



Nome Public Schools

Board of Education Meeting Agenda

December 14, 2021 - 5:30 PM
Regular Board Meeting, NES Library
1057 E 5th Ave
Nome, Alaska 99762

PO Box 131
Nome, AK 99762

We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.

SCHOOL BOARD MEMBERS

Mrs. Sandy Martinson, President
Dr. Barb Amarok, Vice President/Clerk
Mrs. Darlene Trigg, Treasurer
Mrs. Nancy Mendenhall
Mr. Bob Metcalf

AGENDA

A. Call to Order

1. Pledge of Allegiance
2. Nome Public Schools Mission Statement 3
3. Roll Call
4. Approval of Agenda

B. Consent Agenda

(Routine matter considered for approval as one motion. Any item can be pulled for separate consideration).

1. Approval of Minutes: Regular Meeting/Executive Session: November 9, 2021
2. Approval of Minutes: Special Meeting/Executive Session: November 23, 2021
3. Approval of November 2021 Disbursements
4. Approval of November 2021 Personnel Report 4
5. Approval of Early Graduation Request
6. Approval of Staff Out of State Travel Request

C. Awards and Presentations

1. Introductions of Guests & Visitors
2. Students of the Month
3. FY21 Audit Presentation 5

D. Opportunity for Public Comments on Agenda/Non-agenda Items 144 (3 minutes per speaker, 30 minutes aggregate)

E. Superintendent Report 145

F. Information & Reports

1. Student Representative Report 163
2. Principal Reports 165
3. Director Reports 172
4. Business Manager Report 179

G. Second Public Comment Opportunity 187 (Individuals are limited to three minutes each.)

H. Action Item

- | | |
|--|-----|
| 1. Approval of FY21 Audit | 188 |
| 2. Approval of FY22 Budget Revision #1 | 328 |

I. Board and Superintendent's Comments & Committee Reports

J. Upcoming Events:

- Tuesday, December 28, Work Session, 5:30 pm, NES Library
- Tuesday, January 11, Regular Meeting/Executive Session, 5:30 pm, NES Library
- Tuesday, January 14, Board Retreat, 6:00 pm - 9:00 pm, District Office Conference Room
- Tuesday, January 15, Board Retreat, 8:30 am - 11:30 am, District Office Conference Room

K. Adjournment



Our Mission

We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.

Our Vision

Together, strong in identity, purpose, potential

Board and Superintendent Guiding Principles

- ✦ Works to ensure academic success for all students
- ✦ Works to promote positive community partnerships
- ✦ Provides leadership and support to ensure reading proficiency by 3rd Grade
- ✦ Supports the recruitment and retention of effective staff

Board and Superintendent Goals

- ✦ Provide the resources for the development and adoption of curriculum as per Board Policy (BP 6141).
- ✦ Support the integration of a student's culture in the curriculum within the context of the community through implementation of the Alaska standards for culturally responsive schools.
- ✦ Work to ensure all students feel connected to their peers and the adults in their schools by improving school climate.



**Personnel-School Board Report
December 14, 2021
Cynthia Gray, NPS HR Manager**

PERSONNEL ACTIONS: Staff changes/updates:

Certified Employees: New Hires/Change of Assignment/End of employment:

1. No updates

Classified Employees: New Hires/Change of Assignment/End of employment:

1. No updates

Current Certified vacancies for the 2021-2022 school year:

1. Cultural Studies Teacher-NBMHS
2. Music/Art K-5-NES

Classified vacancies for the 2021-2022 school year:

1. Payroll Clerk-District Office
2. Behavior Specialist-NES/NBMHS
3. Special Education Paraprofessional-multiple positions/NES/NBMHS
4. Substitute Teacher-all schools
5. After School Program Coordinator-NES
6. Youth Basketball Coordinator-NES

PERSONNEL PROJECTS

December provides for yet another busy month with Human Resources, as with most of the district. It's hard to believe we are finishing out the calendar year and first school semester of 2021-22. Looking to January with upcoming HR employment activities. Including readiness for issuing administrator and teacher contracts for next year. Along with readiness for recruitment, which we are hopeful for in-person job fairs starting in March.

EMPLOYEE BENEFITS

No Update

Respectfully submitted by,

Cynthia Gray

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Letter to the Governing Board

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Letter to the Governing Board

Year Ended June 30, 2021

November 8, 2021

Members of the Board
Nome Public Schools
City of Nome, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2.U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nome Public Schools are described in Note 1 to the Financial Statements. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As discussed in Note IV.E. to the financial statements, District changed accounting policies related to Student Activities by adopting Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Net Position. We noted no transactions entered into by District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of health and medical insurance liability is based on claims paid for the year and a three month estimate of the insurance liability. We evaluated the key factors and assumptions used to develop the health and medical liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Government-wide Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the District's proportionate share of the collective net pension/OPEB liability and asset and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension/OPEB liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During the course of our audit we noted no misstatements that required to be corrected.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Control Matters

See the June 30, 2021 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Supplementary Information

We applied certain limited procedures to the Management Discussion and Analysis, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information, as listed in the table of contents of the financial statements, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Nome Public Schools' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Accounting Assistance

As part of our engagement we drafted the financial statements of the District from the District's accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Restriction of Use

This information is intended solely for the use of the School Board and management of Nome Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Altman, Rogers & Co.

Anchorage, Alaska

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

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

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

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

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor’s Report		1-3
Management Discussion and Analysis (MD&A)		4-10
Basic Financial Statements:		
District-Wide Financial Statements:		
Statement of Net Position	A-1	11
Statement of Activities	B-1	12
Fund Financial Statements:		
Balance Sheet - Governmental Funds	C-1	13
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	C-2	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	D-1	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	16
Statement of Revenues, Expenditures, and Changes in Fund Balance – Original and Final Budget and Actual – School Operating Fund	E-1	17
Notes to Basic Financial Statements		18-48
Required Supplementary Information:		
Public Employees’ Retirement System:		
Schedule of District’s Proportionate Share of the Net Pension Liability	G-1	49
Schedule of District’s Proportionate Share of the Net OPEB Liability (Asset)	G-2	50
Schedule of District’s Contributions (Pensions)	G-3	51
Schedule of District’s Contributions (OPEB)	G-4	52
Teachers’ Retirement System:		
Schedule of District’s Proportionate Share of the Net Pension Liability	G-5	53
Schedule of District’s Proportionate Share of the Net OPEB Liability (Asset)	G-6	54
Schedule of District’s Contributions (Pensions)	G-7	55
Schedule of District’s Contributions (OPEB)	G-8	56
Notes to Required Supplementary Information		57-58

NOME PUBLIC SCHOOLS

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information:		
Major Governmental Fund:		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance - Budget and Actual (where applicable):		
School Operating Fund	H-1	59-62
General Capital Projects Fund	H-2	63
Other Governmental Funds:		
Combining Balance Sheet	I-1	64-67
Combining Statement of Revenues, Expenditures		
and Changes in Fund Balances(Deficit)	I-2	68-72
Schedule of Revenues, Expenditures and Changes in Fund Balance		
(Deficit) - Budget and Actual (where applicable) –		
Other Governmental Funds-Special Revenue Funds:		
School Broadband Assistance Grant	I-3	73
Pupil Transportation	I-4	74
Artists in Schools	I-5	75
Comprehensive State Literacy Development	I-6	76
Food Service Program	I-7	77
Alaska Nutritional Foods	I-8	78
Title VI-B IDEA	I-9	79
Title I-A Consolidated Amin Pool	I-10	80
Preschool Disabled	I-11	81
School Improvement	I-12	82
Title II-A	I-13	83
Title IV-A	I-14	84
Title I-A	I-15	85
Title I-C Migrant Education	I-16	86
Migrant Book Program	I-17	87
Carl Perkins	I-18	88
COVID-19 (ESSERF)	I-19	89
COVID-19 (GEERF)	I-20	90
Elementary and Secondary School Emergency Relief II	I-21	91
REAP – RLIS Education	I-22	92
Indian Education	I-23	93
Johnson O'Malley	I-24	94
UAF – TASK	I-25	95
NEC After School	I-26	96
Inupiaq Immersion Program	I-27	97
NEC Covid Cares Act	I-28	98
SNC – Culture Camp	I-29	99
Nome-Beltz Apartments Program	I-30	100
Albro Gregory Scholarship Program	I-31	101
Student Activities	I-32	102
Game of Chance and Skill	I-33	103

NOME PUBLIC SCHOOLS

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information, Continued:		
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Other Governmental Funds:		
Capital Project Fund:		
NBHS Partial Roof Replacement	J-1	104
NBHS and NES DDC Control System Upgrade	J-2	105
NES Fire Alarm System Replacement	J-3	106
Nome Teacher VPSO Housing	J-4	107
Schedule of Changes in Assets and Fund Balances:		
Student Activity Special Revenue Fund	K-1	108-110
Schedule of Compliance – AS 14.17.505	L-1	111
Schedule of Expenditures of Federal Awards	M-1	112
Notes to Schedule of Expenditures of Federal Awards		113
Schedule of State Financial Assistance	N-1	114
Notes to Schedule of State Financial Assistance		115
Compliance Reports:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		116-117
Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by the Uniform Guidance		118-119
Federal Schedule of Findings and Questioned Costs		120-121
Report on Compliance for Each Major State Program and Report on Internal Control over Compliance as Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		122-123
State Schedule of Findings and Questioned Costs		124

Independent Auditor's Report

Members of the School Board
Nome Public Schools
City of Nome, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Nome Public Schools', as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the School Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note IV.E to the financial statements, in 2021 the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Statement No. 84 established criteria for identifying fiduciary activities and the reporting requirements of said fiduciary activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Schedules of District's Net Pension and OPEB Liabilities and Assets, and the Pension and OPEB Contributions and notes to Required Supplementary Information on pages 4-10 and 49 through 58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Supplementary Information, which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the School Operating Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Capital Projects Fund – Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and changes in Fund Balances(Deficit) , Schedule of Revenues Expenditures and Changes in Fund Balance (deficit) – Budget and Actual (where applicable) – Other Governmental Funds (where applicable), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance which is presented as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021, on our consideration of the Nome Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nome Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nome Public Schools' internal control over financial reporting and compliance.



Anchorage, Alaska
November 8, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

Management’s Discussion and Analysis

Year Ended June 30, 2021

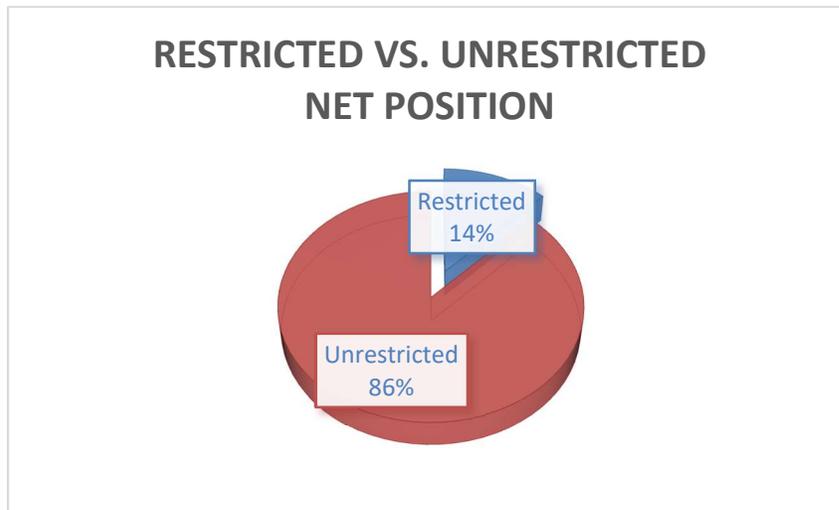
This section of Nome Public Schools’ annual financial report presents its discussion and analysis of the District’s financial performance during the year ended June 30, 2021, with comparative information in some instances for the year ended June 30, 2020. Please read it in conjunction with the District’s financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for 2021 and 2020 are as follows:

- The assets and deferred outflows of resources of the Nome Public Schools were more than its liabilities and deferred inflows of resources at the end of the fiscal year by \$5,731,099 in FY21 compared to \$2,924,278 in FY20 (net position, as restated). Of these amounts, \$3,826,971 in FY21 and \$1,426,890 in FY20 (unrestricted net position) may be used to meet the District’s ongoing obligations to students, teachers, citizens, and creditors. Figure 1, below, illustrates the difference between restricted and unrestricted net position for the year ended June 30, 2021.

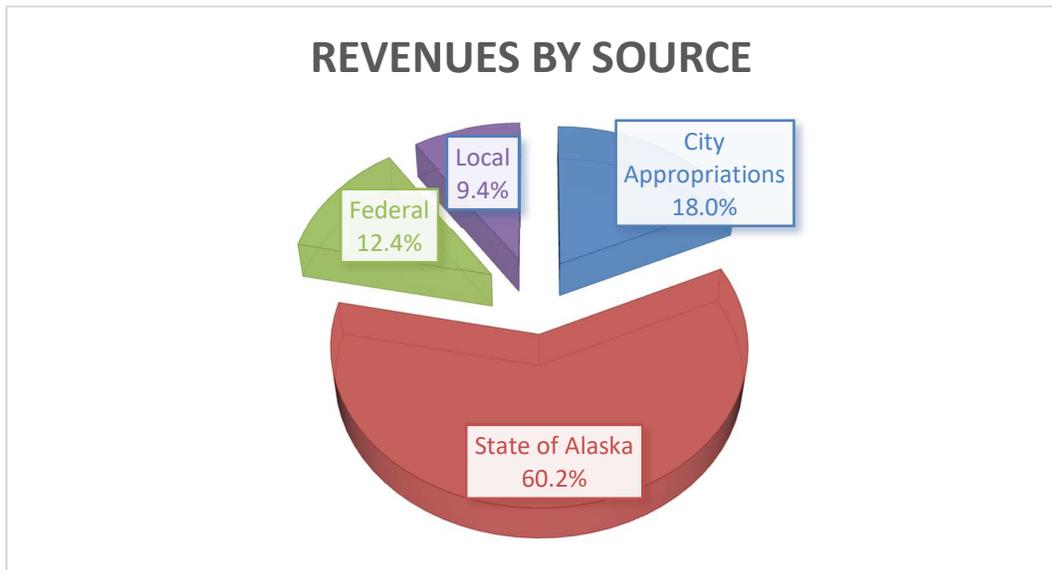
Figure 1



- In total, net position increased \$2,806,821 in FY21 compared to an increase of \$3,284,014 in FY20. All activities in the District are governmental activities. There were no business-type activities in 2021 or 2020.
- Total general revenues, as noted on the Statement of Activities (Exhibit B-1), accounted for \$13,649,881 or 80% of all revenues in FY21 compared to \$13,146,183 or 86% in FY20. Program specific revenues accounted for \$3,337,159 or 20% of total revenues of \$16,987,040 in FY21. Revenue streams come from local, state, and federal sources, as noted on the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit D-1). Of the \$17,892,377 in total revenues in FY21, 60.2% is from the State of Alaska, 18.0% from City Appropriations, 12.4% from federal sources, and 9.4% from local sources. Figure 2, below, illustrates the sources of revenues for FY21.

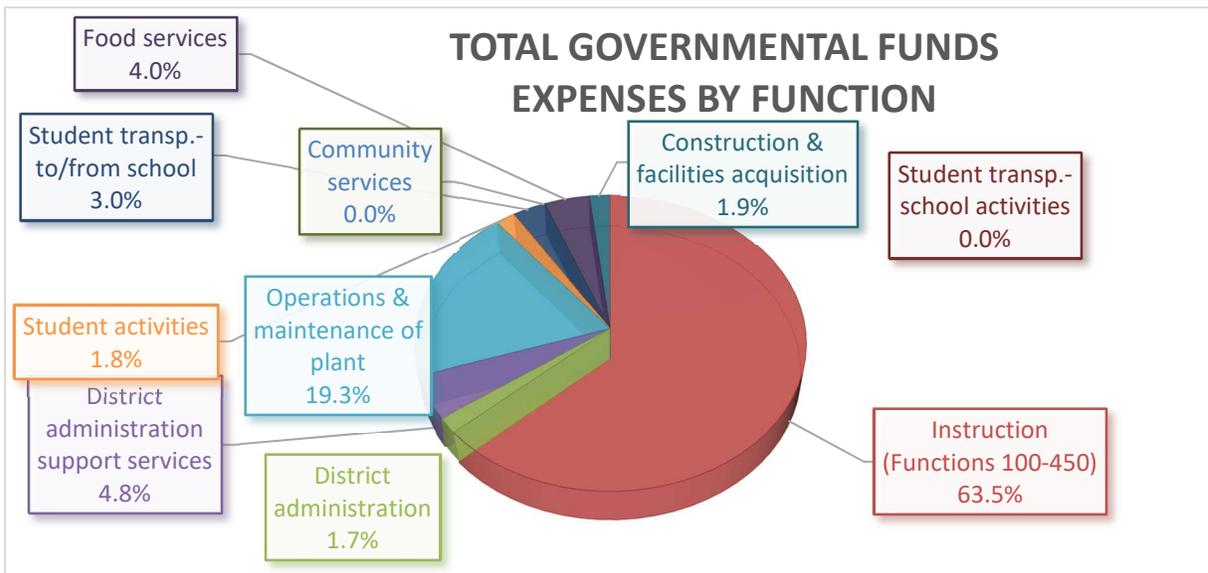
Management’s Discussion and Analysis

Figure 2



- The District had \$14,180,219 in expenses in FY21 compared to \$12,087,001 in expenses in FY20. Only \$210,475 of these expenses were offset by program specific charges for services and grants. In FY20, \$254,001 of these expenses were offset by program specific charges for services and grants.
- Governmental Funds expensed as instruction (functions 100-450) totaled \$10,729,232 or 63.5% of total expenses, operations & maintenance totaled \$3,262,565 or 19.3%, food services totaled \$683,492 or 4.0%, district admin support services \$805,685 or 4.8%, student transportation totaled \$514,674 or 3.0%, with remaining categories totaling \$906,553 or 5.4%. Figure 3, below, illustrates the breakdown of governmental fund expenses for FY21.

Figure 3



Management's Discussion and Analysis

- As of the close of the current fiscal year, Nome Public Schools' governmental funds reported combined ending fund balances of \$8,732,661 compared to \$7,383,994 in FY20. A portion of this amount is categorized as non-spendable, restricted and committed. In FY21, \$1,987,381 is available for spending at the District's discretion (categorized as Unassigned). In FY20, \$1,726,368 was available for spending at the District's discretion.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Nome Public Schools' basic financial statements. Nome Public Schools' basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the District's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- Fund financial statements include the governmental fund statements which tell how basic services, such as, instruction were financed in the short-term as well as what remains for future spending. The fiduciary fund statement provides information about the financial relationship in which the District acts solely as an agent for the benefit of student groups.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by required supplementary information, additional supplementary information on individual fund activity, Expenditures of Federal Awards, and the Schedule of State Financial Assistance.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position.

The two government-wide statements report the District's *net position* and how it has changed. Net position - the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources - is one way to measure the District's financial position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of school buildings and other facilities.

Management’s Discussion and Analysis

The government-wide financial statements include all the District’s *governmental activities*, which accounts for all of the District’s basic services such as instruction, maintenance and operations, and administration. There are no *business-type activities* in Nome Public Schools.

Fund Financial Statements

The fund financial statements provide more detailed information about the District’s funds, focusing on its most significant or “major” funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.
- The District establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal grants).

The District currently has one type of fund:

- *Governmental Funds:* Most of the District’s basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District’s near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.
- Nome Public Schools maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the School Operating Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* and individual budget to actual schedules elsewhere in this report.

Change in Accounting Principle:

- *Fiduciary Funds:* The District implemented GASB Statement Number 84, Fiduciary Activities. Both the Student Activities and Games of Chance and Skill funds were re-evaluated and found not to meet the criteria for reporting as a Fiduciary Fund. Instead, they will be reported as Special Revenue funds. Please see Notes to the Basic Financial Statements, Section E for more information.

Management’s Discussion and Analysis

The individual major fund statements and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the basic financial statements. This includes combining and individual fund statements and schedules.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a district’s financial position. In the case of Nome Public Schools, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,731,099 at June 30, 2021.

A portion of the District’s net position is invested in capital assets or restricted for specific purposes. Capital assets are presented, less any related debt used to acquire those assets that is still outstanding. Nome Public Schools uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending.

Financial Analysis of the District as a Whole

The following table provides a summary of the District’s net position for 2021 compared to 2020:

	Condensed Statement of Net Position Governmental Activities	
	2021	2020
Assets and Deferred Outflows of Resources:		
Current assets	\$ 10,108,779	8,729,609
Long-term assets	2,265,237	1,367,578
Deferred outflows of resources	1,242,530	985,081
Total Assets and Deferred Outflows	\$ 13,616,546	11,082,268
Liabilities and Deferred Inflows of Resources:		
Current liabilities	1,376,118	1,305,333
Long-term liabilities	5,886,869	6,117,055
Deferred inflows of resources	622,460	1,094,073
Total Liabilities and Deferred Inflows	7,885,447	8,516,461
Net Position:		
Net investment in capital assets	1,369,600	1,016,993
Restricted	534,528	121,924
Unrestricted	3,826,971	1,426,890
Total Net Position	5,731,099	2,565,807
Total Liabilities, Deferred Inflows, and Net Position	\$ 13,616,546	11,082,268

Management's Discussion and Analysis

The following table shows the changes in net position for fiscal year 2021 compared to fiscal year 2020:

	Governmental Activities	
	2021	2020
Revenues:		
Charges for services	\$ 210,475	254,001
Program revenues:		
Operating grants and contributions	2,755,708	1,840,917
Capital grants and contributions	370,976	129,914
General revenues:		
City appropriations	3,225,000	3,000,000
E-rate revenue	828,036	576,180
Unrestricted grants	9,148,961	9,195,274
Unrestricted local revenue	447,884	374,729
Total revenues	\$ 16,987,040	15,371,015
Expenses:		
Governmental activities:		
Instruction	4,445,748	3,509,994
Special education instruction	978,259	735,180
Special education support services - students	138,463	130,846
Support services - students	240,973	366,542
Support services - instruction	1,967,539	1,502,036
School administration	585,414	286,695
School administration support services	310,868	245,890
District administration	209,767	125,303
District administration support services	738,727	676,054
Operations and maintenance of plant	3,177,594	3,089,126
Student activities	186,387	54,825
Student transportation services	511,790	540,582
Community Services	1,552	17,957
Food services	687,138	805,971
Total expenses	14,180,219	12,087,001
Change in net position	2,806,821	3,284,014
Net position, beginning of year, as restated	2,924,278	(718,207)
Net position, end of year	\$ 5,731,099	2,565,807

General revenues accounted for most of the District's total revenues (80%). Operating grants and contributions, charges for services, and capital grants and contributions accounted for 20% of the District's total revenues. Total governmental revenues increased by \$1,616,025 and total expenses increased by \$2,093,218 in 2021.

Management's Discussion and Analysis

The increase in revenue in the current year is the result of increases in revenues in nearly all categories. The increase in expenses is the result of increases in salary and benefits and overall expenditures related to the School Operating Fund as well as Special Revenue funds.

School Operating Fund Budgetary Highlights

The District's budget is prepared according to Alaska law and is based on a modified accrual basis of accounting. The most significant budgeted fund is the School Operating Fund.

During the course of fiscal year 2021, the District amended its School Operating Fund budget as needed. A schedule of these changes and actual expenditure amounts can be found under Exhibit E-1 in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Original and Final Budget and Actual.

The actual revenues were \$137,904 more than anticipated.

The actual expenditures \$922,418 less than budgeted mostly due to salaries and benefits being less than budgeted.

Capital Assets and Long-Term Debt

At June 30, 2021 and 2020, the District had invested \$1,369,600 and \$1,016,993, respectively, in equipment, vehicles, and improvements, all as governmental activities. In accordance with Alaska Statute, all land used by the District is owned and accounted for by the City of Nome. In addition, any improvements to assets belonging to the City of Nome will be contributed to the City upon completion.

Additional information on the District's capital assets can be found in the notes to the financial statements.

At June 30, 2021, the District had no outstanding long-term debt.

Economic Factors and Next Year's Budget

The members of the School Board, the superintendent and administrators considered many factors when setting the fiscal year 2021 budget. Salary and benefits, fuel & utility costs, student transportation, food service, as well as materials and supplies to support District instruction and operations were all considered. The District expects to continue with the same grants and contributions in fiscal year 2021.

Contacting the District's Financial Management

This financial report is designed to provide citizens, taxpayers, parents, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact AKEBS, Business Consultants for Nome Public Schools at telephone number (907) 230-2169 or (907) 443-2231.

BASIC FINANCIAL STATEMENTS

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Net Position

June 30, 2021

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 7,614,395
Accounts receivable	1,797,558
Insurance refund receivable	9,899
Inventories	53,751
Prepaid items	633,176
Total current assets	10,108,779
Non-current assets:	
Capital assets, net of accumulated depreciation	1,369,600
Net pension and OPEB assets	895,637
Total long-term assets	2,265,237
Deferred outflows of resources - Pension and OPEB deferrals	1,242,530
Total assets and deferred outflows of resources	\$ 13,616,546
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	\$ 541,795
Accrued payroll liabilities	199,698
Unearned revenue	634,625
Total current liabilities	1,376,118
Non-current liabilities:	
Due within one year:	
Accrued leave	109,108
Due after one year:	
Net pension and OPEB liability	5,777,761
Total long-term liabilities	5,886,869
Deferred inflows of resources - Pension and OPEB deferrals	622,460
Total liabilities and deferred inflows of resources	7,885,447
<u>Net Position</u>	
Net investment in capital assets	1,369,600
Restricted	534,528
Unrestricted	3,826,971
Total net position	5,731,099
Total liabilities, deferred inflows of resources and net position	\$ 13,616,546

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Activities

Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 4,445,748	-	1,049,021	-	(3,396,727)
Special education instruction	978,259	-	29,748	-	(948,511)
Special education support services - students	138,463	-	(627)	-	(139,090)
Support services - students	240,973	-	127,269	-	(113,704)
Support services - instruction	1,967,539	-	232,228	-	(1,735,311)
School administration	585,414	-	10,856	-	(574,558)
School administration support services	310,868	-	11,089	-	(299,779)
District administration	209,767	-	(2,080)	-	(211,847)
District administration support services	738,727	-	120,325	-	(618,402)
Operation and maintenance of plant	3,177,594	210,058	55,002	370,976	(2,541,558)
Student activities	186,387	-	129,309	-	(57,078)
Student transportation- to and from school	506,409	-	432,892	-	(73,517)
Student transportation- school activities	5,381	-	11,064	-	5,683
Community services	1,552	-	19,255	-	17,703
Food services	687,138	417	530,357	-	(156,364)
Total Governmental Activities	\$ 14,180,219	210,475	2,755,708	370,976	(10,843,060)
General revenues:					
City appropriations				\$ 3,225,000	
State sources not restricted to specific programs				9,049,448	
Federal sources not restricted to specific programs				99,513	
E-rate				828,036	
Other				447,884	
Total general revenues				13,649,881	
Change in net position				2,806,821	
Net position (deficit) - beginning of year, as previously stated				2,565,807	
Cumulative effect of change in accounting principle				358,471	
Net position (deficit), beginning of year, as restated				2,924,278	
Net position (deficit), end of year				\$ 5,731,099	

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Balance Sheet - Governmental Funds

June 30, 2021

<u>Assets</u>	<u>School Operating Fund</u>	<u>General Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Cash and cash equivalents	\$ 7,614,395	-	-	7,614,395
Accounts receivable	733,220	-	1,064,338	1,797,558
Insurance refund receivable	9,899	-	-	9,899
Due from other funds	1,043,470	3,352,405	3,435,862	7,831,737
Inventories	53,751	-	-	53,751
Prepaid items	510,735	35,528	86,913	633,176
Total assets	\$ 9,965,470	3,387,933	4,587,113	17,940,516
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 351,129	15,189	175,477	541,795
Accrued payroll liabilities	199,698	-	-	199,698
Unearned revenue	20,448	-	614,177	634,625
Due to other funds	6,788,267	-	1,043,470	7,831,737
Total liabilities	7,359,542	15,189	1,833,124	9,207,855
 Fund balances:				
Nonspendable	564,486	35,528	86,913	686,927
Restricted	-	-	534,528	534,528
Committed	-	3,337,216	2,186,609	5,523,825
Unassigned	2,041,442	-	(54,061)	1,987,381
Total fund balances	2,605,928	3,372,744	2,753,989	8,732,661
 Total liabilities and fund balances	 \$ 9,965,470	 3,387,933	 4,587,113	 17,940,516

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

Year Ended June 30, 2021

Total fund balances of governmental funds	\$	8,732,661
Total net assets reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,369,600
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Long-term liabilities reported in these statements consist of:		
Accrued leave		(109,108)
Proportionate share of the collective net pension/OPEB liability:		
PERS	(2,357,968)	
TRS	<u>(3,419,793)</u>	(5,777,761)
Proportionate share of the collective net pension/OPEB asset:		
PERS	197,518	
TRS	<u>698,119</u>	895,637
Deferred inflows and outflows of resources are the result of timing differences in the actuarial report:		
Pension/OPEB related assets in the current fiscal year are presented as deferred outflows of resources.		
PERS	512,661	
TRS	<u>729,869</u>	1,242,530
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(218,599)	
TRS	<u>(403,861)</u>	<u>(622,460)</u>
Net position of governmental activities	\$	<u><u>5,731,099</u></u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended June 30, 2021

	School Operating Fund	General Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ -	-	210,475	210,475
Other local	335,884	-	187,013	522,897
E-rate	828,036	-	-	828,036
Other sources-donations	112,000	-	-	112,000
Intergovernmental:				
City appropriations	60,000	-	-	60,000
City direct appropriations	3,165,000	-	-	3,165,000
State of Alaska	9,949,788	-	827,985	10,777,773
Federal sources	99,513	-	2,116,683	2,216,196
Total revenues	<u>14,550,221</u>	<u>-</u>	<u>3,342,156</u>	<u>17,892,377</u>
Expenditures:				
Current:				
Instruction	4,920,972	53,451	896,527	5,870,950
Special education instruction	993,439	-	185,365	1,178,804
Special education support services - students	190,857	-	12,442	203,299
Support services - students	366,974	-	101,468	468,442
Support services - instruction	1,794,028	-	234,883	2,028,911
School administration	638,279	-	4,280	642,559
School administration support services	324,975	-	11,292	336,267
District administration	286,809	-	-	286,809
District administration support services	702,587	-	103,098	805,685
Operations and maintenance of plant	2,789,818	342,949	129,798	3,262,565
Student activities	217,255	-	84,842	302,097
Student transportation-to and from school	-	-	507,562	507,562
Student transportation-school activities	-	-	7,112	7,112
Community services	-	-	1,552	1,552
Food services	-	-	683,492	683,492
Construction and facilities acquisition	-	-	316,075	316,075
Total expenditures	<u>13,225,993</u>	<u>396,400</u>	<u>3,279,788</u>	<u>16,902,181</u>
Excess (deficiency) of revenues over expenditures	1,324,228	(396,400)	62,368	990,196
Other financing sources				
Transfers, net	<u>(886,524)</u>	<u>512,500</u>	<u>374,024</u>	<u>-</u>
Net change in fund balance	437,704	116,100	436,392	990,196
Fund balance, beginning of year, as previously stated	2,168,224	3,256,644	1,959,126	7,383,994
Cumulative effect of a change in accounting principle	-	-	358,471	358,471
Fund balances, beginning of year	<u>2,168,224</u>	<u>3,256,644</u>	<u>2,317,597</u>	<u>7,742,465</u>
Fund balances, end of year	<u>\$ 2,605,928</u>	<u>3,372,744</u>	<u>2,753,989</u>	<u>8,732,661</u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to Statement of Activities

Year Ended June 30, 2021

Net change in fund balances - total governmental funds	\$	990,196
The change in net position reported for governmental activities in the Statement of Activities is different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.</p>		
Depreciation expense	(168,576)	
Acquisition of capital assets	<u>521,183</u>	352,607
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</p>		
<p style="padding-left: 40px;">Change in the unfunded net pension and OPEB liability and assets:</p>		
PERS	386,106	
TRS	<u>392,587</u>	778,693
<p>Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.</p>		
PERS	202,741	
TRS	<u>526,321</u>	729,062
<p>Defined contribution forfeitures are recognized when used to offset current contributions under the current financial resources method of accounting. This is the change in the balance of the unused forfeitures.</p>		
		(40,282)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, payments of principal of long-term debt in the governmental funds, are not reported as expenses in the Statement of Activities.</p>		
<p>These are the net changes in long-term liability balances.</p>		
Change in accrued annual leave		<u>(3,455)</u>
Change in net position of governmental activities	\$	<u><u>2,806,821</u></u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Original and Final Budget and Actual

Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 310,000	347,509	335,884	(11,625)
E-rate	598,647	722,565	828,036	105,471
Other sources- donations	-	-	112,000	112,000
Intergovernmental:				
City appropriations	-	60,000	60,000	-
City direct appropriations	3,000,000	3,165,000	3,165,000	-
State of Alaska	9,657,196	10,017,730	9,949,788	(67,942)
Federal sources	80,000	99,513	99,513	-
Total revenues	<u>13,645,843</u>	<u>14,412,317</u>	<u>14,550,221</u>	<u>137,904</u>
Expenditures:				
Current:				
Instruction	5,137,301	5,243,813	4,920,972	322,841
Special education instruction	1,320,681	1,165,510	993,439	172,071
Special education support services - students	206,421	233,132	190,857	42,275
Support services - students	347,337	369,532	366,974	2,558
Support services - instruction	1,398,126	1,793,269	1,794,028	(759)
School administration	721,069	663,762	638,279	25,483
School administration support services	389,817	352,994	324,975	28,019
District administration	300,031	298,525	286,809	11,716
District administration support services	884,502	854,746	702,587	152,159
Operations and maintenance of plant	2,535,744	2,953,768	2,789,818	163,950
Student activities	295,360	219,360	217,255	2,105
Total expenditures	<u>13,536,389</u>	<u>14,148,411</u>	<u>13,225,993</u>	<u>922,418</u>
Excess (deficiency) of revenues over expenditures	109,454	263,906	1,324,228	1,060,322
Other financing sources - Transfers out	<u>(440,000)</u>	<u>(886,524)</u>	<u>(886,524)</u>	<u>-</u>
Net change in fund balance	<u>\$ (330,546)</u>	<u>(622,618)</u>	437,704	<u>1,060,322</u>
Fund balance, beginning of year			<u>2,168,224</u>	
Fund balance, end of year			<u>\$ 2,605,928</u>	

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements of the Nome Public Schools (hereafter referred to as the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Nome Public Schools is organized under Title 29.43.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the School Board of the Nome Public Schools. Members of the School Board are elected by the public.

The accompanying financial statements include all the activities of the District. On an annual basis, the School Board is required to submit a budget to the City Council for approval for the purpose of appropriating the local contribution. The School Board has the authority over hiring and firing all personnel and manage its financial operation subject to the limitations established by State Law and City Charter. The school board is required to submit annual budget to the City Council for approval, and all bonded indebtedness is through the City.

The School Board does not exercise oversight responsibility over any other entity. No other entity engages in activities which benefit the School District, nor do any special financial relationships exist between the District and any other entity. Therefore, the School District does not have any component units, as defined in Governmental Accounting Standards Board (GASB) Statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The School District does not presently have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column named "other governmental funds".

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claim and judgments, which are recorded only when payment is due.

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

The District uses funds to maintain its financial records during the fiscal year. A fund is a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures. There are three categories of funds: governmental, proprietary and fiduciary. Of these three, the District maintains governmental funds.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District has the following major governmental funds:

The *School Operating Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds.

The *General Capital Projects Fund* accounts for expenditures of general capital asset acquisitions, construction, repairs and upgrade projects.

Additionally, the District reports the following fund types:

The *Special Revenue Funds* account for revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

The *Capital Project Funds* account for the revenues and expenditures of state and federally funded acquisitions of capital assets or construction of major capital projects.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by or given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Summarized below are the major sources of revenue, which are susceptible to accrual and the applicable recognition policies:

Intergovernmental Revenue:

State of Alaska foundation, pupil transportation and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred. On-behalf payments from the State of Alaska are recognized in the year which they relate.

Revenues from the City of Nome are recorded as intergovernmental revenue as prescribed by the Uniform Chart of Accounts for School Districts. Revenues are susceptible to accrual and recorded in the year of the appropriation.

Local Revenue:

Interest earned is recorded in the School Operating Fund unless otherwise specified by the funding source. Rental income from District operated property is recorded in the period to which it relates. E-rate revenue is also recorded in the period it relates. Both interest and rental income are susceptible to accrual. Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Indirect Costs

The State of Alaska, Department of Education and Early Development annually establishes an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. There are no statutory limitations on the type of investment allowed. The Board does not have a written investment policy.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Management has determined that all of their receivables are collectible; therefore, no allowance for doubtful accounts has been established.

3. Inventories and Prepaid Items

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel is on the consumption method. The consumption method records the expenditure when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Inventories are classified as nonspendable fund balance when applicable, which indicates that they do not constitute "available spendable resources."

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. The prepaid items recorded in the governmental fund types do not reflect current available resources and, thus, are classified as nonspendable fund balance in the fund financial statements.

4. Capital Assets

The City owns all school buildings and land and certain other building fixtures and equipment which are provided to the School District without charge. The value of these assets are not accounted for by the District and are not included in the capital assets of the District.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Capital assets used in governmental fund types of the District are recorded in the government-wide financial statements at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined as assets with an initial, individual cost greater than \$5,000 and have an estimated life greater than one year. Capital assets in the government-wide financial statements are depreciated on the straight-line method. Interest incurred during construction is not capitalized on government-wide financial statements.

	<u>Life in Years</u>
Buildings	20
Vehicles, machinery and equipment	5-12

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized in government-wide financial statements and are considered operations and maintenance costs.

5. Unearned Revenue

Amounts received, which are restricted as to use and have not been expended, or items for which services have not yet been rendered are shown as unearned revenue.

6. Deferred Inflows and Deferred Outflows of Resources

Deferred inflows of resources are the acquisition of fund balance / net position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance / net position by the District that are applicable to a future reporting period.

7. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

8. Compensated Absences

Permanent 12-month classified employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary cost. All regular employees accrue sick leave, which is available for use while remaining in a permanent position. Employees' unused sick and personal leave balances are carried forward and can be used during subsequent years unless limited by personnel contracts. Classified staff is eligible for limited sick leave compensation payouts at 50% of the balance if they meet certain minimum balance amounts. Accrued leave and related changes are recorded only in the government-wide financial statements.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Vacation and sick pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure in the Fund Financial Statements. Amounts not expected to be liquidated within one year are reported as a long term liability in the Government-Wide Financial Statements.

9. Pensions and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liability and assets, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB and pension/OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) and additions to/from PERS and TRS's fiduciary net position have been determined on the same basis as they are reported by PERS and TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

10. Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

11. Fund Balances

In the fund financial statements fund balance components include five classifications of fund balances based on constraints imposed on the use of these resources.

Nonspendable fund balances – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained. Nonspendable amounts will be determined before all other classifications and consist of a fund balance equal to the value of inventory balances and prepaid items.

Restricted fund balances – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, or through enabling legislation. Restricted fund balances are comprised of restricted grant funds from external sources in governmental funds.

Committed fund balances – includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision making authority (School Board). Commitments will only be used for specific purposes pursuant to a formal action of the School Board.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Assigned fund balances – includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The School Board delegates to the Superintendent or his designee the authority to assign amounts to be used for specific purposes.

Unassigned fund balances – includes the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts have been restricted, committed, or assigned.

Prioritization of fund balance use – when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the District that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than capital projects.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. Budgets are prepared and presented on the modified accrual basis of accounting. Unexpended balances of grants from state and federal governments lapse at June 30.

The adopted School Operating Fund budget is submitted to the City of Nome for approval of the local appropriation, then to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. Both the original and final revised and approved budget are presented in the budgetary comparison statement. The final revised and approved budget is presented in the additional supplementary information. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent.

Annual budgets for the Special Revenue Funds with primarily local revenue sources or those with state or federal revenue sources that do not require budgetary reporting follow the same guidelines as the School Operating Fund as noted in the preceding paragraph.

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

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Project budgets are adopted for Capital Project funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenue and transfers from other funds.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2021 expenditures exceeded appropriations in the following funds:

Special Revenue Funds:

Pupil Transportation	\$	64,966
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The following functions had expenditures in excess of appropriations in the School Operating Fund:

Support services - instruction	\$	759
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Excess expenditures were financed by additional current year revenues, available fund balance and current and future operating transfers from the School Operating Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

All deposits are carried at cost plus accrued interest.

The District bank balances are insured by federal depository insurance to a maximum of \$250,000. Any amount in excess of FDIC limits is collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2021, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2021, the District's balances were fully insured.

