

Board of Trustees

Workshop

Winter 2023



Board of Trustees Group Agreements

1. Paammaġiġñiq | Accept & reconcile differences
Paam-ma-ġiġ-ñiq
2. Kanjqsinaqpa | Listen for understanding
Ka-ñiq-si-naq-pa
3. Tutqiksi | Be comfortable in silence
Tut-qik-si
4. Uqqaagik | Build on what others say
Uq-qaa-ġik
5. Iłatchiñitchuat | Assume positive intent
I-łat-chi-ñit-chuat
6. Iłaiññaq unnii uqausiġilugu su | Discuss the undiscussable
I-łaiñ-ñaq un-nii- u-qau-si-ġi-lu-gu-su
7. Nipaisaaq | Protect confidentiality
Ni-pai-saaq
8. Uqavaagnik | Be truthful and speak up
U-qa-vaaġ-nik
9. Isumigsuq | Stay engaged
I-sum-miq-suq
10. Qiksikrautigaġniq iñugnun | Values differences & dissent
Qik-sik-srau-ti-qaġ-niq- i-ñug-nun
11. Aliasunjitcha ai | Have fun
A-lia-su-ñit-cha ai

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President's Office

Justina Avu Wilhelm

President

Clarissa Pelia

Executive Assistant to the
President & Board
Secretary



Board of Trustees – Workshop Agenda

November 29, 2023 | 9:00 am | Dr. Albert Hall Conference Room

Zoom Meeting #: 367 814 7775 Passcode: #Winter23

Call in #: 833 548 0282

1. **Invocation/Moment of Silence – Aṇaayyun** - Chairperson Edwardson
2. **Board Agreements** - All Trustees
3. **Discussion Items**
 - a. Board Retreat Update - Facilitator(s) Harcharek & Edwardson
 - b. FY 23 Audit Presentation - Bikky Shrestha
 - c. 1st Quarter Finance - CFO Clark
 - d. Resolution 2023-03
FY 25 Annual Budget Recommendation - CFO Clark
 - e. Resolution 2023-04
Transfer of Funds from Fund Balance
To Foundation Endowment - Executive Director Walls
 - f. Resolution 2023-05
Transfer of Funds from Fund Balance
To Foundation Endowment - Executive Director Walls
 - g. Long Term Facilities Master Plan Report - Dean Sialofi
 - h. Accreditation Update - Dean Snow
 - i. Program Highlight
Aleut Community of St. Paul - Dean Snow
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**



Retreat Synopsis, September 13-15, 2023

Tasuglugu Iḷisimmatikput

Reclaim our Ways of Knowing



Facilitators: Pausauraq Harcharek & Naḡinaaq Edwardson

Putaġivlugu Iᓵuusiġput – Our Way of Life as the Basis

For the Iᓵupiaġ Nation, education is a concept that has always been an integral part of everyday life. As colonization gradually took hold through increasing contact with explorers, whalers, traders and missionaries the models associated with learning and the acquisition of knowledge were disrupted and became fragmented. Assimilationist tactics notwithstanding, the Iᓵupiat have continued to maintain connections with ancestral ways quite often with and through adaptation. As an adaptive people, we continue to carry and practice our traditions in all that we do. This is evidenced in numerous ways and in particular, by the importance that our forebears and continuing generations have placed on “formal” education. The inherent desire and need to drive what education consists of originates from those that came before. In addition, part of the response to the impacts our people face resulting from the drastic measures that were used to acculturate and assimilate our people is in the exercise of self-determination. Taking a stand on education resulted in the creation of the North Slope Borough School District and subsequently, what is now known as Iᓵisaġvik College. While these institutions are based on conventional mainstream constructs, the intent, clearly, has always been to decide for ourselves the ways in which contemporary educational practices, policies, and structures are derived and implemented. We know that honoring our heritage, our language and culture, grounding ourselves in who we are as a people, thinking communally, and restoring traditional ways of learning, being and doing are essential and integral to this process.

Iᓵisaġviᓄmi Tunġaniġput Paisaptinnun – Iᓵisaġvik’s Ties to Our Heritage

The Board of Trustees (BOT) approved the most recent version of the Strategic Plan for Iᓵisaġvik College in June of 2023. Of the six priorities detailed in the plan, the first states, “Indigenize the Institution.” Having not had a BOT retreat since the onset of Covid, it was decided by them that time was due and that the focus should be on this first priority - Indigenize Iᓵisaġvik College. An initial conversation between the facilitators and Chairperson Debby Edwardson and President Justina Wilhelm revealed that their hope for the gathering was multiple-fold. Of paramount concern was the need to address the priority to indigenize the institution and begin laying out the parameters surrounding the enormous task from a policy and praxis-oriented perspective. At the board level, they felt it was important for the BOT as a group to affirm that Iᓵisaġvik College is a tribal college where the majority of students are of Iᓵupiaġ descent while recognizing that the institution also serves a diverse student body; develop a plan of action wherein they affirm they are in a position of authority to direct how indigenization of the institution is to occur and take ownership in the process; and to reflect on how to articulate the strategic plan in a way that effectuates institutional reform that originates from, honors and promulgates Iᓵupiaġ epistemologies.

In planning for the retreat, the facilitators had the opportunity to have initial one-on-one conversations with individual BOT members. These conversations gave the BOT members the opportunity to meet with, get to know and ask questions of the facilitators and likewise, gave

the facilitators the opportunity to ascertain individual BOT members' advice, leadership and guidance in relation to the work at Iḷisaḡvik and determine what the focal points of the retreat should be. Specifically, we discussed the following:

- Introductions and discussion of purpose.
- What do you hope to get out of the two days?
- What are two big issues that are most important to you?
- What does “Indigenizing Iḷisaḡvik College” mean to you?
- What do you want us as facilitators to know before we proceed with the retreat?
- Is there anything else you would like to share before we proceed?

The discussions provided the facilitators with an outline of work the BOT wanted to develop as a group both during the retreat and potentially, in the future. Following is a summary of findings and expectations from the BOT:

- Build strong working relationships
- Develop a collective, tangible working definition of “Indigenizing”
- Discuss BOT support for efforts to the “Indigenize the Institution”
- Get grounded in our history and heritage
- Look at the strategic plan and policies
- Enhance board relationships with the administration, faculty, staff, students and communities
- Recognize importance of new campus
- Heighten teacher certification programs
- Amplify language learning program
- Address workforce development
- Embed language and culture across curriculum and programs
- Analyze external relationships
- Improve onboarding and continuing development for new Board members, administration, faculty and staff
- Enhance recruiting especially in the villages
- Examine student recruitment and retention, reasons for attrition and possible solutions

Iḡlauviksraq Nalunaigḷugu - Developing the Flow for the Two Days

With the priorities gathered from the President and BOT the facilitators then designed the retreat agenda accordingly. In designing the retreat, the facilitators were careful to construct responsive processes that reflected an Iḡupiaq way of starting and holding discussions. Laying this foundation under the retreat processes allowed the group to work through the conversations with an “Indigenizing” lens, while working to further clarify what “Indigenizing at Iḷisaḡvik College” means. Specifically, this meant the work the group did over the two days first started with bringing our “whole” selves, grounding in our ancestry, and

looking closely at the broad history and contextual factors which inform our work and our institution today. With this beginning we could extend our view to hear stories of what “Indigenizing” looked like for people who have done this work in in other places and begin to create a working outline of what the BOT vision for “Indigenizing at Iḷisaḡvik” should look like.

As we embarked on this journey with intention, we tell our story by sharing what transpired over the course of the retreat.



DAY ONE

Kisuutilaaqput – Who We Are

In beginning our work on Indigenizing Iḷisaḡvik, it is important to Indigenize *the way we are working* by incorporating Iñupiaq ways of doing and being. In modern day mainstream or professional settings we often start our meetings by introducing ourselves by our names and positions. In traditional Iñupiaq settings we start by sharing our Iñupiaq names, our heritage, our family and community connections, and often discussing core beliefs or our core purpose in relation to the work we are doing. In our work at this retreat the facilitators designed the beginning of the gathering to reflect Iñupiaq ways of beginning serious dialogue.

Our belief system includes how and why we name our babies in the way we do. Sharing, not only what our names are, but most importantly, who we were named after, affirms this belief. Board members and key personnel that included a small number of faculty and staff, disclosed this intimate part of who they are with each other and brought to center how important it is to know after whom they were named. This exercise brought to the forefront the value of Iḷagiññiq, translated into English as “Kinship,” and served as a way to renew time-honored ways of acknowledging each other and practice it in the “boardroom.” Almost immediately, the group noted to each other their relationships to one another as namesakes and how they are related as kin. What was readily apparent was the seemingly instant camaraderie that arose between namesakes and iḷagiit (people related to each other), a social attribute expected in Iñupiaq society. Those in the room who didn’t have an Iñupiaq namesake shared their ancestry and heritage that was important in the forming of their unique identity.

The BOT, administration, faculty, and staff also took the time to think about and share with each other who they personally look up to for inspiration. Sometimes it was an Elder; a grandparent; an uncle or aunt, husband; who influenced them as they grew up. “I’ll never forget my three uncles. They taught me how important it was for me to relearn my language.” – Ida Angasan. Talking about the significant people in our lives was an acknowledgement of and served to remind us about the connections we continue to have with the people who were or are important in our lives. As leaders in the work to Indigenize the college, bringing important people who the BOT look up to was a way by which we could remember the teachings they held close.

Some of the lessons shared by the group regarding people they looked up to became touch points carried throughout during the sessions. They included the list below.

What we still carry with us (resistance and strengths):

- Grit
- Resilience
- Proactive
- Adaptive
- Creative
- Unconditional love
- Loving
- Happy, go lucky

- Integrity
- Real good
- Responsibility
- Unrelenting
- Advocating
- Strength
- Humor
- Optimism
- Sincerity
- Determined
- Qilamik! (fast, as in to work on the core task before the weather changes, the meat spoils, the opportunity passes, etc.)
- Spirituality
- Tulak – to come ashore
- Balanced

Starting with our namesakes, our heritage, our personal stories, and the lessons from the people who we looked up to provided the group with a chance to start our work over the retreat in a way that was conducive to ensuring that the BOT felt grounded, heard, validated and comfortable to share nuanced conversations and complex discussions. This gave the group a foundation to be able to do productive in-depth work as they laid the foundation for Indigenizing at Iḷisaḡvik.

Sivulliivut – Our Ancestors

In preparing for the retreat we were reminded of our innate indigeneity by Board of Trustee Doreen Ayaḷhuq Leavitt who exclaimed, “We gotta have niqipiaq (traditional food). We can’t be talking about indigenizing without niqipiaq!” Thus, the venture into the exploration of our history started with lunch comprised of traditional foods that various participants brought. We nourished our bodies, souls and spirits with foods we love and fed our minds with thoughts of our ancestral ties. We strengthened our bonds by bringing into the workspace our ways of sharing food that go back for generations and affirmed how we give and participate in community. It was the finest of ways to transition our focus into our history.

To delve into our history and launch the timeline exercise we asked, “Where do we come from?” and the BOT documented the knowledge they had about the history of Iḷisaḡvik as an institution. Members of the BOT talked and the room was a buzz as the bits and pieces of the history of the college were uncovered and shared. Events marking milestones including the attainment of tribal status; formation of the foundation; dates of accreditation; who past presidents were; prior names of the institution; who past leaders were who were involved in organizing the college; and the initiation of various programs were recollected and written on a timeline placed on the wall.

Moving backwards in time, the exercise was expanded to include knowledge participants carried with them about the history of the North Slope in general. Many events were posted including the founding of the North Slope Borough (NSB) and the North Slope Borough School District and the establishment of the Arctic Slope Regional Corporation. There was mention of the “discovery” of oil in 1968, the founding of the Tundra Times, the creation of Iḷupiat Paitot

and the resurgence of Kivgiq. The Boarding School Era was also listed in addition to a reference made to a speech addressing education given by founding NSB Mayor Eben Hopson in 1975.

In reflecting on these parts of our history, the group discussed what led up to the events on the timeline, and in particular, how we responded to impacts from various acts of colonization. While the conversations and critical awareness of our own history and context will be a continuing discussion and piece of work as the college moves forward with Indigenizing the institution, some key points arose and these were:

- Economic shift, subsistence to cash economy versus bartering, living off of dividends
- Board school era broke connections
- Pedagogical differences
- Generational trauma
- Cellars, walk in freezers, global warming
- Lack of in-person hands-on learning
- Lack of modeling, have to learn different model
- Westernized schedule versus seasonal
- Globalization, diminishing discrete cultures
- Industrialization (homogenized and business)
- Less communal
- Fewer disparate responsibilities (in the past)]
- Taught that Iñupiaq ways are inferior (effects of colonization)
- Individualized pace of learning versus now formulaic
- External pressures creating feelings of inadequacy
- Systems of inadequacy (taught western education, etc.)
- Drugs and alcohol
- Loss of identity
- Outside forces trying to dictate
- Loss of knowledge
- Two worlds one spirit
- Shame
- A shift in where we place priorities

The group also looked at the responses to these events and periods of history. As we started to tie the pieces together, we began to comprehend more and more how a line of resistance has always been held by our leaders and the protection of Iñupiat lands, ways of being, knowing and doing were the core focus. We also looked briefly at the actions of our past leaders, the sacrifices they made, and the amount of energy they put into resisting the impact and domination of outside colonial forces. The evidence is clear. The push for self-determination is indisputable and the creation of Iḷisaḡvik College as a key example of this self-determination.

Next, we looked intentionally at the ways we organized ourselves prior to the incursion of foreigners. We started by reading an excerpt from **Social Life in Northwest Alaska, the Structure of Iñupiaq Nations** by Ernest S. Burch, Jr., specifically the section on Iñupiaq Education. With this description of life prior to colonizing forces we dug into our own knowledge and understanding of Iñupiaq ways of being, knowing and doing. This discussion gave us the content for our timeline's section prior to colonization and we began to see how these ways of being, knowing and doing are still within us, despite the unrelenting attempts at assimilation. These understandings led to realizations about how and why our ways of being, knowing and doing are, all too often, not present in the institutions that were created in the declaration of self-determination. Specifically, there was a lingering question of why these ways have not been carried intentionally into the ways in which Iḷisaḡvik College functions and operates.

To wrap up the end of day one, the group participated in an exercise known as the **Seven Generations Activity** (designed by a Six Nations Leader in Canada, shared with Evon Peter from Arctic Village) to gain an understanding of the relationship between the seven generations. Going generation by generation the facilitator brings the participants through the timeline and history physically connecting them to each other in two lines. As the broad and nuanced story of our communities' history is told, participants have the opportunity to both reflect on their placement in that history and in the broader social and political factors influencing their ancestry, and in turn, their situation and positionality today. This exercise was a powerful way to understand the strength that informs us, the context that impacts us and the power we have to transform what our future generations might experience as a result of our actions today. It served as a powerful reminder that our work today influences the generations that come after.



