615</b>	<b>\$ 78,676</b>	<b>15%</b>

Account #	OTHER APPROPRIATIONS	Proposed FY24 Budget Amendment	Approved FY23 Budget	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
VARIOUS	VILLAGE ACCOUNTS	\$ 2,447,061	\$ 2,273,385	\$ (173,676)	-8%
9002	SUSTAINABILITY FUND	\$ 1,200,000	\$ 1,200,000	\$ -	0%
<b>Total Other Appropriations</b>		<b>\$ 3,647,061</b>	<b>\$ 3,473,385</b>	<b>\$ (173,676)</b>	<b>-5%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,100,000</b>	<b>\$ 4,005,000</b>	<b>\$ (95,000)</b>	<b>-2%</b>
<b>Excess (Deficiency) of revenue over expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>#DIV/0!</b>

**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 23-XX  
June 30, 2024**

The following summarizes the FY23 Village Improvement Budget.

Village Improvement Fund Revenue:

**Revenue** is budgeted at \$4,000,000 for fiscal year 2024.

*A special note: the revenue received under the signed Memorandum of Commitment (MOC) is based on Teck Alaska Incorporated's Earning Before Income Taxes (TAI EBIT). TAI's fiscal year ends December 31. The EBIT value is finalized upon completion of their annual audit, which usually happens every March/April. Therefore, revenue each year will be budgeted at \$4,000,000 which is the **minimum payment** required under the MOC. The revenue will be adjusted every March/April based on the final EBIT value reported on TAI's audited financial statements.*

**Investment income - available for operations** is budgeted at \$100,000. An increase of \$95,000. This revenue represents the interest earned in the Alaska Municipal League Investment Pool (AMLIP) account. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cash) easily. The increase is in line with the Federal Treasury interest rate hikes.

Village Improvement Fund Expenditures:

**Wages - VIF** is budgeted at \$159,417. A decrease of \$10,000. Per the CEDA Director, VIF staff and CEDA staff will be able to fill the role.

**FICA** is budgeted at \$5,372. A decrease of \$1455.

**ESC (Unemployment Insurance)** is budgeted at \$3,004. A decrease of \$22.

**Medical** is budgeted at \$27,075. A decrease of \$66,309. The decrease is due to a reduction in monthly premiums. This expense will continue to be monitored in 2024.

**PERS** is budgeted at \$35,072. A decrease of \$2,200.

**Air Transportation** is budgeted at \$35,000. Consistent with prior ordinance. The increase brings the budget back to pre-pandemic levels in anticipation of more in-person meetings. The budget allows for up to 6 meetings in person and allows for VIF staff to travel to the villages and assist with community meetings and applications/close outs/other issues as necessary.

**Ground Transportation** is budgeted at \$3,000. See Air Transportation for detail.

**Northwest Arctic Borough  
Village Improvement Fund  
Budget Ordinance 23-XX  
June 30, 2024**

The FY21 Village Improvement Budget, continued.

**Lodging** is budgeted at \$27,500. See Air Transportation for detail.

**Meeting Fees** is budgeted at \$40,000. See Air Transportation for detail.

**Per Diem** is budgeted at \$23,000. See Air Transportation for detail.

**Supplies** is budgeted at \$20,000. The budget allows for purchase of office supplies and supplies needed to conduct meetings.

**Printing and Publications** is budgeted at \$7,500. Consistent with prior year. The budget allows for VIF staff and Commissioners to publish updated code or meeting material.

**Consultants** is budgeted at \$30,000. Consistent with prior year. The budget allows VIF staff to hire consultants/facilitators as needed.

**Legal** is budgeted at \$25,000. Consistent with prior year. The budget allows for consultation with a lawyer during meetings for clarification on processes, code compliance and conducting meetings.

**Accounting/Audit** is budgeted at \$12,000. Consistent with prior year. The budget allows for the cost of an annual financial statement audit and consultation over specialized accounting matters.

**Village Accounts** is budgeted at \$2,447,061. An increase of \$173,676. This is nicknamed the bread and butter of the VIF program. This account demonstrates how much is available to spend during the fiscal year on projects. It should be viewed with the Project Spending Report. The Project Spending Report was developed to be a multi-year report that tracks the amount of money available for projects.

**Sustainability Fund** is budgeted at \$1,200,000. Consistent with prior year. The VIF program was created as a result of the Borough's efforts in PILT (Payment in Lieu of Taxes) negotiations. The agreement has a clearly defined end date (2026) with the option to extend another five years.

The goal of this line item is to invest funds so that the VIF program can attempt to operate after the expiration of that agreement. The funds are invested in government grade investments that are diversified to hedge against risk.

**NORTHWEST ARCTIC BOROUGH  
RESOLUTION 23-14**

**A RESOLUTION OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING A VILLAGE  
IMPROVEMENT FUND APPLICATION FROM THE CITY  
OF KOBUK TO PURCHASE AND SHIP HEAVY  
EQUIPMENT FOR A DISASTER MITIGATION AND  
REMEDATION PROJECT.**

**WHEREAS:** under Section 11.08.010 of the Borough Code, the Borough Village Improvement Commission was established to identify village service and capital improvement needs, plan and implement capital improvement and public service programs, and oversee investment of the Borough's Village Improvement Fund (VIF); and

**WHEREAS:** under Section 11.08.020 of the Borough Code, the Commission is responsible for advising the Borough Administration with respect to working with village residents, Borough communities, and village utilities to identify projects and programs for recommended funding; and

**WHEREAS:** on April 12, 2023, the Village Improvement Commission passed Commission Resolution 23-04, approving and recommending the City of Kobuk's VIF application for funding in the amount of \$658,350.00 to purchase and ship heavy equipment for a Disaster Mitigation and Remediation Project for final approval by the Northwest Arctic Borough Assembly; and

**WHEREAS:** this project will pay for the purchase of an excavator, telehandler, and the freight costs to ship to Kobuk to support Kobuk's community emergency response plan for disaster mitigation and remediation; and

**WHEREAS:** this project will allow partnership with ANTHC in its construction of a new drain field later this year, allowing equipment to be leased that will also generate revenue for Kobuk's community mitigation plan that can be used for food, water, supplies, shelter, and other disaster relief needs; and

**WHEREAS:** this project seeks to address life threatening community health risks by providing heavy equipment resources to address community hazards before, during, and after any emergency event as part of the community emergency response plan; and

**WHEREAS:** the funding request meets the VIF eligibility requirements and will benefit the community as a whole; and



**WHEREAS:** the Assembly wishes to approve the VIF application.

**NOW THEREFORE BE IT RESOLVED BY THE NORTHWEST ARCTIC BOROUGH ASSEMBLY:** the City of Kobuk's application for VIF funds in the amount of \$658,350.00 to purchase and ship heavy equipment for a Disaster Mitigation and Remediation Project is approved.

**PASSED AND ADOPTED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

\_\_\_\_\_  
**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS THIS 25<sup>th</sup> DAY OF APRIL 2023.**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**NORTHWEST ARCTIC BOROUGH  
RESOLUTION 23-15**

**A RESOLUTION OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY SUPPORTING THE SAVE OUR  
SISTERS MISSING AND MURDERED INDIGENOUS  
PEOPLE (MMIP) AMBER ALERT PROPOSAL.**

**WHEREAS:** the Northwest Arctic Borough Assembly is the governing body of the Northwest Arctic Borough; and

**WHEREAS:** the Northwest Arctic Borough is a home rule government and the second largest borough in Alaska, comprised of 11 communities: Ambler (Ivisaappaat), Buckland (Nunatchiaq), Deering (Ipnatchiaq), Kiana (Katyaak), Kivalina (Kivaliñiq), Kobuk (Laugviik), Kotzebue (Qiqiktagruk), Noatak (Napaaqtuḡmiut), Noorvik (Nuurvik), Selawik (Akuligaq), and Shungnak (Isiqnaq); and

**WHEREAS:** the Northwest Arctic Borough has been occupied by Inupiat people for at least 10,000 years and its communities' present populations consist of 85.8% Indigenous Alaska Native or part Native; and

**WHEREAS:** Indigenous Peoples, and Indigenous women and girls in particular, face disproportionate rates of violence, including abduction and murder, which are often not adequately addressed by law enforcement agencies; and

**WHEREAS:** the Save Our Sisters Proposal seeks to improve coordination within the Department of Justice, state agencies, and local governments to enhance the America's Missing: Broadcast Emergency Response (AMBER) Alert communications network in cases involving missing or abducted tribal members above the age of 18; and

**WHEREAS:** the proposal would also facilitate the development of memoranda of understanding between Tribal Nations, States, and localities, allowing for the utilization of AMBER Alert networks to locate missing or abducted tribal members above the age of 18 reported missing, abducted, or imminently in danger by Tribal Nations; and

**WHEREAS:** the Missing and Murdered Indigenous Peoples crisis is national in scope and requires immediate action on the tribal, national, state, and local levels as it is of the utmost urgency; and

**WHEREAS:** the Assembly wishes to support the Save Our Sisters MMIP Amber Alert Proposal, which seeks to amend Public Law 108-21.

**NOW THEREFORE BE IT RESOLVED BY THE NORTHWEST ARCTIC BOROUGH ASSEMBLY:** that the Assembly supports the Save Our Sisters MMIP Amber Alert Proposal, which seeks to amend Public Law 108-21, as it is a critical step in addressing the crisis of missing and murdered Indigenous women and girls and further urges Congress to take swift action.

**PASSED AND ADOPTED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

---

**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

---

**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS THIS 25<sup>th</sup> DAY OF APRIL 2023.**

---

**Stella Atoruk, Borough Clerk**

**ATTEST:**

**NORTHWEST ARCTIC BOROUGH  
RESOLUTION 23-16**

**A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY APPROVING A CONTRACT FOR THE MAIN OFFICE BUILDING BOILER REPLACEMENT PROJECT WITH NORTHERN CONTRACTORS AND CONSULTING, LLC, AND FOR RELATED PURPOSES.**

**WHEREAS:** the Northwest Arctic Borough issued RFP No. FY23-02 for the award of a contract for the NAB Main Office Building Boiler Replacement Project in Kotzebue, Alaska; and

**WHEREAS:** the Borough Evaluation Committee reviewed responsive proposals and determined that Northern Contractors and Consulting, LLC offered the best combination of price and performance for the Borough's requested scope of services; and

**WHEREAS:** the Borough issued a notice of intent to award a contract to Northern Contractors and Consulting, LLC; and

**WHEREAS:** the Borough wishes to move forward with negotiation and execution of a contract with Northern Contractors and Consulting, LLC in an amount not to exceed \$346,681.00 based on its responsive proposal, for services performed through June 30, 2023.

**NOW THEREFORE BE IT RESOLVED:** the Borough approves negotiation and execution of a construction services contract with Northern Contractors and Consulting, LLC in an amount not to exceed \$346,681.00 for the NAB Main Office Building Boiler Replacement Project in Kotzebue, Alaska.