B. Receivables

Receivables as of year end for the government's individual major funds and non-major funds are as follows:

		School Operating Fund	Other Governmental Fund	Total
Grants	\$	-	1,063,614	1,063,614
Other		733,220	724	733,944
	\$	733,220	1,064,338	1,797,558

Management has determined that all their receivables are collectable; therefore, no allowance for doubtful accounts has been established.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

C. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 66,878	313,222	-	380,100
CIP – Assets to be contributed	32,218	58,069	-	90,287
Total capital assets not depreciated	99,096	371,291	-	470,387
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,627,637	149,892	-	1,777,529
Total capital assets being depreciated	2,292,178	149,892	-	2,442,070
Less accumulated depreciation for:				
Improvements	474,026	33,227	-	507,253
Equipment	900,255	135,349	-	1,035,604
Total accumulated depreciation	1,374,281	168,576	-	1,542,857
Net capital assets, being depreciated	\$ 917,897	(18,684)	-	899,213
Total capital assets, net	\$ 1,016,993	352,607	-	1,369,600

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 44,721
District administration	23,518
Operation and maintenance of plant	96,113
Food service	4,224
Total	\$ 168,576

D. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2021 is as follows:

Receivable Fund	Payable Funds	Amount
Other Governmental Funds	School Operating Fund	\$ 3,435,862
General Capital Projects Fund	School Operating Fund	3,352,405
School Operating Fund	Other Governmental Funds	1,043,470
		\$ 7,831,737

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The composition of interfund transfers at June 30, 2021 is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Pupil Transportation	School Operating Fund	\$ 40,000
Food Service Program	School Operating Fund	150,000
General Capital Projects	School Operating Fund	512,500
Nome-Beltz Apartments Program	School Operating Fund	184,024
		<u>\$ 886,524</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

E. Fund Balances

Detailed information related to amounts committed and assigned fund balance at June 30, 2021 are as follows:

	<u>School Operating Fund</u>	<u>General Capital Project Funds</u>	<u>Other Governmental Fund</u>	<u>Total</u>
Nonspendable:				
Inventories	\$ 53,751	-	-	53,751
Prepaid items	510,735	35,528	86,913	633,176
	<u>\$ 564,486</u>	<u>35,528</u>	<u>86,913</u>	<u>686,927</u>
Restricted for:				
Inupiaq Immersion	\$ -	-	95,550	95,550
SNC – Culture Camp	-	-	18,500	18,500
Albro Gregory Scholarship	-	-	5,374	5,374
Student Activities	-	-	399,750	399,750
Games of Chance and Skill	-	-	15,354	15,354
	<u>\$ -</u>	<u>-</u>	<u>534,528</u>	<u>534,528</u>
Committed for:				
Pupil Transportation	\$ -	-	340,165	340,165
General Capital Projects	-	3,337,216	-	3,337,216
Nome-Beltz Apartments	-	-	1,652,704	1,652,704
Artists in Schools	-	-	2,000	2,000
Food Service	-	-	191,740	191,740
	<u>\$ -</u>	<u>3,337,216</u>	<u>2,251,994</u>	<u>5,523,825</u>
Unassigned -				
School Operating Fund	<u>\$ 2,041,442</u>	<u>-</u>	<u>(54,061)</u>	<u>1,987,381</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

IV. OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grants or agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the School Operating Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

B. Employee Retirement Systems and Plans

The District follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

PERS and TRS act as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Cost-sharing, Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2021 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Active plan members	23,378	5,569
Participating employers	152	57

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2020 (latest available information) employer contributions were 4.88% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2020 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,140	13,053
Inactive plan members entitled to but not yet receiving benefits	7,208	774
Inactive plan members not entitled to benefits	10,575	1,745
Active plan members	11,162	3,812
Total plan membership	<u>65,085</u>	<u>19,384</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2021 employer contributions were 1.27% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	46	17
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,784	9,125

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	63	19
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,801	9,127

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2020 (latest available report) for the DB Pension Plan for PERS and TRS is 4.03% and 4.01%, for the ARHCT plan is 4.16% and 4.16%, for the ODD Plan is 4.28% and 4.22%, and for the RMP is 4.33% and 4.26%, respectively.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/amb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.24%
Global Equity (non-U.S.)	6.67%
Aggregate bonds	(0.16%)
Opportunistic	3.01%
Real Assets	3.82%
Private Equity	10.00%
Cash Equivalents	(1.09%)

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.66% as of June 30, 2020.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities and assets. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for PERS and TRS for the year ended June 30, 2021 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	14.57%	26.58%	8.85%
OPEB	7.43%	4.27%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.85%</u>	<u>8.85%</u>
TRS:			
Pension	5.65%	27.07%	17.91%
OPEB	6.91%	3.40%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>30.47%</u>	<u>17.91%</u>

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS or TRS Administrator. For fiscal year 2021 the past service rate for PERS is 18.23%.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2020 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2020. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.
TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
TRS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 8.0% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the District, as well as an OPEB benefit recognized by the District for the State's proportionate share of OPEB plan expense attributable to the District. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the District creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

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

Plan Description. The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/drb/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 151 employers participating in PERS defined benefit plan, including the State of Alaska and 150 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,140
Inactive plan members entitled to but not receiving benefits	7,208
Inactive members not entitled to benefits	10,575
Active plan members	<u>11,162</u>
Total DB plan membership	<u>65,085</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2021, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>238,571</u>	<u>65,620</u>	<u>304,191</u>

Public Employees Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$127,671(100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2020 to a total of \$77,733, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>	
District's proportionate share of the net pension liability	\$	2,352,318	
State's proportionate share of the net pension liability		<u>973,047</u>	
Total	\$	<u>3,325,365</u>	
		<u>OPEB</u>	
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(180,120)	
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(74,611)</u>	
Total	\$	<u>(254,731)</u>	
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(17,398)</u>	
District's proportionate share of the RMP OPEB liability	\$	<u>5,650</u>	
Total District's share of net pension and OPEB liabilities and assets	\$	<u>2,160,450</u>	

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

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

	<u>June 30, 2019 Measurement</u>	<u>June 30, 2020 Measurement</u>	<u>Change</u>
Pension	0.0452%	0.0399%	(0.0053%)
OPEB:			
ARHCT	0.0451%	0.0398%	(0.0053%)
ODD	0.0536%	0.0638%	0.0102%
RMP	0.0675%	0.0797%	0.0122%

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Based on the measurement date of June 30, 2020, the District recognized pension and OPEB expense of (\$11,150) and (\$195,774), respectively, for the year ended June 30, 2021. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ 7,462	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	95,740	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	53,002
District contributions subsequent to the measurement date	<u>238,571</u>	<u>-</u>
Total	<u>\$ 341,773</u>	<u>53,002</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	14,450
Changes of assumptions	-	125,554
Net difference between projected and actual earnings on OPEB plan investments	72,269	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,052	-
District contributions subsequent to the measurement date	<u>48,368</u>	<u>-</u>
Total	<u>\$ 136,689</u>	<u>140,004</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	5,837
Changes of assumptions	-	255
Net difference between projected and actual earnings on OPEB plan investments	597	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,320	1,441
District contributions subsequent to the measurement date	3,385	-
Total	\$ 8,302	7,533

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 29	1,214
Changes of assumptions	7,935	14,607
Net difference between projected and actual earnings on OPEB plan investments	2,530	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,536	2,239
District contributions subsequent to the measurement date	13,867	-
Total	\$ 25,897	18,060

\$238,571 and \$65,620 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2021, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2021	\$ (43,847)	(124,533)	(368)	(807)
2022	33,669	25,724	(226)	(302)
2023	35,587	27,620	(223)	(311)
2024	24,791	19,506	(271)	(504)
2025	-	-	(421)	(1,114)
Thereafter	-	-	(1,107)	(2,992)
Total	\$ 50,200	(51,683)	(2,616)	(6,030)

For the year ended June 30, 2021, the District recognized (\$440,886) and (\$46,735) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities (assets) would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$ 3,058,510	2,352,318	1,760,019
Net OPEB ARHCT liability (asset)	\$ 187,951	(180,120)	(484,991)
Net OPEB ODD liability (asset)	\$ (16,349)	(17,398)	(18,237)
Net OPEB RMP liability	\$ 35,003	5,650	(16,569)

Sensitivity of the District's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (520,737)	(180,120)	232,348
Net OPEB ODD liability (asset)	\$ NA	(17,398)	NA
Net OPEB RMP liability	\$ (19,825)	5,650	40,302

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

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.27% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The School District contributed \$101,120 for the year ended June 30, 2021, which included forfeitures of \$45,743 which have been applied against contributions.

Teachers Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Teacher’s Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

The DB Plan’s membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,053
Inactive plan members entitled to but not receiving benefits	774
Inactive plan members not entitled to benefits	1,745
Active plan members	<u>3,812</u>
Total DB plan membership	<u>19,384</u>

Pension Benefits. Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member’s spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

Post Retirement Pension Adjustments. Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Employee Contribution Rate. The District's active TRS members are required to contribute 8.65% of their annual covered salary.

Employer contributions for the year ended June 30, 2021, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 156,746	150,831	307,577

Teachers Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$772,669 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$104,003), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 3,419,793
State's proportionate share of the net pension liability	5,933,281
Total	\$ 9,353,074
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (601,388)
State's proportionate share of the ARHCT OPEB liability (asset)	(1,044,941)
Total	\$ (1,646,329)
District's proportionate share of the ODD OPEB liability (asset)	\$ (29,319)
District's proportionate share of the RMP OPEB liability (asset)	\$ (67,412)
Total District's share of net pension and OPEB liabilities and assets	\$ 2,721,674

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

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

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.1847%	0.1682%	(0.0165%)
OPEB:			
ARHCT	0.1846%	0.1681%	(0.0165%)
ODD	0.7067%	0.6811%	(0.0256%)
RMP	0.7062%	0.6834%	(0.0228%)

Based on the measurement date of June 30, 2020, the District recognized pension expense of \$236,985 and OPEB expense of (\$952,432), respectively, for the year ended June 30, 2021. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ 3,895	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	235,652	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	128,118
District contribution subsequent to the measurement date	156,746	-
Total	\$ 396,293	128,118
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	16,127
Changes of assumptions	-	189,191
Net difference between projected and actual earnings on pension plan investments	116,240	-
Changes in proportion and differences between District contributions and proportionate share of contributions	27,996	-
District contribution subsequent to the measurement date	122,340	-
Total	\$ 266,576	205,318

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	3,270
Changes of assumptions	-	27
Net difference between projected and actual earnings on pension plan investments	726	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,621	1,621
District contribution subsequent to the measurement date	<u>2,257</u>	<u>-</u>
Total	<u>\$ 5,604</u>	<u>4,918</u>
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,329	5,103
Changes of assumptions	10,535	58,445
Net difference between projected and actual earnings on pension plan investments	7,771	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,527	1,959
District contribution subsequent to the measurement date	<u>26,234</u>	<u>-</u>
Total	<u>\$ 61,396</u>	<u>65,507</u>

\$156,746 and \$150,831 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2020 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2021	\$ (121,570)	(177,609)	(276)	(3,864)
2022	83,243	41,255	(65)	(2,230)
2023	88,581	44,131	(54)	(2,253)
2024	61,175	31,141	(119)	(2,882)
2025	-	-	(310)	(4,750)
Thereafter	-	-	<u>(747)</u>	<u>(14,366)</u>
Total	<u>\$ 111,429</u>	<u>(61,082)</u>	<u>(1,571)</u>	<u>(30,345)</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2021, the District recognized (\$593,810) and \$24,117 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$ 4,799,038	3,419,793	2,259,849
Net OPEB ARHCT liability (asset)	\$ (33,154)	(601,388)	(1,070,054)
Net OPEB ODD liability (asset)	\$ (29,367)	(29,319)	(29,306)
Net OPEB RMP liability (asset)	\$ 3,635	(67,412)	(120,542)

Sensitivity of the District's proportionate share of the net OPEB liability and asset to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability and asset, as well as what the District's proportionate share of the net OPEB liability and asset would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (1,122,211)	(601,388)	32,110
Net OPEB ODD liability (asset)	\$ NA	(29,319)	NA
Net OPEB RMP liability (asset)	\$ (127,881)	(67,412)	15,792

Teachers Retirement System (TRS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.93% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The School District contributed \$296,768 for the year ended June 30, 2021, which included forfeitures of \$24,268 which has been applied against contributions.

C. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. APEI is a public entity risk pool which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2021.

The District has elected the reimbursable method of payment for Employment Security Compensation (ESC). Under this arrangement, the actual costs of ESC are reimbursed to the State of Alaska.

Health Insurance

The District maintains a health and medical benefit program, which covers all full time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$95,000 for individual claims and \$916,022 for aggregate claims. Health and medical insurance expenditures were \$1,001,045 for the year ended June 30, 2021, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims on a monthly basis, they are then refunded half of the excess amount 120 days after year end. Such excess amounts were accounted for in the General (School Operating) Fund and are included in "Insurance Refund Receivable." Total estimated receivable at June 30, 2021 amounted to \$9,899. Changes in the claims receivable amount were:

Fiscal Year	Beginning Liability (Receivable)	Excess Premiums Paid	Claims Paid	Claim Expenditure	Ending Liability (Receivable)
2020	\$ 271,062	486,289	635,748	723,166	(127,810)
2021	\$ (127,810)	208,391	699,368	1,025,670	(9,899)

D. Subsequent Accounting Pronouncements

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

- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 90 *Majority Equity Interests*. Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligation*. Effective for fiscal years beginning after December 15, 2021.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statements 90, 91, 94, and 97 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No. 84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

E. Change in Accounting Principle

During the year, the District implemented GASB Statement No. 84, *Fiduciary Activities*. The District reevaluated its previously reported Student Activities Agency Fund and Games of Chance and Skill Agency Fund. Under GASB Statement No. 84 the District determine that the funds no longer meet the criteria for reporting as Fiduciary Funds due to the extent of administrative involvement over the funds which is also not administered through a trust legally protected from creditors of the District.

As a result of this change, the funds are now presented as Student Activities Special Revenue Fund and Games of Chance and Skill Special Revenue fund of the District, and the previously reported Due to student groups liability of the Agency Funds of \$358,471 in 2020 has been restated to fund balance to align with the new principle. Accordingly, the total beginning fund balance of the Other Governmental Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balance has been updated to reflect the following changes

Governmental Activities:		
Beginning net position, as originally stated	\$	2,565,807
Change in accounting principle adjustment		358,471
Beginning net position, as restated	\$	<u>2,924,278</u>
Governmental Funds - Other Governmental Funds:		
Beginning fund balances, as originally stated	\$	1,959,126
Change in accounting principle adjustment		358,471
Beginning fund balances, as restated	\$	<u>2,317,597</u>

REQUIRED SUPPLEMENTARY INFORMATION

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2021

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0442%	\$ 2,063,075	\$ 1,988,775	\$ 4,051,850	\$ 1,984,403	104%	62.37%
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	193%	63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	220%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	180%	63.37%
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	175%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	146%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 973,047	\$ 3,325,365	\$ 1,931,032	122%	61.61%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

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

Public Employees' Retirement System (PERS)

June 30, 2021

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0602%	\$ 508,539	\$ 189,262	\$ 697,801	\$ 1,729,430	29.41%	89.68%
2019	0.0618%	\$ 633,294	\$ 183,507	\$ 816,801	\$ 1,755,118	36.08%	88.12%
2020	0.0451%	\$ 66,878	\$ 26,794	\$ 93,672	\$ 1,699,864	3.93%	98.13%
2021	0.0398%	\$ (180,120)	\$ (74,611)	\$ (254,731)	\$ 1,931,032	-9.33%	106.15%
Occupational Death and Disability (ODD):							
2018	0.0901%	\$ (12,789)	\$ -	\$ (12,789)	\$ 1,729,430	-0.74%	212.97%
2019	0.0762%	\$ (14,808)	\$ -	\$ (14,808)	\$ 1,755,118	-0.84%	270.62%
2020	0.0536%	\$ (12,999)	\$ -	\$ (12,999)	\$ 1,699,864	-0.76%	297.43%
2021	0.0638%	\$ (17,398)	\$ -	\$ (17,398)	\$ 1,931,032	-0.90%	283.80%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 392,864	1.20%	93.98%
2019	0.0762%	\$ 9,702	\$ -	\$ 9,702	\$ 359,677	2.70%	88.71%
2020	0.0675%	\$ 16,137	\$ -	\$ 16,137	\$ 304,986	5.29%	83.17%
2021	0.0797%	\$ 5,650	\$ -	\$ 5,650	\$ 452,109	1.25%	92.23%

67

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 164,943	\$ (164,943)	\$ -	\$ 1,902,337	8.67%
2016	\$ 173,815	\$ (173,815)	\$ -	\$ 1,794,827	9.68%
2017	\$ 191,409	\$ (191,409)	\$ -	\$ 1,729,430	11.07%
2018	\$ 229,523	\$ (229,523)	\$ -	\$ 1,755,118	13.08%
2019	\$ 220,579	\$ (219,945)	\$ 634	\$ 1,699,864	12.98%
2020	\$ 226,054	\$ (227,074)	\$ (1,020)	\$ 1,931,032	11.71%
2021	\$ 228,205	\$ (238,571)	\$ (10,366)	\$ 1,842,318	12.39%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 68,866	\$ (68,866)	\$ -	\$ 1,755,118	3.92%
2019	\$ 76,823	\$ (76,823)	\$ -	\$ 1,699,864	4.52%
2020	\$ 87,814	\$ (87,814)	\$ -	\$ 1,931,032	4.55%
2021	\$ 48,368	\$ (48,368)	\$ -	\$ 1,842,318	2.63%
Occupational Death and Disability (ODD):					
2018	\$ 1,381	\$ (1,381)	\$ -	\$ 1,755,118	0.08%
2019	\$ 2,189	\$ (2,189)	\$ -	\$ 1,699,864	0.13%
2020	\$ 2,799	\$ (2,799)	\$ -	\$ 1,931,032	0.14%
2021	\$ 3,385	\$ (3,385)	\$ -	\$ 1,842,318	0.18%
Retiree Medical Plan (RMP):					
2018	\$ 8,888	\$ (8,888)	\$ -	\$ 359,677	2.47%
2019	\$ 7,916	\$ (7,916)	\$ -	\$ 304,986	2.60%
2020	\$ 14,209	\$ (14,209)	\$ -	\$ 452,109	3.14%
2021	\$ 13,867	\$ (13,867)	\$ -	\$ 459,636	3.02%

69

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2021

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0832%	\$ 2,495,425	\$ 11,804,622	\$ 14,300,047	\$ 4,673,662	53.39%	55.70%
2016	0.2151%	\$ 4,001,658	\$ 4,946,597	\$ 8,948,255	\$ 4,976,332	80.41%	73.82%
2017	0.2781%	\$ 6,350,471	\$ 5,877,618	\$ 12,228,089	\$ 4,673,662	135.88%	68.40%
2018	0.2095%	\$ 4,245,734	\$ 5,786,624	\$ 10,032,358	\$ 4,700,743	90.32%	72.39%
2019	0.2130%	\$ 4,078,378	\$ 6,064,234	\$ 10,142,612	\$ 4,501,282	90.60%	74.09%
2020	0.1847%	\$ 3,451,847	\$ 5,119,986	\$ 8,571,833	\$ 4,052,747	85.17%	74.68%
2021	0.1682%	\$ 3,419,793	\$ 5,933,281	\$ 9,353,074	\$ 4,476,154	76.40%	72.81%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

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

Teachers' Retirement System (TRS)

June 30, 2021

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.2088%	\$ 384,039	\$ 674,032	\$ 1,058,071	\$ 4,700,743	8.17%	93.75%
2019	0.2127%	\$ 661,259	\$ 985,960	\$ 1,647,219	\$ 4,501,282	14.69%	90.23%
2020	0.1846%	\$ (282,079)	\$ (419,481)	\$ (701,560)	\$ 4,052,747	-6.96%	105.50%
2021	0.1681%	\$ (601,388)	\$ (1,044,941)	\$ (1,646,329)	\$ 4,476,154	-13.44%	113.78%
Occupational Death and Disability (ODD):							
2018	0.6574%	\$ (21,484)	\$ -	\$ (21,484)	\$ 4,700,743	-0.46%	1342.59%
2019	0.7308%	\$ (25,621)	\$ -	\$ (25,621)	\$ 4,501,282	-0.57%	1304.81%
2020	0.7067%	\$ (28,417)	\$ -	\$ (28,417)	\$ 4,052,747	-0.70%	1409.77%
2021	0.6811%	\$ (29,319)	\$ -	\$ (29,319)	\$ 4,476,154	-0.66%	931.08%
Retiree Medical Plan (RMP):							
2018	0.6574%	\$ (31,161)	\$ -	\$ (31,161)	\$ 1,147,033	-2.72%	118.16%
2019	0.7308%	\$ (23,370)	\$ -	\$ (23,370)	\$ 2,172,070	-1.08%	109.56%
2020	0.7062%	\$ (27,090)	\$ -	\$ (27,090)	\$ 2,417,771	-1.12%	110.03%
2021	0.6834%	\$ (67,412)	\$ -	\$ (67,412)	\$ 2,269,912	-2.97%	125.59%

71

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 197,303	\$ (197,303)	\$ -	\$ 4,976,332	3.96%
2016	\$ 180,778	\$ (180,778)	\$ -	\$ 4,673,662	3.87%
2017	\$ 200,341	\$ (200,341)	\$ -	\$ 4,700,743	4.26%
2018	\$ 219,437	\$ (219,437)	\$ -	\$ 4,501,282	4.87%
2019	\$ 140,384	\$ (113,224)	\$ 27,160	\$ 4,052,747	3.46%
2020	\$ 156,072	\$ (156,327)	\$ (255)	\$ 4,476,154	3.49%
2021	\$ 156,746	\$ (156,746)	\$ -	\$ 4,596,696	3.41%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 95,188	\$ (95,188)	\$ -	\$ 4,501,282	2.11%
2019	\$ 68,138	\$ (68,138)	\$ -	\$ 4,052,747	1.68%
2020	\$ 88,054	\$ (88,054)	\$ -	\$ 4,476,154	1.97%
2021	\$ 122,340	\$ (122,340)	\$ -	\$ 4,596,696	2.66%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,501,282	0.00%
2019	\$ 2,206	\$ (2,206)	\$ -	\$ 4,052,747	0.05%
2020	\$ 2,237	\$ (2,237)	\$ -	\$ 4,476,154	0.05%
2021	\$ 2,257	\$ (2,257)	\$ -	\$ 4,596,696	0.05%
Retiree Medical Plan (RMP):					
2018	\$ 23,903	\$ (23,903)	\$ -	\$ 2,172,070	1.10%
2019	\$ 21,785	\$ (21,785)	\$ -	\$ 2,417,771	0.90%
2020	\$ 30,486	\$ (30,486)	\$ -	\$ 2,269,912	1.34%
2021	\$ 26,234	\$ (26,234)	\$ -	\$ 2,147,834	1.22%

73

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to Required Supplementary Information

June 30, 2021

1. Public Employees' Retirement System

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

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

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

2. Teachers' Retirement System

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

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

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to Required Supplementary Information, Continued

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

Year Ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 347,509	335,884	(11,625)
E-rate	722,565	828,036	105,471
Other sources-donations	-	112,000	112,000
Total local sources	<u>1,070,074</u>	<u>1,275,920</u>	<u>205,846</u>
Intergovernmental:			
City of Nome -appropriations	60,000	60,000	-
City of Nome - direct appropriation	3,165,000	3,165,000	-
Total City of Nome	<u>3,225,000</u>	<u>3,225,000</u>	<u>-</u>
State of Alaska:			
Foundation program	9,108,219	9,018,296	(89,923)
Quality schools	28,005	27,938	(67)
Other state revenue	-	3,214	3,214
On-behalf TRS	754,804	772,669	17,865
On-behalf PERS	126,702	127,671	969
Total State of Alaska	<u>10,017,730</u>	<u>9,949,788</u>	<u>(67,942)</u>
Federal sources -			
Direct sources - Impact Aid	99,513	99,513	-
Total revenues	<u>14,412,317</u>	<u>14,550,221</u>	<u>137,904</u>
Expenditures:			
Instruction:			
Certificated salaries	3,021,714	2,963,401	58,313
Non-certificated salaries	139,348	141,219	(1,871)
Employee benefits	1,574,799	1,450,650	124,149
Transportation allowance	32,104	20,011	12,093
Professional and technical services	-	490	(490)
Staff travel	20	14	6
Utility services	4,100	2,312	1,788
Other purchased services	22,760	18,269	4,491
Supplies, materials and media	444,597	321,275	123,322
Tuition and stipends	3,126	3,092	34
Other expenses	1,245	239	1,006
Total instruction	<u>5,243,813</u>	<u>4,920,972</u>	<u>322,841</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education instruction:			
Certificated salaries	\$ 263,538	276,261	(12,723)
Non-certificated salaries	428,474	357,264	71,210
Employee benefits	456,094	350,078	106,016
Transportation allowance	10,487	2,743	7,744
Supplies, materials and media	6,617	7,093	(476)
Other expenses	300	-	300
Total special education instruction	<u>1,165,510</u>	<u>993,439</u>	<u>172,071</u>
Special education support services - students:			
Certificated salaries	83,453	83,452	1
Non-certificated salaries	40,624	29,008	11,616
Employee benefits	87,928	68,747	19,181
Other purchased services	3,827	3,827	-
Supplies, materials and media	16,800	5,823	10,977
Other expenses	500	-	500
Total special education support services - students	<u>233,132</u>	<u>190,857</u>	<u>42,275</u>
Support services - students:			
Certificated salaries	127,527	154,837	(27,310)
Non-certificated salaries	101,065	71,621	29,444
Employee benefits	137,144	136,260	884
Transportation allowance	683	682	1
Other purchased services	40	33	7
Supplies, materials and media	2,789	2,756	33
Other expenses	284	785	(501)
Total support services - students	<u>369,532</u>	<u>366,974</u>	<u>2,558</u>
Support services - instruction:			
Certificated salaries	93,790	76,054	17,736
Non-certificated salaries	228,451	232,570	(4,119)
Employee benefits	160,057	182,459	(22,402)
Professional and technical services	4,500	735	3,765
Staff travel	3,890	775	3,115
Utility services	913,229	914,018	(789)
Other purchased services	2,380	666	1,714
Supplies, materials and media	363,840	382,633	(18,793)
Other expenses	6,229	4,118	2,111
Equipment	16,903	-	16,903
Total support services - instruction	<u>1,793,269</u>	<u>1,794,028</u>	<u>(759)</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 453,762	461,100	(7,338)
Employee benefits	196,744	169,142	27,602
Other purchased services	2,850	4	2,846
Supplies, materials and media	4,864	3,779	1,085
Other expenses	5,542	4,254	1,288
Total school administration	<u>663,762</u>	<u>638,279</u>	<u>25,483</u>
School administration support services:			
Non-certificated salaries	192,218	180,421	11,797
Employee benefits	155,794	139,875	15,919
Utility services	2,600	2,209	391
Other purchased services	1,782	2,220	(438)
Supplies, materials and media	600	250	350
Total school administration support services	<u>352,994</u>	<u>324,975</u>	<u>28,019</u>
District administration:			
Certificated salaries	134,504	150,303	(15,799)
Employee benefits	75,372	74,428	944
Professional and technical services	28,000	21,627	6,373
Staff travel	19,062	5,011	14,051
Other purchased services	2,735	2,735	-
Insurance and bond premiums	225	-	225
Supplies, materials and media	4,000	808	3,192
Other expenses	34,627	31,897	2,730
Total district administration	<u>298,525</u>	<u>286,809</u>	<u>11,716</u>
District administration support services:			
Non-certificated salaries	255,885	247,335	8,550
Employee benefits	238,328	200,763	37,565
Professional and technical services	238,021	247,126	(9,105)
Staff travel	4,494	250	4,244
Utility services	607	750	(143)
Other purchased services	13,142	13,285	(143)
Insurance and bond premiums	102,494	60,295	42,199
Supplies, materials and media	32,575	18,954	13,621
Other expenses	8,200	5,538	2,662
Indirect cost recovery	(39,000)	(91,709)	52,709
Total district administration support services	<u>854,746</u>	<u>702,587</u>	<u>152,159</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Operations and maintenance of plant:			
Non-certificated salaries	174,039	158,431	15,608
Employee benefits	105,416	87,003	18,413
Professional and technical services	239	238	1
Staff travel	9,592	3,241	6,351
Utility services	100,350	92,713	7,637
Energy	1,028,500	932,092	96,408
Other purchased services	1,328,000	1,341,268	(13,268)
Insurance and bond premiums	147,498	147,497	1
Supplies, materials and media	52,964	27,165	25,799
Other expenses	170	170	-
Equipment	7,000	-	7,000
Total operations and maintenance of plant	<u>2,953,768</u>	<u>2,789,818</u>	<u>163,950</u>
Student activities:			
Certificated salaries	75,300	75,450	(150)
Non-certificated salaries	14,180	13,830	350
Employee benefits	26,640	25,873	767
Professional and technical services	6,000	6,000	-
Staff travel	190	-	190
Student travel	70,900	62,561	8,339
Other purchased services	7,000	6,964	36
Supplies, materials and media	14,150	9,727	4,423
Other expenses	5,000	1,000	4,000
Equipment	-	15,850	(15,850)
Total student activities	<u>219,360</u>	<u>217,255</u>	<u>2,105</u>
Total expenditures	<u>14,148,411</u>	<u>13,225,993</u>	<u>922,418</u>
Excess (deficiency) of revenues over expenditures	<u>263,906</u>	<u>1,324,228</u>	<u>1,060,322</u>
Other financing sources:			
Transfers to other funds:			
Food Service program	150,000	150,000	-
Pupil Transportation	40,000	40,000	-
General Capital Projects Fund	512,500	512,500	-
Nome-Belts Apartments program	184,024	184,024	-
Total transfers	<u>886,524</u>	<u>886,524</u>	<u>-</u>
Net change in fund balance	<u>\$ (622,618)</u>	437,704	<u>1,060,322</u>
Fund balance, beginning of year		<u>2,168,224</u>	
Fund balance, end of year		<u>\$ 2,605,928</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

General Capital Projects Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues		\$ <u> -</u>
Expenditures:		
Instruction:		
Supplies, materials and media		11,798
Equipment		<u>41,653</u>
Total instruction		<u>53,451</u>
Operations and maintenance of plant:		
Professional and technical services		13,849
Other purchased services		229,094
Supplies, materials and media		35,018
Equipment		<u>64,988</u>
Total operations and maintenance of plant		<u>342,949</u>
Total expenditures		<u>396,400</u>
Excess (deficiency) of revenues over expenditures		(396,400)
Other financing sources - Transfers from School Operating Fund		<u>512,500</u>
Net change in fund balance		116,100
Fund balance, beginning of year		<u>3,256,644</u>
Fund balance, end of year		<u>\$ <u>3,372,744</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet

June 30, 2021

	Special Revenue Funds								
	Pupil Transportation	Artists in Schools	Comprehensive State Literacy Development	Food Service Program	Alaska Nutritional Foods	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	School Improvement	Title II-A
<u>Assets</u>									
Assets:									
Accounts receivable	\$ -	-	27,378	5,587	-	88,438	48,140	41,260	1,459
Due from other funds	340,165	2,000	-	277,748	8,193	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	21,528	-
Total assets	\$ 340,165	2,000	27,378	283,335	8,193	88,438	48,140	62,788	1,459
<u>Liabilities and Fund Balances(Deficit)</u>									
									82
Liabilities:									
Accounts payable	\$ -	-	-	91,595	-	9,822	-	-	-
Unearned revenue	-	-	-	-	8,193	-	-	-	-
Due to other funds	-	-	27,378	-	-	78,616	48,140	62,788	1,459
Total liabilities	-	-	27,378	91,595	8,193	88,438	48,140	62,788	1,459
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	-	21,528	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	340,165	2,000	-	191,740	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(21,528)	-
Total fund balances(deficit)	340,165	2,000	-	191,740	-	-	-	-	-
Total liabilities and fund balances(deficit)	\$ 340,165	2,000	27,378	283,335	8,193	88,438	48,140	62,788	1,459

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds								
	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	Safe Children's Act	COVID-19 (ESSERF)	Elementary and Secondary School Emergency Relief II	REAP-RLIS Education
<u>Assets</u>									
Assets:									
Accounts receivable	\$ 8,902	43,477	201,722	3,984	14,716	-	32,541	203,310	3,101
Due from other funds	-	-	-	-	-	93	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Total assets	\$ 8,902	43,477	201,722	3,984	14,716	93	32,541	203,310	3,101
<u>Liabilities and Fund Balances(Deficit)</u>									
									83
Liabilities:									
Accounts payable	\$ 80	-	11,275	534	-	-	-	46,907	-
Unearned revenue	-	-	-	-	-	93	-	-	-
Due to other funds	8,822	43,477	190,447	3,450	14,716	-	32,541	156,403	3,101
Total liabilities	8,902	43,477	201,722	3,984	14,716	93	32,541	203,310	3,101
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances(deficit)	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances(deficit) \$	8,902	43,477	201,722	3,984	14,716	93	32,541	203,310	3,101

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds									
	Indian Education	Johnson O'Malley	UAF TASK	NSEDC Concession Stand Renovation	NSEDC Culture Club Travel	UAF Future Educators	Inupiaq Immersion Program	SNC - Culture Camp	NSEDC - Large Infrastructure Program	Nome-Beltz Apartments
Assets										
Assets:										
Accounts receivable	\$ 79,723	-	-	-	-	-	-	-	-	-
Due from other funds	-	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,666,131
Prepaid items	-	-	-	-	-	-	-	-	-	65,385
Total assets	\$ 79,723	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,731,516
Liabilities and Fund Balances(Deficit)										
Liabilities:										
Accounts payable	\$ -	-	-	-	-	-	-	-	-	13,427
Unearned revenue	-	13,754	256	18,498	1,875	808	-	-	10,000	-
Due to other funds	79,723	-	-	-	-	-	-	-	-	84
Total liabilities	79,723	13,754	256	18,498	1,875	808	-	-	10,000	13,427
Fund balances (deficit):										
Nonspendable	-	-	-	-	-	-	-	-	-	65,385
Restricted	-	-	-	-	-	-	95,550	18,500	-	-
Committed	-	-	-	-	-	-	-	-	-	1,652,704
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances(deficit)	-	-	-	-	-	-	95,550	18,500	-	1,718,089
Total liabilities and fund balances (deficit)	\$ 79,723	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,731,516

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds			Total Special Revenue Funds	Capital Project Funds			Total Capital Project Funds	Total Other Governmental Funds	
	Albro Gregory Scholarship Program	Student Activities Fund	Games of Chance and Skill		NBHS Partial Roof Replacement Capital Project Fund	NBHS and NES DDC Control System Upgrade Capital Project Fund	NES Fire Alarm System Replacement Capital Project Fund			Nome Teacher VPSO Housing
Assets										
Assets:										
Accounts receivable	\$ -	724	-	804,462	-	-	-	259,876	259,876	1,064,338
Due from other funds	5,374	400,863	15,354	2,875,162	560,700	-	-	-	560,700	3,435,862
Prepaid items	-	-	-	86,913	-	-	-	-	-	86,913
Total assets	\$ 5,374	401,587	15,354	3,766,537	560,700	-	-	259,876	820,576	4,587,113
Liabilities and Fund Balances(Deficit)										85
Liabilities:										
Accounts payable	\$ -	1,837	-	175,477	-	-	-	-	-	175,477
Unearned revenue	-	-	-	53,477	560,700	-	-	-	560,700	614,177
Due to other funds	-	-	-	751,061	-	27,338	5,195	259,876	292,409	1,043,470
Total liabilities	-	1,837	-	980,015	560,700	27,338	5,195	259,876	853,109	1,833,124
Fund balances (deficit):										
Nonspendable	-	-	-	86,913	-	-	-	-	-	86,913
Restricted	5,374	399,750	15,354	534,528	-	-	-	-	-	534,528
Committed	-	-	-	2,186,609	-	-	-	-	-	2,186,609
Unassigned	-	-	-	(21,528)	-	(27,338)	(5,195)	-	(32,533)	(54,061)
Total fund balances(deficit)	5,374	399,750	15,354	2,786,522	-	(27,338)	(5,195)	-	(32,533)	2,753,989
Total liabilities and fund balances(deficit)	\$ 5,374	401,587	15,354	3,766,537	560,700	-	-	259,876	820,576	4,587,113

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit)

Year Ended June 30, 2021

	Special Revenue Funds					
	School Broadband Assistance	Pupil Transportation	Artists in Schools	Comprehensive State Literacy	Food Service Program	Alaska Nutritional Foods
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	-	417	-
Other local	-	-	-	-	-	-
Intergovernmental:						
State of Alaska	27,984	428,338	-	-	-	687
Federal sources:						
Direct	-	-	-	-	-	-
Pass-through	-	-	-	32,645	529,571	-
Total revenues	<u>27,984</u>	<u>428,338</u>	<u>-</u>	<u>32,645</u>	<u>529,988</u>	<u>687</u>
Expenditures:						
Current:						
Instruction	-	-	-	27,331	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	27,984	-	-	3,176	-	-
School administration	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	-	-	-	2,138	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	492,562	-	-	-	-
Student transportation - school activities	-	742	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	630,671	687
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>27,984</u>	<u>493,304</u>	<u>-</u>	<u>32,645</u>	<u>630,671</u>	<u>687</u>
Excess (deficiency) of revenues over expenditures	-	(64,966)	-	-	(100,683)	-
Other financing sources -						
Transfers from School Operating Fund	-	40,000	-	-	150,000	-
Net change in fund balance	-	(24,966)	-	-	49,317	-
Fund balance, beginning of year, as previously stated	-	365,131	2,000	-	142,423	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	<u>365,131</u>	<u>2,000</u>	-	<u>142,423</u>	-
Fund balance(deficit), end of year	\$ -	<u>340,165</u>	<u>2,000</u>	-	<u>191,740</u>	-

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds							
	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	211,018	93,500	655	62,544	24,618	18,429	132,093	396,317
Total revenues	<u>211,018</u>	<u>93,500</u>	<u>655</u>	<u>62,544</u>	<u>24,618</u>	<u>18,429</u>	<u>132,093</u>	<u>396,317</u>
Expenditures:								
Current:								
Instruction	-	-	-	16,592	2,712	4,555	123,440	213,734
Special education instruction	185,365	-	-	-	-	-	-	-
Special education support services - students	11,830	-	612	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	101,468
Support services - instruction	-	93,500	-	41,855	20,293	-	-	30,925
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-
District administration support services	13,823	-	43	4,097	1,613	1,207	8,653	34,310
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	12,667	-	-
Student transportation-to and from school	-	-	-	-	-	-	-	10,000
Student transportation-school activities	-	-	-	-	-	-	-	5,880
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>211,018</u>	<u>93,500</u>	<u>655</u>	<u>62,544</u>	<u>24,618</u>	<u>18,429</u>	<u>132,093</u>	<u>396,317</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as previously stated	-	-	-	-	-	-	-	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	-	-	-	-	-	-	-
Fund balance(deficit), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds				Elementary and Secondary School Emergency Relief II	REAP-RLIS Education
	Migrant Book Program	Carl Perkins	COVID-19 (ESSERF)	COVID-19 (GEERF)		
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	-	-	-
Other local	-	-	-	-	-	-
Intergovernmental:						
State of Alaska	-	-	-	-	-	-
Federal sources:						
Direct	-	-	-	-	-	18,160
Pass-through	3,984	27,352	116,267	7,632	203,697	-
Total revenues	<u>3,984</u>	<u>27,352</u>	<u>116,267</u>	<u>7,632</u>	<u>203,697</u>	<u>18,160</u>
Expenditures:						
Current:						
Instruction	3,984	26,049	63,981	7,132	136,247	17,027
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-
School administration	-	-	4,280	-	-	-
School administration support services	-	-	436	-	-	-
School administration	-	-	-	-	-	-
District administration support services	-	1,303	7,614	500	11,549	1,133
Operations and maintenance of plant	-	-	849	-	37,874	-
Student activities	-	-	-	-	-	-
Student transportation-to and from school	-	-	-	-	5,000	-
Student transportation-school activities	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	39,107	-	13,027	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>3,984</u>	<u>27,352</u>	<u>116,267</u>	<u>7,632</u>	<u>203,697</u>	<u>18,160</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-
Fund balance, beginning of year, as previously stated	-	-	-	-	-	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	-	-	-	-	-
Fund balance(deficit), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds							Nome-Beltz Apartments Program
	Indian Education	Johnson O'Malley	UAF - TASK	NEC After School Tutoring	Inupiaq Immersion Program	NEC COVID CARES Act	SNC-Culture Camp	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	210,058
Other local	-	-	-	4,593	-	34,560	18,500	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	222,511	-	-	-	-	-	-	-
Pass-through	-	8,224	7,466	-	-	-	-	-
Total revenues	<u>222,511</u>	<u>8,224</u>	<u>7,466</u>	<u>4,593</u>	<u>-</u>	<u>34,560</u>	<u>18,500</u>	<u>210,058</u>
Expenditures:								
Current:								
Instruction	207,935	7,685	7,466	4,103	20,000	6,554	-	-
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	17,150	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	10,856	-	-
District administration support services	14,576	539	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	35,859
Student activities	-	-	-	-	-	-	-	-
Student transportation-to and from school	-	-	-	-	-	-	-	-
Student transportation-school activities	-	-	-	490	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>222,511</u>	<u>8,224</u>	<u>7,466</u>	<u>4,593</u>	<u>20,000</u>	<u>34,560</u>	<u>-</u>	<u>35,859</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	(20,000)	-	18,500	174,199
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	184,024
Net change in fund balance	-	-	-	-	(20,000)	-	18,500	358,223
Fund balance, beginning of year, as previously stated	-	-	-	-	115,550	-	-	1,359,866
Cumulative effect of a change in accounting principle	-	-	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	115,550	-	-	1,359,866
Fund balance(deficit), end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,550</u>	<u>-</u>	<u>18,500</u>	<u>1,718,089</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds			Total Special Revenue Funds	Capital Project Fund				Total Capital Project Funds	Total Other Governmental Funds
	Albro Gregory Scholarship	Student Activities Fund	Games of Chance and Skill		NBHS Partial Roof Replacement Capital Project Fund	NBHS and NES DDC Control System Upgrade Capital Project Fund	NES Fire Alarm System Replacement Capital Project Fund	Nome Teacher VPSO Housing		
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	210,475	-	-	-	-	-	210,475
Other local	-	129,309	51	187,013	-	-	-	-	-	187,013
Intergovernmental:										
State of Alaska	-	-	-	457,009	57,754	-	-	313,222	370,976	827,985
Federal sources:										
Direct	-	-	-	240,671	-	-	-	-	-	240,671
Pass-through	-	-	-	1,876,012	-	-	-	-	-	1,876,012
Total revenues	-	129,309	51	2,971,180	57,754	-	-	313,222	370,976	3,342,156
Expenditures:										
Current:										
Instruction	-	-	-	896,527	-	-	-	-	-	896,527
Special education instruction	-	-	-	185,365	-	-	-	-	-	185,365
Special education support services - students	-	-	-	12,442	-	-	-	-	-	12,442
Support services - students	-	-	-	101,468	-	-	-	-	-	101,468
Support services - instruction	-	-	-	234,883	-	-	-	-	-	234,883
School administration	-	-	-	4,280	-	-	-	-	-	4,280
School administration support services	-	-	-	11,292	-	-	-	-	-	11,292
District administration support services	-	-	-	103,098	-	-	-	-	-	103,098
Operations and maintenance of plant	-	-	-	74,582	-	-	-	55,216	55,216	129,798
Student activities	-	72,175	-	84,842	-	-	-	-	-	84,842
Student transportation-to and from school	-	-	-	507,562	-	-	-	-	-	507,562
Student transportation-school activities	-	-	-	7,112	-	-	-	-	-	7,112
Community services	1,000	-	552	1,552	-	-	-	-	-	1,552
Food services	-	-	-	683,492	-	-	-	-	-	683,492
Construction and facilities acquisition	-	-	-	-	57,754	-	315	258,006	316,075	316,075
Total expenditures	1,000	72,175	552	2,908,497	57,754	-	315	313,222	371,291	3,279,788
Excess (deficiency) of revenues over expenditures	(1,000)	57,134	(501)	62,683	-	-	(315)	-	(315)	62,368
Other financing sources - Transfers from School Operating Fund	-	-	-	374,024	-	-	-	-	-	374,024
Net change in fund balance	(1,000)	57,134	(501)	436,707	-	-	(315)	-	(315)	436,392
Fund balance, beginning of year, as previously stated	6,374	-	-	1,991,344	-	(27,338)	(4,880)	-	(32,218)	1,959,126
Cumulative effect of a change in accounting principle	-	342,616	15,855	358,471	-	-	-	-	-	358,471
Fund balance, beginning of year, as restated	6,374	342,616	15,855	2,349,815	-	(27,338)	(4,880)	-	(32,218)	2,317,597
Fund balance(deficit), end of year	\$ 5,374	399,750	15,354	2,786,522	-	(27,338)	(5,195)	-	(32,533)	2,753,989

