

Board of Trustees



Board of Trustees – Workshop Agenda

December 1, 2022 | 9:00 am | Dr. Albert Hall Conference Room

Zoom Meeting #: 367 814 7775 Passcode: #Winter22

Call in #: 833-548-0282

Debby Edwardson

Chairperson

At-Large

Patricia Lloyd

Vice Chairperson

Atqasuk

Harlee Harvey

Secretary

Point Hope

Heather Dingman

Treasurer

Utqiagvik

VACANT

Anaktuvuk Pass

Roxanne Brower

ASRC

Doreen Leavitt

ICAS

Ida Angasan

Kaktovik

Jeremy Kasak

Nuiqsut

Nora Jane Burns

NSBSD

James Henry

Point Lay

Amos AguvlukNashookpuk

Wainwright

President's Office

Justina Wilhelm

President

Clarissa Pelia

Executive Assistant to the

President & Board

Secretary

1. **Invocation/Moment of Silence – Anqaayyun** - Chairperson Edwardson
2. **Board Agreements** - All Trustees
3. **Discussion Items**
 - a. FY 22 Audit Presentation - Bikky Shrestha
 - b. 1st Quarter Finance - CFO Clark
 - c. Resolution 2022-07 - CFO Clark
FY 24 Annual Budget Recommendation
 - d. Resolution 2022-05 - Executive Director Walls
Transfer of Funds from Fund Balance
To Foundation Endowment
 - e. Resolution 2022-06 - Executive Director Walls
Transfer of Funds from Fund Balance
To Foundation Endowment
 - f. Long Term Facilities Master Plan Report - Dean Evans
 - g. Accreditation Update - Dean Zani
 - k. Program Highlight - Dean Zani/
Science Fieldtrip Dr. Nicholas-Figueroa
4. **Administrative**
 - a. Board Seat Update - Board Secretary Pelia
5. **Village Outreach** – Trustees to report at least 1 outreach effort they have completed to advocate for Ilisaġvik College.
 - I. **Adjournment – Aġiuniq**



Board of Trustees Group Agreements

1. Paammagiigñiq | Accept & reconcile differences
2. Kanjqsinaqpa | Listen for understanding
3. Tutqiksi | Be comfortable in silence
4. Uqqaagik | Build on what others say
5. Iᑭatchiᑭtchuat | Assume positive intent
6. Iᑭaiññaq unnii uqausigilugu su | Discuss the undiscussable
7. Nipaisaaq | Protect confidentiality
8. Uqavaagnik | Be truthful and speak up
9. Isummigsuq | Stay engaged
10. Qiksikrautigagñiq iñugnun | Values differences & dissent
11. Aliasunjitcha ai | Have fun



Report to Board of Trustees

ILISAGVIK COLLEGE

Audit Wrap Up:
Year Ended June 30, 2022



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Contents

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The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Client and is not intended and should not be used by anyone other than these specified parties.

Welcome

November 10, 2022

Board of Trustees

Ilisagvik College

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On August 17, 2022, we presented an overview of our plan for the audit of the financial statements including the schedule of expenditures of federal awards of Ilisagvik College (the College) as of and for the year ended June 30, 2022, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

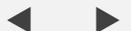
This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the College's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the College and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

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Executive Summary

Status of Our Audit

We have completed our audit of the financial statements as of and for the year ended June 30, 2022. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. We have also conducted an audit of compliance in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This audit of the financial statements does not relieve management or Board of Trustees of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- ▶ We issued an unmodified opinion on the financial statements and release our report on October 21, 2022.
- ▶ We issued our 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*.
- ▶ We issued an unmodified opinion on the College's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA).
- ▶ In planning and performing our audit of the SEFA, we considered the College's internal control over compliance with requirements that could have a direct and material effect on its major federal program(s) to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- ▶ Our responsibility for other information in documents containing the College's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the College and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct. All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of College personnel throughout the course of our work.



Results of the Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the College's accounting practices, policies, and estimates:

The College's significant accounting practices and policies are those included in the Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 14 to the College's financial statements.
- ▶ The College has adopted GASB 87. The implementation of the standard did not result in a significant change in the College's financial statements.
- ▶ There were no changes in significant accounting policies and practices during June 30, 2022.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The College's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 7 of the financial statements.

Accounting Estimates

Pension and Other Postemployment Benefits - The pension liability is estimated on actuarial and other actual contributed data provided to the college by the PERS and TRS Plan Administrations.

The other Post Retirement Employee Benefits (OPEB) - The health care benefits liability in relation to the Alaska Retiree Healthcare Trust is also estimated based on the actuarial data.

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2022.

Results of the Audit

QUALITY OF THE COLLEGE'S FINANCIAL REPORTING

A discussion was held regarding the quality of the College's financial reporting, which included:



Results of the Audit

CORRECTED AND UNCORRECTED MISSTATEMENTS

The attached representation letter in Appendix 1 includes corrected and uncorrected misstatements related to accounts and/or disclosures that we presented to management. We concur with management's assessment that the effects of not recording such adjustments are, both individually and in the aggregate, immaterial to the financial statements taken as a whole, considering both qualitative and quantitative factors. None of the proposed adjustments could potentially cause future-period financial statement to be materially misstated.





Internal Control Over Financial Reporting

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion(s) on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to the Board of Trustees all material weaknesses and significant deficiencies that have been identified in the College's internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

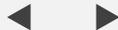
Category	Definition
Control Deficiency	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented or detected and corrected on a timely basis.

Internal Control Over Financial Reporting

In conjunction with our audit of the financial statements, we noted no material weaknesses.

The following significant deficiencies were identified:

Significant Deficiency	Comments
Significant Deficiency in Internal Control Over Compliance (Procurement, Suspension & Debarment)	Documentation that vendors are not debarred, suspended or otherwise excluded were not retained in the College's procurement files.





Additional Required Communications

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the College:

Requirement	Discussion Point
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding the College's financial reporting that we were made aware of as a result of our inquiry of Board of Trustees.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	We engaged an actuary to review key assumptions used in developing estimates related to the College's net pension liability and net other post-employment benefits liability/asset
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the College's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management	There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management.

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the College:

Requirement	Discussion Point
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the College's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
Matters that are difficult or contentious for which the auditor consulted outside the engagement team	There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process.
If applicable, other matters significant to the oversight of the College's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the College's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.

Independence

Our engagement letter to you dated June 30, 2022 describes our responsibilities in accordance with professional standards and certain regulatory authorities and Government Auditing Standards with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the College with respect to independence as agreed to by the College. Please refer to that letter for further information.





Appendix



BDO USA, LLP
3601 "C" Street, Suite 600
Anchorage, AK 99503

October 21, 2022

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of Ilisagvik College (the College), which comprise the respective statement of net position, as of June 30, 2022, and the respective statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material.

Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

- (1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 30, 2022, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- (2) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, 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.
- (3) The financial statements include all properly classified funds and other financial information of the primary government and all component units required to be included in the financial



reporting entity by accounting principles generally accepted in the United States of America. All funds required to be presented as major funds are identified and presented as such.

- (4) We have made available to you:
- (a) All financial records, and related data and federal awards (including amendments, if any, and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities), including the names of all related parties and all relationships and transactions with related parties, as agreed upon in the terms of the aforementioned audit engagement letter.
 - (b) All additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) Minutes of the meetings of Board of Trustees that were held from July 1, 2021 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- (5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
- (6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or schedule of expenditures of federal awards (SEFA). The financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit that are listed immediately below have been corrected. We have evaluated the propriety of the corrected misstatements based on a review of both the applicable authoritative literature and the underlying supporting evidence from our files and confirm our responsibility for the decision to correct them.

Corrected Misstatements

Item #	Account Name and Adjustment Description	Debit	Credit
1	Accounts payable	\$ 203,346	
1	Prepaid expenses		203,346
	To reverse accounts payable and prepaid expenses related to FY 2023 insurance premium.		

- (7) The financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit that are listed immediately have not been corrected. In our opinion, the effects of not correcting such identified financial statement misstatements are, both individually and in the aggregate, immaterial to the financial statements of the College taken as a whole.