DAY TWO

Qiniḡlugit Iḷavut Iḷitchisa - Learning from Our Relations' Experiences

Consistent with the pedagogical concept that we learn by watching and doing, the BOT either watched or read examples of work done by Indigenous people from across the globe to reclaim Indigeneity and recognize Indigenous knowledges. These included:

- Video from Dr. Marie Battiste (<https://www.youtube.com/watch?v=Evxpt0u4tOU>);
- Video from Dr. Jo-Ann Archibald (<https://www.youtube.com/watch?v=bYpSiCCdocM>);
- The seminal work of Professor Graham Hingangaroa Smith titled, **Indigenous Struggle for the Transformation of Education and Schooling**
https://www.researchgate.net/publication/242692019_Indigenous_Struggle_for_the_Transformation_of_Education_and_Schooling

In the example from Dr. Marie Battiste we were reminded that we come from place, that college is a place of knowledge and that we have to think about whose knowledge is being validated and be conscious of whose knowledge we are using. Her question about how it is we give equal weight to indigenous knowledge and mainstream knowledge was quite thought provoking, as was her point about reclaiming, restoring, regenerating, re-indigenizing culture, and recentering our thinking and our worldview. Dr. Battiste recognized that we need to be a part of the activist movement to restore, renew and regenerate our knowledges and relationships with each other, the land and animals so our children have access to these knowledges. She recognized that despite the fact that our knowledges became diminished and threatened by assimilation, education and globalization not by choice, but by force, we have to critique our education systems in order to reclaim, restore and renew the very core of our being in order to give our future hope and rebuild from within our place.

Dr. Jo-Ann Archibald emphatically shared her thoughts about how we must do the hard work first. Despite how difficult and emotionally draining it is and in order to move forward, the hard work includes learning about colonial history. That hard work also included hearing the stories from Elders where she experienced hope and where she learned about Indigenous resilience and resistance to colonialism. Her work to transform the university through Indigenous knowledge approaches through Indigenous knowledges, values, teachings, language and pedagogies led to systemic reform that resulted in the revision and development of Indigenous education courses; having Indigenous people teaching courses that have a safe learning environment where students felt safe; helping them walk through colonial impact; learning more about their own histories and develop their own sense of Indigeneity; and ensuring that courses, program structure, hiring policies, admissions requirements and student services results in good quality education. She encouraged developing critical awareness; conducting an examination of policies and practices building on the strength of indigenous knowledge to make decision making processes. Finally, she noted that respectful, responsive and ethical approaches that centers on Indigeneity is key.

Professor Smith outlined the core principles of “Indigenizing” that were informative in the growth of the New Zealand Māori educational system. Key to this transformation was the desire by the community to have increased control over one’s own life and cultural well-being. Underlining this was a shift away from “waiting for things to be done to them,” to “doing things for themselves;” a shift away from an emphasis on reactive politics to and an emphasis on being more proactive; and a shift from negative motivation to positive motivation. This facilitated a reawakening of the Māori imagination that had been stifled and diminished by colonialistic processes. The process of freeing the Indigenous mind from the grip of dominant hegemony facilitated the potential to bring about the transformation of undesirable circumstances and develop an approach for change that was guided and led by people who reflected our communities’ preferences. Key to Professor Smith’s outline of the Māori efforts to transform their education system was the concept of transformational praxis - the idea that this change is a continual process rather than a destination. He stressed that at any given point all of us are somewhere along the lines of the Conscientization-Resistance-Transformative action praxis cycle and there is no beginning or ending.

Puktallaktillugu Iñuuniḡnikun Puktaaqput - Affirming Our Cultural Puktaat

Dr. Battiste reminds us that we all come from place and our knowledge comes from that place. As we begin to think about the way we are – how we think, how we do things, what we value, we need to ask what is important? When looking at the process of Indigenizing, the most common starting point people go to is the “visible culture,” those things we can see - song, dance, clothing, food, language, celebrations, etc. This makes sense when you look at the history of colonial processes. Visible culture is the easiest to oppress. For many decades mainstream authorities in Iñupiaq country forbade the speaking of language and frowned heavily on the practice of Iñupiaq song and dance to the point where Kivgiq became dormant. So, when we begin to reclaim our identities and free ourselves and our spaces from the harmful attitudes of the past, we must bring our visible culture to back to the forefront.

As we progress on the journey of Indigenizing we begin to notice that the efforts to Indigenize our spaces, while powerful and beautiful, do not often have the bigger impacts we are looking for. When we are focused only on the visible elements of culture, we continue to run up against immovable institutional barriers. It is only when we bring in our deeper understanding of culture or ways of being, knowing and doing that Indigenizing can become a process of empowering transformation and the barriers we previously faced shrink, while our collective effort increases in strength.

With that in mind, the group participated in an exercise of looking at the deeper elements of Iñupiaq culture that are relevant to Indigenizing the institution. The participants broke into two groups to create their own puktaat, or cultural icebergs – graphic images that capture elements of our way of life that are both visible and not so visible.



As we looked at the way our “cultural” puktaat took shape, the BOT began to notice a few things. Firstly, many aspects of our ways of being, knowing, and doing belong both in the visible and non-visible aspects of culture, blurring the line between the two. Secondly, the connections across the puktaat were many and complex, bringing to light the fact that all the “surface” culture pieces actually were rooted in the bottom. For example, cooking traditional foods could be considered surface culture. However, when you look wholistically at the entire process of knowing where and when to hunt tuttu, then catching tuttu, then taking care of it requires a whole host of knowledge that is not necessarily visible. Thirdly, our understanding of “culture” was expansive and included the visible - music, arts, clothing, language, food, etc., but also included ways of growing and teaching, economic structures, spiritual grounding, ways of relating to land and each other, and so on. Although the group recognized that we could not capture the entirety of Iñupiaq culture and ways of being, knowing and doing given it is so expansive, there were many aspects that were captured. These have the potential to formulate principles from which the college can continue to Indigenize processes and policies. In wrapping up this exercise the group looked at the profound connections between Indigenizing and Iñupiaq ways of being, knowing, and doing and acknowledged that what was becoming palpable was the desire to “flip the iceberg,” or, in other words, bring into the college the foundations of Iñupiaq ways of knowing, being and doing.

In response to the need to best utilize the expertise held by faculty and staff present it was decided at this point that the participants would be separated into two distinct groups, one comprised of BOT members along with President Wilhelm. The BOT would continue with their agenda as had been planned and the faculty and staff would be tasked with taking the discussions and results thus far and begin mulling over and preparing for their next steps.

The faculty and staff began by reflecting on the work of the BOT in the last day and a half and what thoughts came up for them. They were asked to document the next three steps they would take individually in relation to the work of indigenizing the institution and list what they would need to take those next steps. They were also asked to think about their staff and or what their departmental needs would be and write what next steps they would like to take with their staff and identify what they would need in order to do that.

In reporting to the full group the faculty/staff group shared a list of what is currently being done in relation to Indigenizing the college. These included: Unapologetically Iñupiaq core group; mandatory training i.e. performance evaluations; implementing cultural competency programs; requiring three credits for every program degree; Indigenous classes continue to grow; funding for more faculty in Iñupiaq Studies; expanding on delivery of Iñupiaq classes; resources at Tuzzy Library; sharing cultural experiences; culturally relevant orientation activities; and niqipiaq nights on campus. They concluded their presentation with a list of their next steps and these included:

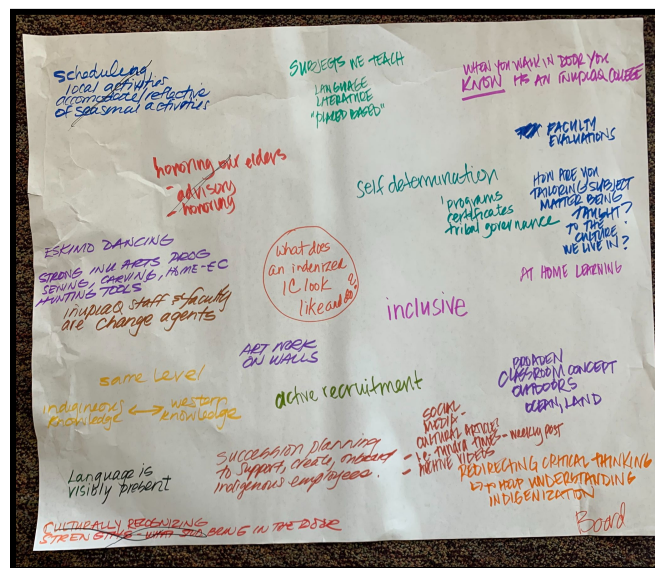
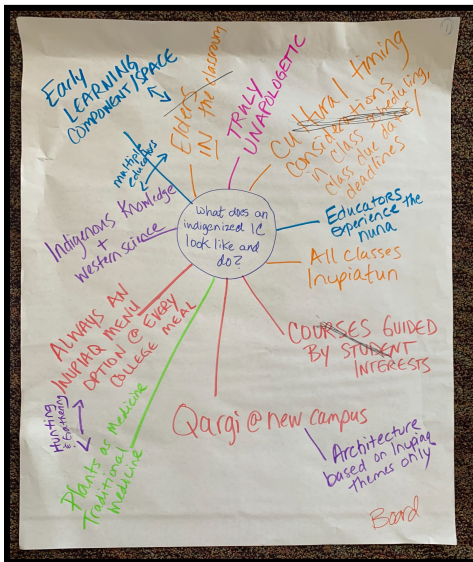
- Resources need to be more accessible at Tuzzy Library i.e. share out on meta...etc.
- Work on policies, indigenization
- More cultural training for staff, faculty, adjunct
- Cultural training, modular training like previously done i.e. orientation, training
- Continuing to develop relationship, partnership with other orgs, businesses, partners
- Academic Affairs – indigenization in work, working culture, language into work
- Revisit hiring practices and ensure people are local and/or Alaska Native

Isumalaḡniq Qanuq Inniaqtilaḡagun – Pondering What It Looks Like

The BOT continued their work by looking at how they want the ancestry of our ways of being, knowing and doing embedded in Iḷisaḡvik College going forward. It is appropriate to quote Professor Graham Hingangaroa Smith who said, “Thus a critical element in the ‘revolution’ has to be the struggle for our minds – the freeing of the indigenous mind from the grip of dominant hegemony.” To outline what Indigenizing at Iḷisaḡvik College means, the BOT in two groups commenced by imagining what Indigenizing at Iḷisaḡvik College should look like and do. Giving ourselves permission to free our minds and being courageous enough to prioritize Iñupiaq ways is not easy given the history of oppression. Doing the “hard work” to initiate transformation means digging deep into our roots, affirming who we are, acknowledging the impacts of colonization and oppression, and recentering our ideologies as Iñupiat.

The two groups independent of each other undertook a mind mapping exercise utilizing all the work from the previous day to delve into what they imagine an Indigenized Iḷisaḡvik College looks like and does. They touched on many ideas including the way we are thinking about who is teaching and how we are teaching, the way we are grounding in Iñupiaq

governance processes, offering Iñupiaq focused courses and programs, as well as many others as can be seen in the images below:



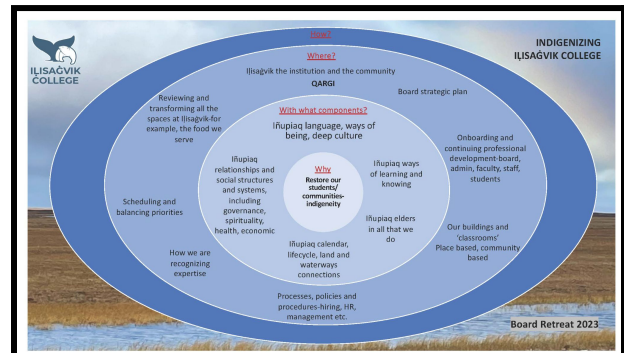
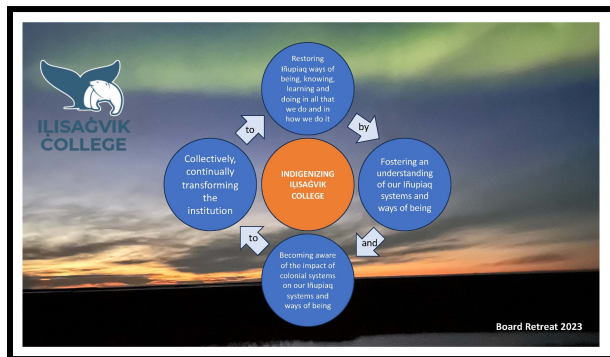
As the BOT shared their mind maps from one group to the other they mused over where there were similarities and where there were complementary concepts. The process of sharing the maps helped unearth what we should honor in relation to Iñupiaq ways of being, knowing and doing. Bringing together the two mind maps allowed the opportunity to bring to the surface the critical focus points the BOT felt were most pertinent and could serve as key foundational pieces for Indigenizing Iᓵisavik College. These included:

- Growing student Indigeneity
- Making Iñupiaq language integral
- Privileging Iñupiaq ways of knowing
- Honoring Iñupiaq seasonal priorities
- Restoring Iñupiaq ways of learning and teaching
- Defining Iñupiaq ways of recognizing expertise
- Honoring traditional knowledge
- Growing Indigenous mindsets and processes

Getting to this stage took careful consideration that required processing multiple epistemological concepts in a relatively short period of time. It was important for the group at this point to digest and reflect on the work they were doing. It was decided that additional time would be needed to continue the work the following day. In the interest of expediency, the facilitators offered to consolidate the work the BOT had done thus far and present it to them the following day.

Atautchimuglugit - Bringing It All Together

The facilitators took all pieces of work the BOT had done over the two days – the timeline, puktaat, lessons from Battiste, Archibald and Smith, the mind maps, and accompanying post it notes and began assembling the work. As facilitators, we examined the work the group had completed with the overarching question, “What does an Indigenized Iḷisaᖃvik College look like and do?” as the end in mind. This work was consolidated into two graphic depictions: one comprises the process of Indigenizing the institution and the second delineates the framing of this process including how, why, with what components, and where.