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Broadband Assistance Grant (School BAG)

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues -			
Intergovernmental -			
State of Alaska	\$ <u>27,984</u>	<u>27,984</u>	<u>-</u>
Expenditures:			
Support services - instruction-			
Utility services	<u>27,984</u>	<u>27,984</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 428,338	428,338	-
Expenditures:			
Student transportation - to and from school - Other purchased services	428,338	492,562	(64,224)
Student transportation - school activities:			
Non-certificated salaries	-	194	(194)
Employee benefits	-	58	(58)
Other purchased services	-	490	(490)
Total transportation - school activities	-	742	(742)
Total expenditures	428,338	493,304	(64,966)
Excess (deficiency) of revenues over expenditures	-	(64,966)	(64,966)
Other financing sources - Transfers from School Operating Fund	40,000	40,000	-
Net change in fund balance	\$ 40,000	(24,966)	(64,966)
Fund balance, beginning of year		365,131	
Fund balance, end of year		\$ 340,165	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Artists In Schools Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ -	-	-
Expenditures:			
Food services- Supplies, materials and media	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		<u>2,000</u>	
Fund balance, end of year		<u>\$ 2,000</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Comprehensive State Literacy Development Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 109,085	32,645	(76,440)
Expenditures:			
Instruction:			
Certificated salaries	9,000	9,000	-
Non-certificated salaries	2,770	675	2,095
Employee benefits	656	656	-
Professional and technical	42,726	-	42,726
Supplies, materials and media	21,111	17,000	4,111
Total instruction	<u>76,263</u>	<u>27,331</u>	<u>48,932</u>
Support services - instruction:			
Certificated salaries	3,000	3,000	-
Employee benefits	176	176	-
Staff travel	22,500	-	22,500
Total support services - instruction	<u>25,676</u>	<u>3,176</u>	<u>22,500</u>
District administration support services-			
Indirect cost	<u>7,146</u>	<u>2,138</u>	<u>5,008</u>
Total expenditures	<u>109,085</u>	<u>32,645</u>	<u>76,440</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Food Service Program Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	417	417
Intergovernmental -			
Federal sources - through the State of Alaska	625,000	529,571	(95,429)
Total revenues	625,000	529,988	(95,012)
Expenditures:			
Food services:			
Other purchased services	775,000	595,597	179,403
Supplies, materials and media	-	30,894	(30,894)
Other expenses	-	4,180	(4,180)
Total expenditures	775,000	630,671	144,329
Excess (deficiency) of revenues over expenditures	(150,000)	(100,683)	49,317
Other financing sources -			
Transfers from School Operating Fund	150,000	150,000	-
Net change in fund balance	\$ -	49,317	49,317
Fund balance, beginning of year		142,423	
Fund balance, end of year		\$ 191,740	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Alaska Nutritional Foods Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	<u>8,881</u>	<u>687</u>	<u>8,194</u>
Expenditures:			
Food services- Supplies, materials and media	<u>8,881</u>	<u>687</u>	<u>8,194</u>
Excess (deficiency) of revenues over expenditures	\$ <u> -</u>	-	<u> -</u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		\$ <u> -</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 249,441	211,018	(38,423)
Expenditures:			
Special education instruction:			
Certificated salaries	71,667	22,628	49,039
Employee benefits	44,664	11,309	33,355
Transportation allowance	400	-	400
Professional and technical services	92,403	147,772	(55,369)
Staff travel	5,000	-	5,000
Other purchased services	3,000	-	3,000
Supplies, materials and media	14,467	3,656	10,811
Other expenses	1,500	-	1,500
Total special education instruction	233,101	185,365	47,736
Special education support services - students:			
Professional and technical services	-	1,998	(1,998)
Staff travel	-	8,920	(8,920)
Supplies, materials and media	-	912	(912)
Total special education support services - students	-	11,830	(11,830)
District administration support services - Indirect costs	16,340	13,823	2,517
Total expenditures	249,441	211,018	38,423
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-A Consolidated Admin Pool Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>93,500</u>	<u>93,500</u>	<u>-</u>
Expenditures:			
Support services - instruction:			
Certificated salaries	73,760	73,760	-
Employee benefits	19,141	19,141	-
Professional and technical services	<u>599</u>	<u>599</u>	-
Total expenditures	<u>93,500</u>	<u>93,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,358	655	(2,703)
Expenditures:			
Special education instruction:			
Professional and technical services	3,096	-	3,096
Supplies, materials and media	42	-	42
Total special education instruction	3,138	-	3,138
Special education support services - students-			
Professional and technical services	-	612	(612)
District administration support services-			
Indirect costs	220	43	177
Total expenditures	3,358	655	2,703
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Improvement Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 109,642	62,544	(47,098)
Expenditures:			
Instruction:			
Certified salaries	-	1,193	(1,193)
Employee benefits	-	143	(143)
Supplies, materials and media	27,982	15,256	12,726
Total instruction	27,982	16,592	11,390
Support services - instruction:			
Certificated salaries	49,000	23,075	25,925
Employee benefits	1,680	2,280	(600)
Professional and technical services	23,798	16,500	7,298
Total support services - instruction	74,478	41,855	32,623
District administration support services- Indirect costs	7,182	4,097	3,085
Total expenditures	109,642	62,544	47,098
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title II-A Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 83,831	24,618	(59,213)
Expenditures:			
Instruction:			
Non-certificated salaries	3,380	-	3,380
Supplies, materials and media	-	633	(633)
Other expenses		2,079	(2,079)
Total instruction	3,380	2,712	668
Support services - instruction:			
Certificated salaries	-	11,261	(11,261)
Employee benefits	-	1,343	(1,343)
Staff travel	24,400	2,315	22,085
Supplies, materials and media	3,894	710	3,184
Other expenses	46,665	4,664	42,001
Total support services - instruction	74,959	20,293	54,666
District administration support services-			
Indirect costs	5,492	1,613	3,879
Total expenditures	83,831	24,618	59,213
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title IV-A Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 28,706	18,429	(10,277)
Expenditures:			
Instruction:			
Supplies, materials and media	-	4,555	(4,555)
Tuition - students and stipends	17,800	-	17,800
Total instruction	<u>17,800</u>	<u>4,555</u>	<u>13,245</u>
District administration support services-			
Indirect costs	714	1,207	(493)
Student activities:			
Certificated salaries	4,000	4,000	-
Employee benefits	392	113	279
Supplies, materials and media	5,800	8,554	(2,754)
Total student activities	<u>10,192</u>	<u>12,667</u>	<u>(2,475)</u>
Total expenditures	<u>28,706</u>	<u>18,429</u>	<u>10,277</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-A Basic Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 257,759	132,093	(125,666)
Expenditures:			
Instruction:			
Certificated salaries	81,650	81,650	-
Non-certificated salaries	50,564	22,367	28,197
Employee benefits	66,450	19,423	47,027
Transportation allowance	460	-	460
Supplies, materials and media	38,000	-	38,000
Total instruction	<u>237,124</u>	<u>123,440</u>	<u>113,684</u>
District administration support services- Indirect costs	<u>16,885</u>	<u>8,653</u>	<u>8,232</u>
Community services:			
Certificated salaries	2,500	-	2,500
Employee benefits	1,250	-	1,250
Total community services	<u>3,750</u>	<u>-</u>	<u>3,750</u>
Total expenditures	<u>257,759</u>	<u>132,093</u>	<u>125,666</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 754,265	396,317	(357,948)
Expenditures:			
Instruction:			
Certificated salaries	27,550	53,250	(25,700)
Non-certificated salaries	159,600	43,074	116,526
Employee benefits	113,320	23,789	89,531
Student travel	4,922	-	4,922
Other purchased services	6,650	1,275	5,375
Supplies, materials and media	120,015	45,891	74,124
Tuition - students and stipends	76,505	46,455	30,050
Total instruction	<u>508,562</u>	<u>213,734</u>	<u>294,828</u>
Support services - students:			
Certificated salaries	81,125	81,125	-
Employee benefits	24,029	20,343	3,686
Total support services - students	<u>105,154</u>	<u>101,468</u>	<u>3,686</u>
Support services - instruction:			
Non-certificated salaries	18,500	19,946	(1,446)
Employee benefits	11,500	10,979	521
Staff travel	250	-	250
Total support services - instruction	<u>30,250</u>	<u>30,925</u>	<u>(675)</u>
District administration support service:			
Non-certificated salaries	7,000	7,838	(838)
Employee benefits	8,000	3,552	4,448
Indirect costs	44,399	22,920	21,479
Total district administration support services	<u>59,399</u>	<u>34,310</u>	<u>25,089</u>
Student activities:			
Certificated salaries	13,600	-	13,600
Non-certificated salaries	24,000	-	24,000
Employee benefits	2,300	-	2,300
Total student activities	<u>39,900</u>	<u>-</u>	<u>39,900</u>
Student transportation - to and from school -			
Other purchased services	-	10,000	(10,000)
Student transportation - school activities -			
Other purchased services	11,000	5,880	5,120
Total expenditures	<u>754,265</u>	<u>396,317</u>	<u>357,948</u>
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>7,000</u>	<u>3,984</u>	<u>(3,016)</u>
Expenditures:			
Instruction-			
Supplies, materials and media	<u>7,000</u>	<u>3,984</u>	<u>3,016</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 27,405	27,352	(53)
Expenditures:			
Instruction:			
Other purchased services	5,529	5,528	1
Supplies, materials and media	20,571	20,521	50
Total instruction	<u>26,100</u>	<u>26,049</u>	<u>51</u>
District administration support services- Indirect costs	<u>1,305</u>	<u>1,303</u>	<u>2</u>
Total expenditures	<u>27,405</u>	<u>27,352</u>	<u>53</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

COVID-19 (ESSERF) Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 157,746	116,267	(41,479)
Expenditures:			
Instruction:			
Certificated salaries	31,545	18,518	13,027
Employee benefits	12,992	2,858	10,134
Supplies, materials and media	82,875	42,605	40,270
Other expenses	20,000	-	20,000
Total instruction	147,412	63,981	83,431
School administration:			
Certificated salaries	-	3,657	(3,657)
Employee benefits	-	623	(623)
Total school administration	-	4,280	(4,280)
School administration support services:			
Non-certificated salaries	-	337	(337)
Employee benefits	-	99	(99)
Total school administration support services	-	436	(436)
District administration support services- Indirect costs	10,334	7,614	2,720
Operations and maintenance of plant- Supplies, materials and media	-	849	(849)
Food services:			
Certificated salaries	-	32,538	(32,538)
Employee benefits	-	3,285	(3,285)
Supplies, materials and media	-	3,284	(3,284)
Total food services	-	39,107	(39,107)
Total expenditures	157,746	116,267	41,479
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

COVID-19 (GEERF) Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>7,632</u>	<u>7,632</u>	<u>-</u>
Expenditures:			
Instruction-			
Supplies, materials, media	<u>7,132</u>	<u>7,132</u>	<u>-</u>
District administration support services-			
Indirect costs	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>7,632</u>	<u>7,632</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Elementary and Secondary School Emergency Relief II Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 213,783	203,697	(10,086)
Expenditures:			
Instruction:			
Certificated salaries	125,250	125,249	1
Employee benefits	10,704	10,520	184
Supplies, materials, media	499	478	21
Total instruction	<u>136,453</u>	<u>136,247</u>	<u>206</u>
District administration support services- Indirect costs	<u>12,210</u>	<u>11,549</u>	<u>661</u>
Operations and maintenance of plant:			
Other purchased services	19,670	10,474	9,196
Equipment	27,400	27,400	-
Total operations and maintenance of plant	<u>47,070</u>	<u>37,874</u>	<u>9,196</u>
Student transportation- to and from school- Other purchased services	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Food services- Supplies, materials, media	<u>13,050</u>	<u>13,027</u>	<u>23</u>
Total expenditures	<u>213,783</u>	<u>203,697</u>	<u>10,086</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 15,202	18,160	2,958
Expenditures:			
Instruction:			
Certificated salaries	-	2,955	(2,955)
Supplies, materials, media	14,206	14,072	134
Total instruction	14,206	17,027	(2,821)
District administration support services- Indirect costs	996	1,133	(137)
Total expenditures	15,202	18,160	(2,958)
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Indian Education Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 222,511	222,511	-
Expenditures:			
Instruction:			
Certificated salaries	145,586	124,878	20,708
Non-certificated salaries	-	43,222	(43,222)
Employee benefits	62,349	39,835	22,514
Total instruction	207,935	207,935	-
District administration support services -			
Indirect costs	14,576	14,576	-
Total expenditures	222,511	222,511	-
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Johnson O'Malley Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 21,978	8,224	(13,754)
Expenditures:			
Instruction:			
Other purchased services	-	560	(560)
Supplies, materials and media	20,268	7,125	13,143
Total instruction	<u>20,268</u>	<u>7,685</u>	<u>12,583</u>
Support services - instruction-			
Other expenses	<u>150</u>	<u>-</u>	<u>150</u>
District administration support services-			
Indirect costs	<u>1,560</u>	<u>539</u>	<u>1,021</u>
Total expenditures	<u>21,978</u>	<u>8,224</u>	<u>13,754</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

UAF - TASK Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ <u>7,500</u>	<u>7,466</u>	<u>(34)</u>
Expenditures:			
Instruction:			
Other purchased services	-	420	(420)
Supplies, materials and media	<u>7,500</u>	<u>7,046</u>	<u>454</u>
Total expenditures	<u>7,500</u>	<u>7,466</u>	<u>34</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

NEC- After School Tutoring Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources-			
Other local	\$ 6,118	4,593	(1,525)
Expenditures:			
Instruction:			
Certificated salaries	4,500	4,000	500
Employee benefits	638	103	535
Total instruction	5,138	4,103	1,035
Student transportation- school activities -			
Other purchased services	980	490	490
Total expenditures	6,118	4,593	1,525
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Inupiaq Immersion Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

	<u>Actual</u>
Revenues:	
Local sources -	
Other local	\$ <u> -</u>
Expenditures:	
Instruction -	
Professional and technical services	<u> 20,000</u>
Excess (deficiency) of revenues over expenditures	(20,000)
Fund balance, beginning of year	<u> 115,550</u>
Fund balance, end of year	\$ <u><u> 95,550</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

NEC COVID CARES Act Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources-			
Other	\$ 34,800	34,560	240
Expenditures:			
Instruction:			
Certificated salaries	7,000	6,000	1,000
Employee benefits	-	151	(151)
Supplies, materials and media	-	403	(403)
Total instruction	<u>7,000</u>	<u>6,554</u>	<u>446</u>
Support services-instruction -			
Other expenses	<u>17,000</u>	<u>17,150</u>	<u>150</u>
School administration support services -			
Supplies, materials, media	<u>10,800</u>	<u>10,856</u>	<u>56</u>
Total expenditures	<u>34,800</u>	<u>34,560</u>	<u>240</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

SNC - Culture Camp Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues:		
Local sources -		
Other local	\$	<u>18,500</u>
Expenditures-		<u>-</u>
Excess (deficiency) of revenues over expenditures		18,500
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>18,500</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Nome-Beltz Apartments Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources -			
Charges for services - rental receipts	\$ 210,058	210,058	-
Expenditures:			
Operations and maintenance of plant:			
Utility services	4,729	4,729	-
Energy	20,728	20,728	-
Other purchased services	5,087	5,087	-
Supplies, materials and media	4,690	4,690	-
Other expenses	625	625	-
Total operations and maintenance of plant	<u>35,859</u>	<u>35,859</u>	-
Excess (deficiency) of revenues over expenditures	174,199	174,199	-
Other financing sources -			
Transfers from School Operating Fund	<u>184,024</u>	<u>184,024</u>	-
Net change in fund balance	\$ <u>358,223</u>	358,223	<u>-</u>
Fund balance, beginning of year		<u>1,359,866</u>	
Fund balance, end of year		<u>\$ 1,718,089</u>	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues	\$	<u>-</u>
Expenditures:		
Community services-		
Other noncurrent debits		<u>1,000</u>
Excess (deficiency) of revenues over expenditures		(1,000)
Fund balance, beginning of year		<u>6,374</u>
Fund balance, end of year	\$	<u><u>5,374</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Local sources-	
Other local	\$ <u>129,309</u>
Expenditures:	
Student activities:	
Certified salaries	2,500
Employee benefits	543
Student travel	12,563
Other purchased services	1,200
Supplies, materials and media	50,019
Other expenses	<u>5,350</u>
Total expenditures	<u>72,175</u>
Excess (deficiency) of revenues over expenditures	57,134
Fund balances, beginning of year, as previously stated	-
Cumulative effect of a change in accounting principle	342,616
Fund balance, beginning of year, as restated	<u>342,616</u>
Fund balance, end of year	<u>\$ <u>399,750</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Games of Chance and Skill Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Local sources-	
Other local	\$ <u>51</u>
Expenditures:	
Community service-	
Other expenses	<u>552</u>
Excess (deficiency) of revenues over expenditures	(501)
Fund balances, beginning of year, as previously stated	-
Cumulative effect of a change in accounting principle	15,855
Fund balance, beginning of year, as restated	<u>15,855</u>
Fund balance, end of year	<u>\$ <u>15,354</u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NBHS Partial Roof Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u>57,754</u>
Expenditures:		
Construction and facilities acquisition:		
Other purchased services		24,522
Professional and technical services		<u>33,232</u>
Total expenditures		<u>57,754</u>
Excess (deficiency) of revenues over expenditures		-
Fund balance, beginning of year		<u> </u>
Fund balance, end of year	\$	<u><u> </u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NBHS and NES DDC Control System Upgrade Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance(Deficit)

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u> -</u>
Expenditures:		
Construction and facilities acquisition -		
Professional and technical services		<u> -</u>
Excess (deficiency) of revenues		
over expenditures		-
Fund balance, beginning of year		<u> (27,338)</u>
Fund balance(deficit), end of year	\$	<u><u> (27,338)</u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NES Fire Alarm System Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance(Deficit)

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u> -</u>
Expenditures:		
Construction and facilities acquisition -		
Professional and technical services		<u> 315</u>
Excess (deficiency) of revenues		
over expenditures		(315)
Fund balance, beginning of year		<u> (4,880)</u>
Fund balance(deficit), end of year	\$	<u><u> (5,195)</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Nome Teacher/VPSO Housing Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Intergovernmental-	
State of Alaska	\$ <u>313,222</u>
Expenditures:	
Operations and maintenance of plant:	
Professional and technical services	54,266
Other expenses	<u>950</u>
Total operations and maintenance of plant	<u>55,216</u>
Construction and facilities acquisitions-	
Professional and technical services	<u>258,006</u>
Total expenditures	<u>313,222</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	\$ <u><u>-</u></u>

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances

For the Year Ended June 30, 2021

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 724	-	-	724
Due from School Operating Fund	341,892	58,971	-	400,863
	<u>\$ 342,616</u>	<u>58,971</u>	<u>-</u>	<u>401,587</u>
Liabilities:				
Accounts Payable	\$ -	1,837	-	1,837
Fund Balances:				
Jr./Sr. High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	12,695	-	(8,570)	21,265
ACSA -- 8th Grade Class of 2022 DC Trip	1,117	-	-	1,117
ACSA -- 8th Grade Class of 2023 DC Trip	259	-	-	259
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	-	5,437
ACSA -- DC Ticket Account	3,820	29,637	-	33,457
ACSA - Ski & Bike Mechanics	375	930	1,305	-
ACSA -- Student Council	5,733	1,295	1,305	5,723
Archery Club	40	-	-	40
Boys Varsity Basketball	17,419	15,681	13,509	19,591
Breakfast Snack	71	-	-	71
Class of 2021	4,161	1,660	5,821	-
Class of 2023	2,923	-	2,923	-
Cross Country	3,176	6,991	40	10,127
Culinary Club	864	65	-	929
Culture Club	135	215	-	350
Design Technology	83	-	-	83
Drama Club	3,436	-	750	2,686
Esports	477	6,395	4,271	2,601
General	2,559	3,564	3,850	2,273
Girls Varsity Basketball	32,575	-	1,548	31,027
Gym Banners	5,292	3,650	469	8,473
Honor Society	353	-	86	267
HS Student Council	1,135	2,671	1,954	1,852
Jr. High Basketball Tournament	2,572	-	-	2,572
Jr. High Boys Basketball	25,085	-	2,428	22,657
Jr. High Girls Basketball	6,155	-	-	6,155
Jr. High Student Council	3,281	159	664	2,776
Jr. High Volleyball	6,895	6,724	-	13,619
Jr. High Wrestling	(6,341)	-	-	(6,341)

(continued)

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances, Continued

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Fund balances, continued:				
Jr./Sr. High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	1,278	-	-	1,278
JV Volleyball	-	323	-	323
Let Us Buy - Student Store	2,078	-	-	2,078
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	9,528	3,000	170	12,358
Nanook News	(35)	-	-	(35)
Native Youth Leadership NNYLO	1,080	-	-	1,080
Native Youth Olympics NYO	17,637	3,671	7,957	13,351
NB Class of 2022	1,334	8,596	5,559	4,371
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	31,539	6,811	10,823	27,527
Norton Sound Shootout	4,385	-	-	4,385
NSEDC - Outdoor Activities	3,263	3,262	6,525	-
NSEDC - Student Activity Travel	(113)	113	-	-
NYO Junior Account	3,010	-	-	3,010
Skills USA VICA	24,271	2,135	1,493	24,913
Speech & Debate Club	1,036	-	-	1,036
Spirit Committee	650	-	-	650
Subway Showdown	6,441	-	-	6,441
Suicide, Alcohol and/or Substance Abuse Prevention	1,500	-	-	1,500
Swim Team	895	-	-	895
Varsity Cheerleading	7,354	-	644	6,710
Varsity Volleyball	30,631	12,203	-	42,834
Varsity Wrestling	17,013	-	360	16,653
Youth Dance Group	3,980	-	-	3,980
Total High School	323,374	119,751	65,884	377,241

(continued)

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances, Continued

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Fund balances, continued:				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	9,478	-	2,733	6,745
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	4,598	-	-	4,598
SBA Breakfast	-	-	-	-
SBA Pep Rally	-	-	-	-
Ski Team	250	-	-	250
Swimming	-	-	-	-
Youth Basketball	(6,051)	9,558	3,558	(51)
Total Elementary School	<u>19,242</u>	<u>9,558</u>	<u>6,291</u>	<u>22,509</u>
 Total fund balance	<u>342,616</u>	<u>129,309</u>	<u>72,175</u>	<u>399,750</u>
 Total liabilities and fund balance	<u>\$ 342,616</u>	<u>131,146</u>	<u>72,175</u>	<u>401,587</u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Schedule of Compliance - AS 14.17.505

June 30, 2021

Total fund balance - School Operating Fund	\$ 2,605,928
less exemptions per 4 AAC 09.160(a)	
Inventory	53,751
Prepaid items	510,735
Federal impact aid received	<u>94,091</u>
Fund Balance Subject to 10% Limitation	<u>\$ 1,947,351</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>1,947,351</u>	=	<u>14.72%</u>
Current year expenditures	13,225,993		

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Exhibit M-1

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Grant Title	Grant Number	Pass through Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Federal Share of Expenditures
U.S. Department of Education:					
Direct programs:					
Impact Aid	11-AK-2020-0501		84.041	\$ 69,735	69,735
Impact Aid	11-AK-2021-0501		84.041	29,778	29,778
Total CFDA 84.041				<u>99,513</u>	<u>99,513</u>
Indian Education	S060A200518		84.060A	224,239	222,511
REAP-RLIS	S358C200021		84.358C	18,160	15,202
REAP-RLIS	S358C190003		84.358C	2,958	2,958
Total CFDA 84.358				<u>21,118</u>	<u>18,160</u>
Passed through the State of Alaska,					
Department of Education and Early Development:					
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.367	800	800
Title II-A		IP 21.NPSD.01	84.367	83,831	24,618
Total CFDA 84.367				<u>84,631</u>	<u>25,418</u>
Title IA Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.424A	200	200
Title IV-A		IP 21.NPSD.01	84.424A	28,706	18,429
Total CFDA 84.424				<u>28,906</u>	<u>18,629</u>
Special Education Cluster:					
Title VI-B IDEA		SE 21.NPSD.01	84.027	249,441	211,018
Preschool Disabled		SE 21.NPSD.01	84.173	3,358	655
Total Special Education Cluster				<u>252,799</u>	<u>211,673</u>
Carl Perkins		EK 21.NPSD.01	84.048	27,405	27,352
Title I-A Basic		IP 21.NPSD.01	84.010	257,759	132,093
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.010	40,000	40,000
School Improvement		SI 21.NPSD.01	84.010	109,642	62,544
Total CFDA 84.010				<u>407,401</u>	<u>234,637</u>
COVID-19 Governor's Emergency Relief Fund		ER 21.NPSD.01	84.425C	7,632	7,632
COVID-19 Elementary & Secondary School Emergency Relief Fund		ER 21.NPSD.01	84.425D	157,746	116,267
COVID-19 Elementary & Secondary School Emergency Relief Fund		CA 21.NPSD.01	84.425D	810,216	203,697
Total CFDA 84.425				<u>975,594</u>	<u>327,596</u>
Comprehensive State Literacy Development		AL 21.NPSD.01	84.371C	109,085	32,645
Title IC Migrant Education		IP 21.NPSD.01	84.011	768,558	396,317
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.011	52,500	52,500
Migrant Book		MB 21.NPSD.01	84.011	7,000	3,984
Total CFDA 84.011				<u>828,058</u>	<u>452,801</u>
Passed through					
University of Alaska Fairbanks					
TASK	S362A180024-20		84.362A	7,500	7,466
Total Department of Education				<u>3,066,249</u>	<u>1,678,401</u>
U.S. Department of the Interior:					
Passed through Kawerak, Inc.:					
Johnson O'Malley		FY 21	15.130	21,978	8,224
U.S. Department of Agriculture:					
Passed through the State of Alaska,					
Department of Education and Early Development:					
Child Nutrition Cluster:					
COVID-19 National School Breakfast Program		MA 21.NPSD.01	10.553	553	553
COVID-19 National School Lunch Program		MA 21.NPSD.01	10.555	944	944
Commodity Supplemental Food Program		FY21	10.555	32,661	32,661
Summer Food Service Program		MA 21.NPSD.01	10.559	429,520	429,520
COVID-19 Summer Food Service Program		MA 21.NPSD.01	10.559	59,335	59,335
Total Child Nutrition Cluster				<u>523,013</u>	<u>523,013</u>
Food Distribution Admin Fee Reimbursement		FD 21.NPSD.01	10.560	6,558	6,558
Total Department of Agriculture				<u>529,571</u>	<u>529,571</u>
Total Expenditures of Federal Awards	130			<u>\$ 3,617,798</u>	<u>2,216,196</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Nome Public Schools under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Nome Public Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2021, the District received \$32,661 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of State Financial Assistance

Year Ended June 30, 2021

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Eligible Expenditures</u>
State of Alaska, Department of Education and Early Development:			
Direct:			
# Foundation	None	\$ 9,018,296	9,018,296
Quality Schools	None	27,938	27,938
# Student Transportation	None	428,338	428,338
NBHS Partial Roof Replacement	GR-19-018	1,556,442	57,754
Dividend Raffle Funds	None	3,214	3,214
Broadband Assistance	2021	27,984	27,984
Total Department of Education and Early Development		11,062,212	9,563,524
State of Alaska, Department of Administration:			
Direct:			
# On-behalf TRS	FY21	772,669	772,669
On-behalf PERS	FY21	127,671	127,671
Total State of Alaska, Department of Administration		900,340	900,340
State of Alaska, Department of Commerce, Community, and Economic Development:			
Direct:			
Alaska Nutritional Foods	None	8,881	687
Alaska Housing Finance Corporation:			
Direct:			
# Nome Teacher VPSO Housing	THP-20-NPS-1	500,000	313,222
Total state financial assistance		\$ 12,471,433	10,777,773

See accompanying notes to schedule.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Nome Public Schools under programs of the State of Alaska for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

denotes a major program for compliance audit purposes.

COMPLIANCE REPORTS

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools, a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Nome Public Schools' basic financial statements, and have issued our report thereon dated November 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nome Public Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nome Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Nome Public Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nome Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Nome Public Schools' major federal programs for the year ended June 30, 2021. Nome Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Nome Public Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Nome Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Nome Public Schools' compliance.

Opinion on Each Major Federal Program

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Nome Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Nome Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Nome Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

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

Is a going concern emphasis-of-matter paragraph included in the audit report? Yes No

Internal control over financial reporting:
 Material weakness identified? Yes No
 Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs (2 CFR 200.516(a)(1)):
 Material weakness identified? Yes No
 Significant deficiency identified? Yes None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))? Yes No

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? Yes No

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

Nome Public Schools did not have any findings that relate to the financial statements.

Section III – Federal Award Findings

Nome Public Schools did not have any findings that relate to the federal awards.

Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Nome Public Schools' major State programs for the year ended June 30, 2021. Nome Public Schools major State programs are identified in the accompanying Schedule of State Financial Assistance.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Nome Public Schools' major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Nome Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Nome Public Schools' compliance.

Opinion on Each Major State Program

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Nome Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Nome Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with *the State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Nome Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None reported

Noncompliance material to financial statements noted?

___ Yes X No

State Awards

Internal control over major programs:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None reported

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

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 200,000

Section II – Financial Statement Findings

See Federal Schedule of Findings and Questioned Costs.

Section III – State Award Findings and Questioned Costs

The Nome Public Schools did not have any findings related to the state awards.

Public Comment Statement

The Board of Education welcomes community member input during meetings about issues on or not on the agenda. The Board is not able to respond directly to you during Public Comment; the Board may decide at the end of the meeting during Board Member Comment to discuss your topic at a work session, regular meeting, or direct the Superintendent to look into a situation further.

The Board may not speak about subjects that are protected by legal confidentiality such as specific student discipline issues or personnel issues that could disparage or slander district employees.

The general guideline is approximately three minutes per speaker; however, additional time is allowable if needed. When you speak to the Board, please state your first and last name for the record.

**Alaska Department of Education and Early Development
FY2023 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
1	Galena City	Galena Interior Learning Academy Composite Building Renovation	\$6,214,822	\$6,214,822	\$0	\$6,214,822	\$310,741	\$5,904,081	\$5,904,081
2	Craig City	Craig Middle School Rehabilitation	\$6,297,916	\$6,297,916	\$0	\$6,297,916	\$629,792	\$5,668,124	\$11,572,205
3	Anchorage	Eagle River Elementary School Improvements	\$8,342,084	\$8,342,084	\$0	\$8,342,084	\$2,919,729	\$5,422,355	\$16,994,560
4	Denali Borough	Anderson K-12 School Partial Roof Replacement	\$1,269,468	\$1,269,468	\$0	\$1,269,468	\$253,894	\$1,015,574	\$18,010,134
5	Craig City	Craig Elementary School Rehabilitation	\$2,215,494	\$2,117,210	\$0	\$2,117,210	\$211,721	\$1,905,489	\$19,915,623
6	Kake City	Kake Schools Heating Upgrades	\$239,522	\$239,522	\$0	\$239,522	\$47,904	\$191,618	\$20,107,241
7	Chugach	Chenega Bay K-12 School Renovation	\$5,877,492	\$5,877,492	\$0	\$5,877,492	\$117,550	\$5,759,942	\$25,867,183
8	Chugach	Tatitlek K-12 School Renovation	\$7,114,554	\$7,114,554	\$0	\$7,114,554	\$142,291	\$6,972,263	\$32,839,446
9	Copper River	Copper River District Office Roof Replacement	\$593,424	\$593,424	\$0	\$593,424	\$11,868	\$581,556	\$33,421,002
10	Anchorage	West High School Partial Roof Replacement	\$7,154,552	\$6,649,629	\$0	\$6,649,629	\$2,327,370	\$4,322,259	\$37,743,261
11	Valdez City	Valdez High and Hermon Hutchens Elementary Schools Domestic Water Piping Replacement	\$1,277,956	\$1,277,956	\$0	\$1,277,956	\$447,285	\$830,671	\$38,573,932
12	Anchorage	Taku Elementary School Roof Replacement	\$3,562,698	\$3,562,698	\$0	\$3,562,698	\$1,246,944	\$2,315,754	\$40,889,686
13	Juneau Borough	Sayéik: Gastineau Community School Partial Roof Replacement	\$1,599,135	\$1,599,135	\$0	\$1,599,135	\$559,697	\$1,039,438	\$41,929,124
14	Lower Yukon	Sheldon Point K-12 School Foundation Cooling and Repairs, Nunam Iqua	\$3,221,809	\$3,221,809	\$0	\$3,221,809	\$64,436	\$3,157,373	\$45,086,497
15	Anchorage	East High School Gym Improvements	\$10,505,016	\$8,726,669	\$0	\$8,726,669	\$3,054,334	\$5,672,335	\$50,758,832
16	Aleutians East Borough	Sand Point K-12 School Major Maintenance	\$2,968,577	\$2,968,577	\$0	\$2,968,577	\$1,039,002	\$1,929,575	\$52,688,407
17	Bristol Bay Borough	Bristol Bay School Elementary and Gym Roof Replacement	\$2,735,697	\$2,583,861	\$0	\$2,583,861	\$904,351	\$1,679,510	\$54,367,917
18	Iditarod Area	David-Louis Memorial K-12 School HVAC Control	\$116,071	\$116,071	\$0	\$116,071	\$2,321	\$113,750	\$54,481,667
19	Anchorage	Government Hill Elementary School Roof Replacement	\$3,158,027	\$2,635,154	\$0	\$2,635,154	\$922,304	\$1,712,850	\$56,194,517
20	Iditarod Area	Blackwell K-12 School Fire Alarm Upgrades, Anvik	\$81,607	\$81,607	\$0	\$81,607	\$1,632	\$79,975	\$56,274,492
21	Yukon-Koyukuk	YKSD District Office Roof Replacement	\$160,325	\$160,325	\$0	\$160,325	\$3,206	\$157,119	\$56,431,611
22	Lower Yukon	Hooper Bay K-12 School Exterior Repairs	\$2,777,531	\$2,296,607	\$0	\$2,296,607	\$45,932	\$2,250,675	\$58,682,286
23	Fairbanks Borough	Woodriver Elementary School Roof Replacement	\$1,919,504	\$1,802,954	\$0	\$1,802,954	\$631,034	\$1,171,920	\$59,854,206
24	Nome City	Nome Beltz Jr/Sr High School Boiler Replacement	\$102,856	\$102,856	\$0	\$102,856	\$30,857	\$71,999	\$59,926,205

**Alaska Department of Education and Early Development
FY2023 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
25	Nome City	Anvil City Charter School Restroom Renovation	\$369,359	\$369,359	\$0	\$369,359	\$110,808	\$258,551	\$60,184,756
26	Lower Kuskokwim	Qugcuun Memorial K-12 School Renovation, Oscarville	\$5,194,378	\$4,078,400	\$0	\$4,078,400	\$81,568	\$3,996,832	\$64,181,588
27	Anchorage	Homestead Elementary School Roof Replacement	\$4,051,144	\$3,515,805	\$0	\$3,515,805	\$1,230,532	\$2,285,273	\$66,466,861
28	Fairbanks Borough	Lathrop High School Gym Partial Roof	\$686,219	\$631,507	\$0	\$631,507	\$221,027	\$410,480	\$66,877,341
29	Anchorage	King Tech High School Roof Replacement	\$3,829,327	\$3,829,327	\$0	\$3,829,327	\$1,340,264	\$2,489,063	\$69,366,404
30	Nome City	Nome Beltz Jr/Sr High School Generator	\$865,503	\$865,503	\$0	\$865,503	\$259,651	\$605,852	\$69,972,256
31	Valdez City	Districtwide Generator Replacement	\$1,146,505	\$1,039,811	\$0	\$1,039,811	\$363,934	\$675,877	\$70,648,133
32	Ketchikan Borough	Ketchikan High School Security Upgrades	\$514,012	\$514,012	\$0	\$514,012	\$179,904	\$334,108	\$70,982,241
33	Yukon-Koyukuk	Ella B. Vernetti K-12 School Boiler Replacement, Koyukuk	\$509,119	\$509,119	\$0	\$509,119	\$10,182	\$498,937	\$71,481,178
34	Fairbanks Borough	Administrative Center Air Conditioning and Ventilation Replacement	\$1,404,510	\$1,404,510	\$0	\$1,404,510	\$491,578	\$912,932	\$72,394,110 146
35	Northwest Arctic Borough	June Nelson Elementary School Roof Replacement	\$1,014,064	\$1,014,064	\$0	\$1,014,064	\$202,813	\$811,251	\$73,205,361
36	Anchorage	North Star Elementary School Roof Replacement	\$3,432,852	\$3,003,681	\$0	\$3,003,681	\$1,051,288	\$1,952,393	\$75,157,754
37	Anchorage	Service High School Health and Safety Upgrades	\$6,298,005	\$5,462,781	\$0	\$5,462,781	\$1,911,973	\$3,550,808	\$78,708,562
38	Aleutians East Borough	Sand Point K-12 School Pool Major Maintenance	\$102,608	\$102,608	\$0	\$102,608	\$35,913	\$66,695	\$78,775,257
39	Lower Yukon	Marshall K-12 School Tank Farm Emergency Repair	\$1,809,501	\$1,809,501	\$0	\$1,809,501	\$36,190	\$1,773,311	\$80,548,568
40	Kake City	Exterior Upgrades - Main School Facilities	\$369,990	\$369,990	\$0	\$369,990	\$73,998	\$295,992	\$80,844,560
41	Lower Kuskokwim	Akula Elitnavik K-12 School Renovation, Kasigluk-Akula	\$5,366,636	\$4,537,997	\$0	\$4,537,997	\$90,760	\$4,447,237	\$85,291,797
42	Anchorage	Bayshore Elementary School Boiler Replacement	\$1,192,000	\$1,192,000	\$0	\$1,192,000	\$417,200	\$774,800	\$86,066,597
43	Anchorage	O'Malley Elementary School Renovation	\$4,565,554	\$3,693,410	\$0	\$3,693,410	\$1,292,693	\$2,400,717	\$88,467,314
44	Lower Kuskokwim	Gladys Jung Elementary School Heating Mains Replacement	\$1,273,095	\$1,188,713	\$0	\$1,188,713	\$23,774	\$1,164,939	\$89,632,253
45	Mat-Su Borough	Big Lake Elementary School Water System Replacement, Ph 2	\$1,145,300	\$970,758	\$0	\$970,758	\$291,227	\$679,531	\$90,311,784
46	Fairbanks Borough	Ben Eielson Jr/Sr High School Roof Replacement	\$3,493,585	\$3,057,716	\$0	\$3,057,716	\$1,070,201	\$1,987,515	\$92,299,299
47	Lower Yukon	Hooper Bay K-12 School Emergency Lighting and Retrofit	\$234,545	\$234,545	\$0	\$234,545	\$4,691	\$229,854	\$92,529,153

**Alaska Department of Education and Early Development
FY2023 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
48	Chatham	Fire Alarm Upgrades, 3 Sites	\$229,294	\$229,294	\$0	\$229,294	\$4,586	\$224,708	\$92,753,861
49	Denali Borough	Generator Replacement, 3 Schools	\$1,299,994	\$1,299,994	\$0	\$1,299,994	\$259,999	\$1,039,995	\$93,793,856
50	Hoonah City	Hoonah Central Boiler Replacement	\$310,154	\$310,154	\$0	\$310,154	\$93,046	\$217,108	\$94,010,964
51	Haines Borough	Haines High School Locker Room Renovation	\$964,563	\$964,563	\$0	\$964,563	\$337,597	\$626,966	\$94,637,930
52	Anchorage	Bear Valley Elementary Domestic Water	\$2,677,578	\$2,677,578	\$0	\$2,677,578	\$937,152	\$1,740,426	\$96,378,356
53	Lower Yukon	Scammon Bay K-12 School Emergency Lighting and Retrofit	\$119,467	\$119,467	\$0	\$119,467	\$2,389	\$117,078	\$96,495,434
54	Northwest Arctic Borough	Buckland K-12 School HVAC Renewal and Upgrades	\$1,272,931	\$1,095,572	\$0	\$1,095,572	\$219,114	\$876,458	\$97,371,892
55	Fairbanks Borough	Anderson Elementary School Exterior Renovation	\$5,917,763	\$4,859,429	\$0	\$4,859,429	\$1,700,800	\$3,158,629	\$100,530,521
56	Kuspuk	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	\$1,491,201	\$1,491,201	\$0	\$1,491,201	\$29,824	\$1,461,377	\$101,991,898
57	Denali Borough	Tri-Valley School Partial Roof Replacement	\$843,177	\$843,177	\$0	\$843,177	\$168,635	\$674,542	\$102,666,449
58	Northwest Arctic	Davis-Ramoth K-12 School Rehabilitation,	\$11,523,662	\$9,406,168	\$0	\$9,406,168	\$1,881,234	\$7,524,934	\$110,191,374
59	Kodiak Island Borough	Peterson Elementary School Roof Replacement	\$2,451,319	\$2,755,796	\$0	\$2,755,796	\$964,529	\$1,791,267	\$111,982,641
60	Southeast Island	Thorne Bay K-12 School Fire Suppression System	\$582,233	\$582,233	\$0	\$582,233	\$11,645	\$570,588	\$112,553,229
61	Kenai Peninsula Borough	Homer High School Partial Roof Replacement	\$3,815,959	\$3,348,543	\$0	\$3,348,543	\$1,171,990	\$2,176,553	\$114,729,782
62	Haines Borough	Haines High School Roof Replacement	\$2,646,738	\$2,646,738	\$0	\$2,646,738	\$926,358	\$1,720,380	\$116,450,162
63	Chatham	Klukwan K-12 School Roof Replacement	\$1,722,994	\$1,722,994	\$0	\$1,722,994	\$34,460	\$1,688,534	\$118,138,696
64	Sitka Borough	Keet Gooshi Heen Elementary Covered PE Structure Renovation	\$519,794	\$519,794	\$0	\$519,794	\$181,928	\$337,866	\$118,476,562
65	Nome City	Nome Elementary School Fire Alarm Replacement	\$479,640	\$479,640	\$0	\$479,640	\$143,892	\$335,748	\$118,812,310
66	Southeast Island	Thorne Bay K-12 School Flooring Replacement	\$71,549	\$71,549	\$0	\$71,549	\$1,431	\$70,118	\$118,882,428
67	Lower Kuskokwim	Bethel Regional High School Boardwalk Replacement	\$1,740,630	\$1,740,630	\$0	\$1,740,630	\$34,813	\$1,705,817	\$120,588,245
68	Kodiak Island Borough	Chiniak K-12 School Water Treatment Code Compliance and Upgrade	\$374,533	\$374,533	\$0	\$374,533	\$131,087	\$243,446	\$120,831,691
69	Southeast Island	Thorne Bay K-12 School Mechanical Control Upgrades	\$1,280,658	\$1,280,658	\$0	\$1,280,658	\$25,613	\$1,255,045	\$122,086,736
70	Anchorage	Mears Middle School Roof Replacement	\$6,509,383	\$6,509,383	\$0	\$6,509,383	\$2,278,284	\$4,231,099	\$126,317,835
71	Kodiak Island Borough	Main Elementary School Roof Replacement	\$1,222,108	\$1,092,466	\$0	\$1,092,466	\$382,363	\$710,103	\$127,027,938