Uncorrected Misstatements

Item #	Account Name and Adjustment Description	Debit	Credit	Impact on Net Position
1	Accrued payroll liabilities		\$ 164,485	
1	Accrued payroll expenses	\$ 164,485		\$ (164,485)
Current year cumulative uncorrected misstatements				\$ (164,485)
Cumulative effect of prior period uncorrected misstatements brought forward from last period				\$ 161,253
Cumulative uncorrected misstatements adjusted for prior period impact				\$ (3,232)

- (8) You have identified and discussed with us in the course of the audit the deficiencies in our internal control over financial reporting listed immediately below as a finding in the financial statement and we have provided management response in the corrective action plan that is included in the 2022 financial statements.

Significant Deficiency	
Significant Deficiency in Internal Control Over Compliance (Procurement, Suspension & Debarment)	Documentation that vendors are not debarred, suspended or otherwise excluded were not retained in the College's procurement files.

Control Deficiencies Other Than Material Weaknesses or Significant Deficiencies	
Segregation of Duties (IT)	During the review of the College's ITGCs, BDO noted that several users have the ability to approve and post their own journal entries. This creates a segregation of duties risk and additional risk of management override. In addition, it was noted that access for former controller was not timely disabled in the system.
Accounts payable and prepaid expenses	As stated above as a corrected misstatement, accounts payable and prepaid expenses were overstated.

- (9) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud or noncompliance. We have no knowledge of any:
- (a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.
 - (b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.



- (c) Allegations of fraud or suspected fraud affecting the College received in communications from employees, former employees, regulatory agencies, law firms, predecessor accounting firms, or others.
 - (d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse, whose effects should be considered when preparing the financial statements.
- (10) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- (11) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:
- (a) The identity of all related parties and all related party relationships and transactions of which we are aware, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - (b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - (c) Guarantees, whether written or oral, under which the College is contingently liable.
 - (d) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with accounting principles generally accepted in the United States of America. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. The methods, significant assumptions, and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement, and disclosure that is in accordance with accounting principles generally accepted in the United States of America.
 - (e) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America, including:
 - Pending or anticipated tax refunds, other potential or pending claims, lawsuits by or against any branch of the College or others.
 - Written or oral guarantees, endorsements, or unused letters of credit.
 - Unusual guarantees; or
 - Labor claims or negotiations.

Accounting principles generally accepted in the United States of America require loss contingencies to be accrued if it is probable an asset has been impaired, or a liability

incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable, but the amount of loss cannot be reasonably estimated.

(f) Commitments, such as:

- Major capital asset purchase agreements;
- More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
- Deferred compensation, bonuses, pensions plans, or severance pay; or
- Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets or securities of another entity;

(g) Joint ventures or other participations, the detailed transactions of which are not carried on our books.

(12) There are no:

- (a) Violations or possible violations of budget ordinances, laws or regulations and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects could be material to the financial statements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- (b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- (c) Side agreements or other arrangements (either written or oral) that have not been disclosed to you.
- (d) Restrictions of net position that were not properly authorized and approved, or reclassifications of net position that have not been properly reflected in the financial statements.

(13) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.

(14) The College has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

(15) We have appropriately disclosed the College's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted



and unrestricted net position are available and have determined that net position is properly recognized under the policy.

- (16) We have complied with all aspects of contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance.
- (17) No discussions have taken place with your firm's personnel regarding employment with the College.
- (18) We are responsible for compliance with laws, regulations and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.
- (19) Components of net position (net investment in capital assets, restricted and unrestricted) are properly classified and, if applicable, approved.
- (20) Revenues are appropriately classified in the statement of activities within program revenues, contributions, and general revenues. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- (21) In regard to the financial statement compilation, data collection from preparation, form 990 preparation, assistance with recording investment income and investment balances for Ilisagvik College Foundation, based on monthly investment statements provided by us, and to the assistance with recording adjustments related to net pension and net OPEB liabilities, including related deferred inflows of resources, deferred outflows of resources, and pension expense/benefit, based on the information containing in PERS confirmation and actuarial reports provided by the State of Alaska Department of Administration, performed by you, we have: (1) assumed all management responsibilities, (2) designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.
- (22) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United State of America and we believe it is fairly presented. The methods of measurement and presentation of the supplementary information have not changed from the prior period, and we have disclosed to you any significant assumptions underlying the measurement and presentation of the supplementary information.
- (23) Required Information is measured and presented in accordance with prescribed guidelines.
- (24) With respect to federal award programs:
 - (a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to the preparation of the schedule of expenditures of federal awards (SEFA).

- (b) We have, in accordance with the Uniform Guidance, identified and disclosed to you in the schedule of expenditures of federal awards (SEFA), expenditures made during the audit period for all government programs and related activities provided by federal agencies in the form of federal awards, grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- (c) We acknowledge our responsibility for the preparation of the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA below.
- (d) We have notified you of federal awards and funding increments that were received for awards received before December 26, 2014, and differentiated those awards from awards received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- (e) We will include the auditor's report on the SEFA in any document that contains the SEFA and that indicates you have reported on such information.
- (f) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- (g) We are responsible for understanding and complying with, and have complied with in all material respects, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions considered to have a direct and material effect on each federal program.
- (h) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, subsequent to the date of the auditor's report as of which compliance was audited, no changes have occurred in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and material weaknesses in internal control over compliance as reported in the schedule of findings and questioned costs.
- (i) We have made available to you all federal award contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to each major federal program and related activities that have taken place with federal agencies or pass-through entities.

- (j) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- (k) We have complied, in all material respects, with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- (l) We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- (m) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- (n) We have disclosed to you our interpretations of compliance requirements that are subject to varying interpretations, if any.
- (o) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- (p) We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the schedule of expenditures of federal awards.
- (r) The copies of federal program financial reports provided to you are true copies of the reports submitted or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- (s) We have charged costs to federal awards in accordance with applicable cost principles.
- (t) We are responsible for, and have accurately completed, the appropriate sections of the Data Collection Form as required by the Uniform Guidance. The final version of the applicable audit reporting package, which includes your signed auditor's reports, that we will submit to the Federal Audit Clearinghouse (FAC) will be identical to the final version of such documents that you provided to us.

- (u) We have identified and disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, internal or external monitoring, and other studies directly related to the audit objectives of the compliance audit, including findings received and corrective actions taken from the end of the audit period covered by the compliance audit report to the date of the auditor's report.
 - (v) We have provided views on your reported findings, conclusions, and recommendations. We are responsible for taking corrective action on audit findings and we are responsible for preparing and implementing a corrective action plan for each audit finding that meets the requirements of the Uniform Guidance.
 - (w) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- (25) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means, or other cybersecurity incidents, where the breach or other incident could have a material effect on the financial statements.
- (26) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:
- We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.
 - If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.
 - We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.
 - We have assessed the security over financial statement information and the audit report presented on our web site and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.
 - If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.
- (27) We believe that actuarial assumptions and methods used to measure pension and /or other post retirement liabilities and costs for financial accounting and disclosure purposes are appropriate in the circumstances.

- (28) We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.
- (29) We agree with the findings of specialists in evaluating the net pension and net other postemployment benefits liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

To the best of our knowledge and belief, no events, have occurred subsequent June 30, 2022 to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statement.

Very truly yours



Ann Marie Clark, Chief Financial Officer



Somsri Greenspan, Controller



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FINANCIAL REPORTING DISCUSSION & ANALYSIS
For the Three Months Ending September 30, 2022
December 1st and 2nd, 2022 Board of Trustee Meeting

Discussion of Statements for the Three Months Ending September 30, 2022

Revenues for the three months ending September 30, 2022 were \$5,483,276 and expenses were \$5,348,543 resulting in a surplus of \$134,733 for the first three months of the fiscal year.

The current cash and cash equivalent position of \$6,376,857 has increased \$2,073,921 from the audited financial statements at June 30, 2022. This increase is due to the first quarter grant funds. Other asset accounts including accounts receivable, grants receivable, prepaid items and inventories decreased by a combined \$64,932 from the audited statements at year-end. Investments decreased \$214,818 which is attributable to overall upswing in the stock market.