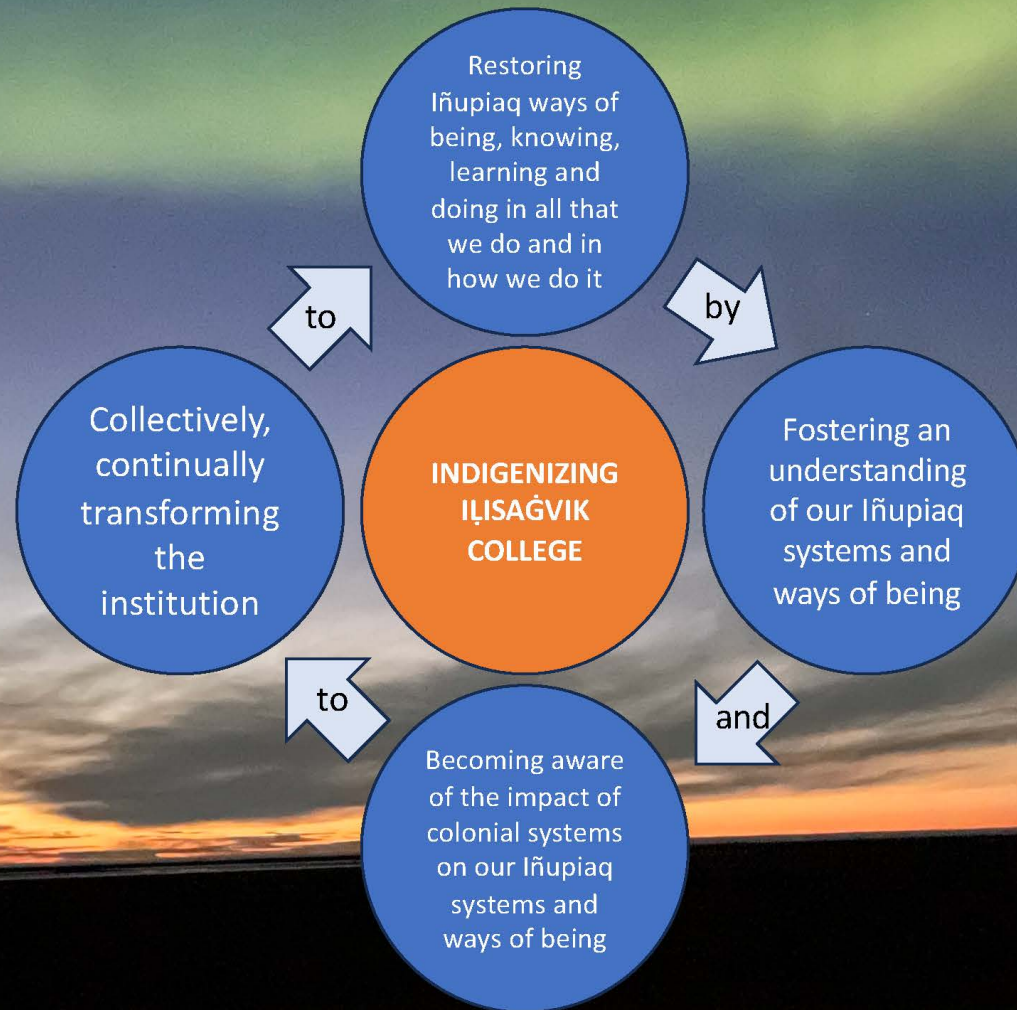
The images were shared and discussed with the Board and President Wilhelm. They encapsulate the work of 2023 retreat and are the first draft. As desired by the BOT, they are intended to become working tools and resources for the Iḷisaᖃvik to enhance and further the process of Indigenizing the institution. This framework can become a tool from which to base the implementation of priority one on the Strategic Plan - Indigenize the institution.

Sivuptinni – Moving Forward

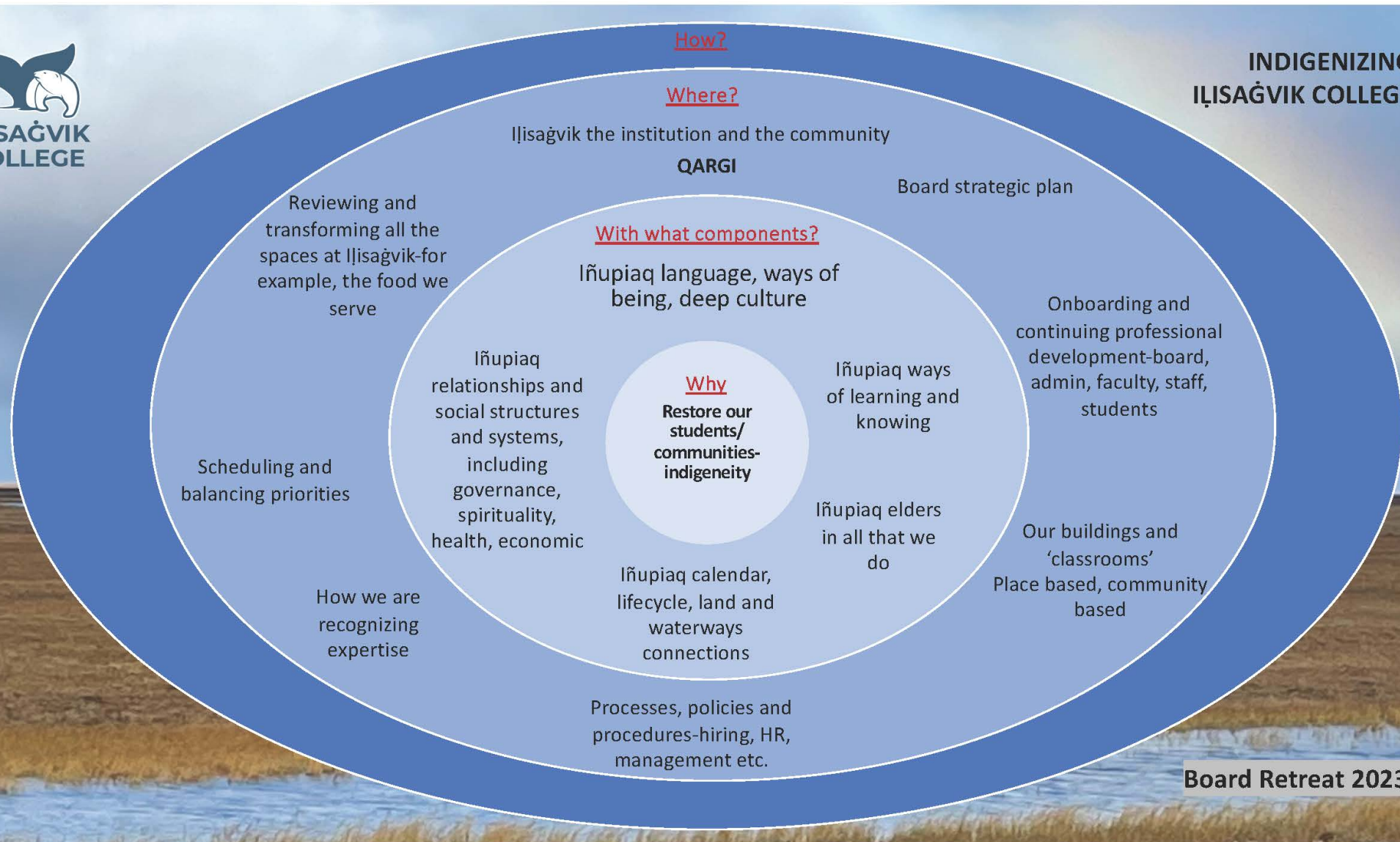
Time has been allotted at each of the Iḷisaᖃvik College BOT meetings for the next year to continue this work. The November 2023 meeting will include time for briefing BOT members unable to be at the retreat so as to bring them up to speed. This session will focus on understanding and refining the framework developed in the September retreat and on outlining a pathway for next steps.

Addenda:

1. Large images- Framework
2. Puktaat List
3. Evaluations



Board Retreat 2023



Renewing Our Cultural Puktaaq-List

Hunting and gathering
Learning included making mistakes
Community involved
Learning by watching and listening to multiple sources
Educators were parents, grandparents and family, parents are teachers
Toys were miniature versions of the real thing
Adult to kid ration equal
No spanking, corporal punishment
Family and children
Learning from Elders
Spirituality
Waiting to see child's interests are
When children are ready, not when someone decides they are ready (mainstream expectations)
We made space for children
Culturally nurturing environment from birth
Going to events is research
Unsuccessful not discussed, successful hunts were (pedagogy)
Indigenous knowledge
Preparation
Way of being, communication
Holistic
Collective responsibilities
Unspoken acknowledgement
Experiential learning
Botany/plant knowledge
Knowledge of country, land, landmarks, navigation
Learning skills through language, learning skills and language simultaneously
Economic system – trading, subsistence
Men's roles, Women's roles
Visual, learning by observing, learning by watching and mimicking
Modeling behavior

Storytelling, storytelling during winter, storytelling for pleasure and teaching
Dancing
Our foods
Resilience
Respect for Elders and valuing their knowledge, reverence and respect for Elders
Bartering
Use of time
Hunting, fishing
Traditional healing
Piqniq
Laughter, humor
Clothing
Survival
Community
Kinship
Camping
Connectivity
Sense of belonging and connect to culture
Identity
Observance of nature
Respect of/connection to animals
Selfless sharing
Art
Seasonal
Cutting and preparation of food
Values
Unity
Sewing
Gifting
Methods of sharing knowledge i.e. modeling, demonstration, stories
Intergenerational family supports
Stewardship of land
Being in tune with the land
Language

Retreat Evaluations

The most thought-provoking part of the retreat was

Looking at the past and using it as a foundation for work to come. The big picture of where we come from, how we got here and where to go.

The dialogue and discussion of today's college.

Thinking of all the trauma underlying and affecting our foundation and wondering how to address these things.

The iceberg/puktaaq exercise.

Being able to think of things in a different perspective. To be able to look at this as a positive light.

The timeline exercise, the iceberg conversations. The article's reflections.

The timeline

Learning from the board on ideas as to how to indigenize the college.

I've known before, but it truly resonated again with me as the Inupiaq people had it figured out. A college in the 70s and it was taken away, how powerless and no control. Another example of things taken away. How frustrating and trying to rebuild that and bring back your own culture.

How to indigenous are college. The thoughts of everything that was presented to us is still absorbing. Thoughts and more thoughts are going around in circles.

Learning the history of the college. We want to try our own long history to teach the young ones. Critical thinking is deep thoughts of knowing our way of surviving on the land. Knowledge comes from long ways, young to elders

Looking at the timelines, and how things are connected. Also, talking time to introduce ourselves and finding connections.

How everything really came full circle. Ideas we had were found in articles and other stories from people who have done the work already. It really confirmed for me that we have so much of the knowledge and shared ideas here and within us to do this work.

I want to learn more about...

How it can be tracked or measured?

How we might integrate the work we do.

What other indigenous peoples are doing in different parts of the world – site visits for staff?

Other systems models of indigenous education PhD programs.

Being inclusive of a new book language, culture, history and perspective.

More articles and books from the North Slope region ways to embed within faculty evaluations.

Indigenization.

The Iñupiaq studies program.

How I can do more to help indigenize the college. How I can get others to help and join the fight :-)

How can we expose this information to our children or students – never forget what we've done here at this retreat!

History of Ilisagvik Iñupiaq University in the 1970s what was their policy?

To talk, learn and hear more about the concept/reality that bloodline does it mean in a bit. It's a way of life and community and shared values!

Where other places have started from this point

If I were to do this again, I would...

Do more games and have more bonding outside.

Have more discussions and hear more from our village perspective.

More time! But it might have been too much. Also wish all the trustees had been here.

Keep doing what we did. I liked that it was free flowing and adaptable.

Give us a few more days to focus on areas and provide feedback.

Make more time for the board to hear their feedback and the breakout group debrief- hearing more.

I wouldn't change a thing about this retreat.

Make it longer :-) but also insist, I know we can't, but that those that didn't come – they missed so much they really don't know or realize what a great experience this was. Thank you both so much. It was an awesome experience!

Like a more quiet place, but I would like to see our students of high school middle school and especially our little people see this. This has to be taught in our schools on the north slope. This should be given to our students throughout the north slope ! Very well thought of work well done. Quyanapqak!

Not sure. Teach more without knowing that I have taught someone in the process.

Give the agenda and materials ahead of time so I would know what to expect going into it. More brain breaks. And more standing active stuff.

I like to have conversations with more groups of people. It's hard in larger groups, but I would have liked to shake the groups up a little bit more.



MEMORANDUM

TO: Ilisaġvik College Board of Trustees

THROUGH: Justina Wilhelm, President

FROM: Ann Marie Clark, Chief Financial Officer

DATE: November 29, 2023

SUBJECT: FY23 Audit Memorandum

Ilisaġvik College Strategic Plan Prioritie(s)/Outcome(s): Priority 5 *Ensure the future of Ilisaġvik College* Outcome 3: *Maintain an active, ongoing partnership with the North Slope Borough Mayor's Office, the North Slope Borough Assembly, and North Slope tribal funders to ensure a sustainable level of borough funding.*

BDO has completed the annual audit of Ilisaġvik College's financial statements.

The process began in June with the year-end closing of the books and records with the finalized Audit Report being issued October 25, 2023. The report has been submitted to the North Slope Borough prior to the October 31, 2023, deadline.

BDO will now present a summary of the Audit Report which has been provided to you.

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REPORT TO BOARD OF TRUSTEES

ILISAGVIK COLLEGE

AUDIT WRAP UP:
YEAR ENDED JUNE 30, 2023



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QUICK ACCESS TO THE
FULL REPORT

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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 Entity, and is not intended and should not be used by anyone other than these specified parties.

Welcome

October 25, 2023

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 21, 2023, we presented an overview of our plan for the audit of the financial statements of Ilisagvik College (the College) as of and for the year ended June 30, 2023, 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 on November 29, 2023 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

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.



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Executive Summary

Status of Our Audit

We completed our audit of the financial statements as of and for the year ended June 30, 2023. 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)* and the *State of Alaska Audit Guide and Compliance Supplement for State Audits*. This audit of the financial statements does not relieve management or those charged with governance 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 25, 2023.
- ▶ 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) and the Schedule of State Financial Assistance (SSFA).
- ▶ In planning and performing our audit of the SEFA and SSFA, we considered the College's internal control over compliance with requirements that could have a direct and material effect on its major federal and state 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 and the State of Alaska Audit Guide, 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 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.
- ▶ GASB 96 implementation - the College evaluated the standard and concluded that Subscription-Based Information Technology Arrangements and related liability for arrangements in-scope of the standard would be insignificant.
- ▶ There were no changes in significant accounting policies and practices during June 30, 2023

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.

Significant 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 Administration

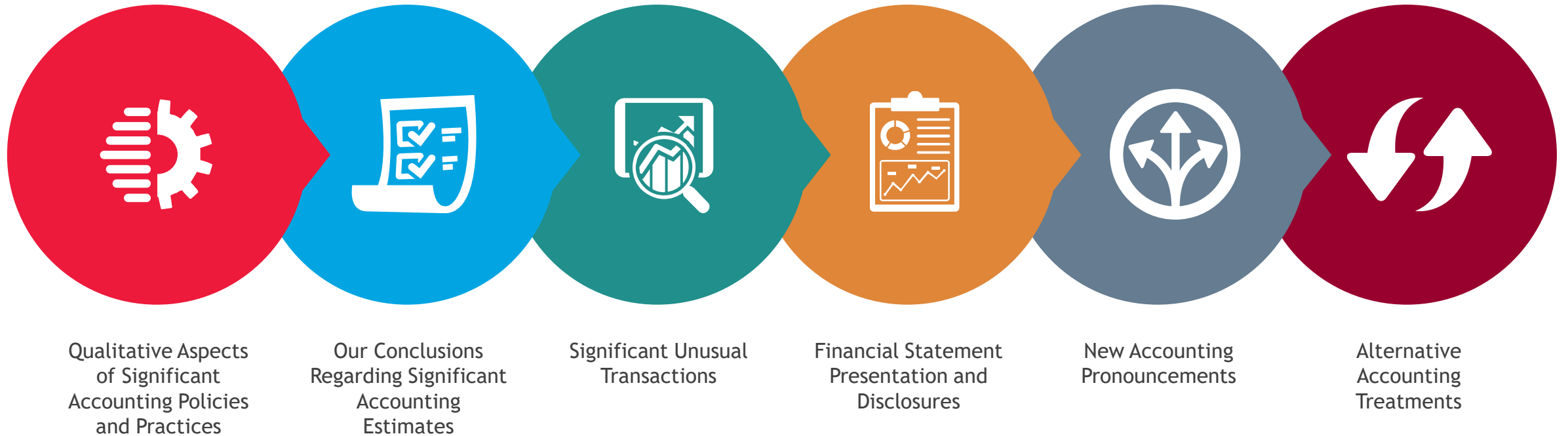
The other Post Retirement Employee Benefits (OPEB) - The health care benefits liability in relation to the Alaska Retiree Healthcare Trust us also estimated based on the actuarial date.