**Alaska Department of Education and Early Development
FY2023 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
72	Mat-Su Borough	Butte and Snowshoe Elementary Schools Water System Replacement	\$2,252,695	\$2,252,695	\$0	\$2,252,695	\$675,808	\$1,576,887	\$128,604,825
73	Lower Kuskokwim	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	\$4,897,126	\$3,287,332	\$0	\$3,287,332	\$65,747	\$3,221,585	\$131,826,410
74	Saint Marys City	St. Mary's Campus Renewal and Repairs	\$207,994	\$207,994	\$0	\$207,994	\$20,799	\$187,195	\$132,013,605
75	Juneau Borough	Dzantik'i Heeni Middle School Roof Replacement	\$2,734,005	\$2,734,005	\$0	\$2,734,005	\$956,902	\$1,777,103	\$133,790,708
76	Iditarod Area	David-Louis Memorial K-12 School Roof Replacement, Grayling	\$3,138,274	\$3,138,274	\$0	\$3,138,274	\$62,765	\$3,075,509	\$136,866,217
77	Kake City	Kake Schools Flooring Replacement	\$840,409	\$840,409	\$0	\$840,409	\$168,082	\$672,327	\$137,538,544
78	Anchorage	West High School Utilidor Improvements	\$2,494,378	\$2,494,378	\$0	\$2,494,378	\$873,032	\$1,621,346	\$139,159,890
79	Lower Yukon	Scammon Bay K-12 School Siding Replacement	\$1,236,384	\$1,236,384	\$0	\$1,236,384	\$24,728	\$1,211,656	\$140,371,546
80	Lower Yukon	LYSD Central Office Renovation	\$4,478,160	\$4,478,160	\$0	\$4,478,160	\$89,563	\$4,388,597	\$144,760,143
81	Fairbanks Borough	Administrative Center Exterior Renovation	\$4,229,724	\$3,660,688	\$0	\$3,660,688	\$1,281,241	\$2,379,447	\$147,139,590
82	Kake City	Kake High School Plumbing Replacement	\$967,502	\$967,502	\$0	\$967,502	\$193,500	\$774,002	\$147,913,592
83	Fairbanks Borough	Tanana Middle School Classroom Upgrades	\$8,915,780	\$7,348,179	\$0	\$7,348,179	\$2,571,863	\$4,776,316	\$152,689,908
84	Mat-Su Borough	Elevator Code and Compliance Upgrades, 6	\$1,612,539	\$1,612,539	\$0	\$1,612,539	\$483,762	\$1,128,777	\$153,818,685
85	Fairbanks Borough	Arctic Light Elementary School Exterior Renovation	\$7,810,368	\$6,670,798	\$0	\$6,670,798	\$2,334,779	\$4,336,019	\$158,154,704
86	Mat-Su Borough	Structural Seismic Upgrades, 5 Sites	\$12,216,962	\$12,216,962	\$0	\$12,216,962	\$3,665,089	\$8,551,873	\$166,706,577
87	Kenai Peninsula Borough	Seward Middle School Exterior Repair	\$912,005	\$912,005	\$0	\$912,005	\$319,202	\$592,803	\$167,299,380
88	Kake City	Kake High School Gym Floor Replacement	\$358,694	\$358,694	\$0	\$358,694	\$71,739	\$286,955	\$167,586,335
89	Southeast Island	Thorne Bay K-12 School Underground Storage Tank Replacement	\$714,093	\$714,093	\$0	\$714,093	\$14,282	\$699,811	\$168,286,146
90	Mat-Su Borough	Colony and Wasilla Middle Schools Roof Replacement	\$4,514,921	\$4,760,012	\$0	\$4,760,012	\$1,428,004	\$3,332,008	\$171,618,154
91	Juneau Borough	Riverbend Elementary School Roof Replacement	\$2,888,760	\$2,888,760	\$0	\$2,888,760	\$1,011,066	\$1,877,694	\$173,495,848
92	Fairbanks Borough	Anne Wien Elementary School Exterior Renovation	\$7,194,803	\$5,777,007	\$0	\$5,777,007	\$2,021,952	\$3,755,055	\$177,250,903
93	Mat-Su Borough	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	\$3,785,344	\$3,785,344	\$0	\$3,785,344	\$1,135,603	\$2,649,741	\$179,900,644
94	Mat-Su Borough	HVAC Control Upgrades, 5 Sites	\$10,618,114	\$10,017,741	\$0	\$10,017,741	\$3,005,322	\$7,012,419	\$186,913,063
95	Lower Yukon	Kotlik and Pilot Station K-12 Schools Renewal and Repair	\$4,163,157	\$4,163,157	\$0	\$4,163,157	\$83,263	\$4,079,894	\$190,992,957

**Alaska Department of Education and Early Development
 FY2023 Capital Improvement Projects
 Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
96	Lower Yukon	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	\$1,903,482	\$1,903,482	\$0	\$1,903,482	\$38,070	\$1,865,412	\$192,858,369
97	Fairbanks Borough	Crawford Elementary School Exterior Renovation	\$7,241,306	\$5,814,221	\$0	\$5,814,221	\$2,034,977	\$3,779,244	\$196,637,613
Totals:			\$280,768,249	\$259,909,886	\$0	\$259,909,886	\$63,272,273	\$196,637,613	



State of the Schools

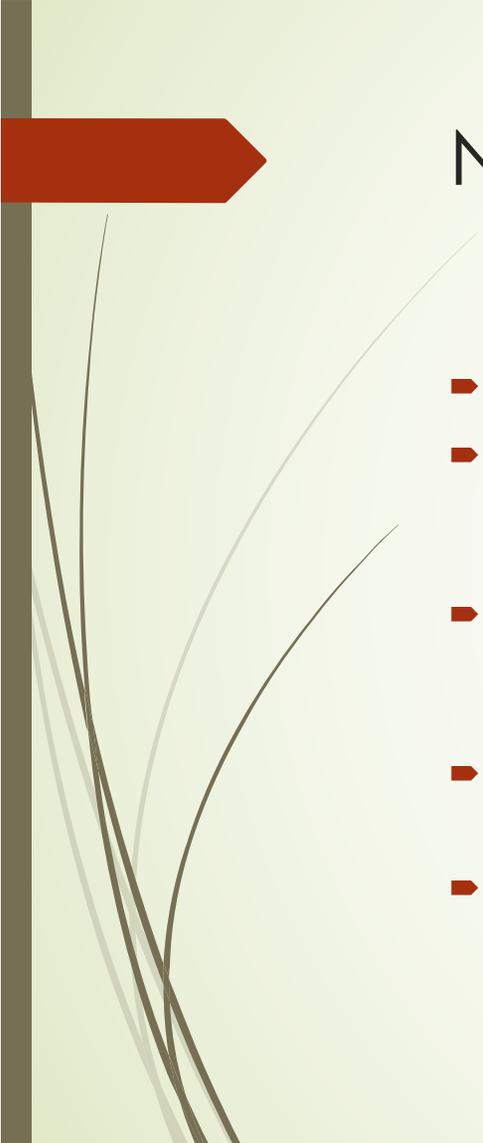
Nome Public Schools

December 13, 2021 – Third Annual Presentation



Nome Elementary School - Successes

- ▶ Added second Inupiaq immersion classroom in first grade
- ▶ Surviving a second year in COVID with in-person learning
- ▶ Low teacher turnover
- ▶ Implementing new high quality math curriculum – aligned with BSSD to minimize impact on students moving between Nome and villages
- ▶ Continued focus on literacy and identifying crucial state literacy standards at each grade level



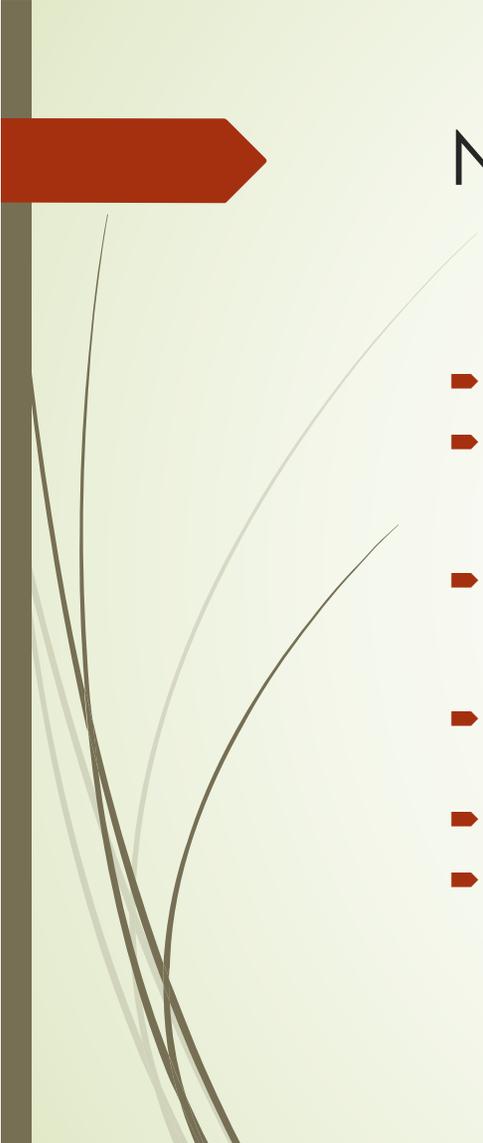
Nome Elementary School - Challenges

- Rise in negative student behaviors – mirrors national trend
- Increase in absenteeism – unanticipated consequence from COVID and perception that school is “optional” or that attendance has minimal consequences
- Struggles to fill crucial student support positions (substitutes, behavior specialist, SPED paraprofessionals, food service workers) as well as higher absenteeism in staff
- Need for culturally appropriate supplemental materials and curriculum work; subrogated to COVID-related needs and staff exhaustion
- Staff exhaustion from pandemic



Nome-Beltz Middle/High - Successes

- Strong athletic seasons despite COVID – Girls Volleyball went to state, kicking off new cross-country ski team Middle School model introduction going well
- Highest enrollment ever (even higher than first two years with addition of Grade 6)
- Summer school credit recovery program offered last summer – first in over six years
- Mid-year credit recovery options offered, following Winterim model
- Recent funding decisions by SNC and NEC to fund second Cultural Studies teacher (balanced gender roles)



Nome-Beltz Middle/High - Challenges

- Rise in negative student behaviors – mirrors national trend
- Increase in absenteeism – unanticipated consequence from COVID and perception that school is “optional” or that attendance has minimal consequences
- Struggles to fill crucial student support positions (substitutes, behavior specialist, SPED paraprofessionals, food service workers) as well as higher absenteeism in staff
- Need for culturally appropriate supplemental materials and curriculum work; subrogated to COVID-related needs and staff exhaustion
- Staff exhaustion from pandemic
- Ensuring students pass needed classes for graduation (academic lag from shutdown)



Anvil City Science Academy - Successes

- ▶ Parent support still strong during COVID pandemic
- ▶ Continues to demonstrate high student achievement
- ▶ Added Half-time ELA teacher – allows more time for principal to handle administrative responsibilities
- ▶ Hosting statewide Arts Institute in Summer



Anvil City Science Academy - Challenges

- Rise in negative student behaviors – mirrors national trend
- Increase in absenteeism – unanticipated consequence from COVID and perception that school is “optional” or that attendance has minimal consequences
- Lack of substitutes
- Staff exhaustion from pandemic
- Loss of traditional activities



Extensions - Successes

- ▶ Return of enrollment to slightly above pre-pandemic levels



Extensions - Challenges

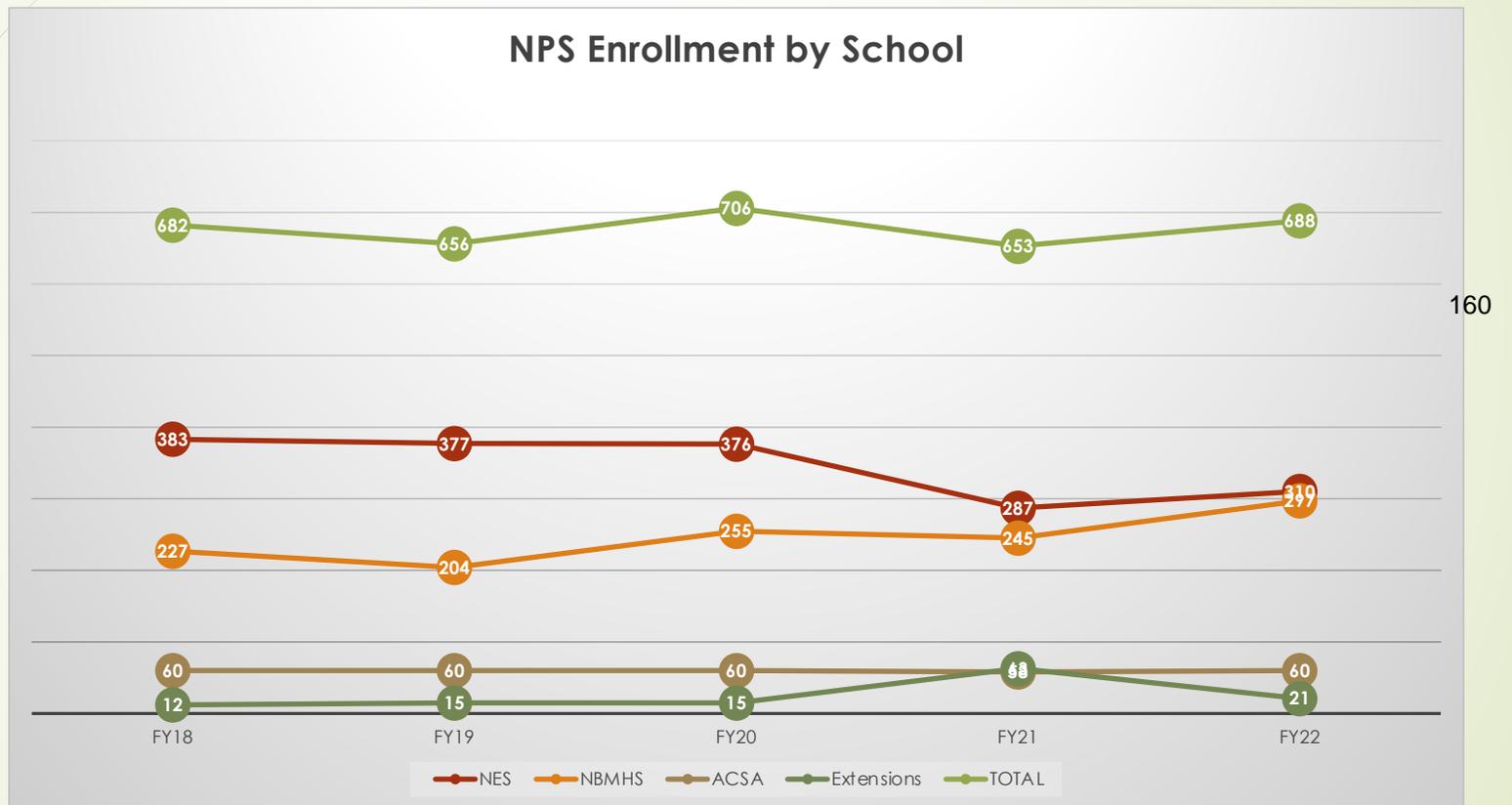
- ▶ No significant challenges this year



District - Successes

- ▶ Good financial shape
 - ▶ Enrollment rebounded after first COVID year
 - ▶ Using COVID funding to cover additional expenses; some positions shifted from general funds to COVID funding
 - ▶ Fund balance healthy
- ▶ In person learning for entire school year
- ▶ Working on district-wide accreditation for this year
- ▶ WE ARE SURVIVING COVID

Enrollment Shifts FY18-FY22





District-Challenges

- Recruitment/Retention
 - Unable to fill positions, particularly support staff (custodians, substitutes, SPED paraprofessionals, others)
- Need for Trauma Informed Schools training and Cultural Awareness/Culturally Responsive Curriculum/Instruction work – competition for PD time and teacher plates are full
- Uncertainty for state funding forecast
 - Flat Funding for 6th year in row will prove challenge
 - Negotiations year for classified staff
 - Cuts to education budget staved off by legislature – will they be successful again?
 - Lower oil price/BBL than anticipated, continued pressure for large PFD
- COVID funding “cliff” in near future



Major Maintenance

- No capital funding again last year; district has four projects on list with highest scoring at #24 – would require legislature to fund more than \$59M to reach the project
- Progress on addressing some issues:
 - Boiler Rebuild + Boiler Servicing – handled internally – on CIP request list (#24)
 - NES Day Tank Repair/Replacement – handled internally
 - Use of ARP (ESSER III) grant to fund DDC control system repair (beginning January)
- Challenges with making headway on other issues/new issues
 - Emergency Sewer Repair at NES
 - NES Fuel Spill Cleanup and Beltz Pit Dump Clean up (DEC involved)
 - NBMHS Roof replacement – on hold
 - New Teacher Apartment – on hold
 - Vehicle Repairs/Replacements
 - Swimming Pool
 - Unfunded projects – Beltz Generator Replacement, NES Fire Alarm Replacement
- Use of CIP Fund Balance (may be offset by increase in Intensive Student Funding, TBD in spring)

Student Representative Board Report

December 2021

As of this board meeting, our school is reaching the end of the 1st semester and winter break. However, activities and ideas still are growing and being executed throughout the school by the students before the break and there doesn't seem to be a slowing down time here at Beltz.

Our Nome Beltz Volleyball team has come to a close with our team going and competing at state. This is the first time since 2018 for the Volleyball team to go and compete at state. The season was fun and quick and the team hopes at competing at the UAA gym again next year. Wrestling is also coming to the closing of its season with wrestling regions taking place here at Nome Beltz. Our wrestlers are excited to compete their hearts out and I hope you all are able to see them compete and represent our school.

Along with the ending of our fall sports comes the ending of our esports season. Our esports team defeated the mighty patriots from north pole in a rocket league match that was held online and public to our school in our own gym. They beat the patriots 5-2 and are now back to back state esports champs.

Along with sports coming to an end, a lot of academic programs and clubs are ready to kick off into the new year. For example, the NHS is planning on making covid kits for our community to help reduce covid cases and ease the tension on covid in our community. (include what's in the bags) Our school newspaper was able to send advocates of the Nome Beltz Yearbook class to explain to the board and members of the board just what exactly goes into publishing a school newspaper and creating a yearbook. Our Student council also plans on creating a food drive competition here at school in order to provide food for the food shelter during the holidays like christmas and new years.

Due to covid, our school has not been able to share with the community all the amazing things students are able to do and create at school. However, our school will be

holding a Christmas concert at the elementary school on December 17th in order to bring in some money for the music department. This will be the first concert they will be holding since the covid shut down back in 2020.

Along with the reintroduction of music programs and concerts being introduced into our school, so has our art programs. Nome Beltz is in its second year of holding art classes for students and has started opening the door to new projects and ideas. A class lead mural is being created just at the entrance of the school in hopes of shining a new light on just how important art is in our community and the world. And we hope to insure that the wall will be finished before the end of school and I hope you are able to see what these students have created and accomplished.

Just as the season starts to get festive, so is our spirit club. Our school is about to have its second spirit week ever this school year and of course it's gonna be holiday themed. Spirit week is a week in which the students of the school come together and just have fun as the pressure of finals and semester one approaches rapidly. And with that, I hope to report to you many more amazing accomplishments and ideas our students have at the next school board meeting. Thank You.

Nome Elementary School

Box 131 • Nome, Alaska 99762

Phone: 443-5299 Fax: 443-2850

Elizabeth Korenek-Johnson
Principal



Elizabeth Dillman
Assistant Principal

December 3, 2021 (November Report)

Dear Board Members,

Happy holiday season to each of you and your loved ones. This time of year is exciting, busy, and stressful all at the same time. Students enjoyed some Halloween fun as we wrapped up the month of October, and teachers enjoyed connecting with families during conferences through the early part of November. Staff met with at least 79% of families during scheduled conference times. Additional conferences were held in weeks to follow, in order to accommodate families' schedules.

In the month of November we celebrated with ten Nanauyaat mascots posted in NES hallways – one for Ms. Janet Balice's class, one for Ms. Ten Eyck's class, one for Ms. Secor's class, two for Mrs. Stang's class, one for Mrs. Wilkerson's class, two for Mrs. Erikson's class, one for Mr. Lastine's class, and one for Mrs. Marvin's class. This reflects a total of 200 reading logs being returned between these classes. We love to celebrate all this reading by students and families!

We want to thank NSHC and their Pharmacy staff for providing our COVID-19 "clinic" on Wednesday, November 17th. In partnership with the school, families, and our school nurse we were able to provide the first vaccine dose to several students with consent. These students & families will also have a convenient opportunity for the second dose to be administered at school on December 8th, when we will also include any other students whose families would like them to get started in the series as well.

Committee work saw some production in November. The Cultural Relevance Committee produced a take-home assignment that was sent home to all students in honor of Alaska Native Heritage Month. Students were asked to share how they have honored the important tradition of gifting your first harvest to others. The stories continue to pour in and are shared during our daily morning announcements. The sunshine committee organized a pleasant Thanksgiving breakfast potluck the day before the holiday, with many foods provided and enjoyed by all. The ELA Review Committee has identified several programs to potentially review. All committees continue to meet and plan, so more to come!

In the month of November we had the following Inupiaq weekly phrases*:

- Qannatuq. (It's snowing);
- Kavitgaanja (I got vaccinated)-King Island dialect;
- Qinnuvik (month of November) -North Slope dialect;

- Quvianaġli Quyyavik! (Happy Thanksgiving!)-Kobuk dialect, and;
- Sigu - King Island, AND siku - North Slope (ice);

* We want to recognize and thank our school community at large for their help with our weekly Inupiaq phrase spotlights. We are honored by the valuable opportunity to share the multiple dialects recognized and applied in our community.

and focused on the Inupiaq Values of:

- Obedience – Kammaklui, and
- Humor – Quyniuṅniq

NPS Strategic Plan Goal #1: Students are prepared for the post-secondary pathway of their choice. *The following was copied from the October 2020 report, with minor edits. These practices are continual.*

1.1.1/1.1.2

NES Teachers and staff coordinate annually with NWCC staff for the Second Grade “I Know I Can” program, and the “Kids to College” program. Second Grade students read the “I Know I Can” book with college staff, participate in discussion around post-secondary options, and set goals. They create a postcard to themselves drawing and writing about what their goals are. These post cards are then mailed to them at a later date (in 3rd or 4th grade). Fifth Grade (previously Sixth Grade) students take a field trip to the NWCC campus. They are provided a tour of the facilities, participate in activities on campus, and hear about the process of preparing for and applying to college. Campus staff does an amazing job of engaging students, and they leave with a certificate of completion of this program,

boosting their confidence in their post-secondary options. Additionally, future aspirations is a common topic for classroom lessons and writing projects.

1.2.1

NES students annually set growth goals and action steps tied to MAP assessment data in Reading, Math, and Language Usage. They also track progress regarding learning growth on classroom concepts.

1.3.1

NES student engagement is increased through on-going improvement of instruction with the support of Kagan Cooperative Learning Strategies through monthly staff development. The structures are reviewed and practiced by staff, implemented in the classroom, and coached in the moment by on-site coaching staff, Julie Cross. Local knowledge is incorporated with the assistance of community volunteers as guest speakers, some regular classroom volunteers, and the leadership of Ms. Keller and Ms. Kiminaq.

1.3.2

NES uses multiple data points in early and developing literacy to identify intervention needs. This spans from classroom differentiation and intervention to Title I and Special Education services. These include foundational screenings, phonics assessments, oral reading running records, reading comprehension, MAP Reading and Language Usage, MAP Reading Fluency,

and MAP Skills Checklists. In the area of Mathematics there are also multiple data points as skills develop to determine the need for intervention. These are Curricula-based placement tests and pre-assessments, foundational screeners, and MAP Math (Growth). Interventions are classroom based up to Special Education. NES has an active Student Support Team of staff and teachers to plan for appropriate interventions for students. These are all components of our RTI/MTSS plan.

Coming Events:

- Dec. 2: Picture Day
- Dec. 8: Second COVID vaccine clinic
- Dec. 13-17: Spirit Week
- Dec. 17: Minimum Day, happy holidays!

Statistics:

School was in session for 19 days in November.

- We had an attendance rate of 76.5% (of 308 students registered at NES for the month).
- We served 2,929 student breakfasts, and 2,683 student lunches.
- 23** volunteers spent a total of 66.5 hours in NES classrooms during the month of November.

Nome Elementary School provides a positive and welcoming environment where our culturally-diverse students, staff, and community members are valued through mutual respect, collaboration, safe interactions, and enriching experiences. Clear and high expectations serve as guidelines to reach success and wellness for all students in this rapidly-changing world.



ACSA Board Report, December 14, 2021

Lisa Leeper, Principal

Enrollment / Attendance Update

- We had a 89% student attendance rate for November.
- We had two students leave the program in November and two new students have been enrolled.

Classes and Activities

- November Student of the Month: Cassidy Martinson
- Mr. Collins is well into earning a Master's degree in Education Technology and Curriculum Design through Montana State University. As such, he will also earn a Library Media Certificate with an emphasis in Indigenous Perspectives. This program is helping him redesign ACSA's library and reading program to provide richer experiences with both fiction and nonfiction texts. I believe the restructuring is providing even the most reluctant readers an inspiring way to engage with text.
- Students completed literature study in Reading Class for the following book titles: *Fighter in Velvet Gloves*, *Raising Ourselves*, *Julie of the Wolves*, *Inuit Legends*.
- In Social Studies, students interviewed family or community members about topics that have historical or cultural significance for our region. The information learned will then be documented in paragraphs and photos, to be included in a digital museum.
- In Science, students are studying animal populations in our region. Scientists and community members were able to give perspectives on factors that affect animal populations. Students also conducted individual research to then report on what they've learned about a specific local species.
- At times, teachers were able to provide Google Meet options for students to participate in class or discussion while at home due to quarantine.

- Strategic Plan Goal #1 - Students are prepared for the post-secondary pathway of their choice

The following point is new to this report:

- NACTEC provides ever more supportive ways to offer our students exposure to post-secondary skills and opportunities. The following have been made available this school year: Career Exploration - 7th/8th grade session and 5th/6th grade session, and ANSEP Middle School Academy - 6th-8th, a residential experience at UAA that emphasizes increasing students' mathematics and science knowledge while introducing them to college life.

The following points have been included in past reports:

- Much of the work we do with students requires them to read and follow directions, use resources, think creatively, solve problems, create a plan, and follow through to meet objectives and deadlines. We believe these skills will prepare them for whatever post-secondary occupation or avenue they may wish to pursue.
- ACSA continually strives to stay current with trends in technology and education. The staff seeks to learn new methods of teaching, to implement new ideas, and to serve as examples to our students of what it means to continually grow as individuals.



Nome-Beltz Middle High School

PO Box 131, Nome Alaska 99762

Phone: 907-443-5201 Fax: 907-443-3626

Date: December 9, 2021

To: NPS Board

From: Jay Thomas and Teriscovkya Smith

Subject: December Board Report

NBMHS Current Enrollment: 299

- The NBMHS Teacher of the Month: Jill Peters
- The NBMHS Support Staff of the Month: Sarah Swann
- The NBMHS Students of the Month are high school student Cameron Minix and middle school student Miranda Iyatunguk.
- Welcome Danielle Deering as our new MS science teacher and Sarah Swann as a new MS language Arts teacher.

The following is a list of happenings that currently impact NBMHS:

- An increase in Covid cases has added stress to our school activities and we have had a sharp increase in positive Covid cases within our student and staff population. Also, the number of students in quarantine is at our highest levels since the start of the pandemic;
- Wearing masks appropriately throughout the day is an ongoing challenge;
- Navigating the politics of Covid guidelines can be a problematic, without a doubt we have some parents that are upset about NPS Covid protocol;
- An active sports and activity schedule has a positive impact on student and staff attitudes;
- NBMHS has noticed an increase in family vacations during the school year. This trend increases the stress level for both the student and the teachers;
- Credit Recovery/Winterim will be January 10-14, 2022;

Activities Wrap-up:

- The NBMHS state champion Esports team continues to dominate again this Fall. They are undefeated State Champions for the Fall 2021 season. Congratulations to the entire team, but a little extra goes to Body Leeper, Parker Kennick, and Calvin Fry, our winning varsity team.
- Wrestling Regionals is being hosted here in Nome this Saturday. Wrestling starts at 9:00.
- Girls and Boys HS basketball is underway and both teams will be playing in Anchorage December 17-18.
- HS Cheer is underway as well.

- Middle School basketball is winding down. Both teams will be playing in Anchorage December 17-18.
- Middle School Cheer season will end next week. The three blue/white weekends gave them a chance to show off their skills.

Strategic Plan Goal 1: Students are prepared for the post-secondary pathway of their choice

- Career, vocational, and job readiness pathways are in development through the College and Career Guide in cooperation with the academic counselor.
- The College and Career Guide has met with every junior and senior to discuss post-secondary options and plans.
- Our Discovery class explores post-secondary opportunities on a daily basis.
- NBMHS has a robust partnership with NACTAC that includes the following career exploration:
 - Aviation
 - Welding
 - Carpentry
 - Design Technology
 - Heavy Equipment
 - Small Engines
 - Driver's Education

Grants- Consolidated ESEA: Title I-A/Title I-C/Title II-A/Title IV; EASIE; and RLIS Consolidated ESEA-

•**Title I-A- Improving the Academic Achievement of the Disadvantaged- funds for NES Only-** Training and administration of Functional Behavior Assessment and training in development of Behavior Intervention Plans to be conducted in December and January. The training of NPS staff will allow future FBAs and BIPs to be administered by site staff, negating the need to contract these services.

•**School Improvement Grant- NES-no update**

•**Title I-C, Migratory Education-**

- Fall tutoring continues at NBMS (three days a week) and at NES (twice a week). Tutoring will continue with same staff members for second semester.
- Launched this year's book order through Barnes & Noble (Migratory Literacy grant). Each migratory eligible student will receive \$35.00 towards books of their choice from a curated list.
- Lego Robotics continues at the middle school and elementary school levels.
- A re-allocation of I-C funds in the amount of \$181,609 was awarded on November 30th, bringing the total FY22 I-C allocation to \$615,505.

•**Title II-A-Supporting Effective Instruction-Districtwide-**On-site Kagan training for the first semester is wrapping up. Julie Fabignon-Cross and Rebekah Albertson will continue to provide training during second semester.

•**Title IV-Student Support and Academic Enrichment-Districtwide-**Skiing will be starting soon ☺

•**Title VI-EASIE-(aka Indian Education)- Districtwide-** Submitted Part 1 of FY 2023 EASIE application.

•**JOM-Districtwide-** submitted JOM grant request for funds to continue to purchase supplies for both NES and NBMHS cultural arts programs.

Assessments, Curriculum and Data/Reports-

•**ACCESS 2.0 (aka WIDA)-** Reviewed ESL eligibility of NPS students with the state. Students may become identified as ESL when they attend school in another district, even for a short period of time. Some of these children may have been misidentified and I have requested the state review their records. Submitted order for this year's ACCESS 2.0 assessment.

•**AK STAR-** Alaska System of Student Readiness. A combined "blueprint" of ELA and Math will be distributed soon. This blueprint will include: the types of questions, the number of questions for each type, information regarding constructive responses, and the anticipated amount of time the assessment will take, for each grade level.

•Attended monthly District Test Coordinator Training

•Second Semester Assessment Windows:

Assessment	Assessment Window	Grades Assessed
WIDA ACCESS for ELLs	February 1 – March 31, 2022	ELs in grades Kindergarten through 12th grade
Dynamic Learning Maps (DLM) Alternate Assessments	March 21 – May 6, 2022	Grades 3 through 10
Alaska Science Assessment	March 28 – April 29, 2022	Grades 5, 8, and 10
AK STAR- New Summative Assessment for ELA and Math	March 28 – April 29, 2022	Grades 3 through 9

•**Fall OASIS-** Worked with 6 district registrars/reporters to reconcile duplicated reporting of students. Submitted Fall OASIS duplicate report.

Enrollment by school-

Enrollment	5/7/2021	9/9/21	10/7/2021	11/5/2021	12/9/21
Nome Elementary School	292	317	309	308	311
Anvil City Science Academy	56	60	60	60	58
Nome-Beltz Middle Senior High	277	319	298	291	299
NPS Extensions Correspondence	52	16	18	24	27
Total Enrollment K-12	677	712	685	683	695

Nome Public Schools Director of Technology Report

Jim Shreve
14 December 2021

Completed Projects

Device filtering and endpoint protection implemented on all NPS Staff devices. The Tech Department selected CrowdStrike / Falcon for our Antivirus, Malware, and Ransomware protection. We have already installed it on 80 plus staff devices (Mac and Windows based devices). This new End Point Protection identified and quarantined 2 malware threats on two different devices within the first minutes of installation.

Updates to server rooms. We have successfully moved two Apple Caching servers and the PowerSchool server from NBMHS to NES. The move of this equipment has helped balance loads on our network as well as stabilize our PowerSchool SIS in the event of a network outage between NES and NBMHS.

New web filter selected. Over the last few months the Tech Dept along with some staff have tested new Student / Staff internet filter solutions that allows for better classroom management capabilities over our current solution. We have chosen and implemented Blocksie as the new web filtering solution.

Current projects

SecondLife Mac update. We have now erased the Hard Disk Drives and installed base macOS loads on over 90 of our nearly 100 2009-2010 model iMacs to ship to SecondLife Mac as part of their used device buyback program. Once all devices have new base loads I will coordinate with SecondLife Mac for a quote and shipping boxes.

SPED Equipment update - The ChromeBook devices have arrived and are issued to the SPED classrooms and SPED teachers for SPED Para use. The iPads have arrived but we are awaiting the protective cases for them. We are still awaiting quotes for the interactive displays.

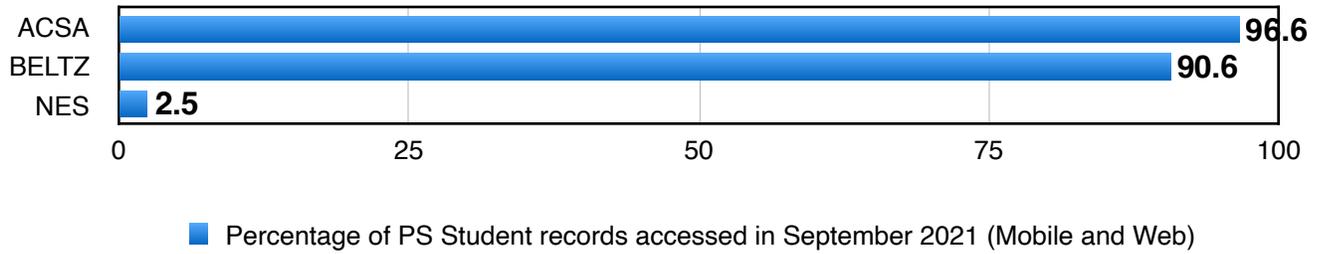
Future Projects

Change: Updates for Network Equipment (E-Rate Category II) - We ordered 17 Power over Ethernet (PoE) capable switches to enable the placement of the new Access Points in all classrooms. We receive 85% reimbursement for qualifying Category II equipment installed in school buildings with students under the E-Rate program. These switches will provide power and connectivity to our security cameras and other network connected peripherals throughout the district. These switches are now due to arrive **March - May timeframe 2022**. This shipping delay caused us to have to extend our existing switch licenses by one year. The vendor for the new Category II equipment discounted some additional services we were scheduled to purchase by the amount of the 1 year license extension.

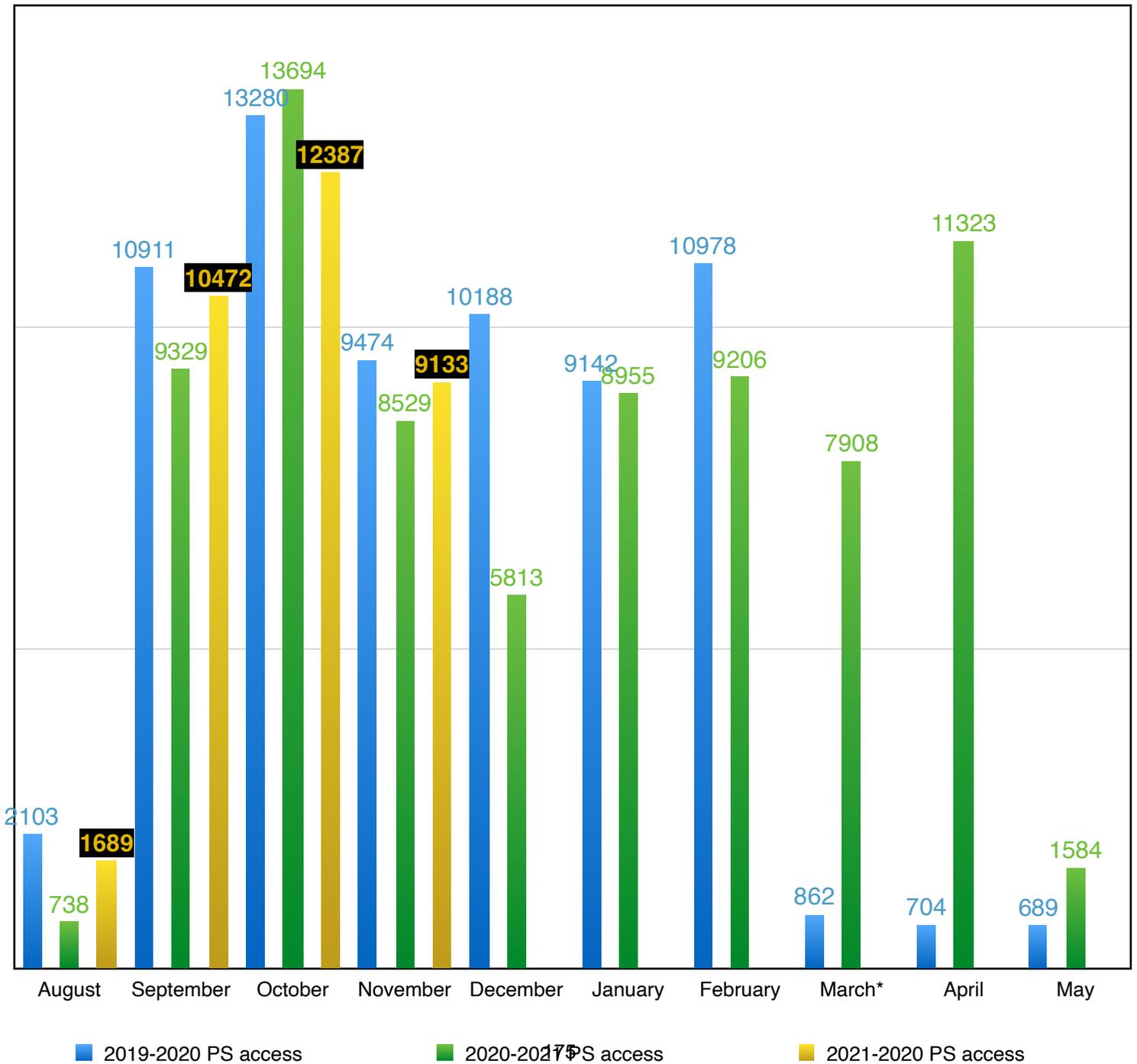
PowerSchool Online Enrollment

PowerSchool Online Enrollment update. As of 06DEC21 there are 156 New Student Enrollments and 517 Returning Student Enrollments for a total of 663 records processed. This equates to **96.8%** of our current student count as having online enrollments completed for SY21-22. We are still tracking a total of 40 un-submitted records in our roster workspace that registrars are focusing efforts on.