Current liability accounts have increased \$1,635,689 due to the increase in Unearned Revenue. Unearned revenue at \$7,800,621 increased \$1,741,359 during the first three months of the fiscal year. These funds will be realized as revenue is earned and as the grants' objectives are being completed and will fluctuate throughout the year. Total net position of \$21,713,708 has increased slightly and includes the Foundation investment income for the fiscal year.

Revenues of \$5,483,276 consists of cash as well as in-kind rent contributions from the North Slope Borough in addition to self-generated revenue from grants, private contributions and gifts, auxiliary services and the change in the market value of investments. We will continue to monitor the reporting and billing activity throughout the year and would anticipate that future periods will be in line with total annual projected revenues.

Total expenses of \$5,348,543 are marginally higher than budgeted, because we have upgraded the exterior safety precautions and travel is starting to increase. As with revenues, we will continue to closely monitor expenses and would anticipate that future periods will be more in line with total annual projected expenses.

Overall, the Statement of Net Position appears healthy at this point.

Ilisagvik College
Statement of Net Position
September 30, 2022, June 30, 2022, and June 30, 2021

	<u>Unaudited September 30, 2022</u>	<u>Audited June 30, 2022</u>	<u>Audited June 30, 2021</u>
Assets and Deferred Outflows			
Current Assets:			
Cash and Cash Equivalents	\$ 6,376,857	\$ 4,302,936	\$ 2,034,193
Accounts Receivable, Net	349,008	269,893	501,887
Grants Receivable	1,065,755	1,363,748	2,030,761
Prepaid Items	352,945	198,999	197,882
Investments	27,710,967	27,925,785	28,953,352
Inventories	149,699	149,699	153,246
Total Current Assets	<u>36,005,230</u>	<u>34,211,060</u>	<u>33,871,321</u>
Non-Current Assets:			
Capital Assets, Net of Accumulated Depreciation	2,121,088	2,248,446	1,782,777
Net other postemployment benefit related	6,114,500	6,114,500	860,681
Total Non-Current Assets	<u>8,235,588</u>	<u>8,362,946</u>	<u>2,643,458</u>
Total Assets	<u>44,240,818</u>	<u>42,574,006</u>	<u>36,514,779</u>
Deferred Outflows of Resources:			
Pension Related	1,271,159	1,271,159	1,262,712
Other Postemployment Benefit Related	193,136	193,136	561,051
Total Deferred Outflows of Resources	<u>1,464,295</u>	<u>1,464,295</u>	<u>1,823,763</u>
Total Assets and Deferred Outflows	<u><u>\$ 45,705,113</u></u>	<u><u>\$ 44,038,301</u></u>	<u><u>\$ 38,338,542</u></u>

Ilisagvik College
Statement of Net Position
September 30, 2022, June 30, 2022, and June 30, 2021

	<u>Unaudited September 30, 2022</u>	<u>Audited June 30, 2022</u>	<u>Audited June 30, 2021</u>
Liabilities, Deferred Inflows and Net Position			
Current Liabilities:			
Accounts Payable	\$ 482,877	\$ 601,577	\$ 286,731
Unearned Revenue	7,800,621	6,059,262	8,047,357
Accrued Payroll and Related	617,437	604,407	752,660
Current Portion Note Payable - PPP	-	-	-
Total Current Liabilities	<u>8,900,935</u>	<u>7,265,246</u>	<u>9,086,748</u>
Noncurrent Liabilities:			
Note Payable - PPP	-	-	-
Net Pension Liability	8,421,333	8,421,334	10,298,476
Net Other Postemployment Benefit Liability	-	-	22,898
Total Noncurrent Liabilities	<u>8,421,333</u>	<u>8,421,334</u>	<u>10,321,374</u>
Total Liabilities	<u>17,322,268</u>	<u>15,686,580</u>	<u>19,408,122</u>
Deferred Inflow of Resources:			
Pension Related	3,358,240	3,358,240	546,417
Other Postemployment Benefit Related	3,310,897	3,310,897	714,170
Total Deferred Inflow of Resources	<u>6,669,137</u>	<u>6,669,137</u>	<u>1,260,587</u>

Ilisagvik College
Statement of Net Position
September 30, 2022, June 30, 2022, and June 30, 2021

	<u>Unaudited September 30, 2022</u>	<u>Audited June 30, 2022</u>	<u>Audited June 30, 2021</u>
Net Position:			
Investment in Capital Assets	2,121,088	2,248,446	1,782,777
Restricted for Foundation	4,789,736	4,789,736	4,364,868
Dedicated for NICC	3,000,000	3,000,000	3,000,000
Unrestricted	<u>11,802,884</u>	<u>11,644,402</u>	<u>8,522,188</u>
Total Net Position	<u>21,713,708</u>	<u>21,682,584</u>	<u>17,669,833</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 45,705,113</u>	<u>\$ 44,038,301</u>	<u>\$ 38,338,542</u>

Iisagavik College
Statement of Functional Revenues and Expenses
For the Three Months Ending September 30, 2022

	YTD General Fund Actual	YTD Grant Actual	YTD Total Expenses	YTD Budget	Actual to YTD Budget	Total Budget	Actual to Total Budget
Operating Expenses							
Instruction	\$ 482,300	\$ 626,260	\$ 1,108,562	\$ 1,196,312	93%	\$ 4,785,251	23%
Institution	917,239	1,284,247	2,201,486	1,277,352	172%	5,109,410	43%
Auxiliary Enterprises	114,013	-	114,013	184,573	62%	738,290	15%
Academic Support	334,677	157,625	492,302	620,694	79%	2,482,771	20%
Operations & Maintenance	1,007,605	-	1,007,605	1,218,834	83%	4,875,337	21%
Student Services	241,681	182,893	424,575	413,383	103%	1,653,527	26%
Total Operating Expenses	\$ 3,097,515	\$ 2,251,025	\$ 5,348,543	\$ 4,911,148	63%	\$ 19,644,586	27%

Source of Funds

North Slope Borough Direct Funds	2,181,689
North Slope Borough Indirect Funds	752,154
Self Generated (Tuition / Fees / Sales / Earnings)	410,122
Grants Income	2,242,920
Investment Income - Change in Market Value	(103,609)
Total Source of Funds	\$ 5,483,276
Net Income (Loss)	\$ 134,733

ILISAGVIK COLLEGE
Fiscal 2023 Operating Expenses Budget Summary
For the Three Months Ending September 30, 2022