**PASSED AND ADOPTED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

---

**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25<sup>th</sup> DAY OF APRIL 2023.**

---

**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS 25<sup>th</sup> DAY OF APRIL 2023.**

**Stella Atoruk, Borough Clerk**

**ATTEST:**

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
RESOLUTION 23-17**

**A RESOLUTION OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING AN EASEMENT  
ACROSS BOROUGH PROPERTY IN DEERING FOR FIBER  
OPTIC CABLE TO CONNECT THE MEDICAL CLINIC,  
AND FOR RELATED PURPOSES.**

**WHEREAS:** the Northwest Arctic Borough Assembly is the governing body for the Northwest Arctic Borough; and

**WHEREAS:** the Northwest Arctic Borough is a home rule regional government and provides essential programs and services to improve the quality of life for all residents and their 11 communities; and

**WHEREAS:** GCI Communication Corp (GCI) plans to construct and install approximately 160 miles of fiber optic cable to provide high-speed internet to Deering and Kivalina in order to connect the medical clinics and schools in both communities; and

**WHEREAS:** the project will extend broadband service by installing a main base line from Kivalina to Kotzebue and then to Deering by tying into the Quintillion fiber network; and

**WHEREAS:** the Borough owns land in Deering required to complete connection of the fiber optic line from the beach to the utility line and GCI has requested a land entry permit and easement to accomplish the project as roughly depicted on Exhibit A to this Resolution; and

**WHEREAS:** the collaborative community process determined the site selection, and the selected equipment, sizes, and appurtenances in order for procurement and design to move forward for anticipated construction in 2023; and

**WHEREAS:** the easement will serve a public purpose beneficial to the Borough and residents of Deering.

**NOW THEREFORE BE IT RESOLVED:** the Northwest Arctic Borough Assembly approves a land entry permit and agreement to grant easement and right of way in substantially the same form as attached to this resolution as Exhibit B, and authorizes the Mayor to execute any documents necessary to carry out this process.

**PASSED AND ADOPTED THIS 25th DAY OF APRIL 2023.**

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**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25th DAY OF APRIL 2023**

---

**Dickie Moto, Sr., Mayor**

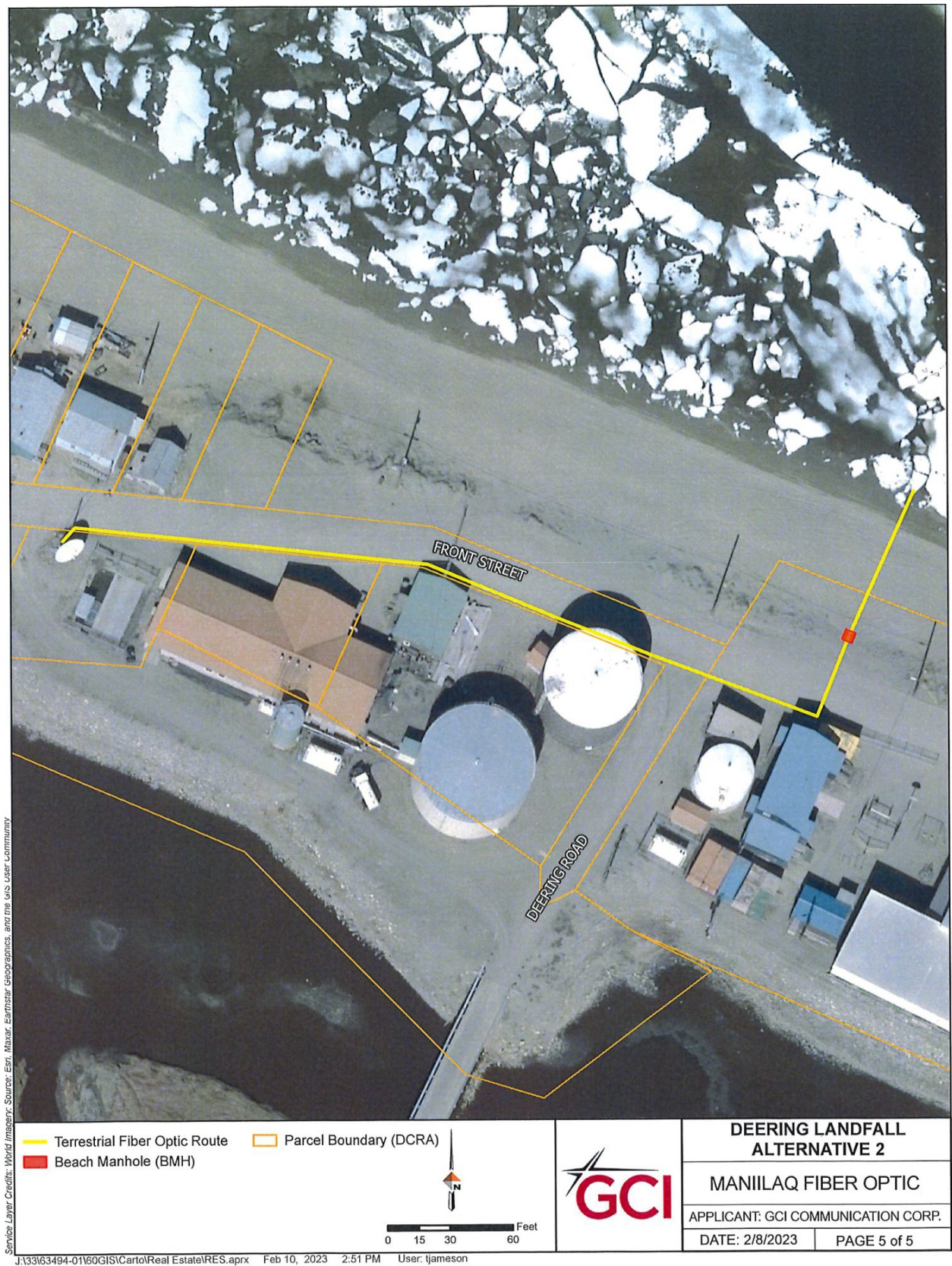
**SIGNED AND ATTESTED TO THIS 25th DAY OF APRIL 2023.**

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**Stella Atoruk, Borough Clerk**

**ATTEST:**

Exhibit A





## Exhibit B

After Recording Return to:  
GCI Communication Corp.  
Attn.: Corporate Counsel  
2550 Denali Street, Suite 1000  
Anchorage, AK 99503

---

### LAND ENTRY PERMIT and AGREEMENT TO GRANT EASEMENT AND RIGHT OF WAY (SURFACE ESTATE)

This Land Entry Permit and Agreement to Grant Easement and Right of Way (the "Agreement") is made between Northwest Arctic Borough, whose mailing address is P.O. Box 1110, Kotzebue, AK 99752 ("Grantor") and GCI Communication Corp., an Alaska corporation, with offices at 2550 Denali Street, Suite 1000, Anchorage, AK 99503 ("Grantee").

#### Grant of Land Entry Permission

WHEREAS, the objective of Grantee's Maniilaq project ("the project") is to provide high speed internet (broadband) service to the communities of Deering and Kivalina;

WHEREAS, the project will require the installation of fiber optic cable ("FOC") and a beach manhole ("BMH") on Grantor's property; and

WHEREAS, Grantee anticipates that construction will begin June 1, 2023 with an anticipated completion date of December 31, 2023;

NOW THEREFORE, Grantor hereby irrevocably gives permission to Grantee to enter upon and use the land described below (the "Property") in accordance with the terms of this Agreement:

**BMH** – Located on a portion of U.S. Survey 10283; a tract of land located within NE4SE4SW4, Section 20 of surveyed Township 8 North, Range 19 West, Kateel River Meridian, Cape Nome Recording District, State of Alaska.

**FOC** – Located on a portion of U.S. Survey 10283; a tract of land located within NE4SE4SW4, Section 20 of surveyed Township 8 North, Range 19 West, Kateel River Meridian, Cape Nome Recording District, State of Alaska.

The preliminary figure attached hereto, and designated as Exhibit A was developed for the purpose of installing BMH and FOC facilities, and includes the following:

GCI Communication Corp.      Land Entry Permit & Easement/ROW Agreement  
Maniilaq Project

Deering  
Page 1 of 5

## Exhibit B

**Beach Manhole:** The BMH will be constructed to contain the connections for the fiber optic cable (FOC) to transition from water to land. The footprint of the BMH will be approximately 3 feet x 4 feet (12 square feet) in area. The final easement area will be approximately 10 feet x 10 feet to allow for any future maintenance requirements.

AND

**Fiber Optic Cable:** The FOC will be installed and transition from the BMH and continue to the nearest utility pole. The final FOC easement will be approximately 10 feet wide.

### Agreement to Grant Permanent Easement and Right of Way

1. Land entry permission for Grantee shall extend from June 1, 2023 and continue until the completion of the installation of the above-described fiber optic cable facilities, and execution of subsequent easement and right of way documents;
2. Grantor authorizes the land use necessary to construct the herein described BMH and FOC facilities;
3. The final location of the BMH and FOC facilities will be determined upon completion of construction;
4. Grantee will record an as-built survey of the entire Maniilaq project within one year of completion of project construction;
5. Within 12 weeks of completing construction, Grantee will provide Grantor with an Easement and Right of Way Agreement which shall include a parcel plat prepared by a registered land surveyor identifying the as-built of the Easement within Grantor's property;
6. Grantor, and its successors and assigns, hereby agree to execute a perpetual agreement across the surface estate of the Grantor's real property described herein and in the Easement and Right of Way Agreement as described in item 5 of this agreement.
7. The fully executed Easement and Right of Way Agreement shall be recorded by the Grantee, in the appropriate recording district, and a copy will be delivered to the Grantor.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**GRANTOR:**  
**NORTHWEST ARCTIC BOROUGH**

By: \_\_\_\_\_

Title: \_\_\_\_\_

GCI Communication Corp.

Land Entry Permit & Easement/ROW Agreement  
Maniilaq Project

Deering  
Page 2 of 5

**Exhibit B**

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**GCI COMMUNICATION CORP.**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**ACKNOWLEDGMENT OF GRANTOR**

STATE OF ALASKA                    )  
  ) ss:  
\_\_\_\_\_ JUDICIAL DISTRICT)

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, a Notary Public in and for the State of Alaska, personally appeared \_\_\_\_\_, the \_\_\_\_\_ of **NORTHWEST ARCTIC BOROUGH**, the Grantor, known to me to be the identical person who executed the foregoing instrument and who acknowledged to me that they executed the same as the free and voluntary act of said the Northwest Arctic Borough, with full knowledge of its contents, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year above written.

[NOTARY SEAL]

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My Commission Expires: \_\_\_\_\_

GCI Communication Corp.

Land Entry Permit & Easement/ROW Agreement  
Maniilaq Project

Deering  
Page 3 of 5

**Exhibit B**

**ACKNOWLEDGMENT OF GRANTEE**

STATE OF ALASKA                    )  
  ) ss:  
THIRD JUDICIAL DISTRICT )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, a Notary Public in and for the State of Alaska, personally appeared \_\_\_\_\_, the \_\_\_\_\_ of GCI Communication Corp., the Grantee known to me to be the identical person who executed the foregoing instrument and who acknowledged to me that they executed the same as the free and voluntary act of said corporation, with full knowledge of its contents, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year above written.

[NOTARY SEAL]

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My Commission Expires: \_\_\_\_\_



# Exhibit B





## Exhibit B

After Recording Return to:  
GCI Communication Corp.  
Attn.: Corporate Counsel  
2550 Denali Street, Suite 1000  
Anchorage, AK 99503

---

### EASEMENT AND RIGHT OF WAY AGREEMENT

This Easement and Right of Way Agreement ("Easement") is made between the \_\_\_\_\_, a \_\_\_\_\_ with offices at \_\_\_\_\_ ("Grantor") and **GCI Communication Corp.**, an Alaska corporation, with offices at 2550 Denali Street, Suite 1000, Anchorage, AK 99503 ("Grantee").

1. Grant of Easement. Grantor, for \$10 and other valuable consideration, hereby grants, warrants and conveys to Grantee, its successors and assigns, and Grantee accepts, a perpetual 10 foot wide easement and right of way (collectively, "Easement") across the surface estate of the real property described herein, together with the right of ingress and egress over the adjacent lands of Grantor, its successors and assigns, for the purposes of this Easement.

2. Permitted Uses. The Easement may be used by Grantee and its successors and assigns, affiliates, contractors, subcontractors, agents, representatives, employees and delegates to locate, access, construct, add to, reconstruct, alter, operate, repair, maintain, upgrade, improve and remove above ground and underground telecommunication facilities and services, including, without limitation, antennas, lines, wires, cables, vaults, poles, conduits, guy wires, and pedestals (collectively, "Permitted Uses"). Grantee may allow joint usage of the Easement by other persons on the same terms and conditions as Grantee is entitled to use the Easement. Grantee may assign this Easement to a party to whom Grantee has assigned all of its rights and obligations with respect to the facilities and services for which this Easement was granted.