**PowerSchool Student Information System Access data
PowerSchool use, by students and parents.**

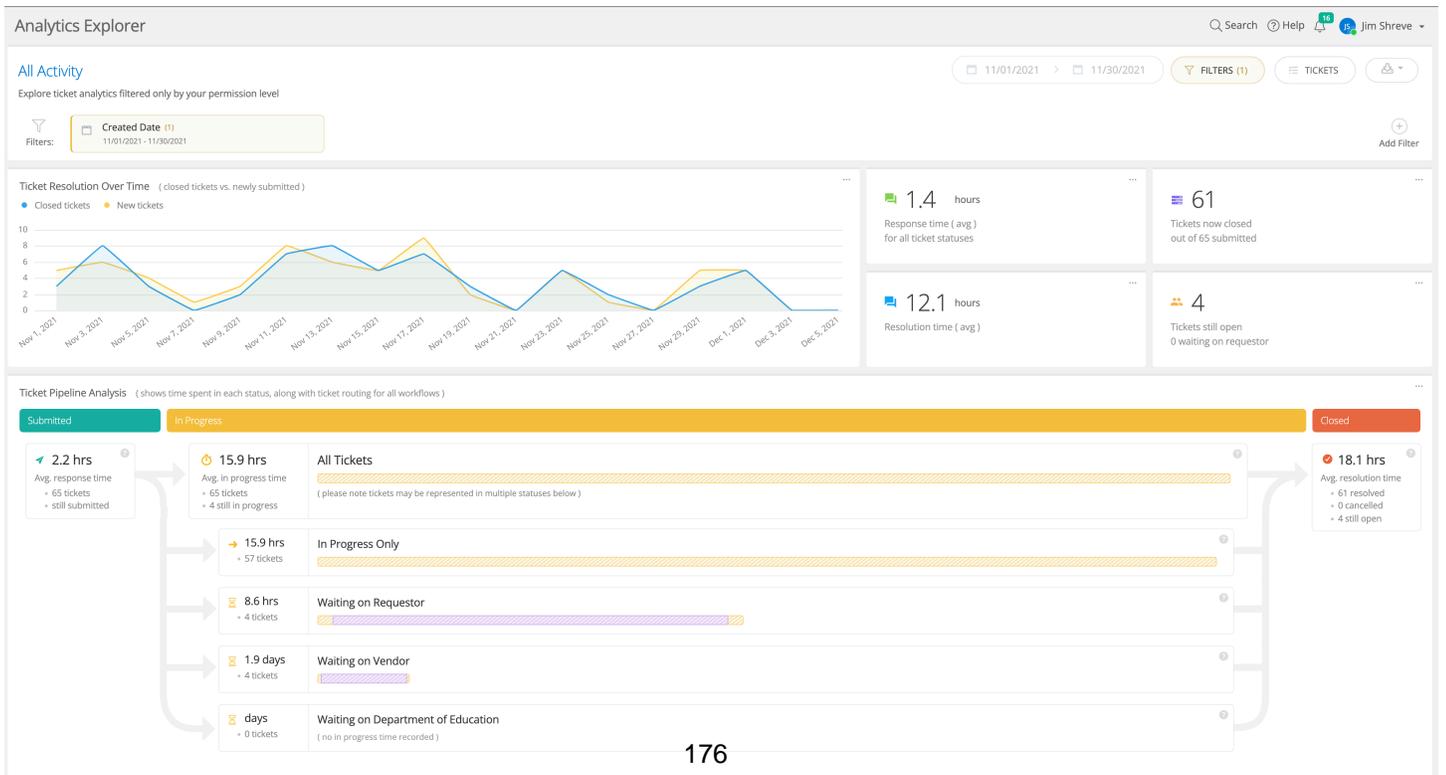
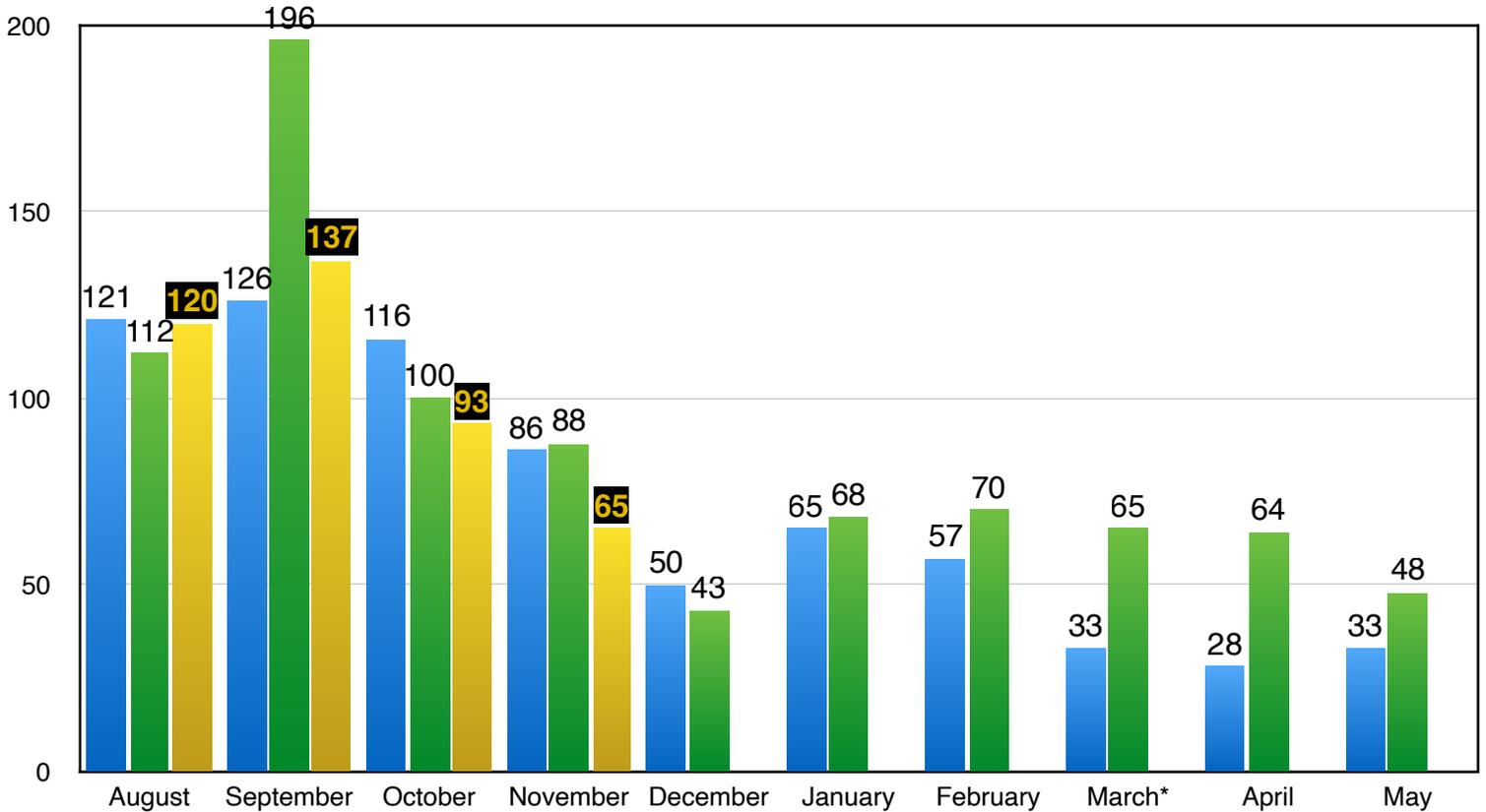


Total Parent and Student PS Web and Mobile Access Sessions:



Technology Web HelpDesk

Part of the Technology Department's duty is to maintain the Technology Web Help Desk for staff to request repairs, training and troubleshooting. In November we resolved 61 out of 65 (93.8%) of the tech requests submitted through the system. Our average response time was 1.4 hours and average resolution time was 12.1 hours. We encourage staff to make use of this resource but many immediate needs are still handled outside of it.



Nome Public Schools Board Facilities Service Report, December 1, 2021.

John W. Mortensen, Facilities Director

For the Month of: **November 2021**

This Month to Date Maintenance Snapshot:

- **Scheduled Work in Progress: 47**
- **Total Open Work Orders: 492**
- **Open Preventative Maintenance Work Orders: 30**
- **Preventative Maintenance: 0**

Injuries & Accidents

N/A

Staffing:

Employee New Hires

- NBHS Custodian William Briggs
- NBHS Custodian Beauryan Best

Employee Departures

- NBHS Custodian Malakye Viner

Maintenance Department Tasks with Status:

- Polar Pools did sound testing for NBHS pool leaks and found some. Has further work to do for repairs.
- AIS is working on boiler component repair bids and services for NBHS and NES.
- We hired Yukon fire on 12-1-21 to replace Taylor Fire for all NPS annual fire inspections.
- Samson Electric is working on a bid for a very important safety issue at NBHS for Transfer Switch and wire feed repairs.
- Pinnacle Mechanical (PMI) is finished with NES Day Tank Project. RSA engineering arrives Wednesday 12-8-21 (weather permitting) for the final inspection.
- Processing contract for the RFP Nome Public Schools Facilities HVAC Controls Upgrades.

Safety Concerns:

- State of Alaska - NES Fuel Spill investigation ongoing. EMI Preliminary investigation has started, and waiting on further information. NES Fuel Spill investigation is underway, and NBHS Pit has inspection been pushed until Spring 2022.

Custodial Department

Other Issues:



Nome Public Schools

Special Education Board Report, December 2021

Aaron Husemann, Special Education Coordinator

Special Education Department

- ❖ 78 Active Special Education Students
- ❖ 7 Paraprofessionals
- ❖ 1 Administrative Assistant
- ❖ 6 Special Education Teachers
 - 3 at Nome Elementary School
 - 3 at Nome-Beltz Middle High School & Anvil City Science Academy
- ❖ Next Level Speech Therapy
 - 1 Speech Language Pathologist
 - 1 Speech Language Pathologist Assistant
- ❖ 2 Itinerant School Psychologists
- ❖ Sprouting Trees Pediatric Therapy and Recreation, Inc.
 - 1 Itinerant Physical Therapist
 - 1 Itinerant Occupational Therapist

Special Education Monthly Snapshot

- ❖ Speech Language Pathologist
 - Current Speech Caseload
 - 7 Speech Only Students
 - 29 Additional Students receive Speech Therapy
- ❖ Upcoming Itinerant Schedule
 - School Psychologists: 1/2/2022 - 1/14/2022
 - Occupational Therapist and Physical Therapist: 1/30/2022 - 2/4/2022

Special Education News

- ❖ FBA/BIP Training and Implementation for NES
 - 12/13/21 - 12/16/21 & 1/5/22 - 1/14/22
- ❖ SESA January Inservice
 - FBA/BIP on Monday, 1/17/2022
- ❖ To accelerate learning and address student social, emotional and mental health needs
 - Purchased 30 Transition Curriculum Licenses to redesign and accelerate learning
 - Purchased 42 SEL Curriculum Licences to address student social, emotional and mental health needs
 - Implement Study Skills classes at NBMHS for Special Education and struggling General Education Students run by Special Education Teachers during Semester Two



MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: December 9, 2021
Subject: **Financial Narrative**

Financial Audit

The FY21 financial audit is included in this month's Board packet and will be presented by the auditors. A formal Action Item to approve the audited financials is contained in the Board packet.

Food Service Audit

The food service audit of the Anvil City Science Academy was completed remotely via Zoom on November 22, and via sharing of requested documentation before, during and after the audit. The auditor's Corrective Action Letter is attached for your review. There were 3 findings under the Meal Pattern and Nutrition Quality category. NMS sent responses to the auditor regarding how they will ensure that this is corrected moving forward.

Payroll

The payroll position is currently vacant and advertised. Payroll is being processed through AKEBS currently.

FY2022 Budget Revision #1

Under Action Items you will find the first budget revision for FY2022 as recommended by Administration. A summary of the major changes are as follows:

- ✚ Revised student count and revenue budget based on OASIS student count sent to State. We expect 666 students, 16 Intensive and 21.3 correspondence students to be accepted. This is a decrease of 10 students and 0.7 correspondence students, totaling a \$44,106 decrease to Foundation.
- ✚ Increased use of Fund Balance to bring it under the 10% threshold, in the event there is not another waiver granted for FY2022.
- ✚ Trued-up salaries and benefits based on current contracts/benefits and removed vacancies that are unlikely to be filled this year. This resulted in a large decrease, mainly under the Special Education department.
- ✚ NES, ACSA, and NBMHS - Increased Regular Instruction Supply budgets.
- ✚ NBMHS - Increased Student Activity Travel budget by \$40,000.

- ✚ Districtwide - Decreased liability insurance budget for worker's compensation - budgeted under employee benefits.
- ✚ M&O - Increased various M&O line items by \$223,290.
- ✚ Transfer to CIP - Increased from \$0 to \$400,000. We have had several major expenses so far this year - NES Sewer Line Project, NES/NBMHS Contamination investigation expenses, boiler repairs, and John Deere major repairs. Total expenses thus far under CIP are \$306,321. This \$400,000 will help with these expenses. The contamination investigation and future clean-up is ongoing, and we will need to ensure we have sufficient funds in CIP for the potential costs of this moving forward. As of currently, the insurance companies have denied the claims and we are working with our brokers and AMLJIA to rebut the insurance company's denial of claims.

Thank you!



Certified Mail
Return Receipt

December 3, 2021

Mrs. Jamie Burgess, Superintendent
Nome Public Schools
2920 Nome Teller Highway
Nome, AK 99762

RE: Administrative Review, Corrective Action letter

Dear Superintendent Burgess:

On November 22, 2021, with the exit on November 22, 2021, Child Nutrition Programs conducted an Administrative Review for the National School Lunch Program (NSLP) administered by Nome Public Schools as required by 7 CFR 210.18. This review consisted of an Off-Site Assessment, virtual On-Site Assessment, Nutrient Assessment and Validation, and Meal Compliance Assessment. During this review there were 3 issues identified that require corrective action. Corrective action items are as follows:

Section II (100-300): Meal Access and Reimbursement (Critical Area-Performance Standard 1):

- 7 CFR 210.8 Series 300: Meal Counting and Claiming:
- *No findings*

Section III (400-600): Meal Pattern and Nutrition Quality (Critical Area-Performance Standard 2):

- 7 CFR 210.10 Series 400: Meal Components and Quantities:
- *403- Unallowable milk substitutions were made.*
 - *409- During the October 2021 Lunch month of review, documentation did not indicate that all of the required meal components were offered and served to students.*
 - *410- REPEAT FINDING: Planned menu quantities on breakfast Production Records do not indicate that the weekly minimum required quantities of grain and fruit were available. Planned menu quantities on the lunch Production Records do not indicate that the weekly minimum required portions for each of the vegetable subgroups were met.*

Section IV (700): Resource Management (General Areas):

- *No findings*

Section V (800-1600): General Program Compliance (General Areas):

7 CFR 210.15, 210.18, & 210.23(b)

- *No findings*

Section VI (1700-2000): Other Federal Program Reviews (Critical and General Areas):

- *No findings*

Procurement Section:

2 CFR 200.319(a) Procurement Review:

- *No findings*

Food Service Management Company (FSMC) Section:

- *No findings*

Section VIII: Fiscal Action:

- *No findings*

Section IX (2100): Special Provision Options:

7 CFR 245.9 Series 2100: Special Provision Options:

- *No findings*

Food Safety:

- *No findings*

Please review the Corrective Action Plan attached with this letter to see what is needed to correct these issues, and the date by which it needs to be completed.

To help meet the annual training requirement for Professional Standard, nutrition staff can login to our ELearning module trainings at the following link: <http://education.alaska.gov/ELearning/>. If they don't have a login already for this training site they will need to request a "New Account" to get a login. Staff should have their own login so when they complete the course they can get a certificate of completion, which you can keep on file to track training hours.

On behalf of the Alaska Department of Education and Early Development, thank you and your staff for all you do to feed the children in your facility. We are grateful for all the efforts your team puts forth to ensure the children receive a healthy balanced meal.

If you should have any questions concerning this review or if we can be of further assistance, feel free to contact me at (844) 558-3927 or email me at Robin@TennilleConsulting.com .

Sincerely,

Robin Tennille

Robin Tennille
Program Reviewer (contracted)

CC: Mr. Bruce Bryan, Food Service Contact
Mrs. Genevieve Hollins, Executive/Claims Contact
Elizabeth Seitz, National School Lunch Program Coordinator

Enclosure: Corrective Action Plan

Corrective Action Plan

SFA: Nome Public Schools

Signature: _____

Review Date: _____ 22-Nov-21

Commendations:

- The Sponsor was flexible with the virtual review process and was a pleasure to work with .
- The kitchen was organized and clean. The food was served in an appealing manner.

CORRECTIVE ACTION DUE 30 Days from date of Corrective Action Letter

Series #	Problem Cited	Technical Assistance	Corrective Action Required	Corrective Action Due Date
403	Unallowable milk substitutions were made.	The Sponsor has the option to offer an allowable nondairy milk substitute. The substitute must be an approved alternate that is nutritionally equivalent to cow's milk. The Sponsor offered almond milk as an alternate milk; however, almond milk is not an allowable milk substitution. The reviewer asked the Sponsor to procure an acceptable milk substitute.	<p>Please submit labels of nondairy milk substitute products purchased to ensure nutritional requirements are met.</p> <p>Please describe the process that will be put into place to prevent this finding from occurring again.</p>	1/7/2022
409	During the October 2021 Lunch month of review, documentation did not indicate that all of the required meal components were offered and served to students.	On 10/7/21, no grain is documented on the Production Records as being served. The reviewer advised the Sponsor that all required components must be offered to all children. As a result, 19 lunches were nonreimbursable.	<p>Please submit one week of revised menus and completed production records from December 2021 with supporting documentation (e.g., CN Labels and/or Product Formulation Statements) to support the service of reimbursable meals.</p> <p>Please describe the process that will be put into place to prevent this finding from occurring again.</p>	1/7/2022
410	REPEAT FINDING: Planned menu quantities on breakfast Production Records do not indicate that the weekly minimum required quantities of grain and fruit were available. Planned menu quantities on the lunch Production Records do not indicate that the weekly minimum required portions for each of the vegetable subgroups were met.	During the October 4 - 8, 2021, breakfast week of review, sufficient grain and fruit was not offered to all children. A minimum of one ounce equivalent grain was offered each day. As a result, the minimum weekly grain requirement of 8 ounce equivalents was not met. During the November month of review breakfast, 1/2 cup fruit was offered to students. This does not meet the requirement to offer 1 cup of fruit during breakfast. During the November 22-26, 2021, week of the onsite review, the planned menu does not meet the minimum grain requirements. On the day of the review, students were offered cereal during breakfast. According to the FSMC, cereal is offered every day and is not paired with another item. As a result, the minimum amount of weekly grain requirement is not met. During the October 4-8, 2021, lunch week of review, all vegetable subgroups are not met. The lunch Production Records do not document that dark green vegetables or beans/peas/legumes were served. Regarding red/orange vegetables, 1/4 cup was offered. However, the site is required to offer 3/4 cup each week. During the November 22-26, 2021, week of the onsite review, the planned menu does meet the minimum vegetable subgroup requirements. Dark green vegetables were not offered during the week and insufficient portion of red/orange vegetable were offered.	<p>Please submit one week of revised menus and completed production records from December 2021 with supporting documentation (e.g., CN Labels and/or Product Formulation Statements) to support the service of reimbursable meals.</p> <p>Please describe the process that will be put into place to prevent this finding from occurring again.</p>	1/7/2022

Note to Sponsors: CNP will provide you a copy of the Corrective Action Summary and a Letter of Findings. CNP may add, amend, or clarify findings. Findings are due within the specific time frame provided.

Please provide all responses via the shared Google Folder for Corrective Action(preferred) or email to Robin Tennille at Robin@TennilleConsulting.com. The Corrective Action responses must include a process that will be used by the Sponsor to ensure the identified Finding does not occur again in the future.

Genevieve Hollins

From: Bruce Bryan <Bruce.Bryan@nmsusa.com>
Sent: Friday, December 3, 2021 8:20 AM
To: Robin Tennille
Cc: Jean Holgate; Gina Hengst; Scott Evers; Jamie Burgess; Genevieve Hollins; Lauren Torchia
Subject: RE: AK DEED | Nome Public Schools | Preliminary Report
Attachments: NSD Menu December 12-6-21 to 12-10-21.xlsx; NSD CN Labels 12-6-21 to 12-10-21.pdf; NSD Recipes 12-6-21 to 12-10-21.pdf; NSD ACSA Production Records 12-6-21 to 12-10-21.pdf

Morning Robin, I hope all is well.

Attached to this email, you will find all the documentation requested:

1. Menus for December, Monday the 6th through Friday the 10th.
2. CN labels or product formulation sheets for all items in week's menu.
3. Recipes for all items in this week's menus.
4. Active production records for this week's menus.
5. Completed production records for this week's menus will be emailed to you on December 13th.

I will address each "Corrective Action Required":

Series # 403 - Moved to the use of "Redilac Powder Milk" as our secondary milk offering, CN label can be found in the CN label package attached to this email. To ensure this finding does not occur again, this will be our standard secondary milk offering moving forward.

Series # 409 & Series # 410 - Attached to the email you will find completed menus for December the 6th through December the 10th to show the service of complete reimbursable meals, all CNN labels and or product formulation sheets are also attached. To ensure this finding does not occur again, updates to all software, production record forms, USDA meal patterns and menu pattern have been updated. As well as ensuring that all staff members receive Alaska eLearning training yearly and to ensure the addition of CACFP: Meal Pattern Basics, NSLP: Meal Pattern Requirements and NSLP: Offer vs Serve. Completed production records for this week's menus will be emailed to you on December 13th.

If you need any other documentation or have any questions, please do not hesitate to reach out.

Thank you very much for your continued support throughout this audit.



Bruce Bryan
General Manager
Dimond Park Loop, Juneau, AK 99801-7828
Direct (907) 444 3509
Bruce.Bryan@nmsusa.com

From: Robin Tennille <robin@tennilleconsulting.com>
Sent: Monday, November 22, 2021 5:00 PM



Nome Public Schools

TO: Nome Public Schools Board of Education
THRU: Jamie Burgess, Superintendent
FROM: Genevieve Hollins, Alaska Education & Business Services, Inc.
SUBJECT: FY2022 Expenditures: 7/01/2021 through 11/30/2021
 - All Except Special Revenue Programs -
DATE: December 9, 2021

REVENUES:

	<u>Received</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Received</u>
State of Alaska - Foundation	\$ 3,767,640	\$ 9,058,292	\$ 5,290,652	41.59%
State of Alaska - TRS On Behalf	367,357	878,775	511,418	41.80%
State of Alaska - PERS On Behalf	48,228	115,368	67,140	41.80%
City of Nome	1,039,823	3,000,000	1,960,177	34.66%
Impact Aid - U.S. Government PL-874	17,115	35,200	18,085	48.62%
E-Rate	296,204	725,822	429,618	40.81%
Other (Fees/Gate/Rentals/Donations)	162,092	385,000	222,908	42.10%
Use of General Fund's Fund Balance	-	422,854	422,854	0.00%
Pupil Transportation (Fund 205)	144,060	530,000	385,940	27.18%
Food Service (Fund 255)	76,285	775,000	698,715	9.84%
TOTAL REVENUES	\$ 5,918,803	\$ 15,926,311	\$ 10,007,508	37.16%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	<u>Expended & Encumbered</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Expended</u>
General Fund (100)	\$ 4,834,014	\$ 14,621,311	\$ 9,787,297	33.06%
Pupil Transportation (205) ¹	511,664	530,000	18,336	96.54%
Food Service Fund (255)	150,846	775,000	624,155	19.46%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 5,496,523	\$ 15,926,311	\$ 10,429,788	34.51%

Percentage of Revenue Budget Recvd: 37.16%
 Percentage of Budget Expended: 34.51%
 Percentage of Year Passed: 41.80%

Days of Expenditures for this Fiscal Year: 153 Days

Remaining in Fiscal Year for Expenditures: 212 Days

Checking Account Bank Balance as of November 30, 2021 - \$9,023,789

¹FY22 Pupil Transportation contract is fully encumbered for the year.

Public Comment Statement

The Board of Education welcomes community member input during meetings about issues on or not on the agenda. The Board is not able to respond directly to you during Public Comment; the Board may decide at the end of the meeting during Board Member Comment to discuss your topic at a work session, regular meeting, or direct the Superintendent to look into a situation further.

The Board may not speak about subjects that are protected by legal confidentiality such as specific student discipline issues or personnel issues that could disparage or slander district employees.

The general guideline is approximately three minutes per speaker; however, additional time is allowable if needed. When you speak to the Board, please state your first and last name for the record.

SCHOOL BOARD COMMUNICATION

Title: Approval of 2020-2021 Audit Report

Date: December 14, 2021

Administrator: Jamie Burgess, Superintendent & Genevieve Hollins, Business Manager

Attachments: Audited Financial Statements and Letter to the Board from Altman, Rogers & Co.

<input checked="" type="checkbox"/>	Action Needed	<input type="checkbox"/>	For Discussion	<input type="checkbox"/>	Information	<input type="checkbox"/>	Other
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BACKGROUND INFORMATION

As required by Alaska State Statute 14.14.050, the district had its annual audit performed by Altman, Rogers & Co., which was completed on November 8, 2021. As seen for the past several years, no material findings were presented. The administration thanks Ms. Genevieve Hollins, Business Manager, for her continued long-term expertise in handling the district's business affairs and finances.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the Nome Public Schools audit report for the 2020-2021 school year.

Sample Motion: I move to approve the Nome Public Schools audit report for the 2020-2021 school year.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Letter to the Governing Board

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Letter to the Governing Board

Year Ended June 30, 2021

November 8, 2021

Members of the Board
Nome Public Schools
City of Nome, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2.U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nome Public Schools are described in Note 1 to the Financial Statements. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As discussed in Note IV.E. to the financial statements, District changed accounting policies related to Student Activities by adopting Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Net Position. We noted no transactions entered into by District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of health and medical insurance liability is based on claims paid for the year and a three month estimate of the insurance liability. We evaluated the key factors and assumptions used to develop the health and medical liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Government-wide Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the District's proportionate share of the collective net pension/OPEB liability and asset and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension/OPEB liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During the course of our audit we noted no misstatements that required to be corrected.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Control Matters

See the June 30, 2021 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Supplementary Information

We applied certain limited procedures to the Management Discussion and Analysis, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information, as listed in the table of contents of the financial statements, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Nome Public Schools' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Accounting Assistance

As part of our engagement we drafted the financial statements of the District from the District's accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Restriction of Use

This information is intended solely for the use of the School Board and management of Nome Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Altman, Rogers & Co.

Anchorage, Alaska

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

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

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

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

Year Ended June 30, 2021

NOME PUBLIC SCHOOLS

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor’s Report		1-3
Management Discussion and Analysis (MD&A)		4-10
Basic Financial Statements:		
District-Wide Financial Statements:		
Statement of Net Position	A-1	11
Statement of Activities	B-1	12
Fund Financial Statements:		
Balance Sheet - Governmental Funds	C-1	13
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	C-2	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	D-1	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	16
Statement of Revenues, Expenditures, and Changes in Fund Balance – Original and Final Budget and Actual – School Operating Fund	E-1	17
Notes to Basic Financial Statements		18-48
Required Supplementary Information:		
Public Employees’ Retirement System:		
Schedule of District’s Proportionate Share of the Net Pension Liability	G-1	49
Schedule of District’s Proportionate Share of the Net OPEB Liability (Asset)	G-2	50
Schedule of District’s Contributions (Pensions)	G-3	51
Schedule of District’s Contributions (OPEB)	G-4	52
Teachers’ Retirement System:		
Schedule of District’s Proportionate Share of the Net Pension Liability	G-5	53
Schedule of District’s Proportionate Share of the Net OPEB Liability (Asset)	G-6	54
Schedule of District’s Contributions (Pensions)	G-7	55
Schedule of District’s Contributions (OPEB)	G-8	56
Notes to Required Supplementary Information		57-58

NOME PUBLIC SCHOOLS

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information:		
Major Governmental Fund:		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance - Budget and Actual (where applicable):		
School Operating Fund	H-1	59-62
General Capital Projects Fund	H-2	63
Other Governmental Funds:		
Combining Balance Sheet	I-1	64-67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit)	I-2	68-72
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual (where applicable) –		
Other Governmental Funds-Special Revenue Funds:		
School Broadband Assistance Grant	I-3	73
Pupil Transportation	I-4	74
Artists in Schools	I-5	75
Comprehensive State Literacy Development	I-6	76
Food Service Program	I-7	77
Alaska Nutritional Foods	I-8	78
Title VI-B IDEA	I-9	79
Title I-A Consolidated Amin Pool	I-10	80
Preschool Disabled	I-11	81
School Improvement	I-12	82
Title II-A	I-13	83
Title IV-A	I-14	84
Title I-A	I-15	85
Title I-C Migrant Education	I-16	86
Migrant Book Program	I-17	87
Carl Perkins	I-18	88
COVID-19 (ESSERF)	I-19	89
COVID-19 (GEERF)	I-20	90
Elementary and Secondary School Emergency Relief II	I-21	91
REAP – RLIS Education	I-22	92
Indian Education	I-23	93
Johnson O'Malley	I-24	94
UAF – TASK	I-25	95
NEC After School	I-26	96
Inupiaq Immersion Program	I-27	97
NEC Covid Cares Act	I-28	98
SNC – Culture Camp	I-29	99
Nome-Beltz Apartments Program	I-30	100
Albro Gregory Scholarship Program	I-31	101
Student Activities	I-32	102
Game of Chance and Skill	I-33	103

NOME PUBLIC SCHOOLS

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information, Continued:		
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Other Governmental Funds:		
Capital Project Fund:		
NBHS Partial Roof Replacement	J-1	104
NBHS and NES DDC Control System Upgrade	J-2	105
NES Fire Alarm System Replacement	J-3	106
Nome Teacher VPSO Housing	J-4	107
 Schedule of Changes in Assets and Fund Balances:		
Student Activity Special Revenue Fund	K-1	108-110
 Schedule of Compliance – AS 14.17.505	L-1	111
 Schedule of Expenditures of Federal Awards	M-1	112
 Notes to Schedule of Expenditures of Federal Awards		113
 Schedule of State Financial Assistance	N-1	114
 Notes to Schedule of State Financial Assistance		115
Compliance Reports:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		116-117
Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by the Uniform Guidance		118-119
Federal Schedule of Findings and Questioned Costs		120-121
Report on Compliance for Each Major State Program and Report on Internal Control over Compliance as Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		122-123
State Schedule of Findings and Questioned Costs		124

Independent Auditor's Report

Members of the School Board
Nome Public Schools
City of Nome, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Nome Public Schools', as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the School Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note IV.E to the financial statements, in 2021 the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Statement No. 84 established criteria for identifying fiduciary activities and the reporting requirements of said fiduciary activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Schedules of District's Net Pension and OPEB Liabilities and Assets, and the Pension and OPEB Contributions and notes to Required Supplementary Information on pages 4-10 and 49 through 58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Supplementary Information, which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the School Operating Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Capital Projects Fund – Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and changes in Fund Balances(Deficit) , Schedule of Revenues Expenditures and Changes in Fund Balance (deficit) – Budget and Actual (where applicable) – Other Governmental Funds (where applicable), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance which is presented as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021, on our consideration of the Nome Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nome Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nome Public Schools' internal control over financial reporting and compliance.



Anchorage, Alaska
November 8, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

Management’s Discussion and Analysis

Year Ended June 30, 2021

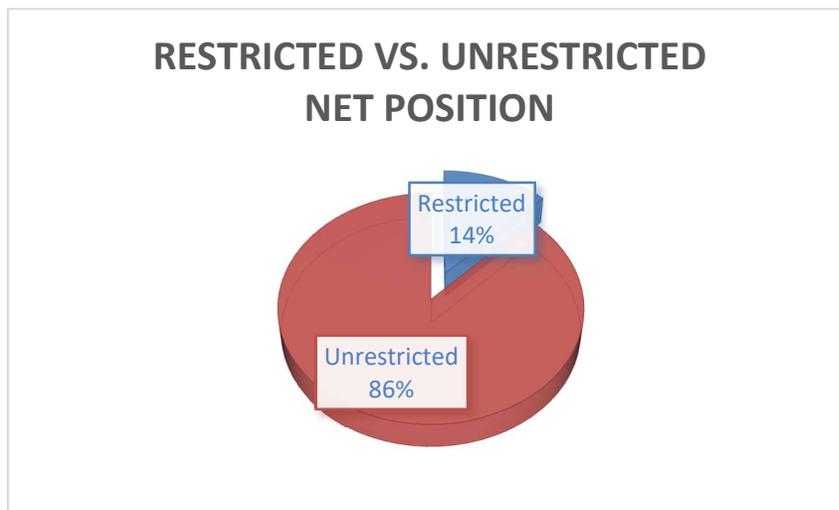
This section of Nome Public Schools’ annual financial report presents its discussion and analysis of the District’s financial performance during the year ended June 30, 2021, with comparative information in some instances for the year ended June 30, 2020. Please read it in conjunction with the District’s financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for 2021 and 2020 are as follows:

- The assets and deferred outflows of resources of the Nome Public Schools were more than its liabilities and deferred inflows of resources at the end of the fiscal year by \$5,731,099 in FY21 compared to \$2,924,278 in FY20 (net position, as restated). Of these amounts, \$3,826,971 in FY21 and \$1,426,890 in FY20 (unrestricted net position) may be used to meet the District’s ongoing obligations to students, teachers, citizens, and creditors. Figure 1, below, illustrates the difference between restricted and unrestricted net position for the year ended June 30, 2021.

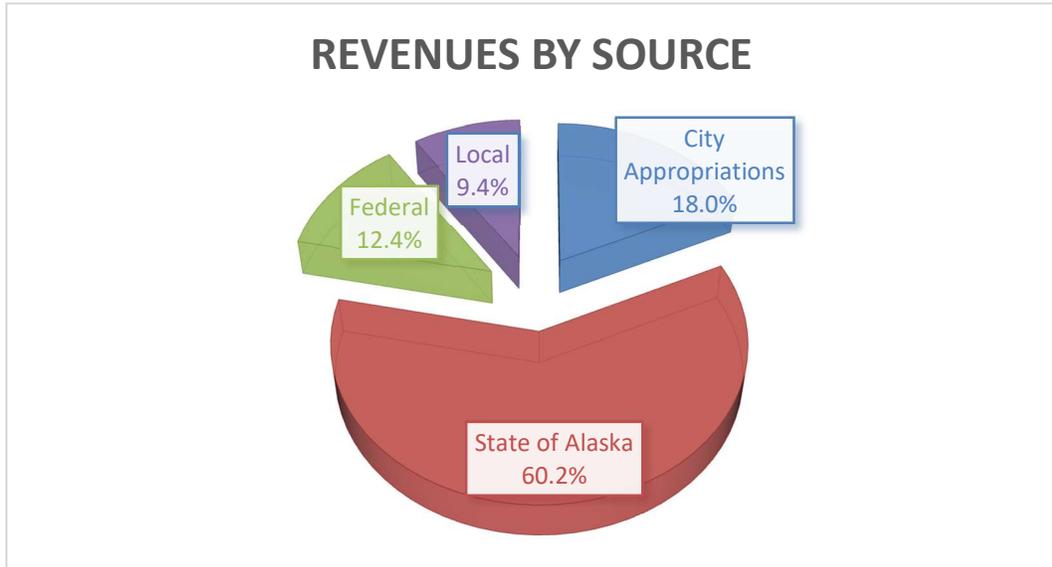
Figure 1



- In total, net position increased \$2,806,821 in FY21 compared to an increase of \$3,284,014 in FY20. All activities in the District are governmental activities. There were no business-type activities in 2021 or 2020.
- Total general revenues, as noted on the Statement of Activities (Exhibit B-1), accounted for \$13,649,881 or 80% of all revenues in FY21 compared to \$13,146,183 or 86% in FY20. Program specific revenues accounted for \$3,337,159 or 20% of total revenues of \$16,987,040 in FY21. Revenue streams come from local, state, and federal sources, as noted on the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit D-1). Of the \$17,892,377 in total revenues in FY21, 60.2% is from the State of Alaska, 18.0% from City Appropriations, 12.4% from federal sources, and 9.4% from local sources. Figure 2, below, illustrates the sources of revenues for FY21.

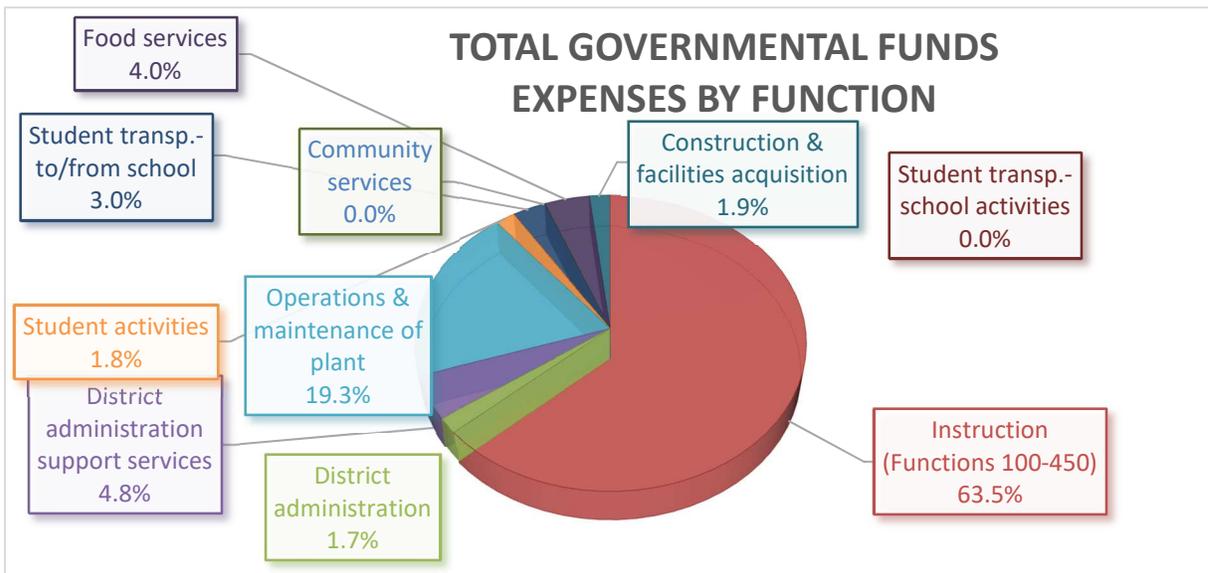
Management’s Discussion and Analysis

Figure 2



- The District had \$14,180,219 in expenses in FY21 compared to \$12,087,001 in expenses in FY20. Only \$210,475 of these expenses were offset by program specific charges for services and grants. In FY20, \$254,001 of these expenses were offset by program specific charges for services and grants.
- Governmental Funds expensed as instruction (functions 100-450) totaled \$10,729,232 or 63.5% of total expenses, operations & maintenance totaled \$3,262,565 or 19.3%, food services totaled \$683,492 or 4.0%, district admin support services \$805,685 or 4.8%, student transportation totaled \$514,674 or 3.0%, with remaining categories totaling \$906,553 or 5.4%. Figure 3, below, illustrates the breakdown of governmental fund expenses for FY21.

Figure 3



Management’s Discussion and Analysis

- As of the close of the current fiscal year, Nome Public Schools’ governmental funds reported combined ending fund balances of \$8,732,661 compared to \$7,383,994 in FY20. A portion of this amount is categorized as non-spendable, restricted and committed. In FY21, \$1,987,381 is available for spending at the District’s discretion (categorized as Unassigned). In FY20, \$1,726,368 was available for spending at the District’s discretion.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Nome Public Schools’ basic financial statements. Nome Public Schools’ basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the District’s activities.

- *Government-wide financial statements* provide both short-term and long-term information about the District’s overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District’s operations in more detail than the government-wide statements.
- Fund financial statements include the governmental fund statements which tell how basic services, such as, instruction were financed in the short-term as well as what remains for future spending. The fiduciary fund statement provides information about the financial relationship in which the District acts solely as an agent for the benefit of student groups.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by required supplementary information, additional supplementary information on individual fund activity, Expenditures of Federal Awards, and the Schedule of State Financial Assistance.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position.

The two government-wide statements report the District’s *net position* and how it has changed. Net position - the difference between the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources - is one way to measure the District’s financial position.

- Over time, increases or decreases in the District’s net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of school buildings and other facilities.

Management’s Discussion and Analysis

The government-wide financial statements include all the District’s *governmental activities*, which accounts for all of the District’s basic services such as instruction, maintenance and operations, and administration. There are no *business-type activities* in Nome Public Schools.

Fund Financial Statements

The fund financial statements provide more detailed information about the District’s funds, focusing on its most significant or “major” funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.
- The District establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal grants).

The District currently has one type of fund:

- *Governmental Funds:* Most of the District’s basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District’s near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.
- Nome Public Schools maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the School Operating Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* and individual budget to actual schedules elsewhere in this report.

Change in Accounting Principle:

- *Fiduciary Funds:* The District implemented GASB Statement Number 84, Fiduciary Activities. Both the Student Activities and Games of Chance and Skill funds were re-evaluated and found not to meet the criteria for reporting as a Fiduciary Fund. Instead, they will be reported as Special Revenue funds. Please see Notes to the Basic Financial Statements, Section E for more information.

Management’s Discussion and Analysis

The individual major fund statements and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the basic financial statements. This includes combining and individual fund statements and schedules.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a district’s financial position. In the case of Nome Public Schools, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,731,099 at June 30, 2021.

A portion of the District’s net position is invested in capital assets or restricted for specific purposes. Capital assets are presented, less any related debt used to acquire those assets that is still outstanding. Nome Public Schools uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending.

Financial Analysis of the District as a Whole

The following table provides a summary of the District’s net position for 2021 compared to 2020:

	Condensed Statement of Net Position Governmental Activities	
	2021	2020
Assets and Deferred Outflows of Resources:		
Current assets	\$ 10,108,779	8,729,609
Long-term assets	2,265,237	1,367,578
Deferred outflows of resources	1,242,530	985,081
Total Assets and Deferred Outflows	\$ 13,616,546	11,082,268
Liabilities and Deferred Inflows of Resources:		
Current liabilities	1,376,118	1,305,333
Long-term liabilities	5,886,869	6,117,055
Deferred inflows of resources	622,460	1,094,073
Total Liabilities and Deferred Inflows	7,885,447	8,516,461
Net Position:		
Net investment in capital assets	1,369,600	1,016,993
Restricted	534,528	121,924
Unrestricted	3,826,971	1,426,890
Total Net Position	5,731,099	2,565,807
Total Liabilities, Deferred Inflows, and Net Position	\$ 13,616,546	11,082,268

Management's Discussion and Analysis

The following table shows the changes in net position for fiscal year 2021 compared to fiscal year 2020:

	Governmental Activities	
	2021	2020
Revenues:		
Charges for services	\$ 210,475	254,001
Program revenues:		
Operating grants and contributions	2,755,708	1,840,917
Capital grants and contributions	370,976	129,914
General revenues:		
City appropriations	3,225,000	3,000,000
E-rate revenue	828,036	576,180
Unrestricted grants	9,148,961	9,195,274
Unrestricted local revenue	447,884	374,729
Total revenues	\$ 16,987,040	15,371,015
Expenses:		
Governmental activities:		
Instruction	4,445,748	3,509,994
Special education instruction	978,259	735,180
Special education support services - students	138,463	130,846
Support services - students	240,973	366,542
Support services - instruction	1,967,539	1,502,036
School administration	585,414	286,695
School administration support services	310,868	245,890
District administration	209,767	125,303
District administration support services	738,727	676,054
Operations and maintenance of plant	3,177,594	3,089,126
Student activities	186,387	54,825
Student transportation services	511,790	540,582
Community Services	1,552	17,957
Food services	687,138	805,971
Total expenses	14,180,219	12,087,001
Change in net position	2,806,821	3,284,014
Net position, beginning of year, as restated	2,924,278	(718,207)
Net position, end of year	\$ 5,731,099	2,565,807

General revenues accounted for most of the District's total revenues (80%). Operating grants and contributions, charges for services, and capital grants and contributions accounted for 20% of the District's total revenues. Total governmental revenues increased by \$1,616,025 and total expenses increased by \$2,093,218 in 2021.

Management's Discussion and Analysis

The increase in revenue in the current year is the result of increases in revenues in nearly all categories. The increase in expenses is the result of increases in salary and benefits and overall expenditures related to the School Operating Fund as well as Special Revenue funds.

School Operating Fund Budgetary Highlights

The District's budget is prepared according to Alaska law and is based on a modified accrual basis of accounting. The most significant budgeted fund is the School Operating Fund.

During the course of fiscal year 2021, the District amended its School Operating Fund budget as needed. A schedule of these changes and actual expenditure amounts can be found under Exhibit E-1 in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Original and Final Budget and Actual.

The actual revenues were \$137,904 more than anticipated.

The actual expenditures \$922,418 less than budgeted mostly due to salaries and benefits being less than budgeted.

Capital Assets and Long-Term Debt

At June 30, 2021 and 2020, the District had invested \$1,369,600 and \$1,016,993, respectively, in equipment, vehicles, and improvements, all as governmental activities. In accordance with Alaska Statute, all land used by the District is owned and accounted for by the City of Nome. In addition, any improvements to assets belonging to the City of Nome will be contributed to the City upon completion.

Additional information on the District's capital assets can be found in the notes to the financial statements.

At June 30, 2021, the District had no outstanding long-term debt.