	YTD GENERAL FUND	YTD GRANTS	TOTAL YTD EXPENSES	TOTAL YTD BUDGET	TOTAL % Expended	TOTAL FY23 BUDGET	TOTAL % Expended
Labor & Fringe Benefits:							
Salary and Wages (Faculty)	4,961	212,288	217,249	336,251	65%	1,345,002	16%
Salary and Wages (Adjunct Faculty)	76,913	16,629	93,542	42,057	222%	168,229	56%
Salary and Wages (Staff)	922,877	572,858	1,495,735	1,439,262	104%	5,757,047	26%
Salary and Wages (Temporary)	90,450	79,616	170,066	55,601	306%	222,403	76%
Salary and Wages (Student Employees)	-	15,336	15,336	7,957	193%	31,827	48%
Employee Benefits	506,055	521,053	1,027,108	1,151,612	77%	4,606,446	19%
Total Labor & Fringe Benefits	\$ 1,601,256	\$ 1,417,780	\$ 3,019,036	\$ 3,032,739	101%	\$ 12,130,955	25%
Other Expenses							
Contract Services	89,516	70,529	160,045	235,768	68%	943,071	17%
Professional Fees (Legal)	4,864	-	4,864	4,479	109%	17,916	27%
Professional Fees (Accounting & Auditing)	25,000	-	25,000	22,500	111%	90,000	28%
Staff Development & Training	4,402	4,203	8,605	24,087	36%	96,348	9%
Wellness Program	-	-	-	12,501	0%	50,004	0%
Supplies	34,360	13,026	47,386	29,032	163%	116,128	41%
Postage and Freight	15,554	8,734	24,288	9,378	259%	37,510	65%
Brochures & Publications	-	-	-	6,364	0%	25,456	0%
Advertising	3,120	3,000	6,120	10,290	59%	41,160	15%
Dues and Subscriptions	52,830	5,566	58,396	25,677	227%	102,715	57%
Computer Expenses	6,254	114,159	120,413	21,351	564%	75,273	62%
Bookstore Expenses	41,926	-	41,926	28,200	149%	112,800	67%
Inter-dept Bookstore	3,861	-	3,861	1,969	196%	7,876	49%
Instructional Costs	5,913	4,736	10,649	12,474	85%	49,895	21%
Periodicals, Books, Videos & Subscriptions	15,418	38,901	54,319	15,792	344%	63,164	96%
Communications	67,936	31,378	99,314	78,323	127%	313,291	32%
Facilities Rent	752,154	-	752,154	752,154	100%	3,008,616	0%
Utilities	56,541	-	56,541	41,465	136%	165,858	34%
Janitorial Supplies	4,800	-	4,800	2,118	227%	8,472	57%
Operations & Maintenance Facilities Safety Supplies	1,177	6,189	7,366	-	-	-	0%
Building Grounds & Repairs	15,939	37,367	53,306	21,588	247%	86,352	62%
Inter-dept Food Service	237	-	237	6,585	4%	26,341	1%
Inter-dept Room Charges	-	3,640	3,640	5,612	65%	22,450	16%
Furniture, Furnishings & Equipment	-	6,000	6,000	2,630	228%	10,520	57%
Small Equipment Repairs & Maintenance	-	-	-	153	0%	612	0%
Heavy Equipment Repairs & Maintenance	25	-	25	3,222	1%	12,888	0%
Vehicle Repair & Maintenance	28,091	-	28,091	12,228	230%	48,912	57%
Vehicle Fuel & Lubrication	17,087	-	17,087	12,480	137%	49,920	34%
Graduation Expenses	-	-	-	3,995	0%	15,980	0%
Travel (Staff & Board)	93,011	54,021	147,032	77,789	189%	311,157	47%
Travel (Student)	1,625	8,421	10,046	25,047	40%	100,189	10%
Student Meals	1,071	152	1,223	-	-	-	0%
BOT - IC Scholarship	-	-	-	12,500	0%	50,000	0%
Contributions	-	-	-	107,131	0%	428,524	0%
Depreciation	131,250	-	131,250	77,880	169%	311,520	0%
Insurance - Business	51,337	-	51,337	46,353	111%	185,412	28%
Miscellaneous	7,377	21	7,398	4,234	175%	16,935	44%
Rent Expense - Staff Housing	84,153	-	84,153	79,184	106%	316,734	27%
Meals, Meetings, Entertainment	6,018	292	6,310	5,483	115%	21,934	29%
Employee Recruiting & Relocation	4,150	-	4,150	-	-	-	0%
COVID19 Expenses	-	154,864	154,864	-	-	-	0%
Bank Fees	516	-	516	1,452	36%	5,808	9%
Indirect Costs	-	268,047	268,047	-	-	-	0%
TOTAL EXPENSES	\$ 1,627,513	\$ 833,246	\$ 2,460,759	\$ 1,878,406	131%	\$ 7,513,631	20%
Grand Total	\$ 3,228,769	\$ 2,251,026	\$ 5,479,795	\$ 4,911,144	112%	\$ 19,644,586	23%



MEMORANDUM

TO: Ilisaġvik College Board of Trustees

THROUGH: Justina Wilhelm, President

FROM: Ann Marie Clark, CFO

DATE: December 1, 2022

SUBJECT: FY24 Budget Recommendation Narrative

The FY 2024 Budget Resolution recommendation is attached.

Our budget process this year included a request to budget managers to survey their employees and to gather a list of all of their department's needs.

The FY24 budget request is as follows (for additional information, see attachment):

1. Base Year Annual Fixed Increase \$499,079
2. FY23 Rent Increase (In Kind, Direct to UIC) \$112,823

The FY24 unmet departmental needs are encapsulated in the list below. These items and positions represent priority need areas at Ilisaġvik; the list totals \$769,100:

3. Tuzzy Consortium Library Indigenizing the Children's Area \$60,000
4. Tuzzy Consortium Library Literacy Program on the North Slope \$30,000
5. Tuzzy Consortium Library Furniture for Staff and Patrons \$50,000
6. Institutional Research Specialist (or Coordinator) \$124,100
7. Math and Writing Specialist \$127,500
8. New Student Transportation Van \$65,000
9. Student Housing Furniture, Furnishings \$15,000
10. CTE Instructor/Assistant Professor \$161,500
11. Foundational English Instructor/Assistant Professor \$136,000

With these increases, Administration recommends passing an FY24 budget request to the North Slope Borough of \$13,116,373, which includes the base year fixed increase, the FY23 in-kind rent increase (items #1 and #2, above), and the current list of priority unmet needs (#3-#11). These increases equal a total of \$1,381,002

Total FY24 Proposed Budget:	\$ 21,025,588
Self-Generated Funds:	<u>\$ 7,909,215</u>
Total Funds Requested:	\$ 13,116,373

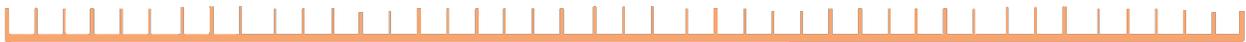
NSB Direct Request:	\$ 9,994,934
NSB Indirect Request Total:	\$ <u>3,121,439</u> (Rent to UIC)
Funds Requested:	\$ 13,116,373
Total Received in FY23:	\$ <u>11,735,371</u>
Increase from FY23:	\$ 1,381,002

Supporting Documentation:

1. Base Year Annual Fixed Increase \$499,079
 - a. Includes a 3% annual inflation increase in operating costs.
2. FY23 Rent Increase (In Kind, Direct to UIC) \$112,823
 - a. Per the NSB-UIC Rental Agreement
3. Tuzzy Consortium Library Indigenizing the Children’s Area \$60,000
 - a. Indigenizing children’s area: Inupiaq letters and something on the walls; little models of animals (geese, etc.) hanging from the ceilings; rug with animals and Inupiaq names of animals; indigenizing teen area: Hunting-related refresh; Audio in the hallway - drumming, singing, interviews from the archives; Photos on the walls by computers - Archives, etc.
4. Tuzzy Consortium Library Literacy Program on the North Slope \$30,000
 - a. Clinics provide books to children at each of their appointments in the villages; Kids can take the book home; VEWFD Dept. makes bookshelves in shapes of arctic animals for the books to be displayed.
5. Tuzzy Consortium Library Furniture for Staff and Patrons \$50,000
 - a. Tuzzy needs new and more furniture for patrons and staff; they often have so many visitors that they are unable to provide seating for everyone.
6. Institutional Research Specialist (or Coordinator) \$124,100
 - a. This position would assist the Registrar with the collection of data required by the College, create data sets and reports as needed by the College and as requested by specific departments, and coordinate with departments to determine data needs and disseminate required data in a timely manner, and write reports for the College and departments.
7. Math and Writing Specialist \$127,500
 - a. This position would be in service to student achievement and equity, and reduce the need for tutors and provide specialized/trained tutoring.
8. New Student Transportation Van \$65,000
 - a. A van dedicated to student transportation that is appropriate for arctic conditions.
9. Student Housing Furniture, Furnishings \$15,000
 - a. The Iḷisaḡvik dormitory needs furniture and furnishings to make it a more comfortable and student-centered space for residential students.
10. CTE Instructor/Assistant Professor \$161,500



- a. The Construction Tech. and Workforce Development programs are growing; Iḷisaġvik has need of a CTE Instructor/Assistant Professor that can teach electrical and/or plumbing on a dedicated basis.
11. Foundational English Instructor/Assistant Professor \$136,000
- a. Iḷisaġvik has need of a dedicated faculty position that can teach Foundational/Developmental English courses, and courses that support students taking college-level English (companion workshop courses).