3. Location of the Easement. Grantor does hereby grant an Easement \_\_\_\_ feet in width, \_\_\_\_ feet on each side of the centerline, across Grantor's surface estate interest in the property described as follows:

[Insert legal description, including recording district.]

## Exhibit B

[By one year from the date hereof, Grantee shall record a parcel plat prepared by a registered land surveyor identifying the as-built centerline of the Easement across Grantor's property. The recorded as-built survey shall define the specific location of this Easement.] ***(Only include this paragraph if an As Built will be done.)***

4. Ownership of Equipment. Grantor agrees that all equipment, including but not limited to antennas, lines, wires, cables, vaults, poles, transformers, conduits, guy wires, substations and pedestals ("Equipment") installed on the property at Grantee's expense shall remain the property of Grantee, removable at the option of Grantee.

5. Ownership Covenant. Grantor covenants that it is the owner of the above described lands and is legally capable of granting and is authorized to grant, the Easement.

6. Easement Running with the Land. The Easement granted and the covenants, conditions, and terms of this Easement shall constitute covenants to run with the land covered by the Easement, and shall be binding upon Grantor and Grantee herein, and upon all other persons and parties claiming through Grantor or Grantee, and for the benefit of and limitation upon all future owners of said land and premises.

7. Non-Interference. Grantor covenants and agrees that it shall not interfere or allow other persons to interfere with Grantee's Permitted Uses of the Easement.

8. Indemnity. Grantee shall defend, indemnify and hold harmless Grantor from and against all claims, obligations and liabilities for personal injury, death or property damage occurring on the Easement to the extent that they are legally caused by the fault of Grantee or its affiliates, contractors, representatives, agents, employees or joint users who are using the Easement with Grantee's permission.

9. Governing Law. It is agreed that this Easement shall be governed by, construed, and enforced in accordance with the laws of the State of Alaska. Grantee agrees it will comply with all applicable laws, regulations and ordinances in the use of the Easement.

IN WITNESS WHEREOF, each party to this Easement has caused it to be executed on the date both parties have signed this Easement.

## Exhibit B

**GRANTOR: OWNER**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

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

**GRANTEE: GCI COMMUNICATION CORP.**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

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

STATE OF ALASKA )  
 ) ss.  
THIRD JUDICIAL DISTRICT )

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by (name of officer or agent, title of officer or agent) of (name of corporation acknowledging) (state or place of incorporation) corporation, on behalf of the corporation.

[NOTARY SEAL]

Notary Public in and for Alaska  
My Commission Expires: \_\_\_\_\_



**Exhibit B**

STATE OF ALASKA                    )  
  ) ss.  
THIRD JUDICIAL DISTRICT        )

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_, by (name of officer or agent, title of officer or agent) of (name of corporation  
acknowledging) (state or place of incorporation) corporation, on behalf of the corporation.

[NOTARY SEAL]

\_\_\_\_\_  
Notary Public in and for Alaska  
My Commission Expires: \_\_\_\_\_

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
RESOLUTION 23-18**

**A RESOLUTION OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING A LEASE WITH THE CITY  
OF SELAWIK FOR THE SELAWIK FREEZER BUILDING, AND  
RELATED PURPOSES.**

**WHEREAS:** the Northwest Arctic Borough Assembly is the governing body for the Northwest Arctic Borough; and

**WHEREAS:** the Northwest Arctic Borough is a home rule regional government and provides essential programs and services to improve the quality of life for all residents and their 11 communities; and

**WHEREAS:** the Borough is in need of additional public safety storage facilities in Selawik to support public safety programs for firefighting, search and rescue, and the Village Public Safety Officer Program; and

**WHEREAS:** the Borough recently received a Designated Legislative Grant (“Grant”) in the amount of \$1,500,000 to fund the construction and renovation of Borough public safety facilities, a portion of which can be used for Selawik’s public safety facilities; and

**WHEREAS:** the Grant requires that funding may only be used on projects that involve the occupancy and use of real property if the Borough obtains site control with a sufficient interest for a period of at least 20 years; and

**WHEREAS:** the City of Selawik wishes to lease to the Borough its property known as the “Freezer Building,” as depicted in the attached Exhibit A, for a term of 20 years, at a nominal rate, plus improvement and repairs; and

**WHEREAS:** the Borough Administration has structured the lease terms and recommends that the Borough execute a lease allowing the Borough to utilize the shop for its public safety equipment storage; and

**WHEREAS:** this lease agreement and project will serve a public purpose beneficial to the Borough and its residents; and

**WHEREAS:** the Borough Assembly wishes to approve execution of a lease agreement with the City of Selawik for use of the Freezer Building as a public safety storage facility in Selawik for a nominal rate, plus improvements and repairs, for a term of 20 years through April 25, 2043.

**NOW THEREFORE BE IT RESOLVED:** the Northwest Arctic Borough Assembly approves execution of a lease agreement with the City of Selawik for use of the Freezer Building as a public safety storage facility in Selawik for a nominal rate, plus improvements and repairs, for a term of 20 years through April 25, 2043.

**PASSED AND ADOPTED THIS 25th DAY OF APRIL 2023.**

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**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25th DAY OF APRIL 2023.**

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**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS 25th DAY OF APRIL 2023.**

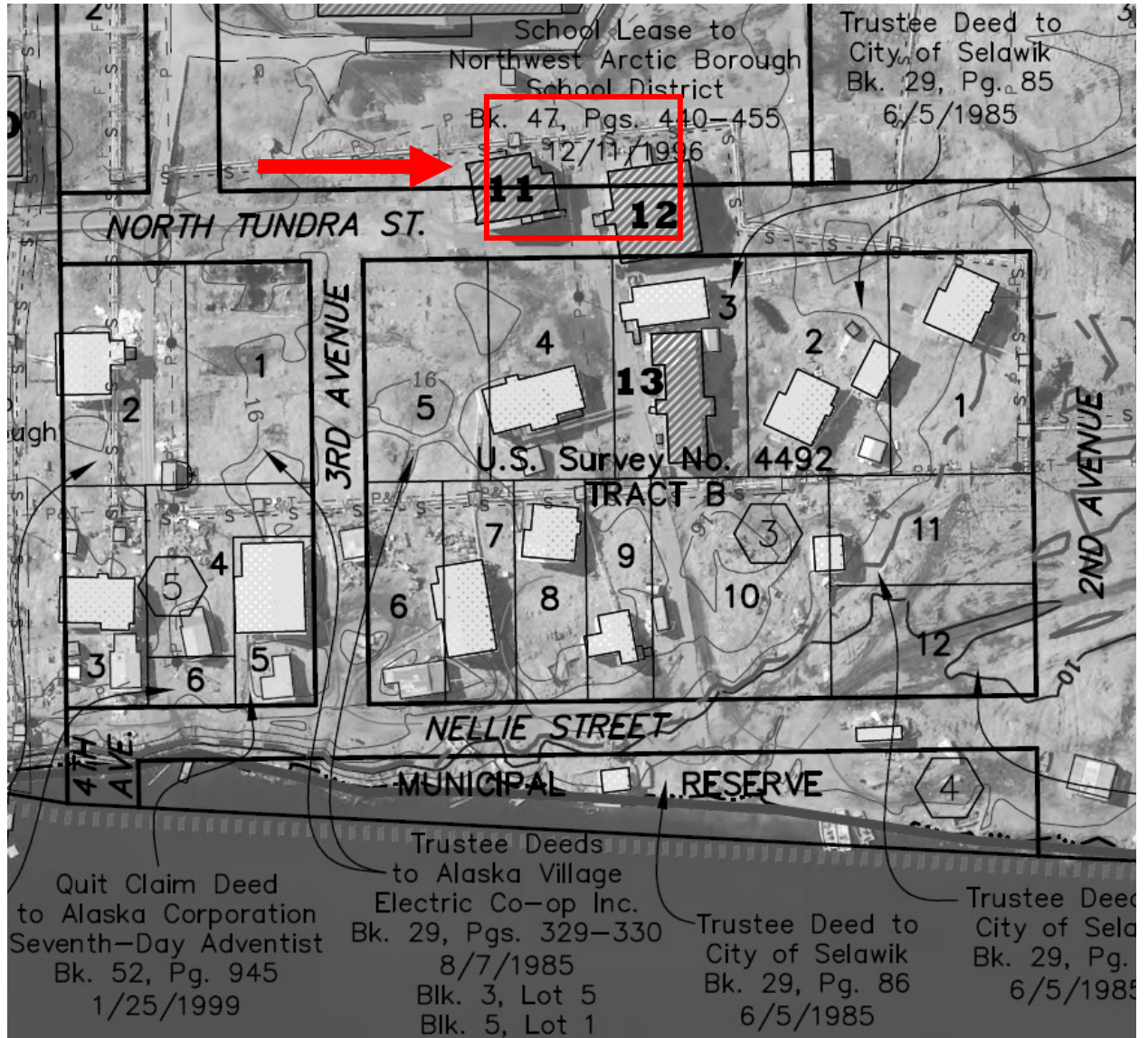
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**Stella Atoruk, Borough Clerk**

**ATTEST:**

## Exhibit A

### LEASED PREMISES



THE PROPERTY: Commonly referred to as the "Freezer Building."

*Beginning at the Northwest corner of Lot 3, Block 3, Tract "B", U.S. Survey 4492 known as corner number one, the true point of beginning:*

*Thence N. 70° 57' West 75 feet to corner number two;*

*Thence S. 19° 03' West 75 feet to corner number three;*

*Thence S. 70° 57' East 75 feet to corner number four:*

*Thence N. 19° 03' East 75 feet to corner number one, the true point of beginning.*

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
RESOLUTION 23-19**

**A RESOLUTION OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING A LEASE WITH THE CITY  
OF SELAWIK FOR THE VILLAGE PUBLIC SAFETY OFFICER  
PROGRAM HOUSING, AND RELATED PURPOSES.**

**WHEREAS:** the Northwest Arctic Borough Assembly is the governing body for the Northwest Arctic Borough; and

**WHEREAS:** the Northwest Arctic Borough is a home rule regional government and provides essential programs and services to improve the quality of life for all residents and their 11 communities; and

**WHEREAS:** the Borough is in need of housing for the Selawik Village Public Safety Officer (“VPSO”) Program; and

**WHEREAS:** the structure of the VPSO Program requires collaboration and partnership between the Alaska State Troopers, the Borough, and the City of Selawik, which includes the requirement for the City of Selawik to provide VPSO housing; and

**WHEREAS:** the Borough recently received a Designated Legislative Grant (“Grant”) in the amount of \$1,500,000 to fund the construction and renovation of Borough public safety facilities, a portion of which can be used for Selawik’s public safety facilities; and

**WHEREAS:** the Grant requires that funding may only be used on projects that involve the occupancy and use of real property if the Borough obtains site control with a sufficient interest for a period of at least 20 years; and

**WHEREAS:** the City of Selawik wishes to lease to the Borough its property known as the “White House,” as depicted in the attached Exhibit A, for VPSO housing for a term of 20 years, at a nominal rate, plus improvement and repairs; and

**WHEREAS:** the Borough Administration has structured the lease terms and recommends that the Borough execute a lease allowing the Borough to utilize the White House for use as VPSO housing in Selawik; and

**WHEREAS:** this lease agreement and project will serve a public purpose beneficial to the Borough and its residents; and

**WHEREAS:** the Borough Assembly wishes to approve execution of a lease agreement with the City of Selawik for use of the White House for VPSO housing in Selawik for a nominal rate, plus improvements and repairs, for a term of 20 years through April 25, 2043.