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2023

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 includes 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.

There were no corrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.





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 those charged with governance 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.

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



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 those charged with governance.
Nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
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 requirements of an applicable financial reporting framework.
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.

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 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.
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 April 12, 2023, describes our responsibilities in accordance with professional standards and certain regulatory authorities 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



October 25, 2023

BDO USA, P.C.
3601 C Street, Suite 600
Anchorage, AK 99503

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of Ilisaġvik College (the College), which comprise the respective statement of net position, as of June 30, 2023, 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 April 12, 2023, 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 and state awards (including amendments, if any, and any other correspondence with federal or state agencies or pass-through entities



relevant to federal and state 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, 2022 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) or schedule of state financial assistance (SSFA).
 - (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 below 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		260,517	
1	Accrued Payroll Expenses	260,517		(260,517)
Current year cumulative uncorrected misstatements				(260,517)
Cumulative effect of prior period uncorrected misstatements brought forward from last period				164,485
Cumulative uncorrected misstatements adjusted for prior period impact				(96,032)

- (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.

Control Deficiencies Other Than Material Weaknesses or Significant Deficiencies
1. Segregation of Duties (IT) - During the review of the College's ITGC, BDO noted that several users have admin access which allows them to approve and post their own journal entries. This creates a segregation of duty risk and addition risk of management override.

- (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 government 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. We have also complied with the SEC disclosure rules for reporting annual financial information and material events to repositories in accordance with SEC Rule N.240, 15c2-12.
- (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) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) 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 regards 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 supplementary information is measured and presented in accordance with prescribed guidelines.

(24) With respect to federal and state 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), and the State of Alaska Audit Guide and Compliance Supplement for the State Single Audit (State Single Audit Guide), including requirements relating to the preparation of the schedule of expenditures of federal awards (SEFA) and the schedule of state financial assistance (SSFA).
- (b) We have, in accordance with the Uniform Guidance and State Single Audit Guide, identified and disclosed to you in the SEFA and SSFA, expenditures made during the audit period for all government programs and related activities provided by federal and state agencies in the form of federal and state 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 SSFA, and related notes in accordance with the requirements of the Uniform Guidance and the State Single Audit Guide, and we believe the SEFA and SSFA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the State Single Audit Guide. The methods of measurement or presentation of the SEFA and SSFA 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 and SSFA 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 and SSFA in any document that contains the SEFA and SSFA and that indicates you have reported on such information.
- (f) If the SEFA and SSFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SSFA no later than the date we issue the SEFA and SSFA 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 and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal programs and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions considered to have a direct and material effect on each federal program and state program.
- (h) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with

federal and state statutes, regulations, and the terms and conditions that could have a material effect on our federal programs and state 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 and state award contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relating to each major federal and state program and related activities that have taken place with federal agencies or pass-through entities.
- (j) We have received no requests from a federal or state 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 and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material requirements of federal and state 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 and state 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 and state 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 and state 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 and state awards.

- (r) The copies of federal and state program financial reports provided to you are true copies of the reports submitted or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
 - (s) We have charged costs to federal and state 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 and the State Single Audit Guide.
 - (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 withdrawal liability in a multiemployer benefit plan.
- (29) We agree with 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 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 statements.


Very truly yours,



Ann Marie Clark, Chief Financial Officer



Somsri Greenspan, Controller



At BDO, our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes – for our people, our clients and our communities. Across the U.S., and in over 160 countries through our global organization, BDO professionals provide assurance, tax and advisory services for a diverse range of clients.

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MEMORANDUM



TO: Ilisaġvik College Board of Trustees
THRU: Justina Wilhelm, President
FROM: Ann Marie Clark, Chief Financial Officer
DATE: November 29, 2023
SUBJECT: FY24 Q1 Unaudited Financial Statements

ILISAĠVIK STRATEGIC PLAN PRIORITIES/OUTCOMES: *Priority 5 Ensure the future of Ilisaġvik College Outcome 3: Maintain an active, ongoing partnership with the North Slope Borough Mayor's Office, the North Slope Borough Assembly, and North Slope tribal funders to ensure a sustainable level of borough funding.*

Following you will find the Unaudited Financial Statements for the first quarter of Fiscal Year 2024. These statements will change slightly as we progress through the year.

Please let me know if you would like to see any changes to this format or any additional information or graphs.



FINANCIAL REPORTING DISCUSSION & ANALYSIS
For the Three Months Ending September 30, 2023
November 29, 2023 Board of Trustee Meeting

Discussion of Statements for the Three Months Ending September 30, 2023

Revenues for the three months ending September 30, 2023 were \$4,961,508 and expenses were \$5,072,840 resulting in a shortage of \$111,332 for the first three months of the fiscal year.

The current cash and cash equivalent position of \$4,829,105 has increased \$2,418,955 from the audited financial statements at June 30, 2023. This increase is due to grant funding for the end of FY23 and first quarter of FY24. Other current asset accounts including accounts receivable, grants receivable, prepaid items and inventories increased by a combined \$64,281 from the audited statements at year-end. Total investments (combined College and Foundation) decreased \$83,596 which is attributable to the stock market's fluctuating activities.

Current liability accounts have increased \$2,761,405 due to the increase in Unearned Revenue. Unearned revenue at \$6,933,046 increased \$3,062,839 during the first three months of the fiscal year. These funds are realized as revenue when earned and as the grants' objectives are completed and will fluctuate throughout the year. Total net position of \$27,589,765 has decreased \$430,609 and includes the Foundation investment loss for the fiscal year.

Revenues of \$4,961,508 consists of cash as well as in-kind rent contributions from the North Slope Borough in addition to self-generated revenue from grants, tuition and fees, 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 \$5,072,840 are overall equivalent to the budgeted amounts. As with revenues, we will continue to closely monitor expenses and would anticipate that future periods will be 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, 2023, June 30, 2022, and June 30, 2021

	Unaudited September 30, 2023	Audited June 30, 2023	Audited June 30, 2022
Assets and Deferred Outflows			
Current Assets:			
Cash and Cash Equivalents	\$ 4,829,105	\$ 2,410,150	\$ 4,302,936
Accounts Receivable, Net	1,035,561	617,667	269,893
Grants Receivable	783,933	1,185,120	1,363,748
Prepaid Items	395,048	263,879	198,999
Investments	30,402,583	30,486,179	27,925,785
Inventories	181,707	181,706	149,699
Total Current Assets	37,627,937	35,144,701	34,211,060
Non-Current Assets:			
Capital Assets, Net of Accumulated Depreciation	2,488,312	2,640,752	2,248,446
Net other postemployment benefit related	4,029,290	4,029,290	6,114,500
Total Non-Current Assets	6,517,602	6,670,042	8,362,946
Total Assets	44,145,539	41,814,743	42,574,006
Deferred Outflows of Resources:			
Pension Related	1,226,397	1,226,397	1,271,159
Other Postemployment Benefit Related	449,628	449,628	193,136
Total Deferred Outflows of Resources	1,676,025	1,676,025	1,464,295
Total Assets and Deferred Outflows	\$ 45,821,564	\$ 43,490,768	\$ 44,038,301

Ilisagvik College
Statement of Net Position
September 30, 2023, June 30, 2022, and June 30, 2021

	Unaudited September 30, 2023	Audited June 30, 2023	Audited June 30, 2022
Liabilities, Deferred Inflows and Net Position			
Current Liabilities:			
Accounts Payable	\$ 253,793	\$ 510,309	\$ 601,577
Unearned Revenue	6,933,046	3,870,207	6,059,262
Accrued Payroll and Related	713,762	758,680	604,407
Total Current Liabilities	<u>7,900,601</u>	<u>5,139,196</u>	<u>7,265,246</u>
Noncurrent Liabilities:			
Net Pension Liability	9,952,379	9,952,379	8,421,334
Net Other Postemployment Benefit Liability	-	-	-
Total Noncurrent Liabilities	<u>9,952,379</u>	<u>9,952,379</u>	<u>8,421,334</u>
Total Liabilities	<u>17,852,980</u>	<u>15,091,575</u>	<u>15,686,580</u>
Deferred Inflow of Resources:			
Pension Related	-	-	3,358,240
Other Postemployment Benefit Related	378,819	378,819	3,310,897
Total Deferred Inflow of Resources	<u>378,819</u>	<u>378,819</u>	<u>6,669,137</u>

Ilisagvik College
Statement of Net Position
September 30, 2023, June 30, 2022, and June 30, 2021

	<u>September 30, 2023</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Net Position:			
Investment in Capital Assets	2,488,312	2,640,752	2,248,446
Restricted for Foundation	5,210,284	5,210,284	4,789,736
Dedicated for NICC	3,000,000	3,000,000	3,000,000
Unrestricted	<u>16,891,169</u>	<u>17,169,338</u>	<u>11,644,402</u>
Total Net Position	<u>27,589,765</u>	<u>28,020,374</u>	<u>21,682,584</u>
Total Liabilities, Deferred Inflows and Net Position	<u><u>\$ 45,821,564</u></u>	<u><u>\$ 43,490,768</u></u>	<u><u>\$ 44,038,301</u></u>

Ilisagvik College
Statement of Net Position
September 30, 2023

Unaudited
September 30, 2023

Assets and Deferred Outflows

Current Assets:

Cash and Cash Equivalents	\$ 4,829,105
Accounts Receivable, Net	1,035,561
Grants Receivable	783,933
Prepaid Items	395,048
Investments	30,402,583
Inventories	181,707
Total Current Assets	37,627,937

Non-Current Assets:

Capital Assets, Net of Accumulated Depreciation	2,488,312
Net other postemployment benefit related	4,029,290
Total Non-Current Assets	6,517,602

Total Assets	44,145,539
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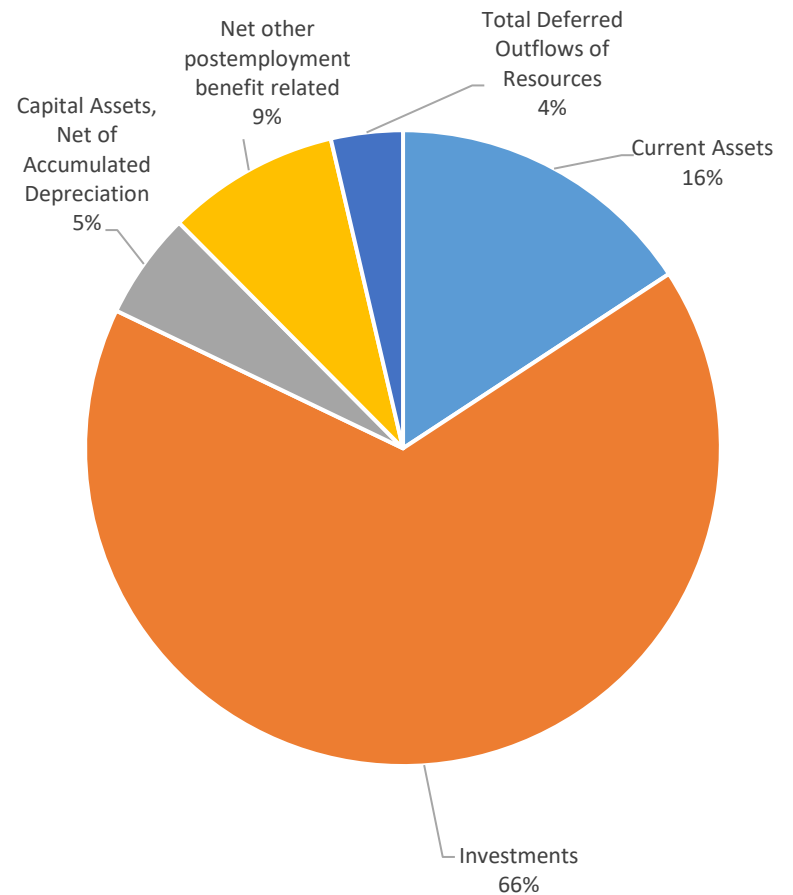
Deferred Outflows of Resources:

Pension Related	1,226,397
Other Postemployment Benefit Related	449,628

Total Deferred Outflows of Resources	1,676,025
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Total Assets and Deferred Outflows	\$ 45,821,564
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Assets and Deferred Outflows



Ilisagvik College
Statement of Net Position
September 30, 2023

Unaudited
September 30, 2023

Liabilities, Deferred Inflows and Net Position

Current Liabilities:

Accounts Payable	\$ 253,793
Unearned Revenue	6,933,046
Accrued Payroll and Related	713,762

Total Current Liabilities	7,900,601
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Noncurrent Liabilities:

Net Pension Liability	9,952,379
Net Other Postemployment Benefit Liability	-

Total Noncurrent Liabilities	9,952,379
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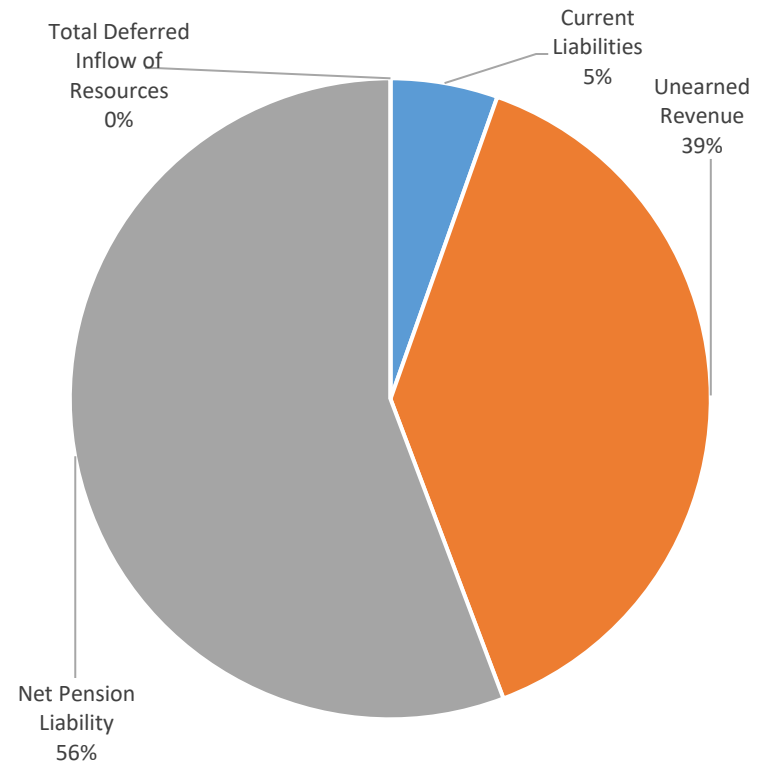
Total Liabilities	17,852,980
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Deferred Inflow of Resources:

Pension Related	-
Other Postemployment Benefit Related	378,819

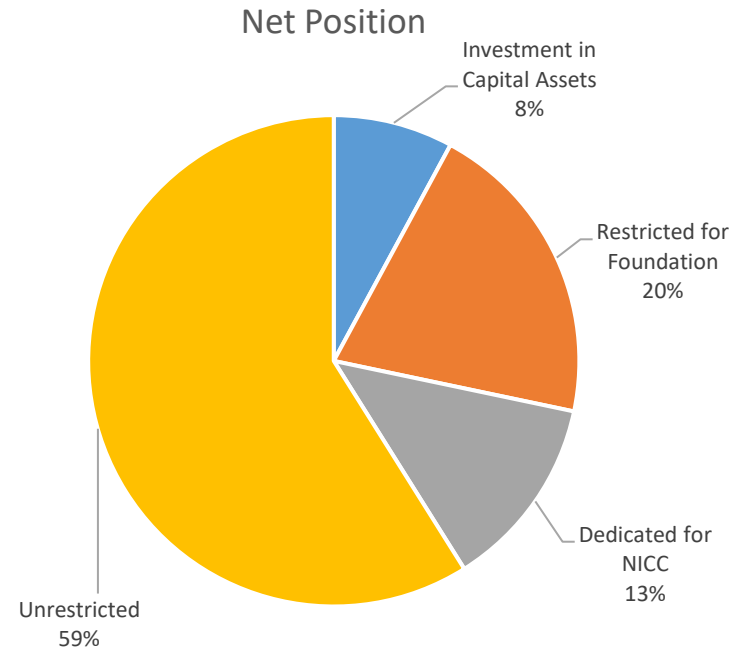
Total Deferred Inflow of Resources	378,819
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Liabilities, Deferred Inflows and Net Position



**Ilisagvik College
Statement of Net Position
September 30, 2023**

	<u>September 30, 2023</u>
Net Position:	
Investment in Capital Assets	2,488,312
Restricted for Foundation	5,210,284
Dedicated for NICC	3,000,000
Unrestricted	16,891,169
Total Net Position	<u>27,589,765</u>
Total Liabilities, Deferred Inflows and Net Position	<u><u>\$ 45,821,564</u></u>

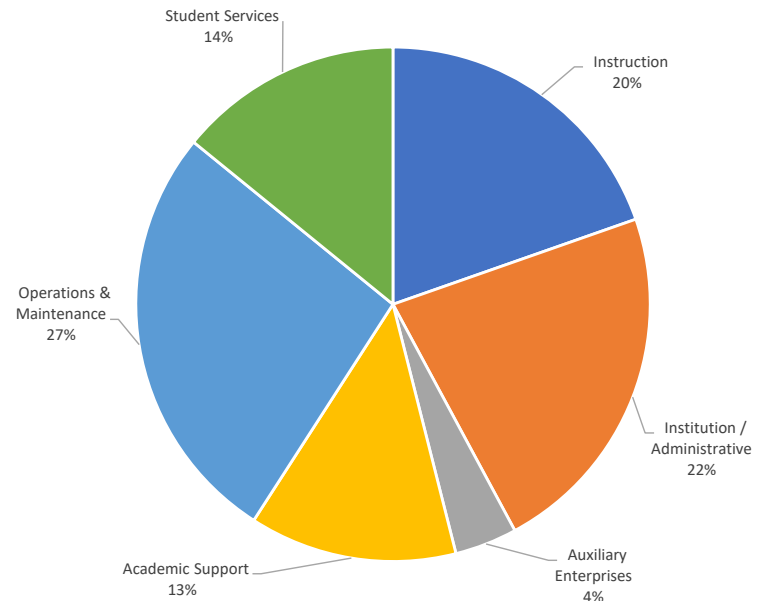
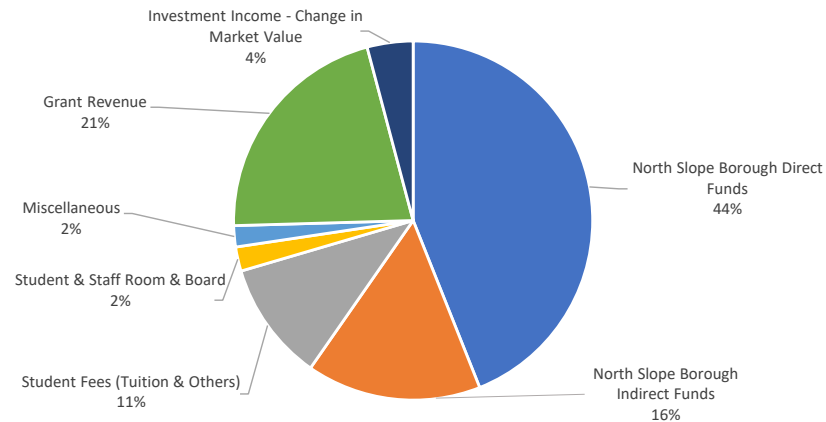


Ilisagavik College
Statement of Functional Revenues and Expenses
For the Three Months Ending September 30, 2023

	YTD Actual	YTD Budget	Actual to YTD Budget	Total Budget	Actual to Total Budget
Operating Expenses					
Instruction	\$ 996,050	\$ 974,584	102%	\$ 3,898,327	26%
Institution / Administrative	1,141,642	1,200,779	95%	4,803,080	24%
Auxiliary Enterprises	199,231	197,322	101%	789,289	25%
Academic Support	662,097	733,159	90%	2,932,639	23%
Operations & Maintenance	1,357,424	1,339,628	101%	5,358,490	25%
Student Services	716,396	673,554	106%	2,694,192	27%
Total Operating Expenses	\$ 5,072,840	\$ 5,119,026	99%	\$ 20,476,016	25%

Source of Funds

North Slope Borough Direct Funds	\$ 2,181,689
North Slope Borough Indirect Funds	780,242
Grant Funds	1,033,505
Investment Income - Change in Market Value	205,605
Self Generated	760,467
Total Source of Funds	\$ 4,961,508
Net Income (Loss)	\$ (111,332)

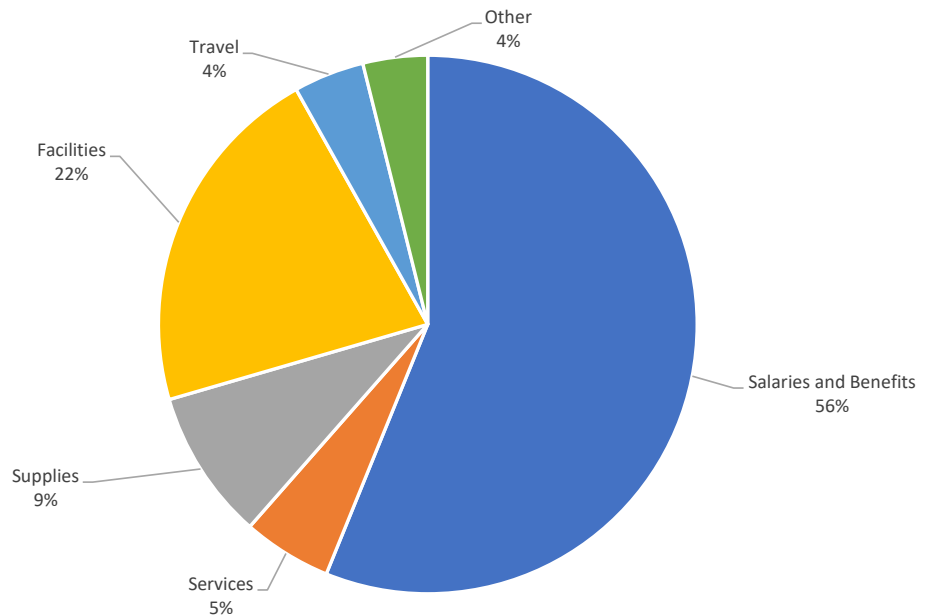


Iisagavik College
Statement of Functional Revenues and Expenses
For the Three Months Ending September 30, 2023

	Salaries and Benefits	Services	Supplies	Facilities	Travel	Other	Totals
Operating Expenses							
Instruction	\$ 825,853	\$ 54,050	\$ 35,833	\$ 20,220	\$ 45,043	\$ 15,051	\$ 996,050
Institution	730,269	88,818	217,206	8,697	80,481	16,171	1,141,642
Auxiliary Enterprises	39,155	100,383	59,341			352	199,231
Academic Support	458,492	8,840	92,213	101,604	358	589	662,097
Operations & Maintenance	222,616	11,400	18,596	951,483	864	152,465	1,357,424
Student Services	572,626	6,685	33,943	2,262	88,631	12,250	716,396
Total Operating Expenses	\$ 2,849,011	\$ 270,177	\$ 457,132	\$ 1,084,266	\$ 215,378	\$ 196,878	\$ 5,072,840

Source of Funds

North Slope Borough Direct Funds	\$ 2,181,689
North Slope Borough Indirect Funds	780,242
Grant Funds	1,033,505
Investment Income - Change in Market Value	205,605
Self Generated	760,467
Total Source of Funds	\$ 4,961,508
Net Income (Loss)	\$ (111,332)



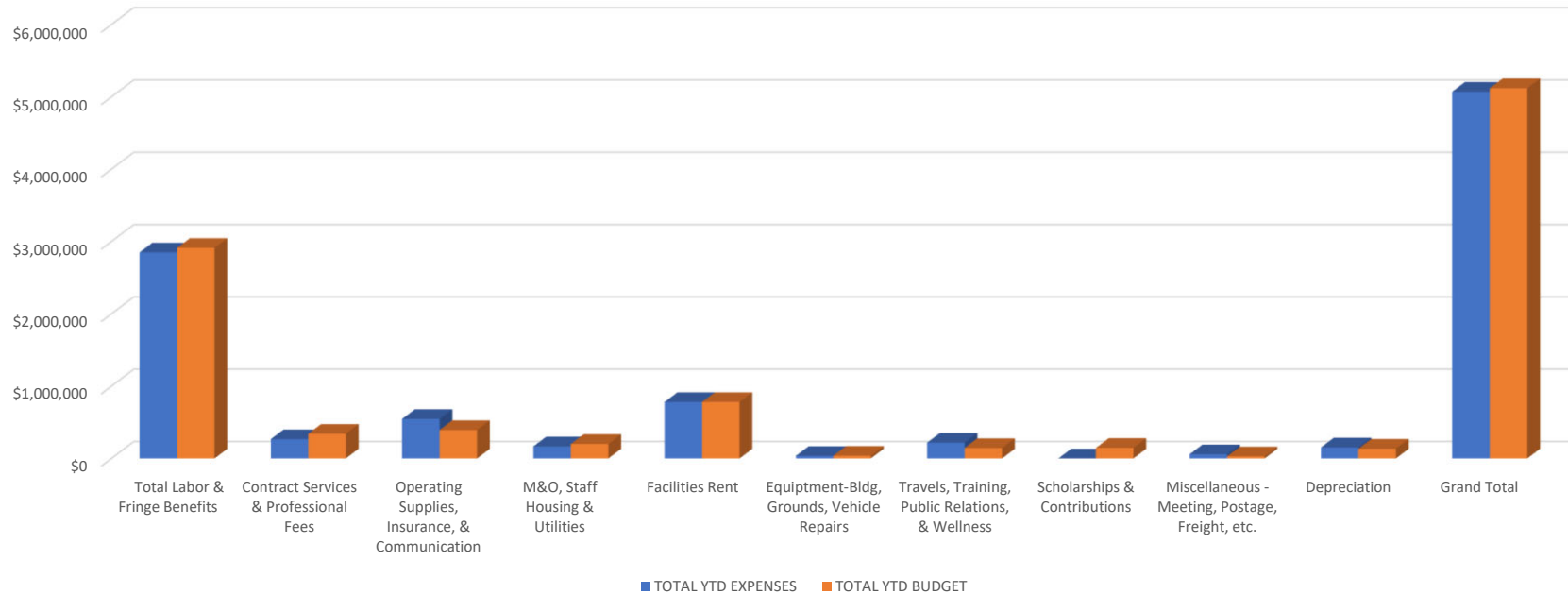
Ilisagvik College
GENERAL FUND GRANTS vs GENERAL BUDGET
ALL DEPARTMENTS
For the Three Months Ending September 30, 2023