Economic Factors and Next Year's Budget

The members of the School Board, the superintendent and administrators considered many factors when setting the fiscal year 2021 budget. Salary and benefits, fuel & utility costs, student transportation, food service, as well as materials and supplies to support District instruction and operations were all considered. The District expects to continue with the same grants and contributions in fiscal year 2021.

Contacting the District's Financial Management

This financial report is designed to provide citizens, taxpayers, parents, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact AKEBS, Business Consultants for Nome Public Schools at telephone number (907) 230-2169 or (907) 443-2231.

BASIC FINANCIAL STATEMENTS

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Net Position

June 30, 2021

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 7,614,395
Accounts receivable	1,797,558
Insurance refund receivable	9,899
Inventories	53,751
Prepaid items	633,176
Total current assets	10,108,779
Non-current assets:	
Capital assets, net of accumulated depreciation	1,369,600
Net pension and OPEB assets	895,637
Total long-term assets	2,265,237
Deferred outflows of resources - Pension and OPEB deferrals	1,242,530
Total assets and deferred outflows of resources	\$ 13,616,546
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	\$ 541,795
Accrued payroll liabilities	199,698
Unearned revenue	634,625
Total current liabilities	1,376,118
Non-current liabilities:	
Due within one year:	
Accrued leave	109,108
Due after one year:	
Net pension and OPEB liability	5,777,761
Total long-term liabilities	5,886,869
Deferred inflows of resources - Pension and OPEB deferrals	622,460
Total liabilities and deferred inflows of resources	7,885,447
<u>Net Position</u>	
Net investment in capital assets	1,369,600
Restricted	534,528
Unrestricted	3,826,971
Total net position	5,731,099
Total liabilities, deferred inflows of resources and net position	\$ 13,616,546

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Activities

Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 4,445,748	-	1,049,021	-	(3,396,727)
Special education instruction	978,259	-	29,748	-	(948,511)
Special education support services - students	138,463	-	(627)	-	(139,090)
Support services - students	240,973	-	127,269	-	(113,704)
Support services - instruction	1,967,539	-	232,228	-	(1,735,311)
School administration	585,414	-	10,856	-	(574,558)
School administration support services	310,868	-	11,089	-	(299,779)
District administration	209,767	-	(2,080)	-	(211,847)
District administration support services	738,727	-	120,325	-	(618,402)
Operation and maintenance of plant	3,177,594	210,058	55,002	370,976	(2,541,558)
Student activities	186,387	-	129,309	-	(57,078)
Student transportation- to and from school	506,409	-	432,892	-	(73,517)
Student transportation- school activities	5,381	-	11,064	-	5,683
Community services	1,552	-	19,255	-	17,703
Food services	687,138	417	530,357	-	(156,364)
Total Governmental Activities	\$ 14,180,219	210,475	2,755,708	370,976	(10,843,060)
General revenues:					
City appropriations				\$ 3,225,000	
State sources not restricted to specific programs				9,049,448	
Federal sources not restricted to specific programs				99,513	
E-rate				828,036	
Other				447,884	
Total general revenues				13,649,881	
Change in net position				2,806,821	
Net position (deficit) - beginning of year, as previously stated				2,565,807	
Cumulative effect of change in accounting principle				358,471	
Net position (deficit), beginning of year, as restated				2,924,278	
Net position (deficit), end of year				\$ 5,731,099	

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Balance Sheet - Governmental Funds

June 30, 2021

<u>Assets</u>	<u>School Operating Fund</u>	<u>General Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Cash and cash equivalents	\$ 7,614,395	-	-	7,614,395
Accounts receivable	733,220	-	1,064,338	1,797,558
Insurance refund receivable	9,899	-	-	9,899
Due from other funds	1,043,470	3,352,405	3,435,862	7,831,737
Inventories	53,751	-	-	53,751
Prepaid items	510,735	35,528	86,913	633,176
Total assets	<u>\$ 9,965,470</u>	<u>3,387,933</u>	<u>4,587,113</u>	<u>17,940,516</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 351,129	15,189	175,477	541,795
Accrued payroll liabilities	199,698	-	-	199,698
Unearned revenue	20,448	-	614,177	634,625
Due to other funds	6,788,267	-	1,043,470	7,831,737
Total liabilities	<u>7,359,542</u>	<u>15,189</u>	<u>1,833,124</u>	<u>9,207,855</u>
 Fund balances:				
Nonspendable	564,486	35,528	86,913	686,927
Restricted	-	-	534,528	534,528
Committed	-	3,337,216	2,186,609	5,523,825
Unassigned	2,041,442	-	(54,061)	1,987,381
Total fund balances	<u>2,605,928</u>	<u>3,372,744</u>	<u>2,753,989</u>	<u>8,732,661</u>
 Total liabilities and fund balances	 <u>\$ 9,965,470</u>	 <u>3,387,933</u>	 <u>4,587,113</u>	 <u>17,940,516</u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

Year Ended June 30, 2021

Total fund balances of governmental funds	\$	8,732,661
Total net assets reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,369,600
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Long-term liabilities reported in these statements consist of:		
Accrued leave		(109,108)
Proportionate share of the collective net pension/OPEB liability:		
PERS	(2,357,968)	
TRS	<u>(3,419,793)</u>	(5,777,761)
Proportionate share of the collective net pension/OPEB asset:		
PERS	197,518	
TRS	<u>698,119</u>	895,637
Deferred inflows and outflows of resources are the result of timing differences in the actuarial report:		
Pension/OPEB related assets in the current fiscal year are presented as deferred outflows of resources.		
PERS	512,661	
TRS	<u>729,869</u>	1,242,530
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(218,599)	
TRS	<u>(403,861)</u>	<u>(622,460)</u>
Net position of governmental activities	\$	<u><u>5,731,099</u></u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended June 30, 2021

	School Operating Fund	General Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ -	-	210,475	210,475
Other local	335,884	-	187,013	522,897
E-rate	828,036	-	-	828,036
Other sources-donations	112,000	-	-	112,000
Intergovernmental:				
City appropriations	60,000	-	-	60,000
City direct appropriations	3,165,000	-	-	3,165,000
State of Alaska	9,949,788	-	827,985	10,777,773
Federal sources	99,513	-	2,116,683	2,216,196
Total revenues	<u>14,550,221</u>	<u>-</u>	<u>3,342,156</u>	<u>17,892,377</u>
Expenditures:				
Current:				
Instruction	4,920,972	53,451	896,527	5,870,950
Special education instruction	993,439	-	185,365	1,178,804
Special education support services - students	190,857	-	12,442	203,299
Support services - students	366,974	-	101,468	468,442
Support services - instruction	1,794,028	-	234,883	2,028,911
School administration	638,279	-	4,280	642,559
School administration support services	324,975	-	11,292	336,267
District administration	286,809	-	-	286,809
District administration support services	702,587	-	103,098	805,685
Operations and maintenance of plant	2,789,818	342,949	129,798	3,262,565
Student activities	217,255	-	84,842	302,097
Student transportation-to and from school	-	-	507,562	507,562
Student transportation-school activities	-	-	7,112	7,112
Community services	-	-	1,552	1,552
Food services	-	-	683,492	683,492
Construction and facilities acquisition	-	-	316,075	316,075
Total expenditures	<u>13,225,993</u>	<u>396,400</u>	<u>3,279,788</u>	<u>16,902,181</u>
Excess (deficiency) of revenues over expenditures	1,324,228	(396,400)	62,368	990,196
Other financing sources				
Transfers, net	<u>(886,524)</u>	<u>512,500</u>	<u>374,024</u>	<u>-</u>
Net change in fund balance	437,704	116,100	436,392	990,196
Fund balance, beginning of year, as previously stated	2,168,224	3,256,644	1,959,126	7,383,994
Cumulative effect of a change in accounting principle	-	-	358,471	358,471
Fund balances, beginning of year	<u>2,168,224</u>	<u>3,256,644</u>	<u>2,317,597</u>	<u>7,742,465</u>
Fund balances, end of year	<u>\$ 2,605,928</u>	<u>3,372,744</u>	<u>2,753,989</u>	<u>8,732,661</u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to Statement of Activities

Year Ended June 30, 2021

Net change in fund balances - total governmental funds	\$	990,196
The change in net position reported for governmental activities in the Statement of Activities is different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.</p>		
Depreciation expense	(168,576)	
Acquisition of capital assets	<u>521,183</u>	352,607
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</p>		
<p style="padding-left: 40px;">Change in the unfunded net pension and OPEB liability and assets:</p>		
PERS	386,106	
TRS	<u>392,587</u>	778,693
<p>Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.</p>		
PERS	202,741	
TRS	<u>526,321</u>	729,062
<p>Defined contribution forfeitures are recognized when used to offset current contributions under the current financial resources method of accounting. This is the change in the balance of the unused forfeitures.</p>		
		(40,282)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, payments of principal of long-term debt in the governmental funds, are not reported as expenses in the Statement of Activities.</p>		
<p>These are the net changes in long-term liability balances.</p>		
Change in accrued annual leave		<u>(3,455)</u>
Change in net position of governmental activities	\$	<u><u>2,806,821</u></u>

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Original and Final Budget and Actual

Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 310,000	347,509	335,884	(11,625)
E-rate	598,647	722,565	828,036	105,471
Other sources- donations	-	-	112,000	112,000
Intergovernmental:				
City appropriations	-	60,000	60,000	-
City direct appropriations	3,000,000	3,165,000	3,165,000	-
State of Alaska	9,657,196	10,017,730	9,949,788	(67,942)
Federal sources	80,000	99,513	99,513	-
Total revenues	<u>13,645,843</u>	<u>14,412,317</u>	<u>14,550,221</u>	<u>137,904</u>
Expenditures:				
Current:				
Instruction	5,137,301	5,243,813	4,920,972	322,841
Special education instruction	1,320,681	1,165,510	993,439	172,071
Special education support services - students	206,421	233,132	190,857	42,275
Support services - students	347,337	369,532	366,974	2,558
Support services - instruction	1,398,126	1,793,269	1,794,028	(759)
School administration	721,069	663,762	638,279	25,483
School administration support services	389,817	352,994	324,975	28,019
District administration	300,031	298,525	286,809	11,716
District administration support services	884,502	854,746	702,587	152,159
Operations and maintenance of plant	2,535,744	2,953,768	2,789,818	163,950
Student activities	295,360	219,360	217,255	2,105
Total expenditures	<u>13,536,389</u>	<u>14,148,411</u>	<u>13,225,993</u>	<u>922,418</u>
Excess (deficiency) of revenues over expenditures	109,454	263,906	1,324,228	1,060,322
Other financing sources - Transfers out	<u>(440,000)</u>	<u>(886,524)</u>	<u>(886,524)</u>	<u>-</u>
Net change in fund balance	<u>\$ (330,546)</u>	<u>(622,618)</u>	437,704	<u>1,060,322</u>
Fund balance, beginning of year			<u>2,168,224</u>	
Fund balance, end of year			<u>\$ 2,605,928</u>	

The notes to the financial statements are an integral part of this statement.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements of the Nome Public Schools (hereafter referred to as the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Nome Public Schools is organized under Title 29.43.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the School Board of the Nome Public Schools. Members of the School Board are elected by the public.

The accompanying financial statements include all the activities of the District. On an annual basis, the School Board is required to submit a budget to the City Council for approval for the purpose of appropriating the local contribution. The School Board has the authority over hiring and firing all personnel and manage its financial operation subject to the limitations established by State Law and City Charter. The school board is required to submit annual budget to the City Council for approval, and all bonded indebtedness is through the City.

The School Board does not exercise oversight responsibility over any other entity. No other entity engages in activities which benefit the School District, nor do any special financial relationships exist between the District and any other entity. Therefore, the School District does not have any component units, as defined in Governmental Accounting Standards Board (GASB) Statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The School District does not presently have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column named "other governmental funds".

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claim and judgments, which are recorded only when payment is due.

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

The District uses funds to maintain its financial records during the fiscal year. A fund is a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures. There are three categories of funds: governmental, proprietary and fiduciary. Of these three, the District maintains governmental funds.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District has the following major governmental funds:

The *School Operating Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds.

The *General Capital Projects Fund* accounts for expenditures of general capital asset acquisitions, construction, repairs and upgrade projects.

Additionally, the District reports the following fund types:

The *Special Revenue Funds* account for revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

The *Capital Project Funds* account for the revenues and expenditures of state and federally funded acquisitions of capital assets or construction of major capital projects.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by or given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Summarized below are the major sources of revenue, which are susceptible to accrual and the applicable recognition policies:

Intergovernmental Revenue:

State of Alaska foundation, pupil transportation and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred. On-behalf payments from the State of Alaska are recognized in the year which they relate.

Revenues from the City of Nome are recorded as intergovernmental revenue as prescribed by the Uniform Chart of Accounts for School Districts. Revenues are susceptible to accrual and recorded in the year of the appropriation.

Local Revenue:

Interest earned is recorded in the School Operating Fund unless otherwise specified by the funding source. Rental income from District operated property is recorded in the period to which it relates. E-rate revenue is also recorded in the period it relates. Both interest and rental income are susceptible to accrual. Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Indirect Costs

The State of Alaska, Department of Education and Early Development annually establishes an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. There are no statutory limitations on the type of investment allowed. The Board does not have a written investment policy.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Management has determined that all of their receivables are collectible; therefore, no allowance for doubtful accounts has been established.

3. Inventories and Prepaid Items

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel is on the consumption method. The consumption method records the expenditure when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Inventories are classified as nonspendable fund balance when applicable, which indicates that they do not constitute "available spendable resources."

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. The prepaid items recorded in the governmental fund types do not reflect current available resources and, thus, are classified as nonspendable fund balance in the fund financial statements.

4. Capital Assets

The City owns all school buildings and land and certain other building fixtures and equipment which are provided to the School District without charge. The value of these assets are not accounted for by the District and are not included in the capital assets of the District.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Capital assets used in governmental fund types of the District are recorded in the government-wide financial statements at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined as assets with an initial, individual cost greater than \$5,000 and have an estimated life greater than one year. Capital assets in the government-wide financial statements are depreciated on the straight-line method. Interest incurred during construction is not capitalized on government-wide financial statements.

	<u>Life in Years</u>
Buildings	20
Vehicles, machinery and equipment	5-12

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized in government-wide financial statements and are considered operations and maintenance costs.

5. Unearned Revenue

Amounts received, which are restricted as to use and have not been expended, or items for which services have not yet been rendered are shown as unearned revenue.

6. Deferred Inflows and Deferred Outflows of Resources

Deferred inflows of resources are the acquisition of fund balance / net position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance / net position by the District that are applicable to a future reporting period.

7. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

8. Compensated Absences

Permanent 12-month classified employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary cost. All regular employees accrue sick leave, which is available for use while remaining in a permanent position. Employees' unused sick and personal leave balances are carried forward and can be used during subsequent years unless limited by personnel contracts. Classified staff is eligible for limited sick leave compensation payouts at 50% of the balance if they meet certain minimum balance amounts. Accrued leave and related changes are recorded only in the government-wide financial statements.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Vacation and sick pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure in the Fund Financial Statements. Amounts not expected to be liquidated within one year are reported as a long term liability in the Government-Wide Financial Statements.

9. Pensions and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liability and assets, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB and pension/OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) and additions to/from PERS and TRS's fiduciary net position have been determined on the same basis as they are reported by PERS and TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

10. Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

11. Fund Balances

In the fund financial statements fund balance components include five classifications of fund balances based on constraints imposed on the use of these resources.

Nonspendable fund balances – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained. Nonspendable amounts will be determined before all other classifications and consist of a fund balance equal to the value of inventory balances and prepaid items.

Restricted fund balances – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, or through enabling legislation. Restricted fund balances are comprised of restricted grant funds from external sources in governmental funds.

Committed fund balances – includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision making authority (School Board). Commitments will only be used for specific purposes pursuant to a formal action of the School Board.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Assigned fund balances – includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The School Board delegates to the Superintendent or his designee the authority to assign amounts to be used for specific purposes.

Unassigned fund balances – includes the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts have been restricted, committed, or assigned.

Prioritization of fund balance use – when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the District that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than capital projects.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. Budgets are prepared and presented on the modified accrual basis of accounting. Unexpended balances of grants from state and federal governments lapse at June 30.

The adopted School Operating Fund budget is submitted to the City of Nome for approval of the local appropriation, then to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. Both the original and final revised and approved budget are presented in the budgetary comparison statement. The final revised and approved budget is presented in the additional supplementary information. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent.

Annual budgets for the Special Revenue Funds with primarily local revenue sources or those with state or federal revenue sources that do not require budgetary reporting follow the same guidelines as the School Operating Fund as noted in the preceding paragraph.

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

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Project budgets are adopted for Capital Project funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenue and transfers from other funds.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2021 expenditures exceeded appropriations in the following funds:

Special Revenue Funds:

Pupil Transportation	\$	64,966
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The following functions had expenditures in excess of appropriations in the School Operating Fund:

Support services - instruction	\$	759
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Excess expenditures were financed by additional current year revenues, available fund balance and current and future operating transfers from the School Operating Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

All deposits are carried at cost plus accrued interest.

The District bank balances are insured by federal depository insurance to a maximum of \$250,000. Any amount in excess of FDIC limits is collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2021, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2021, the District's balances were fully insured.

B. Receivables

Receivables as of year end for the government's individual major funds and non-major funds are as follows:

		School Operating Fund	Other Governmental Fund	Total
Grants	\$	-	1,063,614	1,063,614
Other		733,220	724	733,944
	\$	733,220	1,064,338	1,797,558

Management has determined that all their receivables are collectable; therefore, no allowance for doubtful accounts has been established.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

C. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 66,878	313,222	-	380,100
CIP – Assets to be contributed	32,218	58,069	-	90,287
Total capital assets not depreciated	99,096	371,291	-	470,387
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,627,637	149,892	-	1,777,529
Total capital assets being depreciated	2,292,178	149,892	-	2,442,070
Less accumulated depreciation for:				
Improvements	474,026	33,227	-	507,253
Equipment	900,255	135,349	-	1,035,604
Total accumulated depreciation	1,374,281	168,576	-	1,542,857
Net capital assets, being depreciated	\$ 917,897	(18,684)	-	899,213
Total capital assets, net	\$ 1,016,993	352,607	-	1,369,600

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 44,721
District administration	23,518
Operation and maintenance of plant	96,113
Food service	4,224
Total	\$ 168,576

D. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2021 is as follows:

Receivable Fund	Payable Funds	Amount
Other Governmental Funds	School Operating Fund	\$ 3,435,862
General Capital Projects Fund	School Operating Fund	3,352,405
School Operating Fund	Other Governmental Funds	1,043,470
		\$ 7,831,737

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The composition of interfund transfers at June 30, 2021 is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Pupil Transportation	School Operating Fund	\$ 40,000
Food Service Program	School Operating Fund	150,000
General Capital Projects	School Operating Fund	512,500
Nome-Beltz Apartments Program	School Operating Fund	184,024
		<u>\$ 886,524</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

E. Fund Balances

Detailed information related to amounts committed and assigned fund balance at June 30, 2021 are as follows:

	<u>School Operating Fund</u>	<u>General Capital Project Funds</u>	<u>Other Governmental Fund</u>	<u>Total</u>
Nonspendable:				
Inventories	\$ 53,751	-	-	53,751
Prepaid items	510,735	35,528	86,913	633,176
	<u>\$ 564,486</u>	<u>35,528</u>	<u>86,913</u>	<u>686,927</u>
Restricted for:				
Inupiaq Immersion	\$ -	-	95,550	95,550
SNC – Culture Camp	-	-	18,500	18,500
Albro Gregory Scholarship	-	-	5,374	5,374
Student Activities	-	-	399,750	399,750
Games of Chance and Skill	-	-	15,354	15,354
	<u>\$ -</u>	<u>-</u>	<u>534,528</u>	<u>534,528</u>
Committed for:				
Pupil Transportation	\$ -	-	340,165	340,165
General Capital Projects	-	3,337,216	-	3,337,216
Nome-Beltz Apartments	-	-	1,652,704	1,652,704
Artists in Schools	-	-	2,000	2,000
Food Service	-	-	191,740	191,740
	<u>\$ -</u>	<u>3,337,216</u>	<u>2,251,994</u>	<u>5,523,825</u>
Unassigned -				
School Operating Fund	<u>\$ 2,041,442</u>	<u>-</u>	<u>(54,061)</u>	<u>1,987,381</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

IV. OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grants or agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the School Operating Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

B. Employee Retirement Systems and Plans

The District follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

PERS and TRS act as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Cost-sharing, Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2021 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Active plan members	23,378	5,569
Participating employers	152	57

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2020 (latest available information) employer contributions were 4.88% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2020 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,140	13,053
Inactive plan members entitled to but not yet receiving benefits	7,208	774
Inactive plan members not entitled to benefits	10,575	1,745
Active plan members	11,162	3,812
Total plan membership	<u>65,085</u>	<u>19,384</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2021 employer contributions were 1.27% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	46	17
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,784	9,125

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	63	19
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,801	9,127

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2020 (latest available report) for the DB Pension Plan for PERS and TRS is 4.03% and 4.01%, for the ARHCT plan is 4.16% and 4.16%, for the ODD Plan is 4.28% and 4.22%, and for the RMP is 4.33% and 4.26%, respectively.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.24%
Global Equity (non-U.S.)	6.67%
Aggregate bonds	(0.16%)
Opportunistic	3.01%
Real Assets	3.82%
Private Equity	10.00%
Cash Equivalents	(1.09%)

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.66% as of June 30, 2020.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities and assets. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for PERS and TRS for the year ended June 30, 2021 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	14.57%	26.58%	8.85%
OPEB	7.43%	4.27%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.85%</u>	<u>8.85%</u>
TRS:			
Pension	5.65%	27.07%	17.91%
OPEB	6.91%	3.40%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>30.47%</u>	<u>17.91%</u>

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS or TRS Administrator. For fiscal year 2021 the past service rate for PERS is 18.23%.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2020 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2020. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.
TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
TRS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 8.0% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the District, as well as an OPEB benefit recognized by the District for the State's proportionate share of OPEB plan expense attributable to the District. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the District creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

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

Plan Description. The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/dr/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 151 employers participating in PERS defined benefit plan, including the State of Alaska and 150 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,140
Inactive plan members entitled to but not receiving benefits	7,208
Inactive members not entitled to benefits	10,575
Active plan members	<u>11,162</u>
Total DB plan membership	<u>65,085</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2021, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 238,571	65,620	304,191

Public Employees Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$127,671(100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2020 to a total of \$77,733, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	Pension
District's proportionate share of the net pension liability	\$ 2,352,318
State's proportionate share of the net pension liability	973,047
Total	\$ 3,325,365
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (180,120)
State's proportionate share of the ARHCT OPEB liability (asset)	(74,611)
Total	\$ (254,731)
District's proportionate share of the ODD OPEB liability (asset)	\$ (17,398)
District's proportionate share of the RMP OPEB liability	\$ 5,650
Total District's share of net pension and OPEB liabilities and assets	\$ 2,160,450

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

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

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.0452%	0.0399%	(0.0053%)
OPEB:			
ARHCT	0.0451%	0.0398%	(0.0053%)
ODD	0.0536%	0.0638%	0.0102%
RMP	0.0675%	0.0797%	0.0122%

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Based on the measurement date of June 30, 2020, the District recognized pension and OPEB expense of (\$11,150) and (\$195,774), respectively, for the year ended June 30, 2021. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ 7,462	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	95,740	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	53,002
District contributions subsequent to the measurement date	<u>238,571</u>	<u>-</u>
Total	<u>\$ 341,773</u>	<u>53,002</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	14,450
Changes of assumptions	-	125,554
Net difference between projected and actual earnings on OPEB plan investments	72,269	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,052	-
District contributions subsequent to the measurement date	<u>48,368</u>	<u>-</u>
Total	<u>\$ 136,689</u>	<u>140,004</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	5,837
Changes of assumptions	-	255
Net difference between projected and actual earnings on OPEB plan investments	597	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,320	1,441
District contributions subsequent to the measurement date	3,385	-
Total	\$ 8,302	7,533

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 29	1,214
Changes of assumptions	7,935	14,607
Net difference between projected and actual earnings on OPEB plan investments	2,530	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,536	2,239
District contributions subsequent to the measurement date	13,867	-
Total	\$ 25,897	18,060

\$238,571 and \$65,620 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2021, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2021	\$ (43,847)	(124,533)	(368)	(807)
2022	33,669	25,724	(226)	(302)
2023	35,587	27,620	(223)	(311)
2024	24,791	19,506	(271)	(504)
2025	-	-	(421)	(1,114)
Thereafter	-	-	(1,107)	(2,992)
Total	\$ 50,200	(51,683)	(2,616)	(6,030)

For the year ended June 30, 2021, the District recognized (\$440,886) and (\$46,735) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities (assets) would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$ 3,058,510	2,352,318	1,760,019
Net OPEB ARHCT liability (asset)	\$ 187,951	(180,120)	(484,991)
Net OPEB ODD liability (asset)	\$ (16,349)	(17,398)	(18,237)
Net OPEB RMP liability	\$ 35,003	5,650	(16,569)

Sensitivity of the District's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (520,737)	(180,120)	232,348
Net OPEB ODD liability (asset)	\$ NA	(17,398)	NA
Net OPEB RMP liability	\$ (19,825)	5,650	40,302

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

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.27% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The School District contributed \$101,120 for the year ended June 30, 2021, which included forfeitures of \$45,743 which have been applied against contributions.

Teachers Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Teacher’s Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

The DB Plan’s membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,053
Inactive plan members entitled to but not receiving benefits	774
Inactive plan members not entitled to benefits	1,745
Active plan members	<u>3,812</u>
Total DB plan membership	<u>19,384</u>

Pension Benefits. Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member’s spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

Post Retirement Pension Adjustments. Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

Employee Contribution Rate. The District's active TRS members are required to contribute 8.65% of their annual covered salary.

Employer contributions for the year ended June 30, 2021, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 156,746	150,831	307,577

Teachers Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$772,669 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$104,003), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 3,419,793
State's proportionate share of the net pension liability	5,933,281
Total	\$ 9,353,074
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (601,388)
State's proportionate share of the ARHCT OPEB liability (asset)	(1,044,941)
Total	\$ (1,646,329)
District's proportionate share of the ODD OPEB liability (asset)	\$ (29,319)
District's proportionate share of the RMP OPEB liability (asset)	\$ (67,412)
Total District's share of net pension and OPEB liabilities and assets	\$ 2,721,674

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

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

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.1847%	0.1682%	(0.0165%)
OPEB:			
ARHCT	0.1846%	0.1681%	(0.0165%)
ODD	0.7067%	0.6811%	(0.0256%)
RMP	0.7062%	0.6834%	(0.0228%)

Based on the measurement date of June 30, 2020, the District recognized pension expense of \$236,985 and OPEB expense of (\$952,432), respectively, for the year ended June 30, 2021. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ 3,895	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	235,652	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	128,118
District contribution subsequent to the measurement date	156,746	-
Total	\$ <u>396,293</u>	<u>128,118</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	16,127
Changes of assumptions	-	189,191
Net difference between projected and actual earnings on pension plan investments	116,240	-
Changes in proportion and differences between District contributions and proportionate share of contributions	27,996	-
District contribution subsequent to the measurement date	122,340	-
Total	\$ <u>266,576</u>	<u>205,318</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	3,270
Changes of assumptions	-	27
Net difference between projected and actual earnings on pension plan investments	726	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,621	1,621
District contribution subsequent to the measurement date	<u>2,257</u>	<u>-</u>
Total	<u>\$ 5,604</u>	<u>4,918</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,329	5,103
Changes of assumptions	10,535	58,445
Net difference between projected and actual earnings on pension plan investments	7,771	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,527	1,959
District contribution subsequent to the measurement date	<u>26,234</u>	<u>-</u>
Total	<u>\$ 61,396</u>	<u>65,507</u>

\$156,746 and \$150,831 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2020 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2021	\$ (121,570)	(177,609)	(276)	(3,864)
2022	83,243	41,255	(65)	(2,230)
2023	88,581	44,131	(54)	(2,253)
2024	61,175	31,141	(119)	(2,882)
2025	-	-	(310)	(4,750)
Thereafter	<u>-</u>	<u>-</u>	<u>(747)</u>	<u>(14,366)</u>
Total	<u>\$ 111,429</u>	<u>(61,082)</u>	<u>(1,571)</u>	<u>(30,345)</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2021, the District recognized (\$593,810) and \$24,117 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

		1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$	<u>4,799,038</u>	<u>3,419,793</u>	<u>2,259,849</u>
Net OPEB ARHCT liability (asset)	\$	<u>(33,154)</u>	<u>(601,388)</u>	<u>(1,070,054)</u>
Net OPEB ODD liability (asset)	\$	<u>(29,367)</u>	<u>(29,319)</u>	<u>(29,306)</u>
Net OPEB RMP liability (asset)	\$	<u>3,635</u>	<u>(67,412)</u>	<u>(120,542)</u>

Sensitivity of the District's proportionate share of the net OPEB liability and asset to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability and asset, as well as what the District's proportionate share of the net OPEB liability and asset would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$	<u>(1,122,211)</u>	<u>(601,388)</u>	<u>32,110</u>
Net OPEB ODD liability (asset)	\$	<u>NA</u>	<u>(29,319)</u>	<u>NA</u>
Net OPEB RMP liability (asset)	\$	<u>(127,881)</u>	<u>(67,412)</u>	<u>15,792</u>

Teachers Retirement System (TRS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.93% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

2 years of service – 25%	
3 years of service – 50%	
4 years of service – 75%	
5 years of service – 100%	245

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

The School District contributed \$296,768 for the year ended June 30, 2021, which included forfeitures of \$24,268 which has been applied against contributions.

C. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. APEI is a public entity risk pool which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2021.

The District has elected the reimbursable method of payment for Employment Security Compensation (ESC). Under this arrangement, the actual costs of ESC are reimbursed to the State of Alaska.

Health Insurance

The District maintains a health and medical benefit program, which covers all full time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$95,000 for individual claims and \$916,022 for aggregate claims. Health and medical insurance expenditures were \$1,001,045 for the year ended June 30, 2021, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims on a monthly basis, they are then refunded half of the excess amount 120 days after year end. Such excess amounts were accounted for in the General (School Operating) Fund and are included in "Insurance Refund Receivable." Total estimated receivable at June 30, 2021 amounted to \$9,899. Changes in the claims receivable amount were:

Fiscal Year	Beginning Liability (Receivable)	Excess Premiums Paid	Claims Paid	Claim Expenditure	Ending Liability (Receivable)
2020	\$ 271,062	486,289	635,748	723,166	(127,810)
2021	\$ (127,810)	208,391	699,368	1,025,670	(9,899)

D. Subsequent Accounting Pronouncements

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

- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 90 *Majority Equity Interests*. Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligation*. Effective for fiscal years beginning after December 15, 2021.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statements 90, 91, 94, and 97 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to the Basic Financial Statements, Continued

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No. 84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

E. Change in Accounting Principle

During the year, the District implemented GASB Statement No. 84, *Fiduciary Activities*. The District reevaluated its previously reported Student Activities Agency Fund and Games of Chance and Skill Agency Fund. Under GASB Statement No. 84 the District determine that the funds no longer meet the criteria for reporting as Fiduciary Funds due to the extent of administrative involvement over the funds which is also not administered through a trust legally protected from creditors of the District.

As a result of this change, the funds are now presented as Student Activities Special Revenue Fund and Games of Chance and Skill Special Revenue fund of the District, and the previously reported Due to student groups liability of the Agency Funds of \$358,471 in 2020 has been restated to fund balance to align with the new principle. Accordingly, the total beginning fund balance of the Other Governmental Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balance has been updated to reflect the following changes

Governmental Activities:		
Beginning net position, as originally stated	\$	2,565,807
Change in accounting principle adjustment		358,471
Beginning net position, as restated	\$	<u>2,924,278</u>
Governmental Funds - Other Governmental Funds:		
Beginning fund balances, as originally stated	\$	1,959,126
Change in accounting principle adjustment		358,471
Beginning fund balances, as restated	\$	<u>2,317,597</u>

REQUIRED SUPPLEMENTARY INFORMATION

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2021

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0442%	\$ 2,063,075	\$ 1,988,775	\$ 4,051,850	\$ 1,984,403	104%	62.37%
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	193%	63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	220%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	180%	63.37% ²⁵⁰
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	175%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	146%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 973,047	\$ 3,325,365	\$ 1,931,032	122%	61.61%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

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

Public Employees' Retirement System (PERS)

June 30, 2021

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0602%	\$ 508,539	\$ 189,262	\$ 697,801	\$ 1,729,430	29.41%	89.68%
2019	0.0618%	\$ 633,294	\$ 183,507	\$ 816,801	\$ 1,755,118	36.08%	88.12%
2020	0.0451%	\$ 66,878	\$ 26,794	\$ 93,672	\$ 1,699,864	3.93%	98.13%
2021	0.0398%	\$ (180,120)	\$ (74,611)	\$ (254,731)	\$ 1,931,032	-9.33%	106.15%
Occupational Death and Disability (ODD):							
2018	0.0901%	\$ (12,789)	\$ -	\$ (12,789)	\$ 1,729,430	-0.74%	212.97%
2019	0.0762%	\$ (14,808)	\$ -	\$ (14,808)	\$ 1,755,118	-0.84%	270.62%
2020	0.0536%	\$ (12,999)	\$ -	\$ (12,999)	\$ 1,699,864	-0.76%	297.43%
2021	0.0638%	\$ (17,398)	\$ -	\$ (17,398)	\$ 1,931,032	-0.90%	283.80%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 392,864	1.20%	93.98%
2019	0.0762%	\$ 9,702	\$ -	\$ 9,702	\$ 359,677	2.70%	88.71%
2020	0.0675%	\$ 16,137	\$ -	\$ 16,137	\$ 304,986	5.29%	83.17%
2021	0.0797%	\$ 5,650	\$ -	\$ 5,650	\$ 452,109	1.25%	92.23%

251

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 164,943	\$ (164,943)	\$ -	\$ 1,902,337	8.67%
2016	\$ 173,815	\$ (173,815)	\$ -	\$ 1,794,827	9.68%
2017	\$ 191,409	\$ (191,409)	\$ -	\$ 1,729,430	11.07%
2018	\$ 229,523	\$ (229,523)	\$ -	\$ 1,755,118	13.08%
2019	\$ 220,579	\$ (219,945)	\$ 634	\$ 1,699,864	12.98%
2020	\$ 226,054	\$ (227,074)	\$ (1,020)	\$ 1,931,032	11.71%
2021	\$ 228,205	\$ (238,571)	\$ (10,366)	\$ 1,842,318	12.39%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 68,866	\$ (68,866)	\$ -	\$ 1,755,118	3.92%
2019	\$ 76,823	\$ (76,823)	\$ -	\$ 1,699,864	4.52%
2020	\$ 87,814	\$ (87,814)	\$ -	\$ 1,931,032	4.55%
2021	\$ 48,368	\$ (48,368)	\$ -	\$ 1,842,318	2.63%
Occupational Death and Disability (ODD):					
2018	\$ 1,381	\$ (1,381)	\$ -	\$ 1,755,118	0.08%
2019	\$ 2,189	\$ (2,189)	\$ -	\$ 1,699,864	0.13%
2020	\$ 2,799	\$ (2,799)	\$ -	\$ 1,931,032	0.14%
2021	\$ 3,385	\$ (3,385)	\$ -	\$ 1,842,318	0.18%
Retiree Medical Plan (RMP):					
2018	\$ 8,888	\$ (8,888)	\$ -	\$ 359,677	2.47%
2019	\$ 7,916	\$ (7,916)	\$ -	\$ 304,986	2.60%
2020	\$ 14,209	\$ (14,209)	\$ -	\$ 452,109	3.14%
2021	\$ 13,867	\$ (13,867)	\$ -	\$ 459,636	3.02%

253

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2021

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0832%	\$ 2,495,425	\$ 11,804,622	\$ 14,300,047	\$ 4,673,662	53.39%	55.70%
2016	0.2151%	\$ 4,001,658	\$ 4,946,597	\$ 8,948,255	\$ 4,976,332	80.41%	73.82%
2017	0.2781%	\$ 6,350,471	\$ 5,877,618	\$ 12,228,089	\$ 4,673,662	135.88%	68.40%
2018	0.2095%	\$ 4,245,734	\$ 5,786,624	\$ 10,032,358	\$ 4,700,743	90.32%	72.39%
2019	0.2130%	\$ 4,078,378	\$ 6,064,234	\$ 10,142,612	\$ 4,501,282	90.60%	74.09%
2020	0.1847%	\$ 3,451,847	\$ 5,119,986	\$ 8,571,833	\$ 4,052,747	85.17%	74.68%
2021	0.1682%	\$ 3,419,793	\$ 5,933,281	\$ 9,353,074	\$ 4,476,154	76.40%	72.81%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

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

Teachers' Retirement System (TRS)

June 30, 2021

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.2088%	\$ 384,039	\$ 674,032	\$ 1,058,071	\$ 4,700,743	8.17%	93.75%
2019	0.2127%	\$ 661,259	\$ 985,960	\$ 1,647,219	\$ 4,501,282	14.69%	90.23%
2020	0.1846%	\$ (282,079)	\$ (419,481)	\$ (701,560)	\$ 4,052,747	-6.96%	105.50%
2021	0.1681%	\$ (601,388)	\$ (1,044,941)	\$ (1,646,329)	\$ 4,476,154	-13.44%	113.78%
Occupational Death and Disability (ODD):							
2018	0.6574%	\$ (21,484)	\$ -	\$ (21,484)	\$ 4,700,743	-0.46%	1342.59%
2019	0.7308%	\$ (25,621)	\$ -	\$ (25,621)	\$ 4,501,282	-0.57%	1304.81%
2020	0.7067%	\$ (28,417)	\$ -	\$ (28,417)	\$ 4,052,747	-0.70%	1409.77%
2021	0.6811%	\$ (29,319)	\$ -	\$ (29,319)	\$ 4,476,154	-0.66%	931.08%
Retiree Medical Plan (RMP):							
2018	0.6574%	\$ (31,161)	\$ -	\$ (31,161)	\$ 1,147,033	-2.72%	118.16%
2019	0.7308%	\$ (23,370)	\$ -	\$ (23,370)	\$ 2,172,070	-1.08%	109.56%
2020	0.7062%	\$ (27,090)	\$ -	\$ (27,090)	\$ 2,417,771	-1.12%	110.03%
2021	0.6834%	\$ (67,412)	\$ -	\$ (67,412)	\$ 2,269,912	-2.97%	125.59%

255

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 197,303	\$ (197,303)	\$ -	\$ 4,976,332	3.96%
2016	\$ 180,778	\$ (180,778)	\$ -	\$ 4,673,662	3.87%
2017	\$ 200,341	\$ (200,341)	\$ -	\$ 4,700,743	4.26%
2018	\$ 219,437	\$ (219,437)	\$ -	\$ 4,501,282	4.87%
2019	\$ 140,384	\$ (113,224)	\$ 27,160	\$ 4,052,747	3.46%
2020	\$ 156,072	\$ (156,327)	\$ (255)	\$ 4,476,154	3.49%
2021	\$ 156,746	\$ (156,746)	\$ -	\$ 4,596,696	3.41%

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2021

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 95,188	\$ (95,188)	\$ -	\$ 4,501,282	2.11%
2019	\$ 68,138	\$ (68,138)	\$ -	\$ 4,052,747	1.68%
2020	\$ 88,054	\$ (88,054)	\$ -	\$ 4,476,154	1.97%
2021	\$ 122,340	\$ (122,340)	\$ -	\$ 4,596,696	2.66%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,501,282	0.00%
2019	\$ 2,206	\$ (2,206)	\$ -	\$ 4,052,747	0.05%
2020	\$ 2,237	\$ (2,237)	\$ -	\$ 4,476,154	0.05%
2021	\$ 2,257	\$ (2,257)	\$ -	\$ 4,596,696	0.05%
Retiree Medical Plan (RMP):					
2018	\$ 23,903	\$ (23,903)	\$ -	\$ 2,172,070	1.10%
2019	\$ 21,785	\$ (21,785)	\$ -	\$ 2,417,771	0.90%
2020	\$ 30,486	\$ (30,486)	\$ -	\$ 2,269,912	1.34%
2021	\$ 26,234	\$ (26,234)	\$ -	\$ 2,147,834	1.22%

257

See accompanying notes to Required Supplementary Information.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to Required Supplementary Information

June 30, 2021

1. Public Employees' Retirement System

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

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

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

2. Teachers' Retirement System

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

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

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Notes to Required Supplementary Information, Continued