**NOW THEREFORE BE IT RESOLVED:** the Northwest Arctic Borough Assembly approves execution of a lease agreement with the City of Selawik for use of the White House for VPSO housing in Selawik for a nominal rate, plus improvements and repairs, for a term of 20 years through April 25, 2043.

**PASSED AND ADOPTED THIS 25th DAY OF APRIL 2023.**

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**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS 25th DAY OF APRIL 2023.**

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**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS 25th DAY OF APRIL 2023.**

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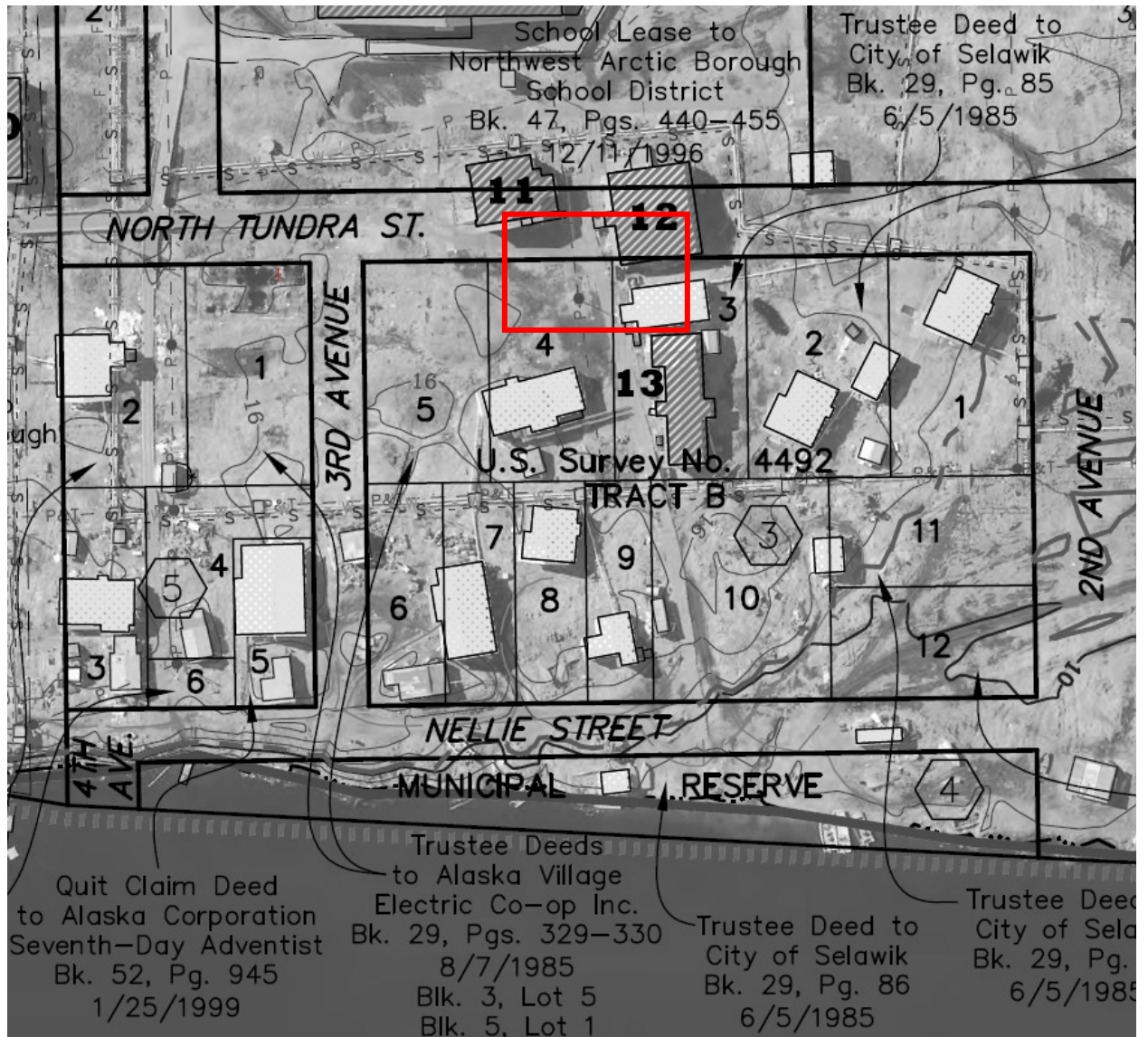
**Stella Atoruk, Borough Clerk**

**ATTEST:**



## Exhibit A

### LEASED PREMISES



THE PROPERTY: Commonly referred to as the "white house" located on North Tundra Street.

*Lot Three (3), Block Three (3), Tract "B," as shown on the official plat of U.S. Survey 4492, Selawik Townsite, Kotzebue Recording District, Alaska containing approximately 0.13 acres.*



# Federal Subsistence Board News Release



U.S. Fish and Wildlife Service  
Bureau of Land Management  
National Park Service  
Bureau of Indian Affairs

Forest Service

**For Immediate Release:**  
April 14, 2023

**Contact:** Robbin La Vine  
Policy Coordinator  
(907) 786-3353 or (800) 478-1456  
robbin\_lavine@fws.gov

## Public Hearings Announced for two Temporary Wildlife Special Action Requests WSA22-05 and WSA22-06 (Western Arctic Caribou)

A telephonic and in person public hearing is scheduled for April 26, 2023, in Kotzebue at the Northwest Arctic Heritage Center, from 4:00 PM – 6:00 PM, or until the end of public participation. The purpose of this hearing is to receive public testimony on two temporary wildlife special action requests (WSA22-05 and WSA22-06) submitted to the Federal Subsistence Board (Board).

A second telephonic-only public hearing is scheduled for May 2, 2023 from 4:00 PM – 6:00 PM, or until the end of public participation. The purpose of this hearing is to receive public testimony only on WSA22-06.

**Temporary Wildlife Special Action Request WSA22-05**, submitted by the Northwest Arctic Subsistence Regional Advisory Council, requests the Board to reduce the caribou harvest limit in Unit 23 from 5 caribou per day to 4 caribou per year, only one of which may be a cow for the remainder of the 2022-2024 regulatory cycle.

**Temporary Wildlife Special Action Request WSA22-06**, submitted by the Western Interior Alaska Subsistence Regional Advisory Council, requests the Board to reduce the caribou harvest limit across the range of the Western Arctic Caribou Herd (WACH) from five caribou per day to four caribou per year, only one of which may be a cow for the remainder of the 2022-2024 regulatory cycle. Specifically, reduce the harvest limit in Units 21D, remainder; 24A, remainder; 24B, remainder; 24C; 24D; and all caribou hunt areas within Units 22, 23, and 26A.

Both proponents cite conservation concerns over the recent decline of the WACH as the impetus for these requests. Copies of the requests can be found at [www.doi.gov/subsistence/wildlife-special-actions](http://www.doi.gov/subsistence/wildlife-special-actions).

The public is encouraged to participate in these hearings in person or by calling the telephone number below. When prompted, enter the passcode. Comments will be forwarded to the Board for their consideration.

### Public Hearing Information:

#### WSA22-05 and WSA22-06

**In Person:** April 26, 2023, in Kotzebue at the Northwest Arctic Heritage Center, 171 3rd Avenue, from 4:00 PM – 6:00PM (or until the end of public participation)

**Teleconference: Toll Free:** 888-455-7761  
**Passcode:** 9411900



**WSA22-06**

**Teleconference Only:** May 2, 2023, from 4:00 PM—6:00 PM (or until the end of public participation)

**Teleconference: Toll Free:** 888-455-7761

**Passcode:** 6179618

The Board is committed to providing access to this public meeting for all participants. Please direct requests for accommodation needs to the Office of Subsistence Management at (800) 478-1456 or (907) 786-3888 or by e-mail [subsistence@fws.gov](mailto:subsistence@fws.gov) at least seven business days prior to the meeting.

Information about the Federal Subsistence Management Program may be found on the web at [www.doi.gov/subsistence](http://www.doi.gov/subsistence) or by visiting [www.facebook.com/subsistencealaska](https://www.facebook.com/subsistencealaska).

**Missing out on the latest Federal subsistence issues?** If you'd like to receive emails and notifications on the Federal Subsistence Management Program you may subscribe for regular updates by emailing [fws-fsb-subsistence-request@lists.fws.gov](mailto:fws-fsb-subsistence-request@lists.fws.gov).

-###-

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

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701 West 8th Avenue, Suite 1100, Anchorage, Alaska 99501  
(907) 276-5152 Facsimile: (907) 276-8433

EIN: 93-0659437

Northwest Arctic Borough  
Attn: The Controller  
P.O. Box 1110  
Kotzebue, AK 99752

March 9, 2023  
**Invoice No. 323020**

For Legal Services Rendered through February 28, 2023

CLIENT: 01040 - Northwest Arctic Borough

Matter	Fees	Expenses	Total
001 - General	18,602.00	650.89	19,252.89
005 - Assembly	120.00	0.00	120.00
292 - Energy	1,710.00	0.00	1,710.00
293 - Homeless Coalition	342.00	0.00	342.00
310 - VIF/VIC	384.00	0.00	384.00
Current Billing			<u><u>\$21,808.89</u></u>
Prior Balance			<u><u>\$20,649.31</u></u>
Amount Due			<u><u>\$42,458.20</u></u>