	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)	\$30,754	\$214,467	\$245,221	\$280,675	87%	\$1,122,700	22%
Salary and Wages (Adjunct Faculty)	\$63,644	\$16,955	\$80,599	\$47,915	168%	\$191,657	42%
Salary and Wages (Staff)	\$1,230,380	\$185,897	\$1,416,276	\$1,541,136	92%	\$6,164,550	23%
Salary and Wages (Temporary)	\$84,175	\$56,329	\$140,504	\$43,259	325%	\$173,040	81%
Salary and Wages (Student Employees)	\$0	\$11,057	\$11,057	\$0	0%	\$0	0%
Employee Benefits	\$734,713	\$220,640	\$955,354	\$998,011	96%	\$3,992,036	24%
Total Labor & Fringe Benefits	\$2,143,665	\$705,345	\$2,849,011	\$2,910,996	98%	\$11,643,983	24%
Other Expenses							
Advertising	\$16,457	\$6,050	\$22,507	\$7,340	307%	\$29,355	77%
Bank Fees	\$2,481	\$0	\$2,481	\$1,802	138%	\$7,210	34%
Bookstore Clothing	\$7,111	\$0	\$7,111	\$7,982	89%	\$31,930	22%
Bookstore Text Books & Electronics	\$41,739	\$0	\$41,739	\$14,575	286%	\$58,298	72%
BOT - IC Scholarship	\$0	\$0	\$0	\$38,625	0%	\$154,500	0%
Brochures & Publications	\$0	\$0	\$0	\$3,219	0%	\$12,875	0%
Building Grounds & Repairs	\$12,654	\$6,681	\$19,335	\$21,886	88%	\$87,550	22%
Camp Tuition & Fees	\$0	\$0	\$0	\$1,288	0%	\$5,150	0%
Communications	\$90,198	\$12,220	\$102,418	\$126,306	81%	\$505,215	20%
Computer Expenses	\$25,172	\$8,722	\$33,894	\$38,110	89%	\$152,440	22%
Contract Services	\$149,020	\$52,445	\$201,466	\$311,022	65%	\$1,244,088	16%
Contributions	\$0	\$0	\$0	\$106,862	0%	\$427,450	0%
Depreciation	\$152,441	\$0	\$152,441	\$135,188	113%	\$540,750	28%
Dues and Subscriptions	\$67,975	\$19,133	\$87,108	\$36,542	238%	\$146,157	60%
Employee Recruiting & Relocation	\$0	\$0	\$0	\$2,574	0%	\$10,300	0%
Equipment Repairs & Maintenance	\$1,645	\$0	\$1,645	\$1,418	116%	\$5,665	29%
External and Public Relations	\$0	\$0	\$0	\$3,863	0%	\$15,450	0%
Facilities Rent	\$780,242	\$0	\$780,242	\$780,242	100%	\$3,120,967	25%
Furniture, Furnishings & Equipment	\$7,820	\$21,670	\$29,490	\$33,789	87%	\$135,150	22%
Graduation Expenses	\$0	\$0	\$0	\$4,119	0%	\$16,480	0%
Indirect Costs	\$0	\$23,402	\$23,402	\$0	0%	\$0	0%
Instructional Costs	\$2,943	\$67,614	\$70,557	\$10,546	669%	\$42,179	167%
Insurance - Business	\$67,655	\$0	\$67,655	\$48,924	138%	\$195,700	35%
Inter-dept Bookstore	\$1,682	\$0	\$1,682	\$2,977	56%	\$11,896	14%
Inter-dept Food Service	\$3,832	\$1,474	\$5,306	\$4,432	120%	\$17,716	30%
Inter-dept Room Charges	\$2,100	\$0	\$2,100	\$4,119	51%	\$16,480	13%
Janitorial Supplies	\$1,983	\$0	\$1,983	\$3,863	51%	\$15,450	13%
Meals, Meetings, Entertainment	\$10,567	\$524	\$11,091	\$7,471	148%	\$29,870	37%
Miscellaneous	\$2,843	\$4,620	\$7,462	\$4,533	165%	\$18,128	41%
Operations & Maintenance Facilities Safety Supplies	\$1,945	\$0	\$1,945	\$516	377%	\$2,060	94%
Periodicals, Books, Videos & Subscriptions	\$22,217	\$10,313	\$32,530	\$32,671	100%	\$130,682	25%
Postage and Freight	\$10,249	\$3,083	\$13,333	\$15,705	85%	\$62,809	21%
Professional Fees (Accounting & Auditing)	\$56,174	\$0	\$56,174	\$25,750	218%	\$103,000	55%
Professional Fees (Legal)	\$9,722	\$0	\$9,722	\$5,150	189%	\$20,600	47%
Rent Expense - Other	\$0	\$0	\$0	\$3,863	0%	\$15,450	0%
Rent Expense - Staff Housing	\$79,692	\$0	\$79,692	\$70,814	113%	\$283,250	28%
Staff Development & Training	\$587	\$0	\$587	\$20,215	3%	\$80,855	1%
Student Government Expenses	\$451	\$0	\$451	\$0	0%	\$0	0%
Student Meals	\$0	\$368	\$368	\$2,575	14%	\$10,300	4%
Supplies	\$34,909	\$43,657	\$78,566	\$61,801	127%	\$247,202	32%
Travel (Staff & Board)	\$126,039	\$62,525	\$188,563	\$86,007	219%	\$344,020	55%
Travel (Student)	\$3,981	\$22,466	\$26,447	\$17,638	150%	\$70,555	37%
Unapologetically Inupiaq	\$0	\$0	\$0	\$2,575	0%	\$10,300	0%
Utilities	\$26,255	\$0	\$26,255	\$56,649	46%	\$226,600	12%
Vehicle Fuel & Lubrication	\$15,731	\$0	\$15,731	\$20,601	76%	\$82,400	19%
Vehicle Repair & Maintenance	\$18,126	\$0	\$18,126	\$15,450	117%	\$61,800	29%
Wellness Program	\$2,228	\$0	\$2,228	\$6,436	35%	\$25,750	9%
TOTAL EXPENSES	\$1,856,863	\$366,967	\$2,223,830	\$2,208,030	101%	\$8,832,033	25%
Grand Total	\$4,000,528	\$1,072,312	\$5,072,840	\$5,119,026	99%	\$20,476,016	25%

Ilisagvik College
GENERAL FUND and GRANTS vs BUDGET SUMMARY
ALL DEPARTMENTS
For the Three Months Ending September 30, 2023

	YTD GENERAL FUND	YTD GRANTS	TOTAL YTD EXPENSES	TOTAL YTD BUDGET	TOTAL % Expended	TOTAL FY24 BUDGET	TOTAL % Expended
Labor & Fringe Benefits:							
Salary and Wages (Faculty)	\$30,754	\$214,467	\$245,221	\$280,675	87%	\$1,122,700	22%
Salary and Wages (Adjunct Faculty)	\$63,644	\$16,955	\$80,599	\$47,915	168%	\$191,657	42%
Salary and Wages (Staff)	\$1,230,380	\$185,897	\$1,416,276	\$1,541,136	92%	\$6,164,550	23%
Salary and Wages (Temporary)	\$84,175	\$56,329	\$140,504	\$43,259	325%	\$173,040	81%
Salary and Wages (Student Employees)	\$0	\$11,057	\$11,057	\$0	0%	\$0	0%
Employee Benefits	\$734,713	\$220,640	\$955,354	\$998,011	96%	\$3,992,036	24%
Total Labor & Fringe Benefits	\$2,143,665	\$705,345	\$2,849,011	\$2,910,996	98%	\$11,643,983	24%
Other Expenses							
Contract Services & Professional Fees	\$214,917	\$52,445	\$267,362	\$341,922	78%	\$1,367,688	20%
Operating Supplies, Insurance, & Communication	\$378,057	\$167,709	\$545,766	\$393,567	139%	\$1,574,230	35%
M&O, Staff Housing & Utilities	\$136,281	\$29,825	\$166,105	\$199,930	83%	\$799,706	21%
Facilities Rent	\$780,242	\$0	\$780,242	\$780,242	100%	\$3,120,967	25%
Equipment-Bldg, Grounds, Vehicle Repairs	\$35,501	\$0	\$35,501	\$37,469	95%	\$149,865	24%
Travels, Training, Public Relations, & Wellness	\$132,834	\$85,358	\$218,192	\$144,714	151%	\$578,860	38%
Scholarships & Contributions	\$0	\$0	\$0	\$145,487	0%	\$581,950	0%
Miscellaneous - Meeting, Postage, Freight, etc.	\$26,591	\$31,630	\$58,221	\$29,512	197%	\$118,017	49%
Depreciation	\$152,441	\$0	\$152,441	\$135,188	113%	\$540,750	28%
TOTAL EXPENSES	\$1,856,863	\$366,967	\$2,223,830	\$2,208,030	101%	\$8,832,033	25%
Grand Total	\$4,000,528	\$1,072,312	\$5,072,840	\$5,119,026	99%	\$20,476,016	25%

Actual vs Budget YTD



MEMORANDUM



TO: Ilisaġvik College Board of Trustees
THRU: Justina Wilhelm, President
FROM: Ann Marie Clark, Chief Financial Officer
DATE: November 29, 2023
SUBJECT: FY25 Budget Recommendation Narrative

ILISAĠVIK STRATEGIC PLAN PRIORITIES/OUTCOMES: Priority 5 *Ensure the future of Ilisaġvik College* Outcome 3: *Maintain an active, ongoing partnership with the North Slope Borough Mayor's Office, the North Slope Borough Assembly, and North Slope tribal funders to ensure a sustainable level of borough funding.*

The FY 2025 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 FY25 budget request is as follows (for additional information, see attachment):

1. Labor & Fringe Benefits increased need of \$513,227
2. Departmental increased needs of \$781,853
3. Base Year Annual Fixed Increase \$545,554
4. FY23 Rent Increase (In Kind, Direct to UIC) \$117,036

The FY25 unmet departmental needs are encapsulated in the list below. These items and positions represent priority need areas at Ilisaġvik; the list totals \$332,500:

5. Materials to build a shed that can house INU Studies materials and vehicles \$35,000
6. CTE Instructor/Assistant Professor \$161,500
7. Foundational English Instructor/Assistant Professor \$136,000

With these increases, Administration recommends passing an FY25 budget request to the North Slope

Borough of \$13,739,767 which includes the labor and benefits increase, department needs increase, base year fixed increase, the FY25 in-kind rent increase (items #1 - #4 above), and the current list of priority unmet needs (#5 - #7). These increases equal a total of \$1,892,045; with self-generated funds increasing \$398,125.

Total FY24 Proposed Budget:	\$ 22,301,201
Self-Generated Funds:	\$ 8,561,434
Total Funds Requested:	\$ 13,739,767

NSB Direct Request:	\$ 10,501,764
NSB Indirect Request:	\$ <u>3,238,003</u> (Rent to UIC)
Total Funds Requested:	\$ 13,739,767
Total Received in FY24:	\$ <u>11,847,722</u>
Increase from FY23:	\$ 1,892,045

Supporting Documentation:

1. Labor and Fringe Benefits increase of \$513,227
 - a. This increase is needed to remain competitive in the marketplace
2. Departmental requested funds \$781,853
 - a. These are direct requests from Department Heads to keep course materials relevant
3. Base Year Annual Fixed Increase \$545,554
 - a. Includes a 3% annual inflation increase in operating costs
4. FY23 Rent Increase (In Kind, Direct to UIC) \$117,036
 - a. Per the NSB-UIC Rental Agreement
5. Construction Trades Materials \$35,000
 - a. Materials to build a shed that can house INU Studies materials and vehicles
6. CTE Instructor \$161,500
 - a. Vocational Education historically had two Trades faculty, and having only one full-time faculty, limits the scope of the program
7. 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)



Iñisaġvik College
FY25 Proposed Budget

FY25 PROPOSED BUDGET EXPENDITURES (INCLUDING GRANT FUNDING)													
DESCRIPTION	FY24 DEPARTMENT		FY25 PROPOSED		TOTAL FY25								
	REQUESTS		BUDGET		FIXED INCREASE	NON-FIXED INCREASE	PROPOSED BUDGET	Increase (Decrease)	% Increase				
LABOR & BENEFITS:													
Salary and Wages	\$	7,651,948	\$	7,876,966	\$	236,309	\$	-	\$	8,113,275	\$	461,327	6.03%
Employee Benefits		3,992,037		4,280,246		128,407				4,408,654		416,617	10.44%
TOTAL LABOR & BENEFITS		11,643,985		12,157,212		364,716		-		12,521,928		877,943	7.54%
TOTAL GENERAL & ADMINISTRATIVE:													
Advertising		29,355		45,790		1,374		-		47,164		17,809	60.67%
Bank Fees		7,210		5,000		150		-		5,150		(2,060)	-28.57%
Bookstore Merchandise		31,930		40,000		1,200		-		41,200		9,270	29.03%
Bookstore Text Books & Electronics		58,298		70,000		2,100		-		72,100		13,802	23.67%
BOT - IC Scholarship		154,500		154,500		4,635		-		159,135		4,635	3.00%
Brochures & Publications		12,875		-		-		-		-		(12,875)	-100.00%
Building Grounds & Repairs		87,550		50,000		1,500		-		51,500		(36,050)	-41.18%
Camp Tuition & Fees		5,150		5,000		150		-		5,150		-	0.00%
Communications		505,215		491,050		14,732		-		505,782		567	0.11%
Computer Expenses		121,540		95,650		2,870		-		98,520		(23,021)	-18.94%
Computer Hardware		30,900		-		-		-		-		(30,900)	-100.00%
Contract Services		1,244,088		1,344,740		40,342		-		1,385,082		140,994	11.33%
Contributions		427,450		470,450		14,114		-		484,564		57,114	13.36%
Depreciation		540,750		596,279		17,888		-		614,167		73,417	13.58%
Dues and Subscriptions		146,157		176,640		5,299		-		181,939		35,782	24.48%
Employee Recruiting & Relocation		10,300		7,300		219		-		7,519		(2,781)	-27.00%
Facilities Rent		3,120,967		3,238,003			117,036			3,238,003		117,036	3.75%
Furniture, Furnishings & Equipment		135,150		18,100		543		-		18,643		(116,507)	-86.21%
Graduation Expenses		16,480		15,000		450		-		15,450		(1,030)	-6.25%
Heavy Equipment Repairs & Maintenance		5,150		5,000		150		-		5,150		-	0.00%
Instructional Costs		42,179		59,405		1,782		-		61,187		19,008	45.07%
Insurance - Business		195,700		220,000		6,600		-		226,600		30,900	15.79%
Inter-dept Bookstore		11,896		12,815		384		-		13,199		1,303	10.96%
Inter-dept Food Service		17,716		32,500		975		-		33,475		15,759	88.95%
Inter-dept Room Charges		16,480		25,000		750		-		25,750		9,270	56.25%
Janitorial Supplies		15,450		30,000		900		-		30,900		15,450	100.00%
Meals, Meetings, Entertainment		29,870		25,485		765		-		26,250		(3,620)	-12.12%
Miscellaneous		18,128		18,059		542		-		18,601		473	2.61%
Operations & Maintenance Facilities Safety Supplies		2,060		7,000		210		-		7,210		5,150	250.00%
Periodicals, Books, Videos & Subscriptions		130,682		103,830		3,115		-		106,945		(23,737)	-18.16%
Postage and Freight		62,809		58,122		1,744		-		59,866		(2,943)	-4.69%
Professional Fees (Accounting & Auditing)		103,000		115,000		3,450		-		118,450		15,450	15.00%
Professional Fees (Legal)		20,600		20,600		618		-		21,218		618	3.00%
Rent Expense - Other		15,450		25,000		750		-		25,750		10,300	66.67%
Rent Expense - Staff Housing		283,250		325,000		9,750		-		334,750		51,500	18.18%
Small Equipment Repairs & Maintenance		515		500		15		-		515		-	0.00%
Staff Development & Training		80,855		45,450		1,364		-		46,814		(34,042)	-42.10%
Student Government Expenses		-		4,000		120		-		4,120		4,120	