Iġisagvik College
FY24 Proposed Budget

FY24 PROPOSED BUDGET EXPENDITURES (INCLUDING GRANT FUNDING)							
DESCRIPTION	FY23 DEPARTMENT REQUESTS	FY24 PROPOSED BUDGET	FIXED INCREASE	NON-FIXED INCREASE	TOTAL FY24 PROPOSED BUDGET	Increase (Decrease)	% Increase
LABOR & BENEFITS:							
FACULTY WAGES	\$ 1,345,002	1,090,000	\$ 40,350	\$ -	\$ 1,130,350	\$ (214,652)	-16.0%
ADJUNCT FACULTY WAGES	\$168,229	186,075	5,047	-	191,122	22,893	13.6%
REGULAR WAGES	\$5,757,047	5,915,000	172,711	-	6,087,711	330,664	5.7%
TEMPORARY WAGES	\$222,403	238,000	6,672	-	244,672	22,269	10.0%
WAGES (STUDENT EMPLOYEES)	31,827	-	955	-	955	(30,872)	-97.0%
BENEFITS EXPENSE	\$4,762,207	3,875,763	142,866	\$ -	4,018,629	(743,578)	-15.6%
TOTAL LABOR & BENEFITS	12,286,715	11,304,838	368,601	-	11,673,439	(613,276)	-5.0%
TOTAL GENERAL & ADMINISTRATIVE:							
CONTRACTS & OUTSIDE SERVICES	\$943,071	\$1,207,852	28,292	-	1,236,144	293,073	31.1%
ATTORNEY'S FEES	\$17,916	\$20,000	537	-	20,537	2,621	14.6%
ACCOUNTING & AUDITING SERVICES	\$90,000	\$100,000	2,700	-	102,700	12,700	14.1%
STAFF DEVELOPMENT & TRAINING	96,348	78,500	2,890	-	81,390	(14,958)	-15.5%
WELLNESS PROGRAM	\$50,004	\$25,000	1,500	-	26,500	(23,504)	-47.0%
SUPPLIES	\$116,128	\$181,750	3,484	-	185,234	69,106	59.5%
UNAPOLOGETICALLY INUPIAQ		10,000	-	-	10,000	10,000	100.0%
POSTAGE / FREIGHT	\$37,510	60,980	1,125	-	62,105	24,595	65.6%
PERIODICALS & SUBSCRIPTIONS	\$25,456	12,500	764	-	13,264	(12,192)	-47.9%
ADVERTISING	41,160	28,500	1,235	-	29,735	(11,425)	-27.8%
PROFESSIONAL DUES & FEES	\$102,715	146,900	3,081	-	149,981	47,266	46.0%
COMPUTER SOFTWARE	\$61,788	78,000	1,854	-	79,854	18,066	29.2%
COMPUTER REPAIRS & MAINTENANCE	\$7,404	10,000	222	-	10,222	2,818	38.1%
COMPUTER SUPPLIES	\$4,956	25,000	149	-	25,149	20,193	407.4%
COMPUTER HARDWARE	\$11,255	30,000	338	-	30,338	19,083	169.5%
BOOKSTORE TEXTBOOKS & ELECTRONICS	\$56,600	\$56,600	1,698	-	58,298	1,698	3.0%
BOOKSTORE SCHOOL SUPPLIES	\$56,200	\$31,000	1,686	-	32,686	(23,514)	-41.8%
INTER-DEPT BOOKSTORE	\$7,876	\$11,550	236	-	11,786	3,910	49.6%
INSTRUCTIONAL SUPPLIES	\$49,895	40,950	1,497	-	42,447	(7,448)	-14.9%
PERIODICALS, BOOKS & SUBSCRIPTIONS	\$63,164	97750	1,895	-	99,645	36,481	57.8%
COMMUNICATIONS	\$313,291	490,500	9,399	-	499,899	186,608	59.6%
FACILITIES RENT	3,008,616	3,008,616		112,823	3,121,439	112,823	3.8%
UTILITIES	\$165,858	220,000	4,976	-	224,976	59,118	35.6%
JANITORIAL SUPPLIES	\$8,472	15,000	254	-	15,254	6,782	80.1%
SAFETY SUPPLIES		2,000	-	-	2,000	2,000	100.0%
FACILITIES BUILDING & GROUND REPAIRS	\$86,352	85,000	2,591	-	87,591	1,239	1.4%
INTER-DEPT FOOD SERVICE	\$26,341	17,200	790	-	17,990	(8,351)	-31.7%
INTER-DEPT ROOMS	22,450	16,000	674	-	16,674	(5,777)	-25.7%
FURNITURE, FURNISHINGS & EQUIPMENT	\$10,520	5,000	316	-	5,316	(5,204)	-49.5%
VEHICLE REPAIRS & MAINTENANCE	62,412	65,500	1,872	-	67,372	4,960	7.9%
VEHICLE FUEL & LUBRICANTS	\$49,920	80,000	1,498	-	81,498	31,578	63.3%
GRADUATION EXPENSES	\$15,980	16,000	479	-	16,479	499	3.1%
TRAVEL (STAFF & BOARD)	\$311,157	334,000	9,335	-	343,335	32,178	10.3%
FY24 PROPOSED BUDGET EXPENDITURES (INCLUDING GRANT FUNDING)							
DESCRIPTION	FY23 DEPARTMENT REQUESTS	FY24 PROPOSED BUDGET	FIXED INCREASE	NON-FIXED INCREASE	TOTAL FY24 PROPOSED BUDGET	Increase (Decrease)	% Increase
STUDENT TRAVEL	\$100,189	68,500	3,006	-	71,506	(28,683)	-28.6%
CAMP TUITION AND FEES		5,000	-	-	5,000	5,000	100.0%
STUDENT MEALS	\$1,904	10,000	57	-	10,057	8,153	428.2%
BOT - IC SCHOLARSHIP	\$50,000	150,000	1,500	-	151,500	101,500	203.0%
CONTRIBUTIONS (ILISAGVIK FOUNDATION)	\$428,524	\$400,000	12,856	-	412,856	(15,668)	-3.7%
CONTRIBUTIONS		\$15,000	-	-	15,000	15,000	100.0%
DEPRECIATION	\$311,520	\$525,000	9,346	-	534,346	222,826	71.5%

**Iḷisagvik College
FY24 Proposed Budget**

INSURANCE	\$185,412	\$190,000	5,562	-	195,562	10,150	5.5%
EXTERNAL & PUBLIC RELATIONS		\$15,000	-	-	15,000	15,000	100.0%
MISCELLANEOUS EXPENSE	\$16,935	\$17,600	508	-	18,108	1,173	6.9%
RENT EXPENSE - STAFF HOUSING	\$316,734	\$275,000	9,502	-	284,502	(32,232)	-10.2%
MEETING, MEALS & ENTERTAINMENT	\$20,030	\$29,000	601	-	29,601	9,571	47.8%
EMPLOYEE RECRUITING, RELOCATION & RETENTION		\$10,000	-	-	10,000	10,000	100.0%
RENT EXPENSE - OTHER		\$15,000	-	-	15,000	15,000	100.0%
BANK & MISC. FINANCE FEES	\$5,808	\$7,000	174	-	7,174	1,366	23.5%
TUZZY LIBRARY - INDIGENIZING CHILDREN'S AREA	-	-	-	60,000	60,000	60,000	100.0%
TUZZY LIBRARY - CHILDREND'S LITERACY ON THE NORTH SLOPE	-	-	-	30,000	30,000	30,000	100.0%
TUZZY LIBRARY - FURNITURE FOR STAFF AND PATRONS	-	-	-	50,000	50,000	50,000	100.0%
INSTITUTIONAL RESEARCH SPECIALIST (OR COORDINATOR)	-	-	-	124,100	124,100	124,100	100.0%
MATH AND WRITING SPECIALIST	-	-	-	127,500	127,500	127,500	100.0%
NEW STUDENT TRANSPORTATION VAN	-	-	-	65,000	65,000	65,000	100.0%
STUDENT HOUSING AND FURNITURE	-	-	-	15,000	15,000	15,000	100.0%
CTE INSTRUCTOR/ASSISTANT PROFESSOR	-	-	-	161,500	161,500	161,500	100.0%
FOUNDATIONAL ENGLISH INSTRUCTOR/ASSISTANT PROFESSOR	-	-	-	136,000	136,000	136,000	100.0%
TOTAL GENERAL & ADMINISTRATIVE	7,357,871	8,339,748	130,478	881,923	9,352,149	1,994,278	
TOTAL FY24 PROPOSED BUDGET	\$ 19,644,586	\$ 19,644,586	\$ 499,079	\$ 881,923	\$ 21,025,588	\$ 1,381,002	7.0%