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

Year Ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 347,509	335,884	(11,625)
E-rate	722,565	828,036	105,471
Other sources-donations	-	112,000	112,000
Total local sources	<u>1,070,074</u>	<u>1,275,920</u>	<u>205,846</u>
Intergovernmental:			
City of Nome -appropriations	60,000	60,000	-
City of Nome - direct appropriation	3,165,000	3,165,000	-
Total City of Nome	<u>3,225,000</u>	<u>3,225,000</u>	<u>-</u>
State of Alaska:			
Foundation program	9,108,219	9,018,296	(89,923)
Quality schools	28,005	27,938	(67)
Other state revenue	-	3,214	3,214
On-behalf TRS	754,804	772,669	17,865
On-behalf PERS	126,702	127,671	969
Total State of Alaska	<u>10,017,730</u>	<u>9,949,788</u>	<u>(67,942)</u>
Federal sources -			
Direct sources - Impact Aid	99,513	99,513	-
Total revenues	<u>14,412,317</u>	<u>14,550,221</u>	<u>137,904</u>
Expenditures:			
Instruction:			
Certificated salaries	3,021,714	2,963,401	58,313
Non-certificated salaries	139,348	141,219	(1,871)
Employee benefits	1,574,799	1,450,650	124,149
Transportation allowance	32,104	20,011	12,093
Professional and technical services	-	490	(490)
Staff travel	20	14	6
Utility services	4,100	2,312	1,788
Other purchased services	22,760	18,269	4,491
Supplies, materials and media	444,597	321,275	123,322
Tuition and stipends	3,126	3,092	34
Other expenses	1,245	239	1,006
Total instruction	<u>5,243,813</u>	<u>4,920,972</u>	<u>322,841</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education instruction:			
Certificated salaries	\$ 263,538	276,261	(12,723)
Non-certificated salaries	428,474	357,264	71,210
Employee benefits	456,094	350,078	106,016
Transportation allowance	10,487	2,743	7,744
Supplies, materials and media	6,617	7,093	(476)
Other expenses	300	-	300
Total special education instruction	<u>1,165,510</u>	<u>993,439</u>	<u>172,071</u>
Special education support services - students:			
Certificated salaries	83,453	83,452	1
Non-certificated salaries	40,624	29,008	11,616
Employee benefits	87,928	68,747	19,181
Other purchased services	3,827	3,827	-
Supplies, materials and media	16,800	5,823	10,977
Other expenses	500	-	500
Total special education support services - students	<u>233,132</u>	<u>190,857</u>	<u>42,275</u>
Support services - students:			
Certificated salaries	127,527	154,837	(27,310)
Non-certificated salaries	101,065	71,621	29,444
Employee benefits	137,144	136,260	884
Transportation allowance	683	682	1
Other purchased services	40	33	7
Supplies, materials and media	2,789	2,756	33
Other expenses	284	785	(501)
Total support services - students	<u>369,532</u>	<u>366,974</u>	<u>2,558</u>
Support services - instruction:			
Certificated salaries	93,790	76,054	17,736
Non-certificated salaries	228,451	232,570	(4,119)
Employee benefits	160,057	182,459	(22,402)
Professional and technical services	4,500	735	3,765
Staff travel	3,890	775	3,115
Utility services	913,229	914,018	(789)
Other purchased services	2,380	666	1,714
Supplies, materials and media	363,840	382,633	(18,793)
Other expenses	6,229	4,118	2,111
Equipment	16,903	-	16,903
Total support services - instruction	<u>1,793,269</u>	<u>1,794,028</u>	<u>(759)</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 453,762	461,100	(7,338)
Employee benefits	196,744	169,142	27,602
Other purchased services	2,850	4	2,846
Supplies, materials and media	4,864	3,779	1,085
Other expenses	5,542	4,254	1,288
Total school administration	<u>663,762</u>	<u>638,279</u>	<u>25,483</u>
School administration support services:			
Non-certificated salaries	192,218	180,421	11,797
Employee benefits	155,794	139,875	15,919
Utility services	2,600	2,209	391
Other purchased services	1,782	2,220	(438)
Supplies, materials and media	600	250	350
Total school administration support services	<u>352,994</u>	<u>324,975</u>	<u>28,019</u>
District administration:			
Certificated salaries	134,504	150,303	(15,799)
Employee benefits	75,372	74,428	944
Professional and technical services	28,000	21,627	6,373
Staff travel	19,062	5,011	14,051
Other purchased services	2,735	2,735	-
Insurance and bond premiums	225	-	225
Supplies, materials and media	4,000	808	3,192
Other expenses	34,627	31,897	2,730
Total district administration	<u>298,525</u>	<u>286,809</u>	<u>11,716</u>
District administration support services:			
Non-certificated salaries	255,885	247,335	8,550
Employee benefits	238,328	200,763	37,565
Professional and technical services	238,021	247,126	(9,105)
Staff travel	4,494	250	4,244
Utility services	607	750	(143)
Other purchased services	13,142	13,285	(143)
Insurance and bond premiums	102,494	60,295	42,199
Supplies, materials and media	32,575	18,954	13,621
Other expenses	8,200	5,538	2,662
Indirect cost recovery	(39,000)	(91,709)	52,709
Total district administration support services	<u>854,746</u>	<u>702,587</u>	<u>152,159</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Operations and maintenance of plant:			
Non-certificated salaries	174,039	158,431	15,608
Employee benefits	105,416	87,003	18,413
Professional and technical services	239	238	1
Staff travel	9,592	3,241	6,351
Utility services	100,350	92,713	7,637
Energy	1,028,500	932,092	96,408
Other purchased services	1,328,000	1,341,268	(13,268)
Insurance and bond premiums	147,498	147,497	1
Supplies, materials and media	52,964	27,165	25,799
Other expenses	170	170	-
Equipment	7,000	-	7,000
Total operations and maintenance of plant	<u>2,953,768</u>	<u>2,789,818</u>	<u>163,950</u>
Student activities:			
Certificated salaries	75,300	75,450	(150)
Non-certificated salaries	14,180	13,830	350
Employee benefits	26,640	25,873	767
Professional and technical services	6,000	6,000	-
Staff travel	190	-	190
Student travel	70,900	62,561	8,339
Other purchased services	7,000	6,964	36
Supplies, materials and media	14,150	9,727	4,423
Other expenses	5,000	1,000	4,000
Equipment	-	15,850	(15,850)
Total student activities	<u>219,360</u>	<u>217,255</u>	<u>2,105</u>
Total expenditures	<u>14,148,411</u>	<u>13,225,993</u>	<u>922,418</u>
Excess (deficiency) of revenues over expenditures	<u>263,906</u>	<u>1,324,228</u>	<u>1,060,322</u>
Other financing sources:			
Transfers to other funds:			
Food Service program	150,000	150,000	-
Pupil Transportation	40,000	40,000	-
General Capital Projects Fund	512,500	512,500	-
Nome-Belts Apartments program	184,024	184,024	-
Total transfers	<u>886,524</u>	<u>886,524</u>	<u>-</u>
Net change in fund balance	<u>\$ (622,618)</u>	437,704	<u>1,060,322</u>
Fund balance, beginning of year		<u>2,168,224</u>	
Fund balance, end of year		<u>\$ 2,605,928</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

General Capital Projects Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues		\$ <u> -</u>
Expenditures:		
Instruction:		
Supplies, materials and media		11,798
Equipment		41,653
Total instruction		<u>53,451</u>
Operations and maintenance of plant:		
Professional and technical services		13,849
Other purchased services		229,094
Supplies, materials and media		35,018
Equipment		64,988
Total operations and maintenance of plant		<u>342,949</u>
Total expenditures		<u>396,400</u>
Excess (deficiency) of revenues over expenditures		(396,400)
Other financing sources - Transfers from School Operating Fund		<u>512,500</u>
Net change in fund balance		116,100
Fund balance, beginning of year		<u>3,256,644</u>
Fund balance, end of year		<u>\$ <u>3,372,744</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet

June 30, 2021

	Special Revenue Funds								
	<u>Pupil Transportation</u>	<u>Artists in Schools</u>	<u>Comprehensive State Literacy Development</u>	<u>Food Service Program</u>	<u>Alaska Nutritional Foods</u>	<u>Title VI-B IDEA</u>	<u>Title I-A Consolidated Admin Pool Program</u>	<u>School Improvement</u>	<u>Title II-A</u>
<u>Assets</u>									
Assets:									
Accounts receivable	\$ -	-	27,378	5,587	-	88,438	48,140	41,260	1,459
Due from other funds	340,165	2,000	-	277,748	8,193	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	21,528	-
Total assets	<u>\$ 340,165</u>	<u>2,000</u>	<u>27,378</u>	<u>283,335</u>	<u>8,193</u>	<u>88,438</u>	<u>48,140</u>	<u>62,788</u>	<u>1,459</u>
<u>Liabilities and Fund Balances(Deficit)</u>									
									266
Liabilities:									
Accounts payable	\$ -	-	-	91,595	-	9,822	-	-	-
Unearned revenue	-	-	-	-	8,193	-	-	-	-
Due to other funds	-	-	27,378	-	-	78,616	48,140	62,788	1,459
Total liabilities	<u>-</u>	<u>-</u>	<u>27,378</u>	<u>91,595</u>	<u>8,193</u>	<u>88,438</u>	<u>48,140</u>	<u>62,788</u>	<u>1,459</u>
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	-	21,528	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	340,165	2,000	-	191,740	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(21,528)	-
Total fund balances(deficit)	<u>340,165</u>	<u>2,000</u>	<u>-</u>	<u>191,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances(deficit)	<u>\$ 340,165</u>	<u>2,000</u>	<u>27,378</u>	<u>283,335</u>	<u>8,193</u>	<u>88,438</u>	<u>48,140</u>	<u>62,788</u>	<u>1,459</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds								
	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	Safe Children's Act	COVID-19 (ESSERF)	Elementary and Secondary School Emergency Relief II	REAP-RLIS Education
<u>Assets</u>									
Assets:									
Accounts receivable	\$ 8,902	43,477	201,722	3,984	14,716	-	32,541	203,310	3,101
Due from other funds	-	-	-	-	-	93	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Total assets	\$ <u>8,902</u>	<u>43,477</u>	<u>201,722</u>	<u>3,984</u>	<u>14,716</u>	<u>93</u>	<u>32,541</u>	<u>203,310</u>	<u>3,101</u>
<u>Liabilities and Fund Balances(Deficit)</u>									
									267
Liabilities:									
Accounts payable	\$ 80	-	11,275	534	-	-	-	46,907	-
Unearned revenue	-	-	-	-	-	93	-	-	-
Due to other funds	8,822	43,477	190,447	3,450	14,716	-	32,541	156,403	3,101
Total liabilities	<u>8,902</u>	<u>43,477</u>	<u>201,722</u>	<u>3,984</u>	<u>14,716</u>	<u>93</u>	<u>32,541</u>	<u>203,310</u>	<u>3,101</u>
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances(deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances(deficit) \$	<u>8,902</u>	<u>43,477</u>	<u>201,722</u>	<u>3,984</u>	<u>14,716</u>	<u>93</u>	<u>32,541</u>	<u>203,310</u>	<u>3,101</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds									
	Indian Education	Johnson O'Malley	UAF TASK	NSEDC Concession Stand Renovation	NSEDC Culture Club Travel	UAF Future Educators	Inupiaq Immersion Program	SNC - Culture Camp	NSEDC - Large Infrastructure Program	Nome-Beltz Apartments
Assets										
Assets:										
Accounts receivable	\$ 79,723	-	-	-	-	-	-	-	-	-
Due from other funds	-	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,666,131
Prepaid items	-	-	-	-	-	-	-	-	-	65,385
Total assets	\$ 79,723	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,731,516
Liabilities and Fund Balances(Deficit)										
Liabilities:										
Accounts payable	\$ -	-	-	-	-	-	-	-	-	13,427
Unearned revenue	-	13,754	256	18,498	1,875	808	-	-	10,000	-
Due to other funds	79,723	-	-	-	-	-	-	-	-	268
Total liabilities	79,723	13,754	256	18,498	1,875	808	-	-	10,000	13,427
Fund balances (deficit):										
Nonspendable	-	-	-	-	-	-	-	-	-	65,385
Restricted	-	-	-	-	-	-	95,550	18,500	-	-
Committed	-	-	-	-	-	-	-	-	-	1,652,704
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances(deficit)	-	-	-	-	-	-	95,550	18,500	-	1,718,089
Total liabilities and fund balances (deficit)	\$ 79,723	13,754	256	18,498	1,875	808	95,550	18,500	10,000	1,731,516

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds			Total Special Revenue Funds	Capital Project Funds			Total Capital Project Funds	Total Other Governmental Funds	
	Albro Gregory Scholarship Program	Student Activities Fund	Games of Chance and Skill		NBHS Partial Roof Replacement Capital Project Fund	NBHS and NES DDC Control System Upgrade Capital Project Fund	NES Fire Alarm System Replacement Capital Project Fund			Nome Teacher VPSO Housing
Assets										
Assets:										
Accounts receivable	\$ -	724	-	804,462	-	-	-	259,876	259,876	1,064,338
Due from other funds	5,374	400,863	15,354	2,875,162	560,700	-	-	-	560,700	3,435,862
Prepaid items	-	-	-	86,913	-	-	-	-	-	86,913
Total assets	\$ 5,374	401,587	15,354	3,766,537	560,700	-	-	259,876	820,576	4,587,113
Liabilities and Fund Balances(Deficit)										269
Liabilities:										
Accounts payable	\$ -	1,837	-	175,477	-	-	-	-	-	175,477
Unearned revenue	-	-	-	53,477	560,700	-	-	-	560,700	614,177
Due to other funds	-	-	-	751,061	-	27,338	5,195	259,876	292,409	1,043,470
Total liabilities	-	1,837	-	980,015	560,700	27,338	5,195	259,876	853,109	1,833,124
Fund balances (deficit):										
Nonspendable	-	-	-	86,913	-	-	-	-	-	86,913
Restricted	5,374	399,750	15,354	534,528	-	-	-	-	-	534,528
Committed	-	-	-	2,186,609	-	-	-	-	-	2,186,609
Unassigned	-	-	-	(21,528)	-	(27,338)	(5,195)	-	(32,533)	(54,061)
Total fund balances(deficit)	5,374	399,750	15,354	2,786,522	-	(27,338)	(5,195)	-	(32,533)	2,753,989
Total liabilities and fund balances(deficit)	\$ 5,374	401,587	15,354	3,766,537	560,700	-	-	259,876	820,576	4,587,113

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit)

Year Ended June 30, 2021

	Special Revenue Funds					
	School Broadband Assistance	Pupil Transportation	Artists in Schools	Comprehensive State Literacy	Food Service Program	Alaska Nutritional Foods
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	-	417	-
Other local	-	-	-	-	-	-
Intergovernmental:						
State of Alaska	27,984	428,338	-	-	-	687
Federal sources:						
Direct	-	-	-	-	-	-
Pass-through	-	-	-	32,645	529,571	-
Total revenues	<u>27,984</u>	<u>428,338</u>	<u>-</u>	<u>32,645</u>	<u>529,988</u>	<u>687</u>
Expenditures:						
Current:						
Instruction	-	-	-	27,331	-	-
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	27,984	-	-	3,176	-	-
School administration	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration support services	-	-	-	2,138	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	492,562	-	-	-	-
Student transportation - school activities	-	742	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	-	-	630,671	687
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>27,984</u>	<u>493,304</u>	<u>-</u>	<u>32,645</u>	<u>630,671</u>	<u>687</u>
Excess (deficiency) of revenues over expenditures	-	(64,966)	-	-	(100,683)	-
Other financing sources - Transfers from School Operating Fund	-	40,000	-	-	150,000	-
Net change in fund balance	-	(24,966)	-	-	49,317	-
Fund balance, beginning of year, as previously stated	-	365,131	2,000	-	142,423	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	365,131	2,000	-	142,423	-
Fund balance(deficit), end of year	\$ <u>-</u>	<u>340,165</u>	<u>2,000</u>	<u>-</u>	<u>191,740</u>	<u>-</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds							
	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	211,018	93,500	655	62,544	24,618	18,429	132,093	396,317
Total revenues	<u>211,018</u>	<u>93,500</u>	<u>655</u>	<u>62,544</u>	<u>24,618</u>	<u>18,429</u>	<u>132,093</u>	<u>396,317</u>
Expenditures:								
Current:								
Instruction	-	-	-	16,592	2,712	4,555	123,440	213,734
Special education instruction	185,365	-	-	-	-	-	-	-
Special education support services - students	11,830	-	612	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	101,468
Support services - instruction	-	93,500	-	41,855	20,293	-	-	30,925
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-
District administration support services	13,823	-	43	4,097	1,613	1,207	8,653	34,310
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	12,667	-	-
Student transportation-to and from school	-	-	-	-	-	-	-	10,000
Student transportation-school activities	-	-	-	-	-	-	-	5,880
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>211,018</u>	<u>93,500</u>	<u>655</u>	<u>62,544</u>	<u>24,618</u>	<u>18,429</u>	<u>132,093</u>	<u>396,317</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as previously stated	-	-	-	-	-	-	-	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	-	-	-	-	-	-	-
Fund balance(deficit), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds				Elementary and Secondary School Emergency Relief II	REAP-RLIS Education
	Migrant Book Program	Carl Perkins	COVID-19 (ESSERF)	COVID-19 (GEERF)		
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	-	-	-
Other local	-	-	-	-	-	-
Intergovernmental:						
State of Alaska	-	-	-	-	-	-
Federal sources:						
Direct	-	-	-	-	-	18,160
Pass-through	3,984	27,352	116,267	7,632	203,697	-
Total revenues	<u>3,984</u>	<u>27,352</u>	<u>116,267</u>	<u>7,632</u>	<u>203,697</u>	<u>18,160</u>
Expenditures:						
Current:						
Instruction	3,984	26,049	63,981	7,132	136,247	17,027
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-
School administration	-	-	4,280	-	-	-
School administration support services	-	-	436	-	-	-
School administration	-	-	-	-	-	-
District administration support services	-	1,303	7,614	500	11,549	1,133
Operations and maintenance of plant	-	-	849	-	37,874	-
Student activities	-	-	-	-	-	-
Student transportation-to and from school	-	-	-	-	5,000	-
Student transportation-school activities	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Food services	-	-	39,107	-	13,027	-
Construction and facilities acquisition	-	-	-	-	-	-
Total expenditures	<u>3,984</u>	<u>27,352</u>	<u>116,267</u>	<u>7,632</u>	<u>203,697</u>	<u>18,160</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-
Fund balance, beginning of year, as previously stated	-	-	-	-	-	-
Cumulative effect of a change in accounting principle	-	-	-	-	-	-
Fund balance, beginning of year, as restated	-	-	-	-	-	-
Fund balance(deficit), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds							Nome-Beltz Apartments Program
	Indian Education	Johnson O'Malley	UAF - TASK	NEC After School Tutoring	Inupiaq Immersion Program	NEC COVID CARES Act	SNC-Culture Camp	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	210,058
Other local	-	-	-	4,593	-	34,560	18,500	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	222,511	-	-	-	-	-	-	-
Pass-through	-	8,224	7,466	-	-	-	-	-
Total revenues	<u>222,511</u>	<u>8,224</u>	<u>7,466</u>	<u>4,593</u>	<u>-</u>	<u>34,560</u>	<u>18,500</u>	<u>210,058</u>
Expenditures:								
Current:								
Instruction	207,935	7,685	7,466	4,103	20,000	6,554	-	-
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	17,150	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	10,856	-	-
District administration support services	14,576	539	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	35,859
Student activities	-	-	-	-	-	-	-	-
Student transportation-to and from school	-	-	-	-	-	-	-	-
Student transportation-school activities	-	-	-	490	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>222,511</u>	<u>8,224</u>	<u>7,466</u>	<u>4,593</u>	<u>20,000</u>	<u>34,560</u>	<u>-</u>	<u>35,859</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	(20,000)	-	18,500	174,199
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	184,024
Net change in fund balance	-	-	-	-	(20,000)	-	18,500	358,223
Fund balance, beginning of year, as previously stated	-	-	-	-	115,550	-	-	1,359,866
Cumulative effect of a change in accounting principle	-	-	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	115,550	-	-	1,359,866
Fund balance(deficit), end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,550</u>	<u>-</u>	<u>18,500</u>	<u>1,718,089</u>

(continued)

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances(Deficit), Continued

	Special Revenue Funds			Total Special Revenue Funds	Capital Project Fund				Total Capital Project Funds	Total Other Governmental Funds
	Albro Gregory Scholarship	Student Activities Fund	Games of Chance and Skill		NBHS Partial Roof Replacement Capital Project Fund	NBHS and NES DDC Control System Upgrade Capital Project Fund	NES Fire Alarm System Replacement Capital Project Fund	Nome Teacher VPSO Housing		
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	210,475	-	-	-	-	-	210,475
Other local	-	129,309	51	187,013	-	-	-	-	-	187,013
Intergovernmental:										
State of Alaska	-	-	-	457,009	57,754	-	-	313,222	370,976	827,985
Federal sources:										
Direct	-	-	-	240,671	-	-	-	-	-	240,671
Pass-through	-	-	-	1,876,012	-	-	-	-	-	1,876,012
Total revenues	-	129,309	51	2,971,180	57,754	-	-	313,222	370,976	3,342,156
Expenditures:										
Current:										
Instruction	-	-	-	896,527	-	-	-	-	-	896,527
Special education instruction	-	-	-	185,365	-	-	-	-	-	185,365
Special education support services - students	-	-	-	12,442	-	-	-	-	-	12,442
Support services - students	-	-	-	101,468	-	-	-	-	-	101,468
Support services - instruction	-	-	-	234,883	-	-	-	-	-	234,883
School administration	-	-	-	4,280	-	-	-	-	-	4,280
School administration support services	-	-	-	11,292	-	-	-	-	-	11,292
District administration support services	-	-	-	103,098	-	-	-	-	-	103,098
Operations and maintenance of plant	-	-	-	74,582	-	-	-	55,216	55,216	129,798
Student activities	-	72,175	-	84,842	-	-	-	-	-	84,842
Student transportation-to and from school	-	-	-	507,562	-	-	-	-	-	507,562
Student transportation-school activities	-	-	-	7,112	-	-	-	-	-	7,112
Community services	1,000	-	552	1,552	-	-	-	-	-	1,552
Food services	-	-	-	683,492	-	-	-	-	-	683,492
Construction and facilities acquisition	-	-	-	-	57,754	-	315	258,006	316,075	316,075
Total expenditures	1,000	72,175	552	2,908,497	57,754	-	315	313,222	371,291	3,279,788
Excess (deficiency) of revenues over expenditures	(1,000)	57,134	(501)	62,683	-	-	(315)	-	(315)	62,368
Other financing sources - Transfers from School Operating Fund	-	-	-	374,024	-	-	-	-	-	374,024
Net change in fund balance	(1,000)	57,134	(501)	436,707	-	-	(315)	-	(315)	436,392
Fund balance, beginning of year, as previously stated	6,374	-	-	1,991,344	-	(27,338)	(4,880)	-	(32,218)	1,959,126
Cumulative effect of a change in accounting principle	-	342,616	15,855	358,471	-	-	-	-	-	358,471
Fund balance, beginning of year, as restated	6,374	342,616	15,855	2,349,815	-	(27,338)	(4,880)	-	(32,218)	2,317,597
Fund balance(deficit), end of year	\$ 5,374	399,750	15,354	2,786,522	-	(27,338)	(5,195)	-	(32,533)	2,753,989

274

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

School Broadband Assistance Grant (School BAG)

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues -			
Intergovernmental -			
State of Alaska	\$ <u>27,984</u>	<u>27,984</u>	<u>-</u>
Expenditures:			
Support services - instruction-			
Utility services	<u>27,984</u>	<u>27,984</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 428,338	428,338	-
Expenditures:			
Student transportation - to and from school - Other purchased services	428,338	492,562	(64,224)
Student transportation - school activities:			
Non-certificated salaries	-	194	(194)
Employee benefits	-	58	(58)
Other purchased services	-	490	(490)
Total transportation - school activities	-	742	(742)
Total expenditures	428,338	493,304	(64,966)
Excess (deficiency) of revenues over expenditures	-	(64,966)	(64,966)
Other financing sources - Transfers from School Operating Fund	40,000	40,000	-
Net change in fund balance	\$ 40,000	(24,966)	(64,966)
Fund balance, beginning of year		365,131	
Fund balance, end of year		\$ 340,165	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Artists In Schools Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ -	-	-
Expenditures:			
Food services- Supplies, materials and media	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		<u>2,000</u>	
Fund balance, end of year		<u>\$ 2,000</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Comprehensive State Literacy Development Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 109,085	32,645	(76,440)
Expenditures:			
Instruction:			
Certificated salaries	9,000	9,000	-
Non-certificated salaries	2,770	675	2,095
Employee benefits	656	656	-
Professional and technical	42,726	-	42,726
Supplies, materials and media	21,111	17,000	4,111
Total instruction	<u>76,263</u>	<u>27,331</u>	<u>48,932</u>
Support services - instruction:			
Certificated salaries	3,000	3,000	-
Employee benefits	176	176	-
Staff travel	22,500	-	22,500
Total support services - instruction	<u>25,676</u>	<u>3,176</u>	<u>22,500</u>
District administration support services-			
Indirect cost	<u>7,146</u>	<u>2,138</u>	<u>5,008</u>
Total expenditures	<u>109,085</u>	<u>32,645</u>	<u>76,440</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Food Service Program Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	417	417
Intergovernmental -			
Federal sources - through the State of Alaska	625,000	529,571	(95,429)
Total revenues	625,000	529,988	(95,012)
Expenditures:			
Food services:			
Other purchased services	775,000	595,597	179,403
Supplies, materials and media	-	30,894	(30,894)
Other expenses	-	4,180	(4,180)
Total expenditures	775,000	630,671	144,329
Excess (deficiency) of revenues over expenditures	(150,000)	(100,683)	49,317
Other financing sources -			
Transfers from School Operating Fund	150,000	150,000	-
Net change in fund balance	\$ -	49,317	49,317
Fund balance, beginning of year		142,423	
Fund balance, end of year		\$ 191,740	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Alaska Nutritional Foods Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	<u>8,881</u>	<u>687</u>	<u>8,194</u>
Expenditures:			
Food services- Supplies, materials and media	<u>8,881</u>	<u>687</u>	<u>8,194</u>
Excess (deficiency) of revenues over expenditures	\$ <u> -</u>	-	<u> -</u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		\$ <u> -</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 249,441	211,018	(38,423)
Expenditures:			
Special education instruction:			
Certificated salaries	71,667	22,628	49,039
Employee benefits	44,664	11,309	33,355
Transportation allowance	400	-	400
Professional and technical services	92,403	147,772	(55,369)
Staff travel	5,000	-	5,000
Other purchased services	3,000	-	3,000
Supplies, materials and media	14,467	3,656	10,811
Other expenses	1,500	-	1,500
Total special education instruction	233,101	185,365	47,736
Special education support services - students:			
Professional and technical services	-	1,998	(1,998)
Staff travel	-	8,920	(8,920)
Supplies, materials and media	-	912	(912)
Total special education support services - students	-	11,830	(11,830)
District administration support services - Indirect costs	16,340	13,823	2,517
Total expenditures	249,441	211,018	38,423
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-A Consolidated Admin Pool Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>93,500</u>	<u>93,500</u>	<u>-</u>
Expenditures:			
Support services - instruction:			
Certificated salaries	73,760	73,760	-
Employee benefits	19,141	19,141	-
Professional and technical services	599	599	-
Total expenditures	<u>93,500</u>	<u>93,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,358	655	(2,703)
Expenditures:			
Special education instruction:			
Professional and technical services	3,096	-	3,096
Supplies, materials and media	42	-	42
Total special education instruction	<u>3,138</u>	<u>-</u>	<u>3,138</u>
Special education support services - students-			
Professional and technical services	<u>-</u>	<u>612</u>	<u>(612)</u>
District administration support services-			
Indirect costs	<u>220</u>	<u>43</u>	<u>177</u>
Total expenditures	<u>3,358</u>	<u>655</u>	<u>2,703</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

School Improvement Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 109,642	62,544	(47,098)
Expenditures:			
Instruction:			
Certified salaries	-	1,193	(1,193)
Employee benefits	-	143	(143)
Supplies, materials and media	27,982	15,256	12,726
Total instruction	27,982	16,592	11,390
Support services - instruction:			
Certificated salaries	49,000	23,075	25,925
Employee benefits	1,680	2,280	(600)
Professional and technical services	23,798	16,500	7,298
Total support services - instruction	74,478	41,855	32,623
District administration support services- Indirect costs	7,182	4,097	3,085
Total expenditures	109,642	62,544	47,098
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title II-A Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>83,831</u>	<u>24,618</u>	<u>(59,213)</u>
Expenditures:			
Instruction:			
Non-certificated salaries	3,380	-	3,380
Supplies, materials and media	-	633	(633)
Other expenses		<u>2,079</u>	<u>(2,079)</u>
Total instruction	<u>3,380</u>	<u>2,712</u>	<u>668</u>
Support services - instruction:			
Certificated salaries	-	11,261	(11,261)
Employee benefits	-	1,343	(1,343)
Staff travel	24,400	2,315	22,085
Supplies, materials and media	3,894	710	3,184
Other expenses	<u>46,665</u>	<u>4,664</u>	<u>42,001</u>
Total support services - instruction	<u>74,959</u>	<u>20,293</u>	<u>54,666</u>
District administration support services-			
Indirect costs	<u>5,492</u>	<u>1,613</u>	<u>3,879</u>
Total expenditures	<u>83,831</u>	<u>24,618</u>	<u>59,213</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title IV-A Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 28,706	18,429	(10,277)
Expenditures:			
Instruction:			
Supplies, materials and media	-	4,555	(4,555)
Tuition - students and stipends	17,800	-	17,800
Total instruction	17,800	4,555	13,245
District administration support services-			
Indirect costs	714	1,207	(493)
Student activities:			
Certificated salaries	4,000	4,000	-
Employee benefits	392	113	279
Supplies, materials and media	5,800	8,554	(2,754)
Total student activities	10,192	12,667	(2,475)
Total expenditures	28,706	18,429	10,277
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-A Basic Program Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 257,759	132,093	(125,666)
Expenditures:			
Instruction:			
Certificated salaries	81,650	81,650	-
Non-certificated salaries	50,564	22,367	28,197
Employee benefits	66,450	19,423	47,027
Transportation allowance	460	-	460
Supplies, materials and media	38,000	-	38,000
Total instruction	237,124	123,440	113,684
District administration support services- Indirect costs	16,885	8,653	8,232
Community services:			
Certificated salaries	2,500	-	2,500
Employee benefits	1,250	-	1,250
Total community services	3,750	-	3,750
Total expenditures	257,759	132,093	125,666
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 754,265	396,317	(357,948)
Expenditures:			
Instruction:			
Certificated salaries	27,550	53,250	(25,700)
Non-certificated salaries	159,600	43,074	116,526
Employee benefits	113,320	23,789	89,531
Student travel	4,922	-	4,922
Other purchased services	6,650	1,275	5,375
Supplies, materials and media	120,015	45,891	74,124
Tuition - students and stipends	76,505	46,455	30,050
Total instruction	<u>508,562</u>	<u>213,734</u>	<u>294,828</u>
Support services - students:			
Certificated salaries	81,125	81,125	-
Employee benefits	24,029	20,343	3,686
Total support services - students	<u>105,154</u>	<u>101,468</u>	<u>3,686</u>
Support services - instruction:			
Non-certificated salaries	18,500	19,946	(1,446)
Employee benefits	11,500	10,979	521
Staff travel	250	-	250
Total support services - instruction	<u>30,250</u>	<u>30,925</u>	<u>(675)</u>
District administration support service:			
Non-certificated salaries	7,000	7,838	(838)
Employee benefits	8,000	3,552	4,448
Indirect costs	44,399	22,920	21,479
Total district administration support services	<u>59,399</u>	<u>34,310</u>	<u>25,089</u>
Student activities:			
Certificated salaries	13,600	-	13,600
Non-certificated salaries	24,000	-	24,000
Employee benefits	2,300	-	2,300
Total student activities	<u>39,900</u>	<u>-</u>	<u>39,900</u>
Student transportation - to and from school -			
Other purchased services	-	10,000	(10,000)
Student transportation - school activities -			
Other purchased services	11,000	5,880	5,120
Total expenditures	<u>754,265</u>	<u>396,317</u>	<u>357,948</u>
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>7,000</u>	<u>3,984</u>	<u>(3,016)</u>
Expenditures:			
Instruction-			
Supplies, materials and media	<u>7,000</u>	<u>3,984</u>	<u>3,016</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>27,405</u>	<u>27,352</u>	<u>(53)</u>
Expenditures:			
Instruction:			
Other purchased services	5,529	5,528	1
Supplies, materials and media	<u>20,571</u>	<u>20,521</u>	<u>50</u>
Total instruction	<u>26,100</u>	<u>26,049</u>	<u>51</u>
District administration support services- Indirect costs	<u>1,305</u>	<u>1,303</u>	<u>2</u>
Total expenditures	<u>27,405</u>	<u>27,352</u>	<u>53</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

COVID-19 (ESSERF) Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 157,746	116,267	(41,479)
Expenditures:			
Instruction:			
Certificated salaries	31,545	18,518	13,027
Employee benefits	12,992	2,858	10,134
Supplies, materials and media	82,875	42,605	40,270
Other expenses	20,000	-	20,000
Total instruction	147,412	63,981	83,431
School administration:			
Certificated salaries	-	3,657	(3,657)
Employee benefits	-	623	(623)
Total school administration	-	4,280	(4,280)
School administration support services:			
Non-certificated salaries	-	337	(337)
Employee benefits	-	99	(99)
Total school administration support services	-	436	(436)
District administration support services-			
Indirect costs	10,334	7,614	2,720
Operations and maintenance of plant-			
Supplies, materials and media	-	849	(849)
Food services:			
Certificated salaries	-	32,538	(32,538)
Employee benefits	-	3,285	(3,285)
Supplies, materials and media	-	3,284	(3,284)
Total food services	-	39,107	(39,107)
Total expenditures	157,746	116,267	41,479
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

COVID-19 (GEERF) Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>7,632</u>	<u>7,632</u>	<u>-</u>
Expenditures:			
Instruction-			
Supplies, materials, media	<u>7,132</u>	<u>7,132</u>	<u>-</u>
District administration support services-			
Indirect costs	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>7,632</u>	<u>7,632</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Elementary and Secondary School Emergency Relief II Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 213,783	203,697	(10,086)
Expenditures:			
Instruction:			
Certificated salaries	125,250	125,249	1
Employee benefits	10,704	10,520	184
Supplies, materials, media	499	478	21
Total instruction	<u>136,453</u>	<u>136,247</u>	<u>206</u>
District administration support services- Indirect costs	<u>12,210</u>	<u>11,549</u>	<u>661</u>
Operations and maintenance of plant:			
Other purchased services	19,670	10,474	9,196
Equipment	27,400	27,400	-
Total operations and maintenance of plant	<u>47,070</u>	<u>37,874</u>	<u>9,196</u>
Student transportation- to and from school- Other purchased services	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Food services- Supplies, materials, media	<u>13,050</u>	<u>13,027</u>	<u>23</u>
Total expenditures	<u>213,783</u>	<u>203,697</u>	<u>10,086</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 15,202	18,160	2,958
Expenditures:			
Instruction:			
Certificated salaries	-	2,955	(2,955)
Supplies, materials, media	14,206	14,072	134
Total instruction	<u>14,206</u>	<u>17,027</u>	<u>(2,821)</u>
District administration support services- Indirect costs	<u>996</u>	<u>1,133</u>	<u>(137)</u>
Total expenditures	<u>15,202</u>	<u>18,160</u>	<u>(2,958)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Indian Education Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 222,511	222,511	-
Expenditures:			
Instruction:			
Certificated salaries	145,586	124,878	20,708
Non-certificated salaries	-	43,222	(43,222)
Employee benefits	62,349	39,835	22,514
Total instruction	207,935	207,935	-
District administration support services -			
Indirect costs	14,576	14,576	-
Total expenditures	222,511	222,511	-
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Johnson O'Malley Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 21,978	8,224	(13,754)
Expenditures:			
Instruction:			
Other purchased services	-	560	(560)
Supplies, materials and media	20,268	7,125	13,143
Total instruction	<u>20,268</u>	<u>7,685</u>	<u>12,583</u>
Support services - instruction-			
Other expenses	150	-	150
District administration support services-			
Indirect costs	1,560	539	1,021
Total expenditures	<u>21,978</u>	<u>8,224</u>	<u>13,754</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

UAF - TASK Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ <u>7,500</u>	<u>7,466</u>	<u>(34)</u>
Expenditures:			
Instruction:			
Other purchased services	-	420	(420)
Supplies, materials and media	<u>7,500</u>	<u>7,046</u>	<u>454</u>
Total expenditures	<u>7,500</u>	<u>7,466</u>	<u>34</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

NEC- After School Tutoring Special Revenue Fund

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

Year Ended June 30, 2021

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources-			
Other local	\$ 6,118	4,593	(1,525)
Expenditures:			
Instruction:			
Certificated salaries	4,500	4,000	500
Employee benefits	638	103	535
Total instruction	5,138	4,103	1,035
Student transportation- school activities -			
Other purchased services	980	490	490
Total expenditures	6,118	4,593	1,525
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Inupiaq Immersion Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

	<u>Actual</u>
Revenues:	
Local sources -	
Other local	\$ <u> -</u>
Expenditures:	
Instruction -	
Professional and technical services	<u> 20,000</u>
Excess (deficiency) of revenues over expenditures	(20,000)
Fund balance, beginning of year	<u> 115,550</u>
Fund balance, end of year	<u><u> 95,550</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

NEC COVID CARES Act Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources-			
Other	\$ 34,800	34,560	240
Expenditures:			
Instruction:			
Certificated salaries	7,000	6,000	1,000
Employee benefits	-	151	(151)
Supplies, materials and media	-	403	(403)
Total instruction	7,000	6,554	446
Support services-instruction -			
Other expenses	17,000	17,150	150
School administration support services -			
Supplies, materials, media	10,800	10,856	56
Total expenditures	34,800	34,560	240
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

SNC - Culture Camp Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:		
Local sources -		
Other local	\$	<u>18,500</u>
Expenditures-		<u>-</u>
Excess (deficiency) of revenues over expenditures		18,500
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>18,500</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Nome-Beltz Apartments Program Special Revenue Fund

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

Year Ended June 30, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources -			
Charges for services - rental receipts	\$ 210,058	210,058	-
Expenditures:			
Operations and maintenance of plant:			
Utility services	4,729	4,729	-
Energy	20,728	20,728	-
Other purchased services	5,087	5,087	-
Supplies, materials and media	4,690	4,690	-
Other expenses	625	625	-
Total operations and maintenance of plant	<u>35,859</u>	<u>35,859</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	174,199	174,199	-
Other financing sources -			
Transfers from School Operating Fund	<u>184,024</u>	<u>184,024</u>	<u>-</u>
Net change in fund balance	\$ <u>358,223</u>	358,223	<u>-</u>
Fund balance, beginning of year		<u>1,359,866</u>	
Fund balance, end of year		<u>\$ 1,718,089</u>	

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues	\$ <u> -</u>
Expenditures:	
Community services-	
Other noncurrent debits	<u> 1,000</u>
Excess (deficiency) of revenues over expenditures	(1,000)
Fund balance, beginning of year	<u> 6,374</u>
Fund balance, end of year	\$ <u><u> 5,374</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Local sources-	
Other local	\$ <u>129,309</u>
Expenditures:	
Student activities:	
Certified salaries	2,500
Employee benefits	543
Student travel	12,563
Other purchased services	1,200
Supplies, materials and media	50,019
Other expenses	<u>5,350</u>
Total expenditures	<u>72,175</u>
Excess (deficiency) of revenues over expenditures	57,134
Fund balances, beginning of year, as previously stated	-
Cumulative effect of a change in accounting principle	342,616
Fund balance, beginning of year, as restated	<u>342,616</u>
Fund balance, end of year	<u>\$ <u>399,750</u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Games of Chance and Skill Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues:		
Local sources-		
Other local	\$	<u>51</u>
Expenditures:		
Community service-		
Other expenses		<u>552</u>
Excess (deficiency) of revenues over expenditures		(501)
Fund balances, beginning of year, as previously stated		-
Cumulative effect of a change in accounting principle		15,855
Fund balance, beginning of year, as restated		<u>15,855</u>
Fund balance, end of year	\$	<u><u>15,354</u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NBHS Partial Roof Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u>57,754</u>
Expenditures:		
Construction and facilities acquisition:		
Other purchased services		24,522
Professional and technical services		<u>33,232</u>
Total expenditures		<u>57,754</u>
Excess (deficiency) of revenues over expenditures		-
Fund balance, beginning of year		<u> </u>
Fund balance, end of year	\$	<u><u> </u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NBHS and NES DDC Control System Upgrade Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance(Deficit)

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u> -</u>
Expenditures:		
Construction and facilities acquisition -		
Professional and technical services		<u> -</u>
Excess (deficiency) of revenues		
over expenditures		-
Fund balance, beginning of year		<u> (27,338)</u>
Fund balance(deficit), end of year	\$	<u><u> (27,338)</u></u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

NES Fire Alarm System Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance(Deficit)

Year Ended June 30, 2021

Revenues:		
Intergovernmental -		
State of Alaska	\$	<u> -</u>
Expenditures:		
Construction and facilities acquisition -		
Professional and technical services		<u> 315</u>
Excess (deficiency) of revenues		
over expenditures		(315)
Fund balance, beginning of year		<u> (4,880)</u>
Fund balance(deficit), end of year	\$	<u><u> (5,195)</u></u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Nome Teacher/VPSO Housing Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Intergovernmental-	
State of Alaska	\$ <u>313,222</u>
Expenditures:	
Operations and maintenance of plant:	
Professional and technical services	54,266
Other expenses	<u>950</u>
Total operations and maintenance of plant	<u>55,216</u>
Construction and facilities acquisitions-	
Professional and technical services	<u>258,006</u>
Total expenditures	<u>313,222</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	\$ <u><u>-</u></u>

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances

For the Year Ended June 30, 2021

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 724	-	-	724
Due from School Operating Fund	341,892	58,971	-	400,863
	<u>\$ 342,616</u>	<u>58,971</u>	<u>-</u>	<u>401,587</u>
Liabilities:				
Accounts Payable	\$ -	1,837	-	1,837
Fund Balances:				
Jr./Sr. High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	12,695	-	(8,570)	21,265
ACSA -- 8th Grade Class of 2022 DC Trip	1,117	-	-	1,117
ACSA -- 8th Grade Class of 2023 DC Trip	259	-	-	259
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	-	5,437
ACSA -- DC Ticket Account	3,820	29,637	-	33,457
ACSA - Ski & Bike Mechanics	375	930	1,305	-
ACSA -- Student Council	5,733	1,295	1,305	5,723
Archery Club	40	-	-	40
Boys Varsity Basketball	17,419	15,681	13,509	19,591
Breakfast Snack	71	-	-	71
Class of 2021	4,161	1,660	5,821	-
Class of 2023	2,923	-	2,923	-
Cross Country	3,176	6,991	40	10,127
Culinary Club	864	65	-	929
Culture Club	135	215	-	350
Design Technology	83	-	-	83
Drama Club	3,436	-	750	2,686
Esports	477	6,395	4,271	2,601
General	2,559	3,564	3,850	2,273
Girls Varsity Basketball	32,575	-	1,548	31,027
Gym Banners	5,292	3,650	469	8,473
Honor Society	353	-	86	267
HS Student Council	1,135	2,671	1,954	1,852
Jr. High Basketball Tournament	2,572	-	-	2,572
Jr. High Boys Basketball	25,085	-	2,428	22,657
Jr. High Girls Basketball	6,155	-	-	6,155
Jr. High Student Council	3,281	159	664	2,776
Jr. High Volleyball	6,895	6,724	-	13,619
Jr. High Wrestling	(6,341)	-	-	(6,341)

(continued)

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances, Continued

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Fund balances, continued:				
Jr./Sr. High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	1,278	-	-	1,278
JV Volleyball	-	323	-	323
Let Us Buy - Student Store	2,078	-	-	2,078
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	9,528	3,000	170	12,358
Nanook News	(35)	-	-	(35)
Native Youth Leadership NNYLO	1,080	-	-	1,080
Native Youth Olympics NYO	17,637	3,671	7,957	13,351
NB Class of 2022	1,334	8,596	5,559	4,371
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	31,539	6,811	10,823	27,527
Norton Sound Shootout	4,385	-	-	4,385
NSEDC - Outdoor Activities	3,263	3,262	6,525	-
NSEDC - Student Activity Travel	(113)	113	-	-
NYO Junior Account	3,010	-	-	3,010
Skills USA VICA	24,271	2,135	1,493	24,913
Speech & Debate Club	1,036	-	-	1,036
Spirit Committee	650	-	-	650
Subway Showdown	6,441	-	-	6,441
Suicide, Alcohol and/or Substance Abuse Prevention	1,500	-	-	1,500
Swim Team	895	-	-	895
Varsity Cheerleading	7,354	-	644	6,710
Varsity Volleyball	30,631	12,203	-	42,834
Varsity Wrestling	17,013	-	360	16,653
Youth Dance Group	3,980	-	-	3,980
Total High School	323,374	119,751	65,884	377,241

(continued)

Nome Public Schools
(A component Unit of the City of Nome)

Student Activity

Schedule of Changes in Assets and Fund Balances, Continued

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Fund balances, continued:				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	9,478	-	2,733	6,745
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	4,598	-	-	4,598
SBA Breakfast	-	-	-	-
SBA Pep Rally	-	-	-	-
Ski Team	250	-	-	250
Swimming	-	-	-	-
Youth Basketball	(6,051)	9,558	3,558	(51)
Total Elementary School	<u>19,242</u>	<u>9,558</u>	<u>6,291</u>	<u>22,509</u>
Total fund balance	<u>342,616</u>	<u>129,309</u>	<u>72,175</u>	<u>399,750</u>
Total liabilities and fund balance	<u>\$ 342,616</u>	<u>131,146</u>	<u>72,175</u>	<u>401,587</u>

NOME PUBLIC SCHOOLS
 (A Component Unit of the City of Nome)

Schedule of Compliance - AS 14.17.505

June 30, 2021

Total fund balance - School Operating Fund	\$ 2,605,928
less exemptions per 4 AAC 09.160(a)	
Inventory	53,751
Prepaid items	510,735
Federal impact aid received	<u>94,091</u>
Fund Balance Subject to 10% Limitation	<u>\$ 1,947,351</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>1,947,351</u>	=	<u>14.72%</u>
Current year expenditures	13,225,993		

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Exhibit M-1

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Grant Title	Grant Number	Pass through Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Federal Share of Expenditures
U.S. Department of Education:					
Direct programs:					
Impact Aid	11-AK-2020-0501		84.041	\$ 69,735	69,735
Impact Aid	11-AK-2021-0501		84.041	29,778	29,778
Total CFDA 84.041				<u>99,513</u>	<u>99,513</u>
Indian Education	S060A200518		84.060A	224,239	222,511
REAP-RLIS	S358C200021		84.358C	18,160	15,202
REAP-RLIS	S358C190003		84.358C	2,958	2,958
Total CFDA 84.358				<u>21,118</u>	<u>18,160</u>
Passed through the State of Alaska,					
Department of Education and Early Development:					
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.367	800	800
Title II-A		IP 21.NPSD.01	84.367	83,831	24,618
Total CFDA 84.367				<u>84,631</u>	<u>25,418</u>
Title IA Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.424A	200	200
Title IV-A		IP 21.NPSD.01	84.424A	28,706	18,429
Total CFDA 84.424				<u>28,906</u>	<u>18,629</u>
Special Education Cluster:					
Title VI-B IDEA		SE.21.NPSD.01	84.027	249,441	211,018
Preschool Disabled		SE 21.NPSD.01	84.173	3,358	655
Total Special Education Cluster				<u>252,799</u>	<u>211,673</u>
Carl Perkins		EK 21.NPSD.01	84.048	27,405	27,352
Title I-A Basic		IP 21.NPSD.01	84.010	257,759	132,093
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.010	40,000	40,000
School Improvement		SI 21.NPSD.01	84.010	109,642	62,544
Total CFDA 84.010				<u>407,401</u>	<u>234,637</u>
COVID-19 Governor's Emergency Relief Fund		ER.21.NPSD.01	84.425C	7,632	7,632
COVID-19 Elementary & Secondary School Emergency Relief Fund		ER.21.NPSD.01	84.425D	157,746	116,267
COVID-19 Elementary & Secondary School Emergency Relief Fund		CA 21.NPSD.01	84.425D	810,216	203,697
Total CFDA 84.425				<u>975,594</u>	<u>327,596</u>
Comprehensive State Literacy Development		AL 21.NPSD.01	84.371C	109,085	32,645
Title IC Migrant Education		IP 21.NPSD.01	84.011	768,558	396,317
Title I-A Basic Consolidated Admin Pool Program		IP 21.NPSD.01	84.011	52,500	52,500
Migrant Book		MB 21.NPSD.01	84.011	7,000	3,984
Total CFDA 84.011				<u>828,058</u>	<u>452,801</u>
Passed through					
University of Alaska Fairbanks					
TASK	S362A180024-20		84.362A	7,500	7,466
Total Department of Education				<u>3,066,249</u>	<u>1,678,401</u>
U.S. Department of the Interior:					
Passed through Kawerak, Inc.:					
Johnson O'Malley		FY 21	15.130	21,978	8,224
U.S. Department of Agriculture:					
Passed through the State of Alaska,					
Department of Education and Early Development:					
Child Nutrition Cluster:					
COVID-19 National School Breakfast Program		MA 21.NPSD.01	10.553	553	553
COVID-19 National School Lunch Program		MA 21.NPSD.01	10.555	944	944
Commodity Supplemental Food Program		FY21	10.555	32,661	32,661
Summer Food Service Program		MA 21.NPSD.01	10.559	429,520	429,520
COVID-19 Summer Food Service Program		MA 21.NPSD.01	10.559	59,335	59,335
Total Child Nutrition Cluster				<u>523,013</u>	<u>523,013</u>
Food Distribution Admin Fee Reimbursement		FD 21.NPSD.01	10.560	6,558	6,558
Total Department of Agriculture				<u>529,571</u>	<u>529,571</u>
Total Expenditures of Federal Awards				<u>\$ 3,617,798</u>	<u>2,216,196</u>

314

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Nome Public Schools under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Nome Public Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2021, the District received \$32,661 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

Schedule of State Financial Assistance

Year Ended June 30, 2021

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Eligible Expenditures</u>
State of Alaska, Department of Education and Early Development:			
Direct:			
# Foundation	None	\$ 9,018,296	9,018,296
Quality Schools	None	27,938	27,938
# Student Transportation	None	428,338	428,338
NBHS Partial Roof Replacement	GR-19-018	1,556,442	57,754
Dividend Raffle Funds	None	3,214	3,214
Broadband Assistance	2021	27,984	27,984
Total Department of Education and Early Development		11,062,212	9,563,524
State of Alaska, Department of Administration:			
Direct:			
# On-behalf TRS	FY21	772,669	772,669
On-behalf PERS	FY21	127,671	127,671
Total State of Alaska, Department of Administration		900,340	900,340
State of Alaska, Department of Commerce, Community, and Economic Development:			
Direct:			
Alaska Nutritional Foods	None	8,881	687
Alaska Housing Finance Corporation:			
Direct:			
# Nome Teacher VPSO Housing	THP-20-NPS-1	500,000	313,222
Total state financial assistance		\$ 12,471,433	10,777,773

See accompanying notes to schedule.