**LANDYE BENNETT**  
**BLUMSTEIN LLP**  
 ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
**Invoice No. 323020**

March 9, 2023

Re: 001 General

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/01/23	RAC	Call and emails with S. Schaeffer regarding HR matters; call with Mayor Moto regarding procurement; emails with C. Weisner regarding RFP selection and award; review clerk's public notices; finalize agenda and materials for Utqiagvik trip	1.90	380.00
02/01/23	MJM	Email to D. Ivanoff regarding email records; review Records Retention Policy	0.20	48.00
02/01/23	MJM	Phone call with S. Schaeffer regarding personnel matter; review related documents	0.30	72.00
02/01/23	MJM	Phone call with Mayor Moto regarding contract and personnel matters	0.30	72.00
02/01/23	MJM	Review boiler replacement proposals; phone calls and emails to staff for same	0.70	168.00
02/02/23	RAC	Final edits to Utqiagvik trip agenda and materials; confer with J. Schaeffer regarding Joint Borough efforts to date and next steps	1.50	300.00
02/02/23	MJM	Phone call with C. Weisner regarding office boiler replacement RFP opening and evaluation	0.10	24.00
02/03/23	RAC	Utqiagvik trip meetings with the Mayor Moto, N. Hadley, and J. Schaeffer with the Alaska Eskimo Whaling Commission, NSB Mayor Brower, NSB CAO Szmyd, staff, State of Alaska Lt. Governor Dahlstrom, USAF Lt. Gen. Nahom, and airmen, and Ilisagvik College; emails with C. Weisner and DOT staff regarding lease renewals; Emails with Teck, SEF, and staff regarding contract updates	6.10	1,220.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/06/23	MJM	Phone call with Mayor Moto regarding DOT&PF agreement and City of Kivalina rental agreement; emails to J. Hill for same; revise DOT&PF agreement; prepare City rental agreement; emails to staff for same	1.10	264.00
02/06/23	RAC	Emails and phone call with staff regarding HR matter; confer with M. Mead regarding same; correspond with client regarding upcoming joint borough planning meeting; confer with A. Kubitz regarding revised procurement ordinances related to professional service agreements; finalize boiler RFP 23-02 review and award	1.80	360.00
02/06/23	MJM	Review boiler replacement RFP documents and related procurement code provisions	0.20	48.00
02/07/23	RAC	Emails with C. Weisner and staff regarding RFP 23-02 award and related records request; prepare and transmit notice of intent to award; call with Mayor Moto for same; emails with SOT DOTPF regarding ice roads and review of associated draft agreements; email F. Westlake and I. Mathiasson regarding energy grant resolutions; call with F. Westlake and S. Schaeffer regarding RFP 23-02 award (no charge 0.5 of 3.1)	2.60	520.00
02/07/23	MJM	Revise employment offer letter; review related candidate background	0.30	72.00
02/07/23	MJM	Review RFP evaluation and award	0.30	72.00
02/07/23	MJM	Phone call with S. Schaeffer regarding personnel matter	0.20	48.00
02/08/23	MJM	Revise personnel notice; email to S. Schaeffer for same	0.30	72.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/08/23	RAC	Advise regarding RFP records request; finalize award documents for RFP 23-02; emails and calls with staff regarding HR matter; correspond with C. Weisner and staff regarding missing freight matter	1.70	340.00
02/08/23	MJM	Phone call with C. Weisner regarding boiler projects and related issues; review related licensing information	0.60	144.00
02/08/23	MJM	Phone calls with Mayor Moto regarding pending projects, contracts, and personnel matters	0.60	144.00
02/08/23	MJM	Teleconference with R. Warner and R. Camilleri to review personnel matter; review related correspondence and documents	0.60	144.00
02/09/23	MJM	Meet with J. Evans to discuss port authority; review related statutes and comparable models; follow-up email to J. Evans for same	1.80	432.00
02/09/23	RAC	Email with C. Weisner regarding missing freight and related claim; emails and call with S. Schaeffer regarding HR matter; review updated Teck donation agreement and request additional revisions; emails with F. Westlake for same	1.60	320.00
02/09/23	MJM	Prepare service agreement for transportation services; phone call and emails with Mayor Moto for same	0.80	192.00
02/09/23	MJM	Phone call with K. Smith regarding AMLJIA claim	0.30	72.00
02/09/23	MJM	Review boiler repair regulations and prepare for teleconference; phone call with C. Weisner for same	0.40	96.00
02/09/23	MJM	Teleconference with R. Camilleri and R. Warner to review personnel matter; review related emails	0.40	96.00
02/09/23	MJM	Phone call with Mayor Moto regarding Selawik incident; review related information	0.20	48.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/10/23	RAC	Emails with C. Weisner regarding Ice Road MOA and review said MOA; call with Mayor Moto regarding HR/supervisory training in Kotzebue; call and emails with J. Schaeffer regarding joint borough effort; emails regarding resolution of lost freight and remedy	1.50	300.00
02/10/23	AJK	Revise Kuna Engineering contract pursuant to revisions from I. Mathiasson regarding scope of work and project timeline; e-mail I. Mathiasson regarding the same	0.60	114.00
02/10/23	MJM	Prepare revised talking points for personnel matter	0.20	48.00
02/10/23	MJM	Phone call and email to Administration regarding contract matters	0.20	48.00
02/11/23	MJM	Phone call with Mayor Moto regarding Selawik response; review related reports	0.20	48.00
02/13/23	RAC	Email with J. Schaeffer regarding remote work and supervisory training; emails with S. Schaeffer regarding RFPs and new employee hires; emails with C. Weisner regarding RFP Addenda for FY23-03	1.00	200.00
02/13/23	MJM	Phone call with Mayor Moto regarding contract, personnel, and project issues; review related emails	0.60	144.00
02/14/23	RAC	Emails with S. Schaeffer regarding time and pay questions; emails and call with F. Westlake and C. Weisner regarding procurement; draft assembly resolutions for February; review and respond to HR related emails	2.60	520.00
02/14/23	MJM	Phone calls and emails to Administration regarding personnel matter	0.80	192.00
02/15/23	MJM	Phone call with Mayor Moto	0.70	168.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/15/23	RAC	Emails with staff regarding HR and timekeeping matter; correspond with S. Atoruk regarding assembly meeting agenda items and drafts; calls and emails with F. Westlake and staff regarding joint borough planning meetings; teleconference with staff regarding regional boiler project repair RFP and next steps; emails with A. Erlich regarding Teck Donation for February Assembly; draft RSN 23-05, 23-06, and 23-07 for the February meeting; draft and transmit agenda for joint planning meeting; review and revise draft joint resolutions	4.40	880.00
02/15/23	MJM	Phone call with A. Erlich regarding Ferguson Scholarship ordinance	0.20	48.00
02/15/23	MJM	Review draft personnel memorandum; email to S. Schaeffer for same; review related emails	0.40	96.00
02/15/23	MJM	Teleconference to review regional boiler repair program/procurement options; review related documents and state regulations	0.80	192.00
02/16/23	MJM	Prepare materials for February Assembly meeting; email to staff and Administration for same	0.80	192.00
02/16/23	MJM	Phone calls and emails to Administration regarding personnel matters; revise employment offer letters and personnel memorandum	0.90	216.00
02/16/23	RAC	Revise resolutions for February Assembly meeting; call with Mayor Moto regarding staff training, joint borough meeting and signing authority; call with N. Hadley regarding joint borough meeting; correspond with J. Schaeffer regarding joint meeting	1.40	280.00
02/17/23	MJM	Participate in joint NAB/NSB planning meeting; review and revise related draft resolutions	2.00	480.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/17/23	RAC	Attend and facilitate joint borough planning meeting via video conference; follow up call with NSB to discuss meeting logistics; call with J. Schaeffer regarding same; revise draft joint resolutions for April meeting; draft and transmit bill of sale for mutual skidoo exchange	2.70	540.00
02/17/23	MJM	Phone call and email to S. Atoruk regarding check signer resolution; prepare resolution	0.30	72.00
02/20/23	MJM	Phone call and email to I. Mathiasson regarding RFP award; review scoring sheet and submissions	0.60	144.00
02/20/23	RAC	Emails with client related to RFP 23-05 and related award	0.90	180.00
02/21/23	RAC	Staff emails related to RFP 23-05; draft notice of intent to award and corresponding resolution for RFP 23-05; analyze proposed award and follow up questions for client; draft employee memo regarding remote work policy; correspond with staff regarding ice road projects and upcoming procurement; draft multi-community ice road combined RFP	3.10	620.00
02/21/23	MJM	Teams meeting to review ice road grant and procurement process	0.50	120.00
02/21/23	MJM	Phone call with D. Ivanof regarding email retention policy and related licenses; review related emails and comparable policies	0.30	72.00
02/21/23	MJM	Phone call and email with I. Mathiasson regarding RFP; review related procurement documents and policy options	0.60	144.00
02/21/23	MJM	Phone call with S. Atoruk regarding Assembly meeting	0.20	48.00



Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
02/22/23	RAC	Zoom meeting with F. Westlake and I. Mathiasson regarding RFP 23-05 and proposed procurement manual; draft RSN 23-09 for VPSO CIP grant; review and revise Teck donation agreement; finalize employee memo regarding remote work policy	2.60	520.00
02/22/23	MJM	Revise bill of sale, personnel memorandum, and Assembly resolution; review related documents; Teams meeting to review RFP scoring and policies; emails to Borough staff and Administration for same	1.60	384.00
02/23/23	RAC	Emails with I. Mathiasson regarding RFP 23-05 team meeting and references; draft SOA DOTPF Airport Lease resolution; revise RFP for multi-community ice roads project; call with NSB J. Frantz regarding joint meeting and resolutions; emails with staff regarding joint meeting planning	4.40	880.00
02/24/23	RAC	Zoom meeting with staff regarding RFP 23-05; finalize draft RFP 23-06 for ice roads; revise employee remote work policy memo	2.50	500.00
02/24/23	MJM	Phone call with S. Schaeffer regarding personnel matter	0.20	48.00
02/24/23	MJM	Review and revise ice road RFP; review and revise draft NSB-NAB Ambler resolution; review related EIS and litigation information	1.10	264.00
02/25/23	RAC	Emails with staff regarding joint meeting and remote work	0.10	20.00
02/26/23	RAC	Emails with staff regarding remote work and RFP 23-05	0.10	20.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

**Professional Fees**

Date		Description	Hours	Amount
02/27/23	RAC	Phone calls and emails regarding RFP 23-05 and oral interviews; emails and call regarding FY23 spending; revise draft lease agreement for Selawik Public Safety Facility and analyze for compliance with corresponding state grant funding; draft joint meeting and assembly meeting agendas and transmit to NAB and NSB planning team	3.80	760.00
02/27/23	MJM	Attend BAF Committee/Work Session; review related materials in preparation for meeting; meet with staff and Administration	6.20	1,488.00
02/28/23	RAC	Revise draft joint resolutions A-2023, B-2023 and C-2023; attend February NAB Assembly Meeting; calls and emails with J. Frantz and J. Schaeffer regarding joint meeting; revise joint meeting and workshop agendas; research deeds and community maps for the City of Selawik facility for the proposed public safety storage lease; emails with F. Westlake and staff regarding Alaska Community Foundation recovery funding	4.30	860.00
02/28/23	MJM	Attend Assembly meeting; meet with Administration	4.10	984.00

**Matter Rate Summary**

		Rate	Hours	Amount
RAC	Richard A. Camilleri	200.00	52.60	10,520.00
AJK	Alex J. Kubitz	190.00	0.60	114.00
MJM	Matthew J. Mead	240.00	33.20	7,968.00
<b>Total for Services</b>			<b>86.40</b>	<b>\$18,602.00</b>

**Disbursements and Expenses**

Date	Expenses	Amount
02/27/23	Meals Expense 02/27-02/28 - MJM 02/27-02/28 Trip	94.69
03/01/23	Travel Expense MJM Flight from ANC to OTZ 02/20-02/21 conf #ZRLGFM - use of wallet funds - Alaska Airlines Inc.	524.20
03/01/23	Parking - MJM 02/27-02/28 Trip	32.00
<b>Total Expenses</b>		<b>\$650.89</b>

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

Total This Matter	<u>\$19,252.89</u>
Prior Balance	16,593.31
Amount Due	<u><u>\$35,846.20</u></u>

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

Re: 005 Assembly

**Professional Fees**

Date		Description	Hours	Amount
02/16/23	MJM	Phone call with President Hadley regarding February Assembly meeting	0.30	72.00
02/26/23	MJM	Phone call with N. Hadley regarding February Assembly meeting	0.20	48.00

**Matter Rate Summary**

		Rate	Hours	Amount
MJM	Matthew J. Mead	240.00	0.50	120.00
<b>Total for Services</b>			<b>0.50</b>	<b>\$120.00</b>

<b>Total This Matter</b>	<b>\$120.00</b>
Prior Balance	336.00
<b>Amount Due</b>	<b>\$456.00</b>

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

Re: 292 Energy

**Professional Fees**

Date		Description	Hours	Amount
02/06/23	AJK	Revisions to Deering form PPA for AEA review; calls with I. Mathiasson regarding the same; draft professional services agreement with Kuna Engineering for intertie feasibility study	4.80	912.00
02/07/23	AJK	Draft Deering MOA re administration of funds; draft Buckland MOA re administration of funds; e-mails with I. Mathiasson regarding the same	1.20	228.00
02/17/23	AJK	E-mails with I. Mathiasson regarding MOU with NANA; review the same; revise the same	0.60	114.00
02/20/23	AJK	Revise Buckland and Deering resolution; e-mail I. Mathiasson regarding the same; review letter from AML regarding Energy Assessment Tool; confer with M. Mead regarding the same; revise MOA with NANA regarding ESC funding and IPP management	1.30	247.00
02/24/23	AJK	Review revisions to professional services agreement from Kuna Engineering counsel; review NABC regarding contract claim appeal procedure; e-mail I. Mathiasson regarding the same; call I. Mathiasson regarding AML Energy Assessment Tool proposal	1.10	209.00

**Matter Rate Summary**

		Rate	Hours	Amount
AJK	Alex J. Kubitz	190.00	9.00	1,710.00
<b>Total for Services</b>			<b>9.00</b>	<b>\$1,710.00</b>