FY24 ESTIMATED REVENUE RECONCILED TO FY23 PROPOSED BUDGET EXPENDITURES

Description	FY23 DEPARTMENT		FY24 PROPOSED		TOTAL FY24		
	REQUESTS	BUDGET	REQUESTS	BUDGET	PROPOSED BUDGET	Increase (Decrease)	% Increase
Total Departmental Cost Budget	\$ 19,644,586	\$ 19,644,586	\$ 499,079	\$ 881,923	\$ 21,025,588	\$ 1,381,002	7.0%
Less: Self Generated Revenue					(7,909,215)		
Shortfall after applying Self-Generated Funds	\$ 19,644,586	\$ 19,644,586	\$ 499,079	\$ 881,923	\$ 13,116,373	\$ 1,381,002	
Required Funding							
NSB Rent - Indirect (In-Kind)	(3,008,616)				(3,121,439)	112,823	13.6%
North Slope Borough Direct Funding	(8,726,755)				(9,994,934)	1,268,179	16.9%
Total Shortfall (Surplus)	\$ 13,926,447				\$ 1,381,002		

Self Generated:	FY23 PROPOSED		FY24 PROPOSED		TOTAL FY24		
	INCOME	BUDGET	INCOME	BUDGET	PROPOSED INCOME	Increase (Decrease)	% Increase
Contracts, Grants, Donations, Misc.	\$ 6,909,215				\$ 6,909,215	\$ -	0.0%
Auxiliary	600,000				600,000	-	0.0%
Tuition and Fees	400,000				400,000	-	0.0%
Total Self Generated	\$ 7,909,215				\$ 7,909,215	\$ -	0.0%

Iḷisaġvik College

RESOLUTION NO. 2022-07

A RESOLUTION TO APPROVE IḷISAĠVIK COLLEGE'S OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024

WHEREAS, Iḷisaġvik College, through the North Slope Borough Assembly Ordinance 85-23-03, is organized effective July 1, 1996 as a non-profit 501(c)(3) corporation governed by a Board of Trustees; and

WHEREAS, pursuant to §8.02.050 of the North Slope Borough Code of Ordinances, the Board of Trustees is required to submit a budget request through the Mayor to the Assembly in accordance with the Borough's budget process; and

WHEREAS, Iḷisaġvik College's goal is to help build strong communities through education and training; and

WHEREAS, President Wilhelm and Iḷisaġvik faculty and staff have traveled throughout the North Slope communities to solicit and listen to the training and higher educational needs and priorities of the village residents, leaders and other organizations for the coming year; and

WHEREAS, Iḷisaġvik College's budget request is to meet the mission of the College as established by the leaders of the Borough, respond to community requests for education for the coming generations, prepare residents for gainful employment in the workforce and professions, and expand its outreach to the North Slope villages and rural Alaska; and

WHEREAS, the College has been informed of funding availability and general economic conditions in the United States and on the North Slope, this budget reflects a modest increase in expense activity to meet ongoing infrastructure and student centered needs along with a continued emphasis on self-generated income through aggressive use of grants and funds to complement the North Slope Borough appropriation.

NOW THEREFORE BE IT RESOLVED, that the Iḷisaġvik College Board of Trustees approves the FY24 Operating Budget in the amount of \$21,025,588 from the following sources:

North Slope Borough Basic Appropriation	\$ 9,994,934
North Slope Borough Rent Payments to UIC	\$ 3,121,439
Iḷisaġvik College Self-Generated Revenues	\$ 7,909,215
TOTAL	<u>\$21,025,588</u>

THE FOREGOING RESOLUTION WAS ADOPTED DECEMBER 2, 2022, at a duly called meeting of the Board of Trustees by a vote of _____ FOR and _____ AGAINST the resolution.

ATTESTED:

Debby Edwardson, Chairperson
Iḷisaḡvik College

Harlee Harvey, Secretary
Iḷisaḡvik College



MEMORANDUM

TO: Iḷisaġvik College Board of Trustees

THRU: Justina Wilhelm, President

FROM: Caitlin Walls, Executive Director of Institutional Advancement

DATE: October 11, 2022

SUBJECT: Endowment Transfers from Title III TCCU Grants (Resolution 2022-05 and Resolution 2022-06)

Iḷisaġvik College Strategic Plan Priority(ies)/Outcome(s): Priority 5: Ensure the future of Iḷisaġvik College
Outcome: 4: Encourage the Iḷisaġvik College Foundation Board of Directors to Build Its Endowment to Provide a Long-Term Source of Unrestricted Revenues from Its Investment Earnings

Resolutions 2022-05 and 2022-06 seek to transfer funds from Iḷisaġvik College's Department of Education Title III Tribally Controlled Colleges and Universities (TCCU) grants to Iḷisaġvik College's endowment fund. For reference, the award numbers for the grants are P031D200012-23 and P031T200012-23.

Institutions are allowed to transfer up to 20% of a Title III award to an endowment to build long-term fiscal sustainability as long as the funds are matched on a 1:1 basis by the participating College with non-federal dollars.

Thus, Iḷisaġvik proposes to transfer \$100,000 from award number P031D200012-23 (which has a total award of \$500,000) and \$110,274 from P031T200012-23 (which has a total award of \$551,374) to the endowment accounts. Iḷisaġvik College will match these contributions 1:1. Therefore, \$210,274 will be transferred from the Title III grants with an identical match from the College, for a total endowment contribution of \$420,548.

Iḷisaġvik College seeks the Board's support and approval on the accompanying resolutions to foster the long-term sustainability of the College via the endowment fund.

IĻISAĠVIK COLLEGE BOARD OF TRUSTEES

RESOLUTION NO. 2022-05

**A RESOLUTION BY THE IĻISAĠVIK COLLEGE
BOARD OF TRUSTEES TO APPROVE A TRANSFER FROM GRANT “TITLE III, PART F
TRIBALLY CONTROLLED COLLEGES AND UNIVERSITIES (TCCU) PROGRAM”
NUMBER P031D200012-23 TO THE ENDOWMENT ACCOUNT**

WHEREAS, IĻisaġvik College established IĻisaġvik College Foundation as a supporting organization organized and operated exclusively for the benefit of IĻisaġvik College to administer an endowment account for and on behalf of IĻisaġvik College; and

WHEREAS, the goal is to build the College’s endowment to provide a long-term source of unrestricted revenues from its investment earnings; and

WHEREAS, IĻisaġvik College currently has a grant, “Title III, Part F Tribally Controlled Colleges and Universities (TCCU) Program” with award number P031D200012-23 that has available funding of One Hundred Thousand Dollars (\$100,000) to be transferred to the endowment account; and

WHEREAS, the Board of Trustees has determined it to be in the best interests of IĻisaġvik College to meet the required match of the grant contribution by transferring One Hundred Thousand Dollars (\$100,000) from the College’s uncommitted funds to the endowment account.

NOW THEREFORE, BE IT RESOLVED, that the IĻisaġvik College Board of Trustees approves the transfer of funds in the amount of Two Hundred Thousand Dollars (\$200,000) to the endowment.

THE FOREGOING RESOLUTION WAS ADOPTED DECEMBER 2nd, 2022, at a duly called meeting of the Board of Trustees by a vote of _____ FOR and _____ AGAINST the resolution.