Iḷisaḡvik College
FY25 Proposed Budget

FY25 PROPOSED BUDGET EXPENDITURES (INCLUDING GRANT FUNDING)								
DESCRIPTION	FY24 DEPARTMENT	FY25 PROPOSED	TOTAL FY25					
	REQUESTS	BUDGET	FIXED INCREASE	NON-FIXED INCREASE	PROPOSED BUDGET	Increase (Decrease)	% Increase	
Student Meals	10,300	3,500	105	-	3,605	(6,695)	-65.00%	
Supplies	247,202	207,307	6,219	-	213,526	(33,676)	-13.62%	
Travel (Staff & Board)	344,020	555,610	16,668	-	572,278	228,258	66.35%	
Travel (Student)	70,555	92,500	2,775	-	95,275	24,720	35.04%	
Unapologetically Iñupiaq	10,300	20,000	600	-	20,600	10,300	100.00%	
Utilities	226,600	225,000	6,750	-	231,750	5,150	2.27%	
Vehicle Fuel & Lubrication	82,400	115,000	3,450	-	118,450	36,050	43.75%	
Vehicle Repair & Maintenance	61,800	65,000	1,950	-	66,950	5,150	8.33%	
Wellness Program	25,750	25,750	773	-	26,523	773	3.00%	
UNMET - Materials for CTE Class					35,000	35,000		
UNMET - CTE Instructor					161,500	161,500		
UNMET - Developmental/Foundational English faculty member	-	-	-	-	136,000	136,000		
TOTAL EXPENSES	8,816,582	9,265,935	180,838		9,779,273	962,691	10.92%	
Grand Total	\$ 20,460,567	\$ 21,423,147	\$ 545,554		\$ 22,301,201	\$ 1,840,634	9.00%	

FY25 PROPOSED BUDGET EXPENDITURES (INCLUDING GRANT FUNDING)													
Description	FY24 DEPARTMENT REQUESTS		FY25 PROPOSED BUDGET		TOTAL FY25 PROPOSED BUDGET		Increase (Decrease)	% Increase					
Total Departmental Cost Budget	\$	20,460,567	\$	21,423,147	\$	545,554	\$	-	\$	22,301,201	\$	1,840,634	9.00%
Less: Self Generated Revenue		(8,163,309)								(8,561,434)			
Shortfall after applying Self-Generated Funds	\$	12,297,258	\$	21,423,147	\$	545,554	\$	-	\$	13,739,768	\$	1,840,634	
Required Funding													
NSB Rent - Indirect (In-Kind)		(3,120,967)								(3,238,003)		117,036	3.89%
North Slope Borough Direct Funding		(8,726,755)								(10,501,764)		1,775,009	20.34%
Total Shortfall (Surplus)	\$	449,536						\$	0	\$	1,892,045		

Self Generated:	FY24 DEPARTMENT	FY25 PROPOSED	TOTAL FY25					
	REQUESTS	BUDGET	FIXED INCREASE	NON-FIXED INCREASE	PROPOSED BUDGET	Increase (Decrease)	% Increase	
Contracts, Grants, Donations, Misc.	\$ 6,913,309				\$ 6,836,434	\$ (76,875)	-1.11%	
Auxiliary	750,000				925,000	175,000	23.33%	
Tuition and Fees	500,000				800,000	300,000	60.00%	
Total Self Generated	\$ 8,163,309				\$ 8,561,434	\$ 398,125	4.88%	

Iḷisaġvik College

RESOLUTION NO. 2023-03

A RESOLUTION TO APPROVE IḷISAĠVIK COLLEGE'S OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2025

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 FY25 Operating Budget in the amount of \$22,301,201 from the following sources:

North Slope Borough Basic Appropriation	\$10,501,764
North Slope Borough Rent Payments to UIC	\$ 3,238,003
Iḷisaġvik College Self-Generated Revenues	\$ 8,561,434
<hr/>	
TOTAL	<u>\$22,301,201</u>

THE FOREGOING RESOLUTION WAS ADOPTED NOVEMBER 30, 2023, at a duly called meeting of the Board of Trustees by a vote of _____ FOR and _____ AGAINST the resolution.

ATTESTED:

Debby Edwardson, Chairperson
Iḷisagvik College

Harlee Harvey, Secretary
Iḷisagvik College

MEMORANDUM



TO: Ilisaġvik College Board of Trustees

THRU: Justina Wilhelm, President

FROM: Caitlin Walls, Executive Director of Institutional Advancement

DATE: October 25, 2023

SUBJECT: Endowment Transfers from Title III TCCU Grants (Resolution 2023-04 and Resolution 2023-05)

ILISAĠVIK STRATEGIC PLAN PRIORITIES/OUTCOMES: Priority 5, Ensure the Future of Ilisaġvik College; Outcome 4, Encourage the Ilisaġvik College Foundation Board of Directors to build its endowment to provide a long-term source of unrestricted revenues from its investment earnings.

Resolutions 2023-04 and 2023-05 seek to transfer funds from Ilisaġvik College's Department of Education Title III Tribally Controlled Colleges and Universities (TCCU) grants to Ilisaġvik College's endowment fund. For reference, the award numbers for the grants are P031D200012-24 and P031T200012-24.

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, Ilisaġvik proposes to transfer \$100,000 from award number P031D200012-24 (which has a total award of \$500,000) and \$171,025 from P031T200012-24 (which has a total award of \$855,126) to the endowment accounts. Ilisaġvik College will match these contributions 1:1. Therefore, \$271,025 will be transferred from the Title III grants with an identical match from the College, for a total endowment contribution of \$542,050.

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

ILISAĠVIK COLLEGE BOARD OF TRUSTEES

RESOLUTION NO. 2023-04

A RESOLUTION BY THE ILISAĠVIK COLLEGE BOARD OF TRUSTEES TO APPROVE A TRANSFER FROM GRANT “TITLE III, PART F TRIBALLY CONTROLLED COLLEGES AND UNIVERSITIES (TCCU) PROGRAM” NUMBER P031D200012-24 TO THE ENDOWMENT ACCOUNT

WHEREAS, Iḷisaġvik College established Iḷisaġvik College Foundation as a supporting organization organized and operated exclusively for the benefit of Iḷisaġvik College to administer an endowment account for and on behalf of Iḷisaġvik 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, Iḷisaġvik College currently has a grant, “Title III, Part F Tribally Controlled Colleges and Universities (TCCU) Program” with award number P031D200012-24 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 Iḷisaġvik 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 Iḷisaġvik 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 NOVEMBER 30TH, 2023, at a duly called meeting of the Board of Trustees by a vote of _____ FOR and _____ AGAINST the resolution.

ATTESTED:

Debby Edwardson, Chairperson
Iḷisaġvik College

Harlee Harvey, Secretary
Iḷisaġvik College

IĻISAĖVIK COLLEGE BOARD OF TRUSTEES

RESOLUTION NO. 2023-05

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 P031T200012-24 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 P031T200012-24 that has available funding of One Hundred and Seventy-One Thousand and Twenty-Five Dollars (\$171,025) 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 Seventy-One Thousand and Twenty-Five Dollars (\$171,025) 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 Three Hundred and Forty-Two Thousand and Fifty Dollars (\$342,050) to the endowment.

THE FOREGOING RESOLUTION WAS ADOPTED NOVEMBER 30TH, 2023, 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: Ilisaġvik College Board of Trustees
THRU: Justina Wilhelm, MSW, President
FROM: Amanda Sialofi, Dean of Administration
DATE: October 31, 2023
SUBJECT: Winter 2023 Long Term Facilities Master Plan (LTFMP) Report

ILISAĠVIK STRATEGIC PLAN PRIORITIES/OUTCOMES: Priority 5: Ensure the future of Ilisaġvik College: Outcome 1

This report contains updated information from the last LTFMP report at the Board of Trustees meeting held in September of 2023.

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 Ilisaġvik College campus.

Current Facility

1. Quintillion fiber/internet restored - ongoing monitoring and maintenance.
2. Welcomed Lonnie Richards as the new Maintenance Manager (filled long term vacancy).
3. Browerville Center maintenance
 - a. Fire alarms were repaired or replaced.
 - b. Replaced numerous parts of the handrail due to vandalism.
4. Building 360 maintenance
 - a. Repaired numerous lights.
 - b. Maintenance, repairs, and cleaned carpet in multiple employee offices.
 - c. Installed blackout shades in all student dorm rooms.
 - d. Replaced furniture in three offices.
 - e. Repaired the floor sink, cleaned grease trap, and repaired the dishwasher in kitchen.
 - f. Serviced the building air handler, heat pumps, and lift station pumps.
5. Repaired the outside lights at the recreation center.
6. Installed rubber mats and removed sneeze guards at Tuzzy Library.
7. Safety Specialist successfully completed Safety Management I & II training through the American Society of Safety Professionals. Active Shooter training for employees is in the works.
8. UIC Lease & Repairs Cost Breakdown – the last update was provided to the Trustees at the Fall 2023 BOT meeting along with the facility log history of the ongoing building issues

and the action taken to address the issues. Please find the updated log and spreadsheet attached.

9. COVID-19 Campus Preparedness – maintain Phase 4 operational status.
10. Cafeteria is open the public for in-person dining with proper safety measures.
11. Information Technology | Education Technology Improvements
 - a. Internet restored following Quintillion fiber restoration.
 - b. Decommissioning in progress of four (4) Starlinks after fiber's been restored. Will utilize Starlink as a backup.
 - i. 2 at building 360: HR and IT
 - ii. 1 at hut 364
 - iii. 1 at hut 365
 - c. Monthly check ins with Village Liaisons.
 - d. Technology upgrades in the villages completed in the spring.
 - e. Switched MyCampus accounts to LDAP.
 - f. Empower server updates completed.
 - g. Migrated remaining Active Directory accounts to MS365.
 - h. SonicWall VPN NetExtender back online.
 - i. Tuzzy Library Computers
 - i. Re-imaging and upgrading remaining computers to Windows 11.
 - j. Web Accessibility
 - i. Remediation
 1. Website - complete
 2. Online documents - in progress
 3. Follow up meeting with OCR
 - ii. Annual audits with Level Access to ensure compliance.
 - k. Managed Services
 - i. ACS Constantly ON IT
 - ii. Manage Engine
 - l. Laptop loner program continues.
 - m. Looking ahead
 - i. Empower link to LDAP.
 - ii. New printer replacement in hut 364 – downstairs.
 - iii. Decommission old Exchange Server.
 - iv. BEPOZ POS system for the kitchen and bookstore.
 - v. Manage Engine ticketing software upgrade.
 - vi. Potential upgrades
 1. SonicWall firewall appliances
 2. Windows 11
 3. Veeam Backup Solution
 4. Surveillance cameras

New Facility | New Ilısaġvik College Campus (NICC)

The NICC internal committee continues to meet on a weekly basis and has actively been engaging in land lease negotiations with UIC.

1. Communications

- a. President Wilhelm, CFO Clark, and Coordinator Nageak met with UIC President/CEO Dr. Pearl Brower and UIC's Lands/Real Estate Consultant, Margaret Nelson, to discuss the land lease and the next steps.
- b. Legal completed the review of the draft land lease and provided feedback.
- c. Iḷisaḡvik received the land appraisal report from the contractor for the market value and market rent of proposed 15-acre lease parcel. Sent it to legal for review.
- d. Administration is preparing a document and PowerPoint presentation that outlines the various benefits to UIC's employees, shareholders, and descendants.
- e. Administration is working with USDA and has submitted grant documents to utilize the \$5 million in Congressional Direct Spending funds.

2. Looking ahead

- a. UIC Administration and Iḷisaḡvik College will meet to review the PowerPoint presentation outlining UIC's benefits, prior to presenting to the UIC Board of Directors.
- b. UIC Administration, UMIAQ, UICCS, and Iḷisaḡvik will come together for a "built to suit" meeting to discuss the possibilities of UIC building the new college campus and to walk through all funding opportunities/restrictions, shared governance options, and tribal land.
- c. Iḷisaḡvik will present to UIC's Board of Directors either November 27th and 28th or the first week of January.
- d. Finalize land lease with UIC or adjust direction with UIC building the campus.
- e. Village Outreach
 - i. Continue working with North Slope Municipalities and Tribes to prioritize NICC.
 - ii. NSB Comp Plan – create an outreach plan and schedule.

Iḷisaḡvik College Issues – 2023

- Thursday 1/12/2023: Hut 365 had a freeze up, M&O department hired Barrow Mechanical Inc. to do emergency repairs, by Friday 1/13/2023, the frozen pipes were thawed out. It was determined that the company UIC Realty hired to do repairs two years ago did not flush and replace the glycol that keeps the building warm, among other things that need to be addressed by summer.
- Tuesday 1/17/2023: Outside the student dorms is a strong sewer smell before entering the building. There is some smell in the student's lobby.
- Thursday 1/19/2023: The lift station under the men's restroom next to Financial Aid and Grant's Office failed, was emanating a strong odor, and was put out of order. M&O submitted a work order in to UIC Realty with the notation of very important. Just after 2pm on 1/19/2023, UIC came in to repair the failed lift station.
- Wednesday 2/15/2023: On arrival to work, the cafeteria side of building 360 was cold. After further investigation, I was unable to get heat to the air handler from the heat exchanger. UIC was contacted and no resolution as of 4:00pm, so I asked that they contact Barrow Mechanical which they did. Barrow Mechanical arrived around 4:45pm and was able to get it working around 5:20pm.
- Wednesday 4/19/2023: There were complaints from the kitchen staff of a gas smell in the kitchen. M&O contacted the NSB Fire Station to inspect the equipment in the kitchen. They found a leak coming from the flat top grill and stove. With no way to pinpoint the leak or find qualified repair men, the flat top grill and stove was removed from service, and the gas leak was no longer detected.
- Thursday 4/20/2023: It was brought to our attention that the roof in the kitchen was leaking over cooking stations. It had become unsanitary to continue serving food out of that kitchen. It was closed until the leaking roof could be addressed. Contacted UIC who came by to assess what they could do. Later that afternoon they had sent laborers onto the roof to shovel off melting snow that was causing the issue. By Friday 4/21/2023, the leak had stopped. The kitchen was allowed to stay closed throughout the weekend to clean and sanitize. It was ready to reopen on Monday 4/24/2023.
- Saturday 10/14/2023: Students notified staff that the restrooms on the men side of the dorms were backed up and it smelled like sewerage. M&O were notified and UIC was contacted. The lift station pump stopped pumping and it caused build up that needed to be sprayed down and cleared out. Sewerage smell lingered through the student lounge, dorm students were made aware and staff with nearby offices were temporarily relocated to different offices in Building 360.
- Monday 10/30/2023: An instructor heading to class reported to M&O a strong sewer smell as soon as you exit the building through the side door on the men's dorm wing. M&O investigated, and the outside (10,000 gallon) tank was overflowing. NSB was contacted to empty the tank.