**Total This Matter** **\$1,710.00**

Prior Balance 665.00

**Amount Due** **\$2,375.00**

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

Re: 293 Homeless Coalition

**Professional Fees**

Date		Description	Hours	Amount
02/08/23	CKG	E-mail to P. Schuerch regarding signature for submittal of application	0.30	57.00
02/09/23	CKG	E-mails with P. Schuerch regarding online signature requirement	0.30	57.00
02/14/23	CKG	Finalize and submit 1023 application	1.20	228.00

**Matter Rate Summary**

		Rate	Hours	Amount
CKG	Casey K. Gilmore	190.00	1.80	342.00
<b>Total for Services</b>			<b>1.80</b>	<b>\$342.00</b>

<b>Total This Matter</b>	<b>\$342.00</b>
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Prior Balance	2,695.00
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<b>Amount Due</b>	<b>\$3,037.00</b>
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LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323020

March 9, 2023

Re: 310 VIF/VIC

**Professional Fees**

Date		Description	Hours	Amount
02/14/23	MJM	Review Deerstone Selawik report; email to H. Walker for same	0.40	96.00
02/15/23	MJM	Teleconference to review Selawik water/sewer project and coordination with NANA; review related report and previous award documents	0.60	144.00
02/28/23	MJM	Teams meeting with NANA to review Selawik W/S project coordination	0.60	144.00

**Matter Rate Summary**

		Rate	Hours	Amount
MJM	Matthew J. Mead	240.00	1.60	384.00
<b>Total for Services</b>			<b>1.60</b>	<b>\$384.00</b>

**Total This Matter** **\$384.00**

Prior Balance 72.00

**Amount Due** **\$456.00**

Please return this page with remittance

to  
Landye Bennett Blumstein LLP - ANC  
701 West 8th Avenue  
Suite 1100  
Anchorage, Alaska 99501

Invoice No. 323020  
Bill Date: March 9, 2023  
Client Code: 01040  
Client Name: Northwest Arctic Borough

Total Fees 21,158.00  
Disbursements 650.89

<b>Current Billing</b>	<b><u>\$21,808.89</u></b>
<b>Prior Balance</b>	<b><u>\$20,649.31</u></b>
<b>Amount Due</b>	<b><u>\$42,458.20</u></b>

Amount enclosed: \_\_\_\_\_



**Beth Palmatier**

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**From:** Matt Mead  
**Sent:** Wednesday, February 8, 2023 12:15 PM  
**To:** Beth Palmatier  
**Cc:** Cheri Woods  
**Subject:** FW: Your confirmation receipt: ZRLGFM for your flight to Kotzebue on 2/20/23.

FYI - For NAB. It's application of cancelled funds in my wallet. I'm still sorting out balance.

<b>LANDYE BENNETT</b> <b>BLUMSTEIN LLP</b> <b>A T T O R N E Y S</b>	<b>Matt Mead   Partner</b> <a href="mailto:mattm@lbblawyers.com">mattm@lbblawyers.com</a> Suite 1100 701 West 8th Avenue Anchorage, Alaska 99501 <a href="http://LBBlawyers.com">LBBlawyers.com</a> 907.276.5152 (w) 907.868.9225 (d) 907.276.8433 (f)
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**Please consider the environment before printing this e-mail**

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**From:** Alaska Airlines <service@ifly.alaskaair.com>  
**Sent:** Wednesday, February 8, 2023 12:09 PM  
**To:** Matt Mead <mattm@lbblawyers.com>  
**Subject:** Your confirmation receipt: ZRLGFM for your flight to Kotzebue on 2/20/23.



**Matthew,  
you're all set.**

We can't wait to see you on board. Before you fly, [view full reservation details](#) or make changes to your flight online.

**MANAGE TRIP**

Confirmation code:

**ZRLGFM**

Alaska	Traveler(s)
Flight 55	Matthew Mead
Boeing 737-700 (Winglets)Seat: 9D, Class: K (Coach)	

Mon, Feb 20  
10:05 AM

**ANC**

Anchorage



Mon, Feb 20  
11:47 AM

**OTZ**

Kotzebue

Alaska	Traveler(s)
Flight 153	Matthew Mead
Boeing 737-700 (Winglets)Seat: 9C, Class: K (Coach)	

Tue, Feb 21  
07:38 PM

**OTZ**

Kotzebue



Tue, Feb 21  
09:07 PM

**ANC**

Anchorage

#### Summary of airfare charges

Matthew Mead

*Mileage Plan MVP # \*\*\*\*3315*

Ticket 0272325393870

Base fare and surcharges	\$474.42
Taxes and other fees	\$49.78
Per-person total	\$524.20

**Total charges for air travel** **\$524.20**

[View all taxes, fees and charges.](#)

Nonrefundable fare of \$524.20 from My wallet account was applied toward the total.

#### Trip insurance by Allianz Global Assistance

Purchase travel insurance benefits and travel assistance services for your trip from [Allianz Global Assistance](#). [Learn more.](#)

Date: 27-Feb-23

Time: 6:31 PM

Nullagvik Hotel  
PO Box 336  
Kotzebue, Alaska 99752, United States  
907-442-3331

**Purchase**

CARD TYPE: Visa  
CARD HOLDER: MEAD/MATTHEW  
ACCT: \*\*\*\*\*1407  
APP NAME: VISA CREDIT  
ENTRY: CHIP  
TRANSACTION ID: 6654605020  
APPROVAL: 09701G  
RESPONSE CODE: 00  
TOTAL: \$23.50 ✓

**APPROVED**

A0000000031010  
ARQC D09FF46BEA490FD0

*NAB-MJM*

Nullagvik Hotel Restaurant  
Kotzebue, Alaska  
Date: Feb 27 '23 06:45PM  
Card Type: VISA  
Acct #: XXXXXXXXXXXX1407  
Card Entry: KEYED  
Trans Type: PURCHASE  
Trans Key: AIA000234272730  
Auth Code: 03E09G  
Check: 66C1  
Check ID: 30E  
Server: 80C8 Christia

Subtotal: 32.49

TIP 4.5

TOTAL 36.99

\*\*\*\* THIS IS CUSTOMER COPY \*\*\*\*

*01040.00*

**RECEIPT**

869314022814342023

Entry Time 02/27/23 09:00  
Exit Time 02/28/23 14:34  
Duration 1d 5h 34m  
Ticket # 72548  
Short-Term \$ 32.00

Total: \$ 32.00 ✓

Anchorage International Airpor  
5000 W Intl Airport Rd

\*-----EFTPOS-----\*

TERMINAL \*\*\*\*\*7276

28 Feb 23 18:34

VISA ICC CONTACT

AID A0000000031010

APP LABEL VISA CREDIT

CARD \*\*\*\*\*1407

FAN SEQ Number 02

RRN 001162374318

AUTHORISATION 072010

REFERENCE 092758

PURCHASE USD32.00

TOTAL USD32.00

**APPROVED**

NO CARDHOLDER VERIFICATION

*MJM-NAB*

\*\*\*\*\*  
CHECK # 1665033 DATE 2/27/23  
NAME B TIME 9:12AM  
\*\*\*\*\*

TAKEOUT : Mike BOH

ITEMS ORDERED	AMOUNT
1 CAESAR SALAD	
ADD 6OZ CHIX TO SALAD	23.20
1 STARB NITRO	6.50

SUBTOTAL 29.70

TOTAL DUE 29.70

# OF GUESTS

1

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

701 West 8th Avenue, Suite 1100, Anchorage, Alaska 99501  
(907) 276-5152 Facsimile: (907) 276-8433

EIN: 93-0659437

Northwest Arctic Borough  
Attn: The Controller  
P.O. Box 1110  
Kotzebue, AK 99752

April 18, 2023  
**Invoice No. 323398**

For Legal Services Rendered through March 31, 2023

CLIENT: 01040 - Northwest Arctic Borough

Matter	Fees	Expenses	Total
001 - General	22,520.00	692.93	23,212.93
005 - Assembly	132.00	0.00	132.00
292 - Energy	1,197.00	0.00	1,197.00
310 - VIF/VIC	120.00	0.00	120.00
Current Billing			<b>\$24,661.93</b>

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

Re: 001 General

**Professional Fees**

Date		Description	Hours	Amount
03/01/23	RAC	Prepare employee training presentations on personnel policies, progressive discipline, timekeeping; emails with A. Sturm regarding procurement updates and training; revise draft joint resolutions; call with I. Mathiasson; correspond with S. Schaeffer and C. Weisner regarding RFP 23-06 publication; review and respond to email with SEF Canada regarding the draft contract; draft invitation letters to state and federal delegations for April joint borough meeting	3.30	660.00
03/01/23	MJM	Phone calls with Administration regarding pending contracts and projects; review and revise draft NAB-NSB joint resolutions; email to S. Atoruk regarding public notice	0.90	216.00
03/02/23	RAC	Emails with NSB and NAB staff regarding joint meeting planning; call with F. Westlake and S. Chase regarding procurement; update joint resolution for Ambler Access Project; analyze updated in-region positions on same; confer with A. Sturm regarding updated procurement forms	2.40	480.00
03/03/23	RAC	Call with Mayor Moto regarding remote work policy; emails with J. Schaeffer for same; transmit updated resolutions to NSB and correspond regarding joint meeting planning; emails with S. Schaeffer regarding procurement; revise remote work policy forms; correspond with J. Schaeffer regarding upcoming training and continue revisions to presentation; emails with Mayor Moto and staff regarding priority projects for the VPSO program, Public Safety facilities, and associated grants	2.50	500.00
03/05/23	RAC	Emails with staff and administration regarding weekend storm and scheduled all-staff training	0.20	40.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
03/06/23	RAC	Emails with staff and Administration regarding storm and rescheduling of all-staff training; finalize and transmit draft joint assembly legislator invite letter; emails with J. Schaeffer and J. Frantz regarding joint meeting; revise and expand employee training presentation; emails with I. Mathiasson and F. Westlake regarding procurement	2.40	480.00
03/06/23	MJM	Review Red Dog environmental report; email to R. Hager for same	0.20	48.00
03/06/23	MJM	Review and revise joint meeting letter	0.20	48.00
03/07/23	RAC	Call with Mayor Moto regarding disaster declaration; review related letter from City of Kotzebue and subsequent emails; follow up with Alaska Community Foundation disaster preparedness funds; review and respond to emails with J. Schaeffer and J. Frantz regarding the Joint Meeting in April; finalize joint meeting invite letters; outline draft infrastructure resolution for joint meeting	2.90	580.00
03/07/23	MJM	Prepare disaster declaration and snow removal contract; phone call and emails to Mayor Moto for same	1.20	288.00
03/07/23	MJM	Review new logo/seal considerations	0.20	48.00
03/08/23	RAC	Advise S. Schaeffer regarding RFP Certification processes; emails with NAB and NSB staff regarding joint meeting planning; revise draft professional services agreement for CED; finalize award documents for RFP 23-05; call with I. Mathiasson for the same; finalize and transmit fully executed invitation letters to the Alaska state and federal delegation for the joint meeting	2.80	560.00
03/08/23	MJM	Phone call with Mayor Moto regarding emergency snow removal; draft waiver; emails with Administration for same	0.70	168.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
03/09/23	MJM	Phone call and email to J. Evans regarding personnel claim; review related documents	0.60	144.00
03/09/23	RAC	Emails with client regarding snow removal and liability waiver for elder snow removal; revise draft PSA for CED training; emails with NAB and NSB regarding Joint Meeting; call with Mayor Moto; teleconference with J. Schaeffer and NSB Mayor's Office; finalize joint meeting resolutions and transmit updated drafts to NSB and NAB for distribution; call with I. Mathiasson regarding term contracts	1.90	380.00
03/09/23	MJM	Phone call with S. Schaeffer to review personnel matter; review related documents	0.30	72.00
03/10/23	MJM	Prepare disaster declaration for Kisna; phone call and emails to Administration for same	0.60	144.00
03/10/23	MJM	Review and respond to email from M. Williams regarding federal exemption requirements for Impact Aid	0.20	48.00
03/13/23	MJM	Numerous calls with Administration regarding budget, contracts, and project issues; review related emails	1.20	288.00
03/14/23	MJM	Participate in Directors' meeting to review projects and funding priorities; phone calls with Administration for same	2.10	504.00
03/15/23	MJM	Prepare materials for March Assembly meetings; emails to staff and Administration for same; phone calls and emails to Administration regarding Kivalina winter storm emergency; draft disaster declaration; review emails from School District regarding annual contribution; phone call and emails with I. Mathiasson regarding solar/battery project and AML program; revise related letter	3.50	840.00



Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
03/15/23	RAC	Emails with staff regarding HR matter; emails with C. Weisner regarding addenda to extend RFP 23-06; emails with I. Mathiasson regarding RFP and contract negotiations; emails with NSB and NAB staff regarding joint meeting planning	0.80	160.00
03/16/23	MJM	Phone call with Administration regarding local contribution and usage fee; review related emails and Impact Aid program material	0.60	144.00
03/16/23	RAC	Emails with A. Erlich regarding project and contract updates; confer with M. Mead regarding Kivalina disaster declaration, snow removal, and next steps (no charge 0.5 of 1.7)	1.20	240.00
03/16/23	MJM	Phone call and emails with Administration regarding Kivalina disaster declaration	0.40	96.00
03/16/23	MJM	Review personnel matter	0.20	48.00
03/17/23	RAC	Meeting with F. Westlake and I. Mathiasson regarding term contract for engineering services and prepare contract for same	1.00	200.00
03/17/23	MJM	Prepare revised Ferguson Scholarship ordinance; email to Clerk's Office for same	0.20	48.00
03/17/23	MJM	Prepare amendment to ice road RFP and revise responses to bidder questions; research and analyze related provisions of Alaska Statutes; emails to Administration for same; revise bill of sale; email to S. Chase for same	1.10	264.00
03/17/23	MJM	Phone calls and emails to Administration regarding Kivalina disaster, road maintenance, and related options; prepare related L. Westlake contract; teleconference with I. Mathiasson and F. Westlake to review term contract options; emails to B. Fischer for same	1.80	432.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
03/20/23	MJM	Participate telephonically in director's meeting; phone calls and emails to Administration regarding pending projects, personnel matters, and March Assembly meeting; review related materials	3.60	864.00
03/20/23	RAC	Revise and finalize PSA with Alaska Waters for NAB training; call with A. Erlich for same; emails with S. Schaeffer regarding performance reviews and compliance with employee handbook and code; review MOA and Easement for energy transmission line and related correspondence; draft engineering term contract PSA; emails with client regarding contractor ownership and licensing issues	3.50	700.00
03/20/23	MJM	Meet with J. King to review revenue forecast project	0.50	120.00
03/21/23	RAC	Calls and emails with Mayor Moto and F. Westlake regarding HR matter; call with F. Westlake regarding CED contracts	1.80	360.00
03/21/23	MJM	Phone calls and emails to Administration regarding personnel, contract, and project matters; prepare related documents; phone call and email to A. Dallemolle regarding regional boiler program	1.90	456.00
03/22/23	MJM	Phone calls with I. Mathiasson regarding RESA contract; review corporate and license issues for same	0.30	72.00
03/22/23	RAC	Call and emails with I. Mathiasson regarding energy contracts; confer with M. Mead regarding regional boiler project and verify prior resolutions to date; correspond with S. Schaeffer regarding RFP 23-06 bids; research RFP 23-05 bid winner corporate structure issues and analyze associated grant agreement conditions for contract and assembly ordinance; draft service agreement for Ambler and Shungnak project; initiate draft ordinance 23-03 (no charge 0.7 of 3.7)	3.00	600.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

Date		Description	Hours	Amount
03/22/23	MJM	Phone call with Mayor Moto regarding pending projects; prepare updated Selawik VPSO MOA; phone call and emails to C. Hatch regarding VPSO MOA; update same; phone call and email to S. Schaeffer regarding personnel matter	1.90	456.00
03/22/23	MJM	Teleconference to review regional boiler repair program; follow-up phone calls and emails for same	1.20	288.00
03/23/23	RAC	Advise accounting staff regarding local procurement; correspond with staff regarding HR matter; emails with I. Mathiasson and F. Westlake regarding energy contracts; emails with S. McFaul regarding SEF contract for CED; revise RSN 23-10 for RFP 23-05 and associated multi-year contract; finalize draft multi-year solar panel contract; revise draft term contract for engineering services	3.60	720.00
03/24/23	RAC	Draft FY23 SEF Phase 1 Contract; emails with S. McFaul and staff for same; analyze Alaska statutes and regulations regarding registration requirements for foreign corporations contracting in Alaska; call with C. Hatch regarding two Selawik leases for VPSO and Public Safety warm storage; review ownership rights for associated properties	3.80	760.00
03/27/23	RAC	Finalize draft leases for Selawik warm storage facility; finalize draft lease for Selawik VPSO housing; emails with C. Hatch for the Selawik leases; revise draft multi-community ice road agreement and outline bid discrepancies and overestimates from bidder to correctly integrate into the draft agreement; transmit updated joint meeting materials to NAB team; emails with I. Mathiasson regarding preliminary notice of bond rights from subcontractor	5.10	1,020.00
03/27/23	MJM	Participate in BAF Committee/Work Session meeting; prepare related materials; meet with staff and Administration to address meeting, contract, project, and personnel matters; research and outline Impact Aid support statement	8.20	1,968.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

<b>Date</b>		<b>Description</b>	<b>Hours</b>	<b>Amount</b>
03/28/23	RAC	Emails with C. Hatch regarding Selawik leases; finalize Alaska Waters PSA and correspond with A. Erlich for same; analyze state requirements for registration of foreign corporations as contractors; draft Sulianich resolution 2023-01 and correspond with A. Erlich for same; draft MOA for Sulianich; Emails with S. McFaul from SEF regarding PSA; call with Erlich to finalize SEF Contract terms and transmit final contract for review; finalize Deerstone term contract draft; analyze V3 Energy LLC proposal and draft service agreement	4.80	960.00
03/28/23	MJM	Participate in Regular March Assembly Meeting; meet with staff, Administration, and School District to discuss budgets, contracts, Impact Aid Funding, and projects; prepare related contracts	8.90	2,136.00
03/29/23	RAC	Emails with I. Mathiasson regarding contract updates; confer with M. Mead regarding assembly meeting and pending contracts; analyze revisions to regional ice road contract; initiate draft contract for main building boiler replacement project; emails with staff regarding Kivalina water emergency	2.90	580.00
03/29/23	MJM	Meet with Administration to review FY23-24 budgets; prepare ice road contract	1.30	312.00
03/30/23	RAC	Emails with NAB staff regarding Kivalina water emergency and Kivalina school decommissioning; video call with NABSD, Mayor Moto, and Staff regarding decommission of old Kivalina school; meeting with Mayor Moto and A. Sturm regarding projects, contracts, budget, and VIF issues; emails with S. Atoruk, J. Frantz, J. Schaeffer regarding joint assembly meeting	3.90	780.00
03/30/23	MJM	Participate in teleconference to address Kivalina emergency disaster declaration due to water plant failure; emails with staff and Administration regarding Kivalina and pending projects	1.50	360.00

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

**Professional Fees**

Date		Description	Hours	Amount
03/30/23	MJM	Review and revise SEF contract	0.20	48.00
03/31/23	RAC	Call with J. Schaeffer and J. Frantz regarding joint meeting; meeting with Mayor Moto and staff regarding pilt payment and FY23 budget; draft joint resolution for infrastructure coordination; emails and calls with S. Atoruk regarding Joint Meeting; transmit draft infrastructure resolution to NAB and NSB teams; correspond with SEF and CED team regarding draft contract (no charge 1.0 of 3.4)	2.40	480.00
03/31/23	MJM	Phone calls and emails to Administration regarding FY23-24 revenue; review related emails	0.50	120.00
03/31/23	MJM	Teleconference to discuss Kivalina disaster declaration regarding water plant; review related emails	0.50	120.00
03/31/23	MJM	Prepare equipment rental agreement; emails to D. Ivanoff for same	0.30	72.00

**Matter Rate Summary**

		Rate	Hours	Amount
RAC	Richard A. Camilleri	200.00	56.20	11,240.00
MJM	Matthew J. Mead	240.00	47.00	11,280.00
<b>Total for Services</b>			<b>103.20</b>	<b>\$22,520.00</b>

**Disbursements and Expenses**

Date	Expenses	Amount
03/21/23	Travel Expense M. Mead 03/27-03/28 flight from ANC to OTZ conf #LYVQMO - Alaska Airlines Inc.	554.20
03/27/23	Parking M. Mead 03/27-03/28 - MJM 03/27-03/28	32.00
03/27/23	Meals Expense M. Mead 03/27-03/28 - MJM 03/27-03/28	106.73
<b>Total Expenses</b>		<b>\$692.93</b>

**Total This Matter** **\$23,212.93**

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
**Invoice No. 323398**

April 18, 2023

Receipts Since Last Invoice

Prior Balance On This Matter	35,846.20	
Date	Description	Total Applied to this Matter
03/20/23	Applied to 322847.	16,593.31
03/24/23	Applied to 323020.	19,252.89
Less Total Payments		<u>\$35,846.20</u>
Prior Balance Due		0.00
Current Balance Due		<u>\$23,212.93</u>

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

Re: 005 Assembly

**Professional Fees**

Date		Description	Hours	Amount
03/13/23	MJM	Phone call with N. Hadley regarding upcoming Assembly meetings	0.20	48.00
03/24/23	MJM	Phone call with N. Hadley regarding Assembly meeting	0.10	24.00
03/31/23	RAC	Call with N. Hadley regarding joint borough meeting and workshop facilitation	0.30	60.00

**Matter Rate Summary**

		Rate	Hours	Amount
RAC	Richard A. Camilleri	200.00	0.30	60.00
MJM	Matthew J. Mead	240.00	0.30	72.00
<b>Total for Services</b>			<b>0.60</b>	<b>\$132.00</b>

<b>Total This Matter</b>	<b>\$132.00</b>
--------------------------	-----------------

Receipts Since Last Invoice

Prior Balance On This Matter	456.00	
Date	Description	Total Applied to this Matter
03/20/23	Applied to 322847.	336.00
03/24/23	Applied to 323020.	120.00
Less Total Payments		\$456.00
Prior Balance Due		0.00
Current Balance Due		\$132.00

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

Re: 292 Energy

**Professional Fees**

Date		Description	Hours	Amount
03/03/23	AJK	Revise draft letter from I. Mathiasson to AML regarding Energy Assessment Tool Grant Match	0.40	76.00
03/06/23	AJK	Finalize letter to AML regarding grant match; confer with M. Mead regarding the same	0.70	133.00
03/16/23	CKG	Review solar contract bid from RESA	0.60	114.00
03/17/23	CKG	Review corporations filings for RESA due to inconsistencies in names used in bid and business licenses and expired licenses used; calls with corporations	2.30	437.00
03/20/23	CKG	Discuss RESA contract issues with R. Camilleri	0.40	76.00
03/22/23	CKG	Draft summary of RESA org issues; calls with Corporations regarding contractor's license and business license issues, discuss same with R. Camilleri; finalize PSA (no charge 1.0 of 2.6)	1.60	304.00
03/27/23	AJK	E-mails with I. Mathiasson regarding IPP revenue deployment issues	0.30	57.00