ATTESTED:

Debby Edwardson, Chairperson
IĻisaġvik College

Harlee Harvey, Secretary
IĻisaġvik College

IĻISAĖVIK COLLEGE BOARD OF TRUSTEES

RESOLUTION NO. 2022-06

**A RESOLUTION BY THE IĻISAĖVIK COLLEGE
BOARD OF TRUSTEES TO APPROVE A TRANSFER FROM GRANT “TITLE III, PART A
TRIBALLY CONTROLLED COLLEGES AND UNIVERSITIES (TCCU) PROGRAM”
NUMBER P031T200012-23 TO THE ENDOWMENT ACCOUNT**

WHEREAS, IĻisaĖvik College established IĻisaĖvik College Foundation as a supporting organization organized and operated exclusively for the benefit of IĻisaĖvik College to administer an endowment account for and on behalf of IĻisaĖvik College; and

WHEREAS, the goal is to build the College’s endowment to provide a long-term source of unrestricted revenues from its investment earnings; and

WHEREAS, IĻisaĖvik College currently has a grant, “Title III, Part A Tribally Controlled Colleges and Universities (TCCU) Program” with award number P031T200012-23 that has available funding of One Hundred and Ten Thousand and Two-Hundred and Seventy-Four Dollars (\$110,274) to be transferred to the endowment account; and

WHEREAS, the Board of Trustees has determined it to be in the best interests of IĻisaĖvik College to meet the required match of the grant contribution by transferring One Hundred and Ten Thousand and Two-Hundred and Seventy-Four Dollars (\$110,274) from the College’s uncommitted funds to the endowment account.

NOW THEREFORE, BE IT RESOLVED, that the IĻisaĖvik College Board of Trustees approves the transfer of funds in the amount of Two Hundred and Twenty Thousand and Five Hundred and Forty-Eight Dollars (\$220,548) to the endowment.

THE FOREGOING RESOLUTION WAS ADOPTED DECEMBER 2nd, 2022, at a duly called meeting of the Board of Trustees by a vote of _____ FOR and _____ AGAINST the resolution.

ATTESTED:

Debby Edwardson, Chairperson
IĻisaĖvik College

Harlee Harvey, Secretary
IĻisaĖvik College



MEMORANDUM

TO: Ilisagvik College Board of Trustees

THROUGH: Justina Wilhelm, MSW, President

FROM: Nicole Evans, Dean of Administration 

DATE: November 18, 2022

SUBJECT: Winter 2022 Long Term Facilities Master Plan (LTFMP) Report

Ilisagvik College Strategic Plan Prioritie(s)/Outcome(s): Priority 5: Ensure the future of Ilisagvik College: Outcome 1

This report contains updated information from the last Board of Trustees meeting held in September of 2022.

We continue to work diligently to maintain our current facility, keeping in mind the overall health and safety of students, staff, and community, while providing quality education. We continue to be in active pursuit of our collective vision of a new Ilisagvik College campus.

Current Facility

1. Annual review of the Emergency Action Plan completed. Updated version to be replaced throughout College facilities.
2. Safety & Emergency Action Plan Committee meeting held on 11/3/22.
3. Yukon Fire completed annual fire inspection and repairs to building 360's fire panel were made.
4. New alert buttons to be installed at Tuzzy, bookstore, and the main campus front desk. This is an added safety measure should an angry or unauthorized person gain entrance to the buildings.
5. Safety Technician continues to train with Skip Bush, Senior Loss Control Consultant with Marsh & McLennan Agency; most recent training topic was Incident Investigation.
6. UIC Lease & Repairs Cost Breakdown – last update was provided to the Trustees at the Fall 2022 BOT meeting. It was requested that we provide a facility log history of the ongoing building issues and what action was taken. Please find the log attached.
7. New sewage tank installation concerns include frequent strong sewage smell. Director of M&O has reached out to UIC in that regard to find resolve.
8. COVID-19 Campus Preparedness
 - a. Currently operating in Phase 4, operational status (masks are optional).
 - b. Includes full in-person instruction with faculty and staff working onsite with regular hours of operation.

- c. Students living in the Residential Living Areas must either provide proof of vaccination or submit to weekly testing.
 - d. COVID-19 relief payments to students continued through the Fall semester.
 - e. Portable air purifiers are located in all classrooms and throughout facilities; air filters are replaced upon request. Sanitization stations are maintained in all facilities, and protective plexi-glass shields are placed in classrooms and are available as needed.
9. Cafeteria is open to the public for in-person dining with proper safety measures.
10. Information Technology | Education Technology Improvements
- a. Technology Committee meeting held 11/1/22
 - b. 85" Dell touch screen TV installed in Dr. Albert Conference Hall
 - c. Dell mini-computers for each new 65" touch screen TV's that were installed in each classroom, LRC, and Dr. Albert Conference Hall
 - d. Technology upgrades in the villages (PC's, monitors, printers, neatbars)
 - i. Kaktovik installation complete
 - ii. Remaining villages dependent on IT staffing
 - e. Tuzzy Library computers
 - i. Dozens of workstations have been imaged and ready for implementation.
 - ii. Tuzzy server room additional power outlets are needed to prevent overloading issues. NSB facilities and electricians assessment has been conducted.
 - iii. Clean out and remove cables from the old V-Center servers (must be done before the new UPS backups arrive)
 - f. Microsoft 365 migration
 - i. Staff/faculty complete
 - ii. Student email accounts – migration scheduled for Christmas break. Will send notification to students and faculty.
 - iii. Additional training was offered in September
 - g. Adobe Sign migration
 - i. Mandatory training complete for staff and faculty with additional training opportunities provided
 - h. Web Accessibility
 - i. Level Access onboarding complete, audit in progress, training provided post onboarding meeting
 - ii. accessible Pro Solutions – document remediation: training provided post onboarding meeting
 - i. Managed Services
 - i. GCSIT will remain as vendor for hardware as they continue to offer us the best pricing.
 - ii. ACS – Day to day helpdesk needs and troubleshooting
 - iii. Eileff LLC – major project management
 - iv. Manage Engine – infrastructure monitoring system.
 - j. Laptop loaner program continues

- i. Additional laptops ordered to accommodate student requests
- k. Vector LiveSafe
 - i. New alert system that will replace Active911- Communication platform for staff and students
 - ii. Alerts can be broadcast on the website, social media, mobile devices, muster points during emergencies, mark themselves safe, map their location, two-way communication
 - iii. Onboarding and training for users forthcoming

New Facility | New Ilisagvik College Campus (NICC)

The final presentation of the Programming and Concept Design by UMIAQ is the only remaining item from the first scope of work. The model 3-d was being printed and the renderings were in process and will be sent to Anchorage and then to Ilisagvik. The NICC internal committee continues to meet on a weekly basis.

1. Communications
 - a. UIC President/CEO Dr. Brower reached out to President Wilhelm to inquire about the type of plot and indicated the draft lease may be ready by Thanksgiving week.
 - b. Village Outreach – Letters sent to the North Slope Municipalities and Tribes re: CIPM Priorities
 - c. Present Wilhelm presented to the City of Wainwright and advocated for the NICC to be a CIPM Priority Request to the PRC.
2. Looking Ahead
 - a. Finalize site control through a land lease with UIC to continue with schematic design phase and to assist with future financial outreach opportunities.
 - b. Village Outreach
 - i. Continue working with North Slope Municipalities and Tribes to prioritize NICC
 - ii. Secure spots meeting agenda for resolution of support to build NICC
 - c. Philanthropic outreach – create a general proposal.