UIC Lease and Cost Breakdown

FISCAL YEAR	RENT	UIC WATER & SEWER (7115)	OTHER WATER & SEWER UTILITIES (7115)	BUILDING, GROUNDS & REPAIRS (7125)	LEASE IMPROVEMENTS through 4/7/2021	MISCELLANEOUS	NOTES
FY 1995	\$ 1,621,164.70						
FY 1996	\$ 1,680,044.40						
FY 1997	\$ 1,680,044.40						
FY 1998	\$ 1,680,044.40						
FY 1999	\$ 1,680,044.40				\$ 104,312.58		
FY 2000	\$ 1,680,044.40				\$ 63,886.00		
FY 2001	\$ 1,680,044.40				\$ 50,365.00		
FY 2002	\$ 1,680,044.40						
FY 2003	\$ 1,680,044.40						
FY 2004	\$ 1,611,452.40						
FY 2005	\$ 1,600,747.00						
FY 2006	\$ 1,547,220.00						
FY 2007	\$ 1,547,220.00						
FY 2008	\$ 1,317,000.00	\$ 38,805.91	\$ 10,489.41	\$ 52,852.08		\$ 244,634.38	
FY 2009	\$ 1,317,000.00	\$ 33,888.36	\$ 2,191.99	\$ 27,929.71		\$ 160,095.51	
FY 2010	\$ 1,317,000.00	\$ 36,158.50	\$ 10,974.78	\$ 35,002.28		\$ 164,155.91	
FY 2011	\$ 1,317,000.00	\$ 402.68	\$ 20,412.35	\$ 57,619.24		\$ 154,034.84	
FY 2012	\$ 1,317,000.00	\$ 38,276.70	\$ 33,718.85	\$ 164,129.40	\$ 7,000.00	\$ 146,082.32	
FY 2013	\$ 1,317,000.00	\$ 110,952.76	\$ 43,444.49	\$ 58,035.84	\$ 86,470.71	\$ 197,512.58	
FY 2014	\$ 2,005,059.00	\$ 92,777.60	\$ 33,597.05	\$ 36,302.06	\$ -	\$ 114,794.74	
FY 2015	\$ 2,240,764.24	\$ 191,231.57	\$ 32,723.64	\$ 91,555.97	\$ 202,179.46	\$ 189,744.47	
FY 2016	\$ 2,324,792.90	\$ 190,372.55	\$ 35,672.78	\$ 110,278.62	\$ 15,649.90	\$ 114,865.76	
FY 2017	\$ 2,411,972.63	\$ 167,499.47	\$ 47,341.83	\$ 97,691.45	\$ 44,257.47	\$ 168,695.22	
FY 2018	\$ 2,502,421.60	\$ 154,174.29	\$ 56,700.77	\$ 142,217.92	\$ 60,177.79	\$ 156,967.70	
FY 2019	\$ 2,596,262.41	\$ 115,809.41	\$ 46,598.69	\$ 117,822.68	\$ 15,131.80	\$ 161,928.12	
FY 2020	\$ 2,693,622.25	\$ 119,904.97	\$ 41,995.46	\$ 63,049.03		\$ 152,465.71	
FY 2021	\$ 2,794,633.08	\$ 99,605.42	\$ 37,265.31	\$ 86,355.14	\$ 44,883.66	\$ 136,466.92	
FY 2022	\$ 2,899,431.82	\$ 179,354.41	\$ 35,269.69	\$ 136,688.71			

FY 2023	\$ 3,008,160.51	\$ 128,577.38	\$ 54,837.17	\$ 114,197.47	\$ 223,012.00		
FY 2024	\$ 3,120,966.53	\$ 24,946.41	\$ 1,308.26	\$ 24,622.88			
TOTAL:	\$ 57,868,246.27	\$ 1,722,738.39	\$ 544,542.52	\$ 1,416,350.48	\$ 917,326.37	\$ 2,262,444.18	\$ 64,731,648.21

Memorandum



TO: Ilisaġvik College Board of Trustees

THRU: Justina Wilhelm, President

FROM: Peter Snow, Dean of Academic Affairs

DATE: November 3, 2023

SUBJECT: Accreditation Update

ILISAĠVIK COLLEGE STRATEGIC PLAN PRIORITIES/OUTCOMES:

Priority 5: Ensure the Future of Ilisaġvik College

In Spring, 2023, an Accreditation Steering Committee was reformed at Ilisaġvik College to assemble the **Policies, Regulations, and Financial Review Report - PRFR (Year 6)** for the Northwest Commission on Colleges and Universities (NWCCU).

This report was completed and submitted through the NWCCU portal on September 15, 2023.

On September 24, the NWCCU PRFR Year 6 Committee requested the following additional information:

2F3: What is the student: faculty ratio? What method does the college administration use to assess the sufficiency of the number of faculty and staff in departments/units throughout the college?

2F4: Can the College provide a blank copy of the annual evaluation form or tool used for administrator and staff evaluations? The narrative mentions it, but a copy is not linked or attached.

2G6: How are advising services evaluated?

On September 25, responses to the questions above were submitted as an addendum to the report. These answers were accepted, and we are currently awaiting further information from the NWCCU vis-à-vis the status of the submitted report.

On October 5, the College received a request from the NWCCU for our Fall 2024 Academic Calendar as they are in the process of planning site visits for our comprehensive Year Seven Self-Evaluation Report. *

On October 31, the College received a request from the NWCCU that they conduct their site visit October 14-16, 2024. Unfortunately, this is the same week that AFN/Elders & Youth is scheduled for. We believe that this conflict is a compelling reason to request rescheduling their site visit and have therefore proposed that they visit October 7-9 or September 30-October 2. As of this writing, we are awaiting their reply to this rescheduling request.

Dean Snow will attend the NWCCU Annual Conference in Seattle, WA November 8-10 and will provide a verbal update to this memo with pertinent information from the conference at the BOT workshop.

***NWCCU Year Seven Self-Evaluation Report**

In year seven of the seven-year accreditation cycle, the institution conducts a comprehensive self-evaluation on all Standards and Eligibility Requirements. In doing so it also updates its response to Standard One to ensure its response to that Standard is current and relevant. Following the self-evaluation, it prepares a Year Seven Self-Evaluation Report for submission to the Commission office. These Year Seven Mission Fulfillment and Sustainability Reports include the institution's assessments of core theme achievement, mission fulfillment and student success and achievement. Year Seven Evaluations include an on-site visit by a team of peer evaluators. The institution reports are evaluated by the visiting teams and together with its evaluation and analysis of the institution's resources, including financial resources, stability and sustainability, serve as the basis on which the Commission grants reaffirmation of accreditation.

Aleut Community of St. Paul Island's

BERING SEA CAMPUS





**JOHN WAYNE
MELOVIDOV**

Tribal Council President



DYLAN CONDUZZI

Bering Sea Campus
Director



HALEY EDMONDSON

Bering Sea Campus
Academic Program
Manager



THOMAS GARDINER

Bering Sea Campus
Workforce Development
Manager

POST-SECONDARY
EDUCATION

CASE
MANAGEMENT

CURRICULUM
DEVELOPMENT

THE BERING SEA CAMPUS
What Do We Do?

EDUCATIONAL/
COMMUNITY
SPACE

WORKFORCE
DEVELOPMENT

PRIBILOF
SCHOOL
DISTRICT
SUPPORT

EDUCATIONAL SPACE

- *full functioning computer lab with free wifi and computer access for our students of all ages

- *offer testing with a proctor on-site like the ACCUPLACER test

- *flight simulator, 3D printers, and A/V equipment for student use and exploration

- *offer/host on-site after school activities, camps, workshops, workforce development opportunities, and graduations for St. Paul

- *staff including, but not limited to two teachers on-site, two case managers, and a general facilities manager



CURRICULUM DEVELOPMENT

*focused on developing culturally relevant and place-based curricula for all ages, our team has focused on the following:

*K-8 College and Career Readiness
Curricula for PSD*

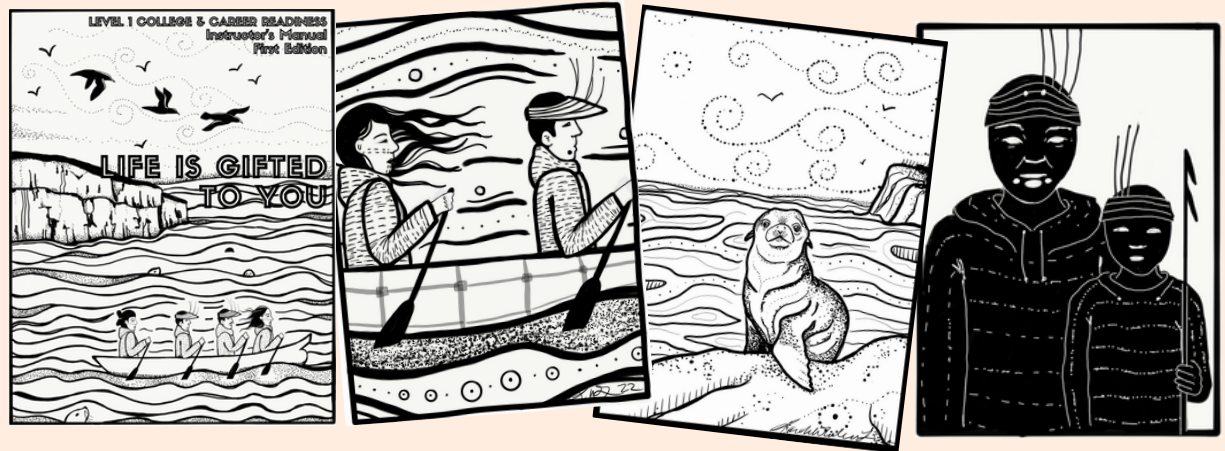
*“community quilt” courses encompassing
traditional foods, an Unangan history course
and Alaska Native folklore course*



Unangam Tunuu 101

Soft Skill Courses

LEARN.ALEUT.COM



POST-SECONDARY
EDUCATION



WORKFORCE
DEVELOPMENT

- *encourage and support students across all degree and certification programs for any desired school of their choice

- *IT and business cohort

- *wrap-around case management support services

- *scholarships

**CURRENTLY 13
TOTAL SNP
STUDENTS
ENROLLED IN IC**

- *work directly with St. Paul businesses to identify and provide essential training services



- *facilitation of opportunities include, but not limited to, HAZWOPER, boiler maintenance and First AID/CPR

- *SWOOP - commercial flight program

**A TOTAL OF 35 ENROLLEES
FOR UPCOMING IC TRAININGS**



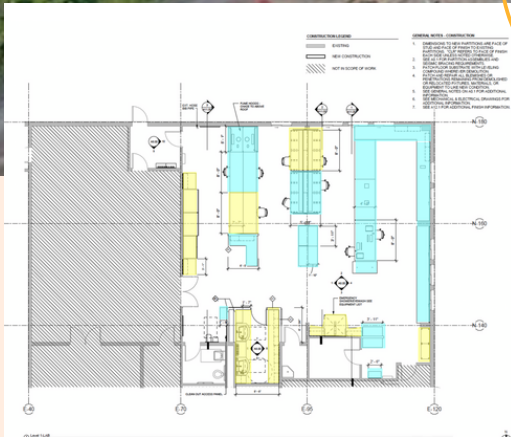
UPCOMING OPPORTUNITIES AND PROJECTS

- *Unangam Tunuu 102 course
- *Community Quilt courses go through the accreditation process
- *Unanga's regalia workshops associated with the production of corresponding curricula
- *Archival projects, creating transparency and access to the St. Paul community
- *Increased Voc. Ed. participation such as carpentry and electrical engineering course, for both our high school students and workforce
- *Boom Crane Operator course
- *Essential safety trainings
- *Increased enrollment in certificate and degree pathways



UPCOMING OPPORTUNITIES AND PROJECTS

Indigenous Sentinels Network (ISN) and the Bering Sea Research Center



*9,600 sq ft space

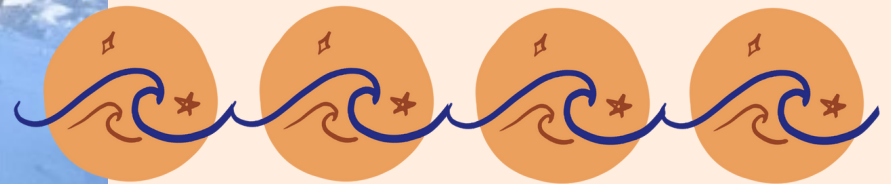
RESEARCH FOCUS AREAS:



ACSPI's community vision for research: to be a boundary-spanning research center serving tribal-led research and monitoring activities and to build meaningful partnerships with external agencies and academic researchers

QAĠAALAKUĠ

Thank you





MEMORANDUM

TO: Ilisaġvik College Board of Trustees

THRU: Justina Wilhelm, President

FROM: Clarissa Pelia, Executive Assistant | Board Secretary

DATE: October 30, 2023

SUBJECT: Board Seat Update – Winter 2023

Board Seat	Trustee	Term Expiration
NSBSD	Nora Jane Burns	December 31, 2028
Kaktovik	Ida Angasan	December 31, 2023
Utqiagvik	Heather Dingman	December 31, 2023

**Iḷisaḡvik College
Board of Trustees Rotation**

Board Seat	Term Expires			
Anaktuvuk Pass	December 31, 2025	December 31, 2030	December 31, 2035	December 31, 2040
Atqasuk	December 31, 2021	December 31, 2026	December 31, 2031	December 31, 2036
Utqiagvik	December 31, 2023	December 31, 2028	December 31, 2033	December 31, 2038
Kaktovik	December 31, 2023	December 31, 2028	December 31, 2033	December 31, 2038
Nuiqsut	December 31, 2021	December 31, 2026	December 31, 2031	December 31, 2036
Point Hope	December 31, 2025	December 31, 2030	December 31, 2035	December 31, 2040
Point Lay	December 31, 2022	December 31, 2027	December 31, 2032	December 31, 2037
Wainwright	December 31, 2025	December 31, 2030	December 31, 2035	December 31, 2040
At Large	December 31, 2024	December 31, 2029	December 31, 2034	December 31, 2039
ASRC	December 31, 2024	December 31, 2029	December 31, 2034	December 31, 2039
NSBSD	December 31, 2022	December 31, 2027	December 31, 2032	December 31, 2037
ICAS	n/a	December 31, 2026	December 31, 2031	December 31, 2036

In accordance with the By-laws of the Iḷisaḡvik College Corporation, all seats after the appointment of the original Board are for five years; **however**, if there is a resignation by a Trustee, another individual may be appointed by the Assembly to fill out the **REMAINDER** of that term. In 1996, with the appointment of the original Board of Trustees, a rotation system was set up so that each year for four years, two seats would be up for reappointment and in one year (because of the uneven number of seats) three seats would be up for reappointment. In this way, there never would be more than three new members of the Board in any particular year and only two in most years. The terms are by village, ASRC, NSBSD and at large and not by individual.

If, for any reason before the expiration of a term a seat becomes vacant, a Trustee may be appointed to fulfill the unexpired portion of that term of office for that particular seat. In such cases, the Trustee would serve less than the five years for that particular term in order to preserve the rotation.

Process to fill vacancies and expiring terms:

The President's office, the Chairman of the Board shall communicate with the appropriate village council or organization (in the case of ASRC and NSBSD), notifying them of the upcoming vacancy and ask them to nominate two individuals from that village or organization. Those names come to the College, which then forwards them to the Mayor of the NSB. The mayor then chooses from the names submitted to him/her and recommends one to the Assembly who make the appointment. In forwarding names to the Mayor's office, the College needs to notify the mayor of the dates of the term and whether or not the new appointee will be filling an unexpired term or filling the seat for a full term. For the At Large seat, the Board of Trustees shall determine the two nominees to be submitted to the Mayor. If an individual is not seated by the expiration, that member may continue to serve on the Board in their current capacity until a successor is elected and qualified.