**Matter Rate Summary**

		Rate	Hours	Amount
CKG	Casey K. Gilmore	190.00	4.90	931.00
AJK	Alex J. Kubitz	190.00	1.40	266.00
<b>Total for Services</b>			<b>6.30</b>	<b>\$1,197.00</b>

**Total This Matter**

**\$1,197.00**

Receipts Since Last Invoice

Prior Balance On This Matter 2,375.00

Date Description Total Applied to this Matter



LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
**Invoice No. 323398**

April 18, 2023

Receipts Since Last Invoice

Prior Balance On This Matter	2,375.00	
Date	Description	Total Applied to this Matter
03/20/23	Applied to 322847.	665.00
03/24/23	Applied to 323020.	1,710.00
Less Total Payments		<u>\$2,375.00</u>
Prior Balance Due		0.00
Current Balance Due		<u>\$1,197.00</u>

LANDYE BENNETT  
BLUMSTEIN LLP  
ATTORNEYS

Client Ref: 01040 - Northwest Arctic Borough  
Invoice No. 323398

April 18, 2023

Re: 310 VIF/VIC

**Professional Fees**

Date		Description	Hours	Amount
03/01/23	MJM	Phone call with F. Westlake and H. Walker regarding Selawik project; review related Deerstone report	0.50	120.00

**Matter Rate Summary**

		Rate	Hours	Amount
MJM	Matthew J. Mead	240.00	0.50	120.00
<b>Total for Services</b>			<b>0.50</b>	<b>\$120.00</b>

<b>Total This Matter</b>	<b>\$120.00</b>
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Receipts Since Last Invoice

Prior Balance On This Matter	456.00																		
<table> <thead> <tr> <th>Date</th> <th>Description</th> <th>Total Applied to this Matter</th> </tr> </thead> <tbody> <tr> <td>03/20/23</td> <td>Applied to 322847.</td> <td style="text-align: right;">72.00</td> </tr> <tr> <td>03/24/23</td> <td>Applied to 323020.</td> <td style="text-align: right;">384.00</td> </tr> <tr> <td colspan="2">Less Total Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$456.00</td> </tr> <tr> <td colspan="2">Prior Balance Due</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">Current Balance Due</td> <td style="text-align: right; border-top: 1px solid black;">\$120.00</td> </tr> </tbody> </table>		Date	Description	Total Applied to this Matter	03/20/23	Applied to 322847.	72.00	03/24/23	Applied to 323020.	384.00	Less Total Payments		\$456.00	Prior Balance Due		0.00	Current Balance Due		\$120.00
Date	Description	Total Applied to this Matter																	
03/20/23	Applied to 322847.	72.00																	
03/24/23	Applied to 323020.	384.00																	
Less Total Payments		\$456.00																	
Prior Balance Due		0.00																	
Current Balance Due		\$120.00																	

Please return this page with remittance

to  
Landye Bennett Blumstein LLP - ANC  
701 West 8th Avenue  
Suite 1100  
Anchorage, Alaska 99501

Invoice No. 323398  
Bill Date: April 18, 2023  
Client Code: 01040  
Client Name: Northwest Arctic Borough

Total Fees	23,969.00
Disbursements	692.93
<b>Current Billing</b>	<b><u>\$24,661.93</u></b>

Amount enclosed: \_\_\_\_\_

## Beth Palmatier

**From:** Cheri Woods  
**Sent:** Tuesday, March 21, 2023 10:18 AM  
**To:** Beth Palmatier  
**Cc:** Matt Mead  
**Subject:** FW: Receipt sent from alaskaair.com

Please bill travel below to 01040-001. I used MJM LBB Visa card today for the purchase.  
Cheri

**From:** Alaska Airlines <alaska.it@alaskaair.com>  
**Sent:** Tuesday, March 21, 2023 9:52 AM  
**To:** Cheri Woods <cheriw@lbbblawyers.com>  
**Subject:** Receipt sent from alaskaair.com

Your receipt is below along with the following message:

mar 27 travel

## Traveler Information


Traveler	Seats **	Services Requested	Traveler Documentation
Name: Matthew Mead			
MP#: Alaska Airlines 28113315	15C, 15D		Enter required documentation
MVP®   oneworld® Ruby			
E-Ticket: 0272329528501			

\*\* Seat assignments are subject to change.


## Flights

Flight confirmation code: LYVQMO

## Flights

Flight	Departs	Arrives
<b>Flight 1 of 2 Alaska 55</b> Main (H)   Nonstop   <a href="#">Details</a> --- First Class waitlisted --- --- Premium Class waitlisted --- Alaska 55 <u>Distance</u> : 546 mi   Duration: 1h ours 37minutes  <b>Details for flights</b>   Alaska Airlines 55 Depart <b>Anchorage (ANC)</b> <b>10:10am</b> Mon, Mar 27 Arrive <b>Kotzebue (OTZ)</b> <b>11:47am</b> Mon, Mar 27 Duration: 1hours 37minutes Aircraft % on-time % late 30+ min % cancelled Meal Boeing 737-700 (Winglets) 50% n/a n/a None Performance data is based on previous month.	Anchorage (ANC) Mon, Mar 27 10:10 am	Kotzebue (OTZ) Mon, Mar 27 11:47 am
<b>Flight 2 of 2 Alaska 153</b> Main (K)   Nonstop   <a href="#">Details</a> --- First Class waitlisted --- --- Premium Class waitlisted --- Alaska 153 <u>Distance</u> : 546 mi   Duration: 1h ours 26minutes	Kotzebue (OTZ) Tue, Mar 28 7:36 pm	Anchorage (ANC) Tue, Mar 28 9:02 pm

## Flights

Flight	Departs	Arrives
<b>Details for flights</b>  		
Alaska Airlines 153 Depart <b>Kotzebue (OTZ)</b> <b>7:36pm</b> Tue, Mar 28 Arrive <b>Anchorage (ANC)</b> <b>9:02pm</b> Tue, Mar 28 Duration: 1hours 26minutes Aircraft % on-time % late 30+ min % cancelled Meal Boeing 737-700 (Winglets) 100% n/a n/a None Performance data is based on previous month.		

## Distance

Distance noted reflects trip length, and may not accurately reflect frequent flyer miles earned. Please refer to your frequent flyer program terms and conditions to determine miles earned.

### PRICE SUMMARY

**Flight Total for 1 passenger: \$554.20**

The VISA ending with \*\*\*\*\*1407 has been charged a total of USD \$554.20.

Total per passenger	\$554.20
Fare	\$502.33
Base fare	\$502.33

**Taxes and fees****\$51.87**

US psgr. facility charge	\$3.00
US Sept. 11 security fee	\$11.20
US transportation tax	\$37.67

Each ticket will be a separate charge on your credit card statement.

For additional assistance with your reservation, call us at 1-800-252-7522 for assistance.

**RULES & RESTRICTIONS****Flight**

- This ticket is **nonrefundable**.
- If you are unable to travel, you must notify us before the flight departs. If you do not, we will cancel your trip and your fare will not be available for future use.
- **Promotional discounts:** Discounts are not applicable to already purchased reservations.
- [View all fare rules](#)

**Change and cancellation**

- **For tickets purchased 24 hours or more prior to your scheduled departure time, you may also cancel and refund it to the original form of payment within 24 hours of the original purchase.**
- Additional fares and taxes may apply.
- Any changes and cancellations must be made prior to the scheduled departure time.

**Baggage**

- **Carry-on baggage:** Each passenger is limited to one carry-on bag that measures up to 22"x14"x9" plus one personal item. See our [Carry-on baggage](#) page for more information.
- **Checked baggage:** The first and second checked bag fees are waived. All [standard rules and fees](#) apply. Mileage Plan™ elite members, Alaska Airlines credit card holders and others may qualify for exceptions. Please refer to our [Checked baggage](#) page for more details, seasonal limitations, and restrictions.
- **Hazardous materials:** The U.S. federal government restricts hazardous materials in carry-on and checked baggage. [Read more about hazardous materials](#)
- Aerosols
- Canned fuel
- Lithium batteries
- Loose ammo
- Small engines
- Matches
- Cigarette lighters
- Oxygen
- Flares & fireworks

01040-001

Receipt  
Little Louie's  
388 3rd Street

Kotzebue, AK 99752  
907-442-4400

Order Id: MATT 9035030  
03-28-23 12:46 467919  
CK BACON RANCH BURGER \$15.99

Item Count: 1 Subtotal: \$15.99

Sales Tax Total: \$0.96

Receipt: 467983

Total: \$16.95

1407 07168G Visa: \$16.95

3  
17.95

Thank you for your purchase

RECEIPT

388014032821172023

Entry Time 03/27/23 09:11  
Exit Time 03/28/23 21:17  
Duration 1d 12h 6m  
Ticket # 77176  
Short Term-2023 \$ 32.00

Total: \$ 32.00

Anchorage International Airport  
5000 W Intl Airport Rd

\*-----EFTPOS-----\*  
TERMINAL \*\*\*\*\*7276  
29 Mar 23 01:17  
VISA ICC CONTACT  
AID A0000000031010  
APP LABEL VISA CREDIT  
CARD \*\*\*\*\*1407  
PAN SEQ Number 02  
RRN 001235473677  
AUTHORISATION 082110  
REFERENCE 097433  
PURCHASE USD32.00  
TOTAL USD32.00

APPROVED

03/28/2023  
05:04 PM  
2059

EMPRESS  
301 SHORE AVE B KOTZEBUE, AK 99752  
(907)442-4304, (907)442-4305

PICKUP (903) 503-0

INV#: 202303280205900 03/28/2023  
GUESTS: 1 05:04 PM  
TERMINAL: 1 CLERK: JOHNNY

QT DESCRIPTION	PRICE
1 CK Pad Thai	23.99
1 C/Soda(RB)	5.49

SUBTOTAL: 29.48  
TAX: 1.77  
TOTAL: 31.25

VISA XXXX1407: 31.25  
AUTH # 07388G REF # 31  
TSI 6800 CARD HOLDER: MEAD MATTHEW  
LNTHY: CHIP APID: A0000000031010  
CVM SIGNATURE TC: 9F4AE4C9AC21EB74  
LCCTYPE: CREDIT IAD: 06010A03602400  
IWI 8000008000 APPLAB: VISA CREDIT

74

CHANGE: 0.00

PICKUP  
PICKUP 35905

(903) 503-0  
CREDIT CARD

GRATUITY GUIDE:

15%:	4.42
18%:	5.31
20%:	5.90



Date: 27-Mar-23

Time: 5:54 PM

Nullagvik Hotel  
PO Box 336  
Kotzebue, Alaska 99752, United States  
907-442-3331

**Purchase**

CARD TYPE: Visa  
CARD HOLDER: MEAD/MATTHEW  
ACCT: \*\*\*\*\*1407  
APP NAME: VISA CREDIT  
ENTRY: CHIP  
TRANSACTION ID: 7017495028  
APPROVAL: 04662G  
RESPONSE CODE: 00  
TOTAL: \$24.00

**APPROVED**

A0000000031010  
ARQC 12697A68AF31C189

Signature \_\_\_\_\_

I agree to pay above total amount according to card  
issuer agreement.

Nullagvik Hotel Restaurant  
Kotzebue, Alaska

Date: Mar27'23 06:12PM  
Card Type: VISA  
Acct #: XXXXXXXXXXXX1407  
Card Entry: KEYED  
Trans Type: PURCHASE  
Trans Key: AIA000235778230  
Auth Code: 08109G  
Check: 61C1  
Check ID: 403  
Server: 4093 Lillian

Subtotal: 22.53

TIP 5

TOTAL 27.52

SIGNATURE \_\_\_\_\_

\*\*\*\* THIS IS MERCHANT COPY \*\*\*\*

19.95+  
35.25+  
32.00+  
24.00+  
27.53+  
138.73\*+

0.\*