Ilisagvik College Issues 2022

- January 18th, 2022-Sewer odor in the entire building. Notification provided by Nicole Evans.
- January 19th, 2022- Sewer odor in the entire building. Notification provided by Nicole Evans.
- January 19th, 2022- Several wall receptacles and the lights in one of the two Financial Aid offices failed. We could not find a labeled breaker or any breakers that had failed. Arctic Spark was brought in and found a receptacle circuit where a wire had worked loose causing a break in the circuit. He believes this resulted from the age of the building, years of vibrations from multiple events, lack of upkeep, and moderation.
- January 20th, 2022- Sewer odor in the entire building. Notification provided by Dr. Hal Haynes Jr.
- January 21st, 2022- Sewer odor in the entire building, Notification provided by Nicole Evans.
- January 24th, 2022- Strong sewer odor in the Student Services area. Notification provided by Simon Aina
- .January 24th, 2022-Sewer odor worsened and spread throughout the entire building. Notification provided by Nicole Evans.
- January 24, 2022-Ilisagvik College contacted UIC Real Estate to generate a work order for a strong smell of sewer in the 360 building on the student dorm wing side. In the work order, I explained that the smell was so bad that students and staff were unable to sleep and experiencing respiratory symptoms. At 4:00 pm on the same day, Ilisagvik College contacted UIC Real Estate to generate a follow-up work order for the same issue. On Tuesday, January 25, 2022, Ilisagvik College contacted UIC Real Estate to generate another work order for the same reason. During mid-morning of Tuesday, an M&O person came and worked the rest of the day and returned the next day to confirm if the issue was resolved and it was.
- January 25th, 2022-Sewer odor was extremely uncomfortable first thing in the morning around 8:30 am. UIC responded to work orders submitted by Tom Caraway before noon. UIC poured hot water down all vents. UIC employee told us that the vents were heavily iced over. He then told Tom and David Hines that he was going to check under the buildings by the lift stations. We were unable to find them after this was said to see if there were any issues with the lift station.
- February 8th, 2022-Sewer odor was significantly worse.
- February 8, 2022- At approximately 8:45 am, the power failed at all of the college facilities and the 360 building has an emergency generator that automatically comes on when there is no power. The generator failed to start up and failed when attempting to manually start as well. The generator supplies power to the emergency lights, exit signs, boilers, heat pumps, and sewage lift stations. The generator lacked periodic inspections as there were 3 trouble lights present during the time of the event. The college was experiencing a complete blackout. The power outage lasted around 45 minutes.
- February 9th, 2022-Power outage occurred at 2:00 pm for the second time lasted around 30-35 minutes. The generator never cut on and still had 3 trouble lights. A work order was submitted but no response by UIC.
- February 10th, 2022-The entire college hallways smelled of a strong sewer odor in the Student Services area.
- February 14th, 2022-A hot sewage smell in the Student Services area eventually leaked down the entire hallway. Extremely uncomfortable as some employees were unable to work in that area. Smelled entire building. A work order was done. UIC responded to clear vents.

- Public Health Office/Veterinary Clinic Comment Form Approximate Date of Incident/Situation: 2/14/2022 Village/Location: Barrow Person Reporting: David Hines, Ilisagvik Compliance Contact Info: Office 852-1868 Business or House Number: Building 360 Contact Info: Cell 907-319-8760 Details of situation/complaint: There has been an ongoing sewer smell in the student services/dorm area of the building most days during the winter months for the past 10 years. Odor is strongest in the morning. Repeated inspections and attempts to alleviate the smell have been unsuccessful for more than a few days. Approximately 10- 25 students live in the affected building, and the odor permeates employee work spaces as well. Others affected and contact info: Tom Caraway at Ilisagvik Maintenance also attended the inspection and has raised concerns about this ongoing issue Follow up: With the input of Mr. Hines and Mr. Caraway, I am recommending that UIC, the building owner, consult a contractor to address this chronic issue. Access to building blueprints may help implement a solution. Organization(s) involved and contact info: UIC – building owner, North Slope Borough, Ilisagvik College Was it resolved? No If not, why? External contractor services are needed to identify and rectify the problem with the plumbing and/or ventilation. The building has had multiple issues with seals leaking and lift stations failing which may be causing the on-going problem. Other Comments: The issue has been reported to the NSB Health Department Public Health Officer and forwarded to the department director, Muriel Brower. Inspection Date: 2/15/2022 Completed By: Kristina Hubbard, DVM, MS, DACVPM (Epidemiology)
- February 15th, 2022-Smelled the entire college hallway with a strong odor. Tom Caraway, Nicole Evans, and David Hines conducted a visual inspection on the lift station in the Student Services area. Upon inspection they noticed sewage leaking from the lift station. This event cut off the water supply to the woman's dorm wing. A work order for the failed lift station was submitted by David Hines at 9:30 am. UIC responded shortly after and the issue was resolved at 4:15 pm. The lift station had an inoperable pump and float switch, which was replaced.
- February 15th, 2022-Kristina Hubbard conducted an informal inspection on sewage odor. Once Kristina arrived on the scene she noticed the sewer odor from the lobby area. We did a walkthrough of the building to the Student Services area where she commented that the sewer odor is a concerning hygiene issue and possibly a serious health issue.
- On March 15 at about 1:50pm, there was a power outage town wide until 2:10. The emergency back-up generator in the 360 building failed to activate.
- On Thursday May 18 at approximately 3:30pm, the women's dorm wing lift station in the 360 building failed. UIC was contacted and they made repairs but the water couldn't be turned back on until the next morning. At this time we had over 10 people staying on that wing which forced the college to utilize plumbing facilities on the men's wing for approximately 20 people.
- Wednesday 8/24/2022: Women's dorm wing lift station failure. Contacted UIC, and the repairs were made the same day.
- Sunday 9/4/2022: There was a sewer leak under the cafeteria at building 360. UIC hired Barrow Mechanical to make the repairs, but due to the unavailability of parts, the repairs were not made until the morning of 9/6/2022.
- Monday 9/12/2022: Sewage smell in the 360 building. Upon further investigation, a lift station was overflowing. Made contact with UIC Realty and put in a work order for the failed lift station. Attempted to contact UIC Maintenance at multiple phone #'s with no luck.

- Tuesday 9/13/2022 at 8:30am: Made contact with UIC Realty to explain the extreme smell that this failed lift station was causing. Within 30 minutes, two UIC Maintenance arrived to address the issue. They were unable to make the appropriate repairs, so they hired Barrow Mechanical, who discovered a blockage in the plumbing pipe to the lift station. They were unable to repair the lift station by days end.
- Wednesday 9/14/2022: After lunch, the NSB came to pump out the lift station where Barrow Mechanical was working, they were then able to replace the blocked pipe and return the lift station back to service by days end.
- Friday 10/7/2022: On Friday morning, the bridge to NARL campus was closed due to rising tides flooding the road. The road was closed during the weekend allowing only authorized personnel or residents who needed to leave or return to NARL.
- Sunday 10/9/2022: Simon noticed a strong burning sewer smell. UIC was contacted and an on-call Maintenance employee was sent over. The smell was coming from the new 10,000 gallon sewage tank overflowing. That following Monday morning, 10/10/22, NSB Shop 3/Sanitation was contacted to pump the overflowing tank. By noon the tank was pumped and an updated schedule was made to daily pumps.
- Thursday 10/27/2022: A strong sewage smell was noticed in the men's residence hall. The smell was primarily stronger the closer you got to the single bathroom. A request was made to Sanitation to pump the tank near the end or after the end of the workday so as to not have the smell disturb the employees and students. The smell makes it uncomfortable for the students living near the tank as when they open a window in their room the smell of sewer is overpowering.
- Friday 11/4/2022: A strong sewage smell was reported in the HR office. Once it was checked by Safety Technician, the smell appeared to have dissipated. However, a lingering sewage smell was still detected.



MEMORANDUM

TO: Ilisagvik Board of Trustees

THROUGH: Justina Wilhelm, President

FROM: Steven Zani, Dean of Academic Affairs

DATE: November 16, 2022

SUBJECT: Accreditation, Catalog Updates/Revision

Accreditation:

Dean of Academic Affairs, Dr. Steven Zani, held the quarterly Ilisagvik Accreditation Steering Committee meeting on 10/25/22, and attended the November 2022 annual NWCCU accreditation conference, and will meet again with the committee in January 2023 to establish subcommittees addressing immediate NWCCU deadlines. The next evaluation report due in the seven-year evaluation cycle is the Policies, Regulations and Finance Review (Year Six), which is scheduled for Fall 2023. For this evaluation, two evaluators conduct an off-site review, determining compliance with Standard Two (Governance, Resources, and Capacity) with focus on facilities, capacity, and infrastructure, governance, regulations, and policies, financial sustainability. For general reference, the current compliant accreditation status of the College is listed on the Commission's website: <https://nwccu.org/member-institutions/directory/>

Catalog Updates/Revision

The Academic Council will meet on 10/18/22 and is in process of producing Catalog Updates and Revisions for review and approval in Spring of 2023, including the potential inclusion of a Human Services Degree.



TO: Ilisaġvik College Board of Trustees
THROUGH: Justina Wilhelm, President
FROM: Clarissa Pelia, Executive Assistant & Board Secretary
DATE: November 21, 2022
SUBJECT: Board Seat Update – Winter 2022

Expring:

Board Seat	Trustee	Term Expires
Anaktuvuk Pass	Catherine Edwards	December 31, 2025
NSBSD	Norajane Burns	December 31, 2022
Point Lay	James Henry	December 31, 2022