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Nome Public Schools under programs of the State of Alaska for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

denotes a major program for compliance audit purposes.

COMPLIANCE REPORTS

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools, a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Nome Public Schools' basic financial statements, and have issued our report thereon dated November 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nome Public Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nome Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Nome Public Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Members of the School Board
Nome Public Schools

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nome Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Nome Public Schools' major federal programs for the year ended June 30, 2021. Nome Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Nome Public Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Nome Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Nome Public Schools' compliance.

Opinion on Each Major Federal Program

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Nome Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Nome Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Nome Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

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

Is a going concern emphasis-of-matter paragraph included in the audit report? Yes No

Internal control over financial reporting:
 Material weakness identified? Yes No
 Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs (2 CFR 200.516(a)(1)):
 Material weakness identified? Yes No
 Significant deficiency identified? Yes None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))? Yes No

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)? Yes No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553/10.555/10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? Yes No

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome, Alaska)

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

Nome Public Schools did not have any findings that relate to the financial statements.

Section III – Federal Award Findings

Nome Public Schools did not have any findings that relate to the federal awards.

Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Nome Public Schools' major State programs for the year ended June 30, 2021. Nome Public Schools major State programs are identified in the accompanying Schedule of State Financial Assistance.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Nome Public Schools' major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Nome Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Nome Public Schools' compliance.

Opinion on Each Major State Program

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Nome Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Nome Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with *the State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Nome Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 8, 2021

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None reported

Noncompliance material to financial statements noted?

___ Yes X No

State Awards

Internal control over major programs:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None reported

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

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 200,000

Section II – Financial Statement Findings

See Federal Schedule of Findings and Questioned Costs.

Section III – State Award Findings and Questioned Costs

The Nome Public Schools did not have any findings related to the state awards.

SCHOOL BOARD COMMUNICATION

Title: FY22 Budget Revision #1

Date: December 14, 2021

Administrator: Jamie Burgess, Superintendent and Genevieve Hollins, Business Manager

Attachments: Draft FY22 Budget Revision #1

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

The first major revision for the FY22 budget is necessitated primarily due to salary and benefits for staff after hiring and benefit selections are complete.

Revenue: The District anticipates a small decline in projected revenue based on the preliminary Fall OASIS count. Per the graph presented in the Superintendent’s Report, the District’s current enrollment has rebounded from the FY21 school year, but has not returned to pre-pandemic levels.

We also must use more of our fund balance; the Department of Education issued waivers due to COVID-19 allowing districts to retain more than 10% of their budget in their general fund balance. Closure of the FY21 accounting left the district with over 11% in the fund balance; we are electing to adjust expenditures to keep the fund balance just under 10%. This allows us to ensure needs are being met while keeping a healthy amount in savings.

Expenditures: Moved \$400K to CIP – emergency expenditures combined with some additional future projects which will need to be addressed, as well as uncertainty around the total expense and district liability for the fuel spill being addressed at NES necessitates ensuring funds are available for these needs. In addition, fundraising opportunities for athletic teams this year have been curtailed due to the pandemic, so additional funds for travel have been allocated to the athletic budget. Also, there is a special allocation for the new cross-country ski team to allow them to purchase needed start-up equipment (racing skis, uniforms, etc.) as the Community Benefit Shares program has been overhauled by the City. Increases in supply budgets to the three schools, as well as reductions for positions which are currently unfilled and for which the prospects are not good to fill at this time in the school year. Additional funds moved to the M&O line item for anticipated vehicle repairs and additional snow plowing costs.

Nome Public Schools
PO Box 131
Nome, AK 99762
907-443-2231 – www.nomeschools.org

Liability insurance premiums were lower than projected, while property insurance premiums increased.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the first FY22 budget revision.

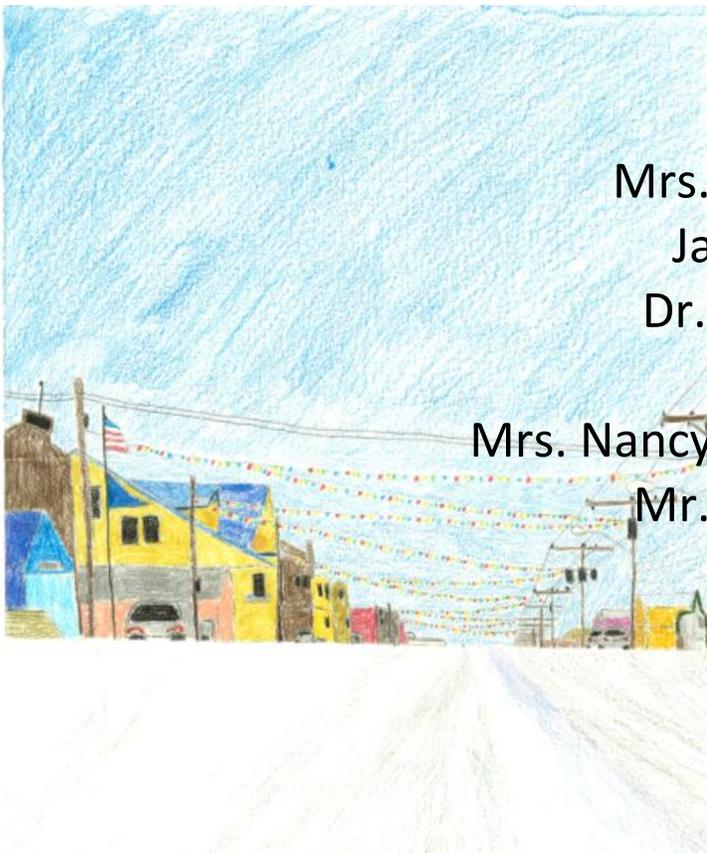
Sample Motion: I move to approve the first FY22 budget revision as presented.



NOME PUBLIC SCHOOLS

FY 2022 BUDGET REVISION #1

For approval of the Board December 14, 2021



Mrs. Sandra Martinson, President
Jamie Burgess, Superintendent
Dr. Barb Amarok, Vice-President
Mrs. Darlene Trigg, Treasurer
Mrs. Nancy Mendenhall, Board Member
Mr. Bob Metcalf, Board Member

MISSION

Nome Public Schools, in active partnership with family and the community, educates and inspires students to become successful and responsible global citizens in an environment that represents our rich cultural diversities and local traditions.

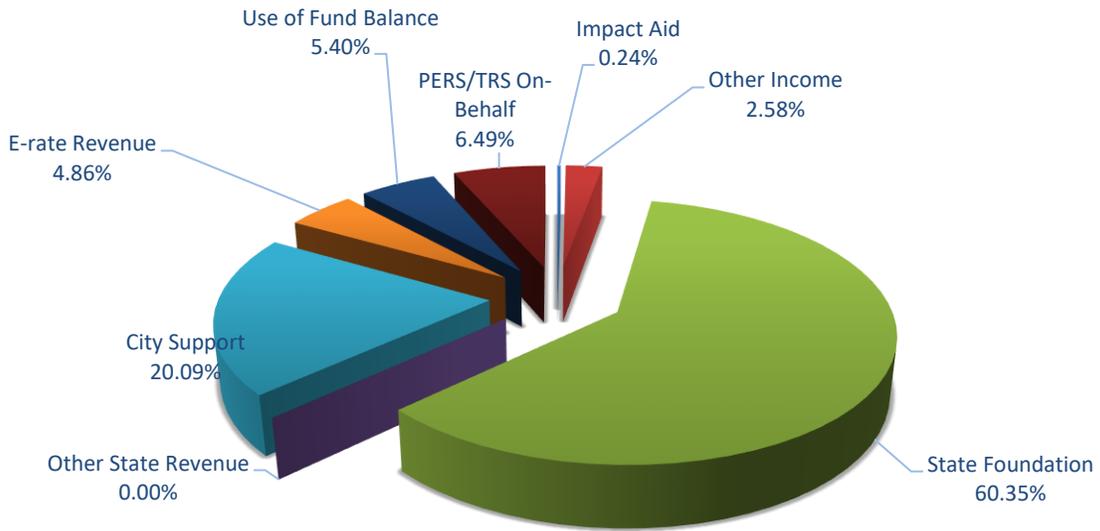
Cover Page Artwork:
Front Street by Raina McRae, 11th grade

NOME PUBLIC SCHOOLS

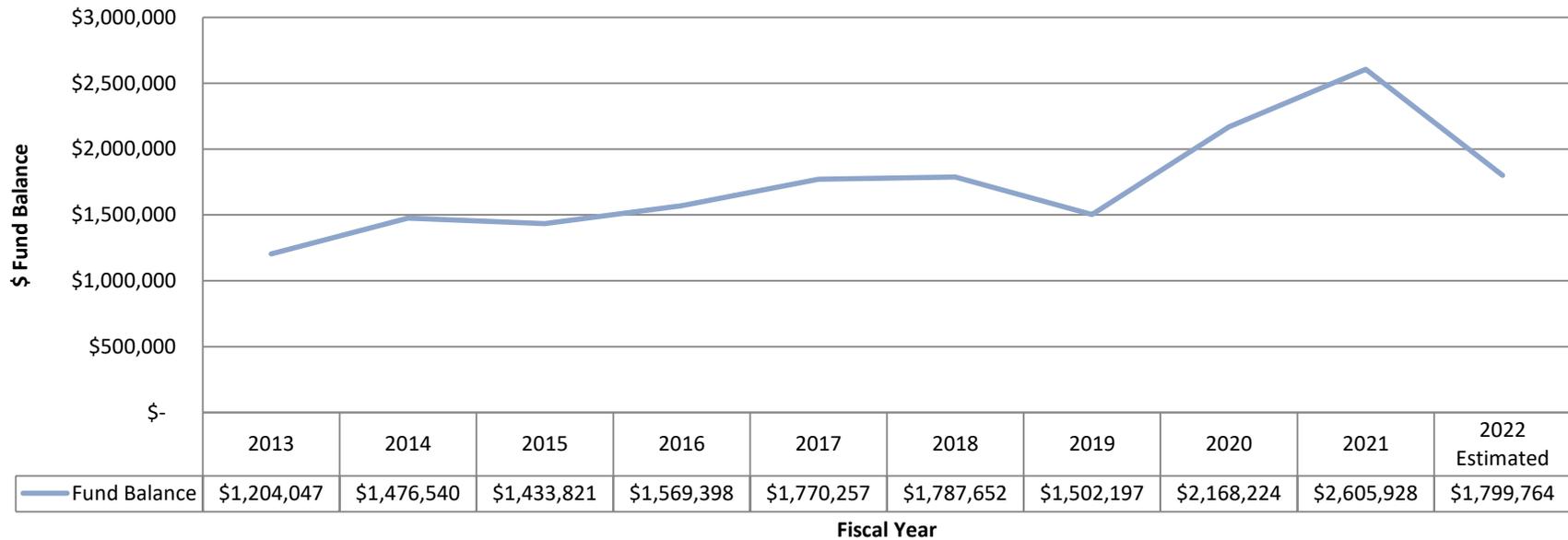
Revenue Budget

	FY2021 Actual	FY2022 Original Budget	FY2022 Budget Revision #1	Change
<i>Enrollment Projection</i>	<i>624.4+15IN 62.7 corresp</i>	<i>676+16IN 22 corresp</i>	<i>666+16IN 21.3 corresp</i>	<i>-10+0IN -0.7 corresp</i>
FUND 100: General Operating Fund				
City Appropriation	\$ 3,225,000	\$ 3,000,000	\$ 3,000,000	\$ -
State of Alaska Foundation	9,049,448	9,058,292	9,014,186	(44,106)
Other State Revenue (TRS)	772,669	878,775	865,362	(13,412)
Other State Revenue (PERS)	127,671	115,368	104,286	(11,082)
Impact Aid (Federal)	99,513	35,200	35,200	-
E-rate Revenue (Federal)	828,036	725,822	725,822	-
Other Revenue (Fees/Gate/Rental)	447,884	385,000	385,000	-
Use of (Addition to) Fund Balance	(437,704)	422,855	806,164	383,309
FUND TOTAL	\$ 14,112,517	\$ 14,621,311	\$ 14,936,020	\$ 314,709
TOTAL GENERAL FUND REVENUE	\$ 14,112,517	\$ 14,621,311	\$ 14,936,020	\$ 314,709

NOME PUBLIC SCHOOLS Revenues by Source FY 2022



Fund Balance 10 Year History FY2013 - FY2022 Projected



334

Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2022:	\$ 1,799,764
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ 55,000
Prepaid Items (Liab Insurance, other)	\$ 300,000
Federal Impact Aid Received	\$ 35,200
Fund Balance Subject to 10% Limitation	\$ 1,409,564
Nonexempt fund balance as a percentage of current year expenditures:	
<u>Fund Balance Subject to Limitation</u>	<u>\$ 1,409,564</u>
Current Year Expenditures (Fxs 100-700)	\$ 14,421,020
	= 9.77%
Board Policy 3470 allows calculation of fund balance percentage based on Grand Total Fund Balance / Grand Total Expenses (including transfers)	
<u>Grand Total Fund Balance</u>	<u>\$ 1,799,764</u>
Grand Total Current Year Expenditures	\$ 14,936,020
	= 12.05%

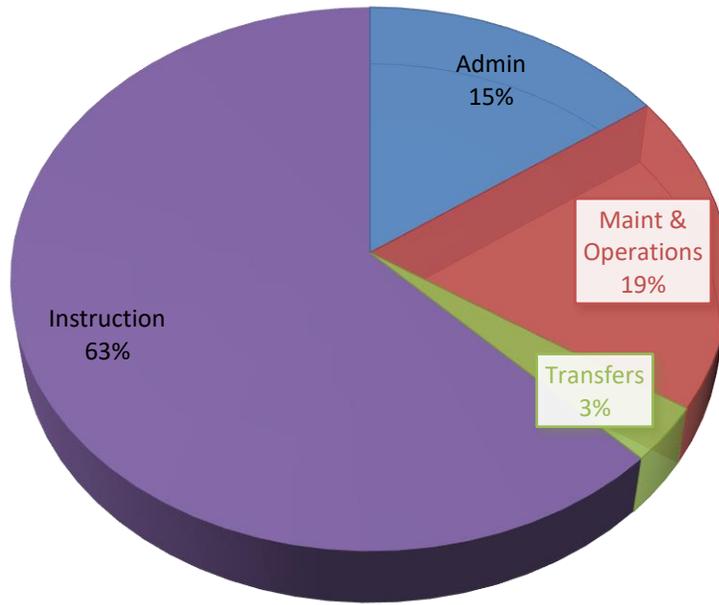
NOME PUBLIC SCHOOLS
Expenditure Summary by Function

FY 2022 Budget Revision #1

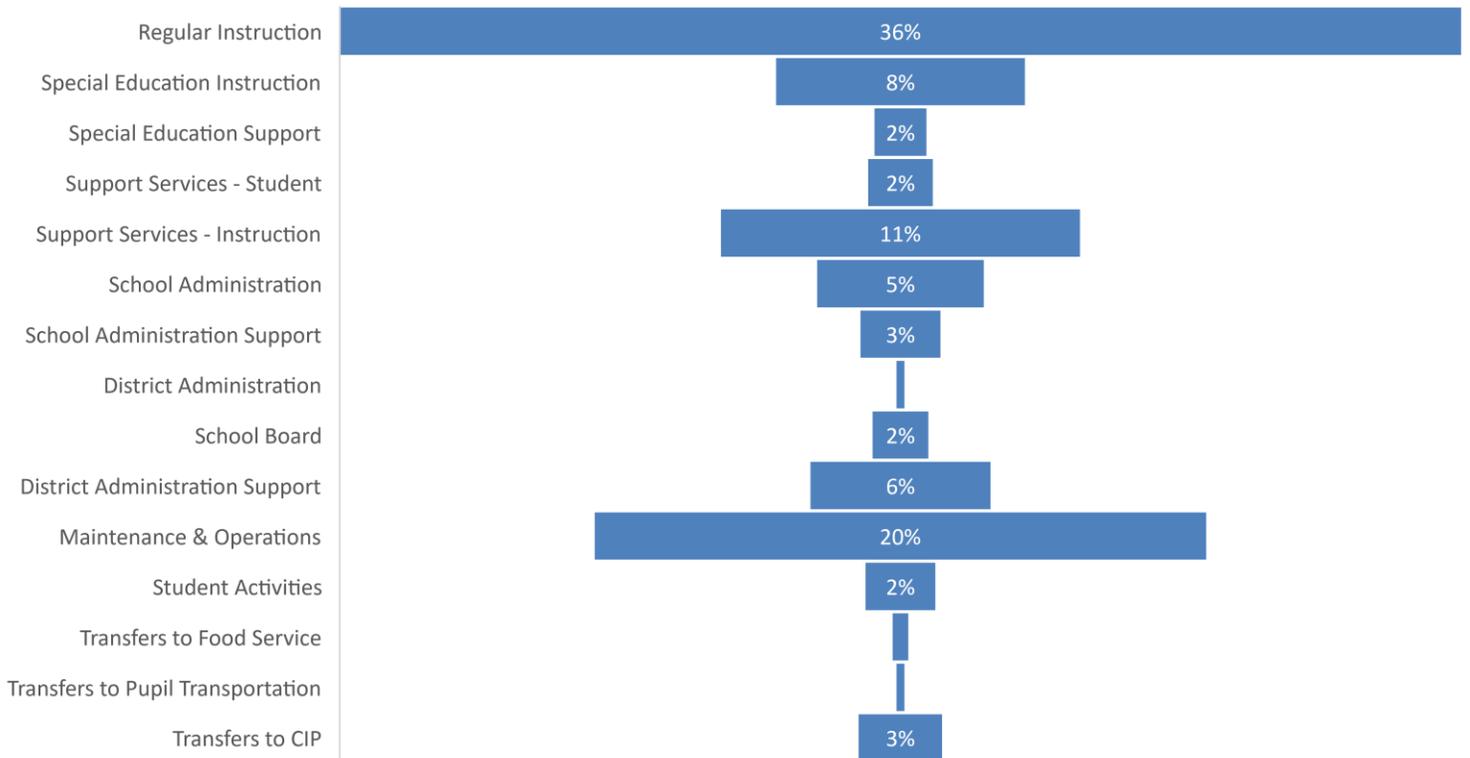
Function	FY2021 Actual	FY2022 Original Budget	FY2022 Budget Revision #1	Increase (Decrease)	Percent Increase	Percent of FY 2022 Total
100 Instruction	\$ 4,920,977	\$ 5,476,687	\$ 5,354,198	\$ (122,489)	-2.29%	35.85%
200 Special Education Instruction	993,439	1,387,055	1,188,953	(198,103)	-16.66%	7.96%
220 Special Education Support	190,858	239,345	249,254	9,909	3.98%	1.67%
300 Support Services - Student	366,973	324,249	310,522	(13,727)	-4.42%	2.08%
35X Support Services - Instruction	1,794,025	1,721,760	1,715,468	(6,292)	-0.37%	11.49%
400 School Administration	638,278	795,981	797,472	1,491	0.19%	5.34%
Sub Total Instruction	\$ 8,904,549	\$ 9,945,077	\$ 9,615,868	\$ (329,210)	-3.42%	64.38%
450 School Administration Support	\$ 324,974	\$ 352,138	\$ 382,393	\$ 30,254	7.91%	2.56%
510 District Administration	262,856	269,178	267,016	(2,162)	-0.81%	1.79%
511 School Board	23,954	37,752	38,552	800	2.08%	0.26%
55X District Administration Support	702,588	910,000	861,737	(48,264)	-5.60%	5.77%
600 Maintenance & Operations	2,789,818	2,696,806	2,920,096	223,290	7.65%	19.55%
700 Student Activities	217,253	295,360	335,360	40,000	11.93%	2.25%
Sub Total Admin/O&M	\$ 4,321,444	\$ 4,561,234	\$ 4,805,153	\$ 243,919	5.08%	32.17%
Sub Total Inst/Admin/O&M	\$ 13,225,993	\$ 14,506,311	\$ 14,421,020	\$ (85,291)	-0.59%	96.55%
900 Transfers						
900..552 Transfers to Food Service	\$ 150,000	\$ 75,000	\$ 75,000	\$ -	0.00%	0.50%
900..553 Transfers to Pupil Transportation	40,000	40,000	40,000	-	0.00%	0.27%
900..554 Transfers to CIP	512,500	-	400,000	400,000	0.00%	2.68%
900...555 Transfers to Apartment Fund	184,024	-	-	-	0.00%	0.00%
Sub Total Transfers	\$ 886,524	\$ 115,000	\$ 515,000	\$ 400,000	77.67%	3.45%
Total General Fund	\$ 14,112,517	\$ 14,621,311	\$ 14,936,020	\$ 314,709	2.11%	100.00%

335

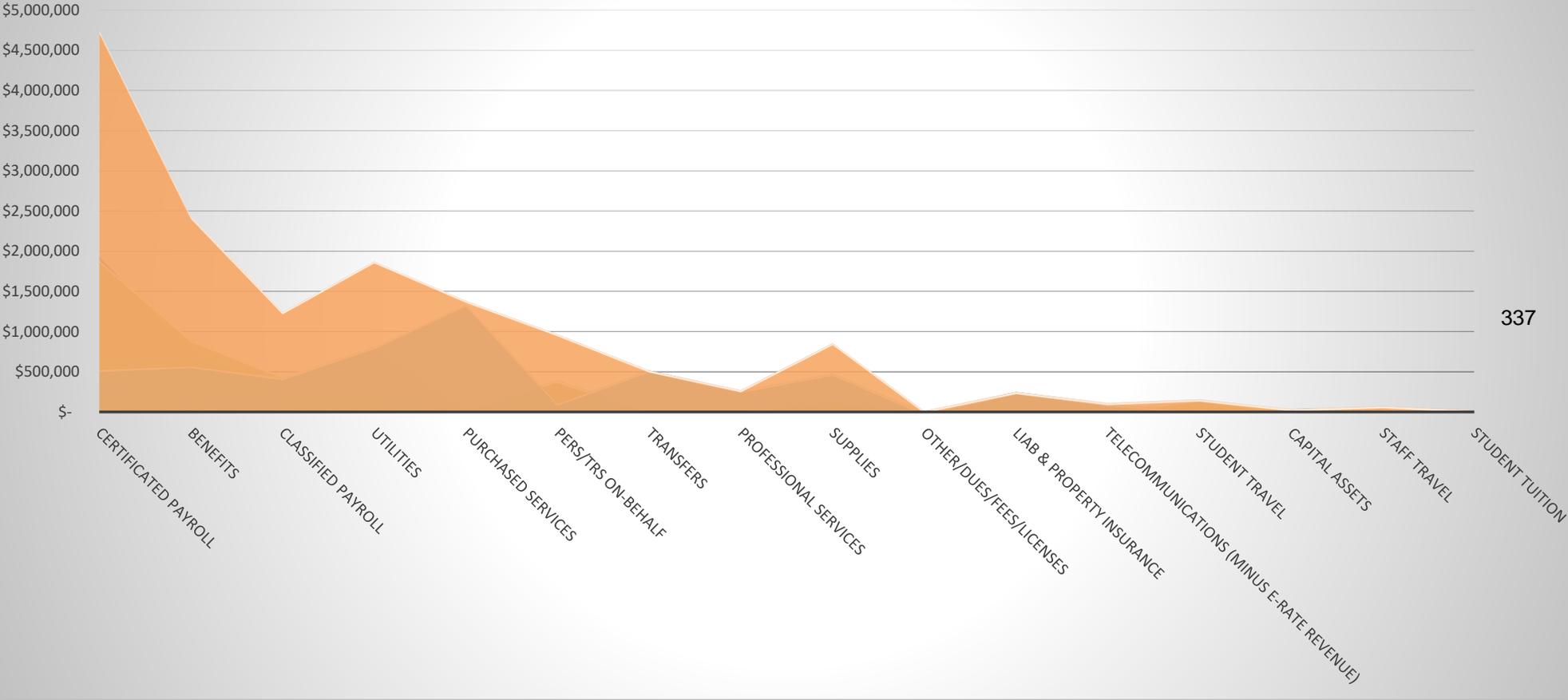
Instruction, Admin, M&O, Transfers



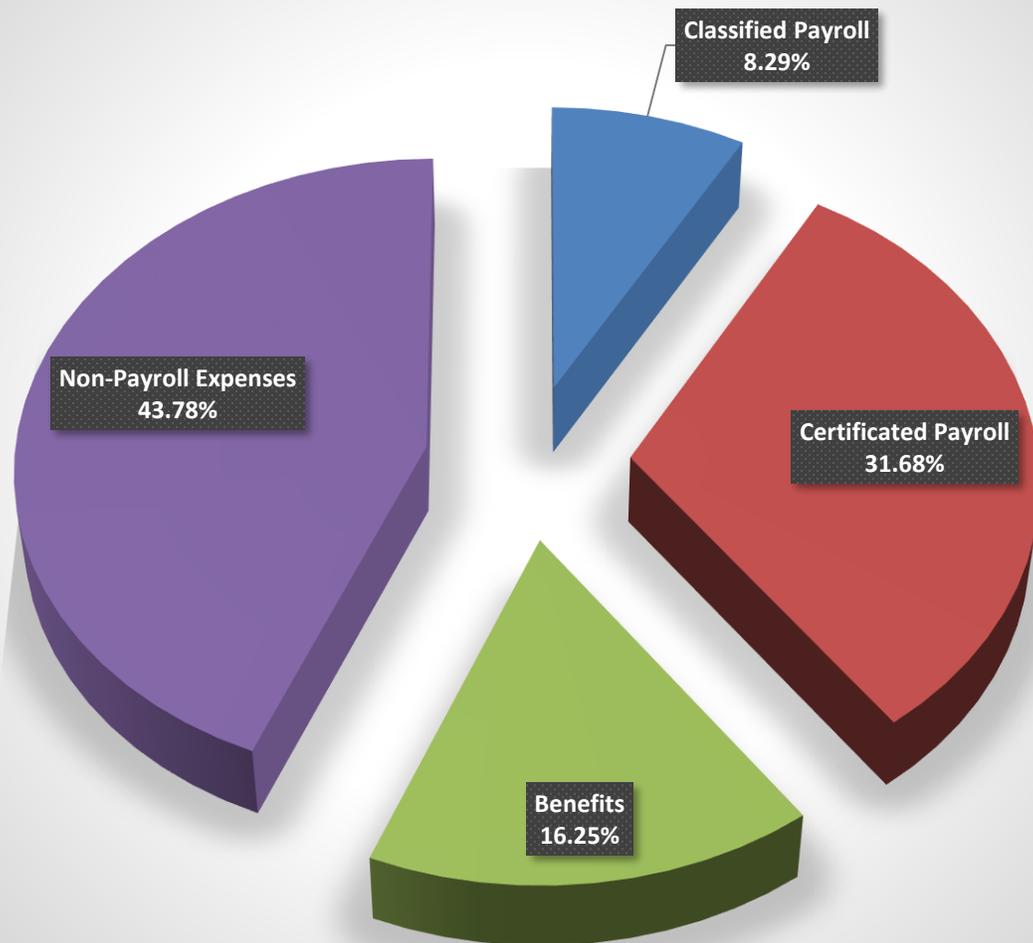
Expenditures by Function



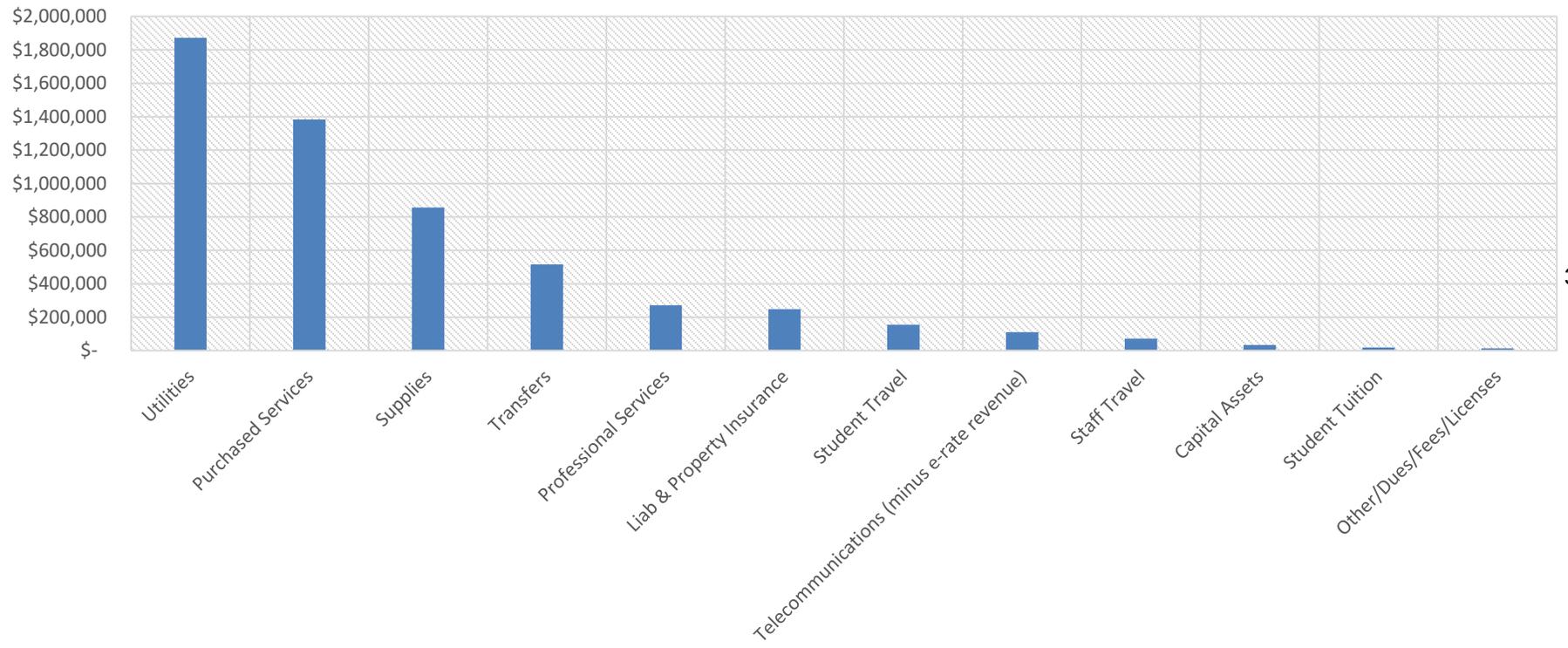
Expenses by Type



NOME PUBLIC SCHOOLS Payroll & Non-Payroll Costs FY 2022 Budget

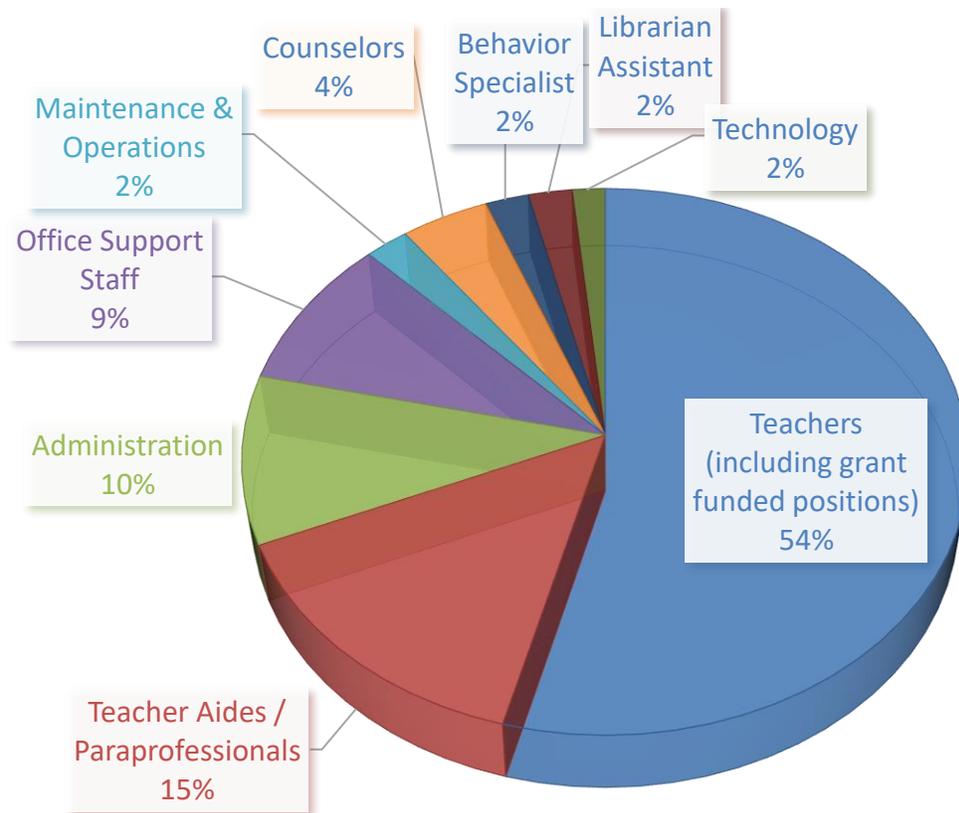
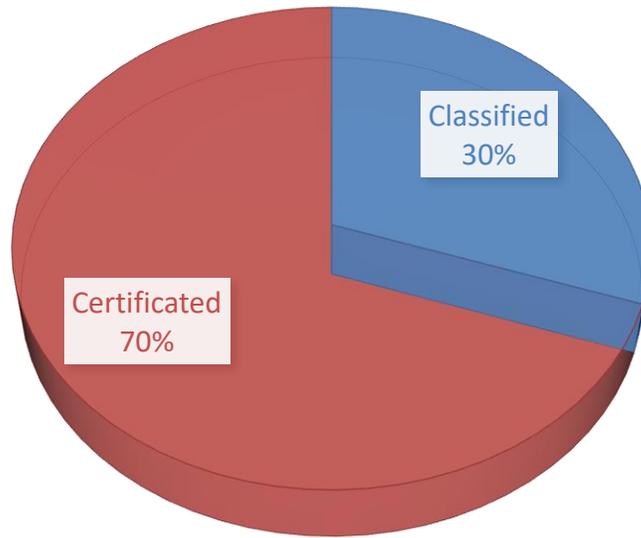


Non-Payroll Expenses



339

TYPES OF EMPLOYEES





NOME ELEMENTARY

FY 2022 Budget
Location 300

	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,703,580	\$ 2,616,855	\$ (86,725)	-3.21%
200 Special Education	543,155	488,818	\$ (54,337)	-10.00%
320 Support Services - Students	-	-	\$ -	#DIV/0!
350 Support Services - Instruction	500	500	\$ -	0.00%
351 Improvement of Instr. Svcs.-Tech	2,600	2,600	\$ -	0.00%
352 Support Services - Library	76,963	76,174	\$ (788)	-1.02%
400 School Administration	322,004	322,010	\$ 6	0.00%
450 School Administration Support	145,931	144,115	\$ (1,816)	-1.24%
600 Operations & Maintenance	257,300	258,300	\$ 1,000	0.39%
Fund Total	4,052,033	3,909,372	(142,660)	-3.52%
 TOTAL	 \$ 4,052,033	 \$ 3,909,372	 \$ (142,660)	 -3.52%
# Students (PreK-5)	290.0	290.0	0.0	0.00%
# Teachers	19.3	22.3	3.0	15.56%
# Classified	8.0	7.0	(1.0)	-12.50%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	15.0	13.0	(2.0)	-13.46%
Average Per Pupil Expenditure	\$ 13,973	\$ 13,481	\$ (492)	-3.52%

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 300 Nome Elementary

Elementary Account Code	Description	Comments	FY2022 Original Budget	FY2022 Budget Revision #1	Change	
<u>Regular Instruction</u>						
100.300.100	315	Cert-Teacher	19.29 FTE	\$ 1,586,852	\$ 1,524,305	\$ (62,547)
100.300.100	316	Extra Duty		18,500	18,500	-
100.300.100	323	NonCert-Aides	1.00 FTE	39,377	38,548	(829)
100.300.100	329	Substitute and Temporary	155 teacher sub days	40,300	40,300	-
100.300.100	361	Health/Life Insurance		269,002	251,358	(17,644)
100.300.100	362	ESC		3,370	3,243	(127)
100.300.100	363	Worker's Comp		16,850	16,217	(634)
100.300.100	364	FICA		30,520	29,550	(970)
100.300.100	365	TRS		201,632	193,776	(7,856)
100.300.100	366	PERS		8,663	8,480	(182)
100.300.100	369	Employee Physicals		2,100	2,100	-
100.300.100	376	TRS On Behalf		306,104	294,038	(12,065)
100.300.100	377	PERS On Behalf		3,193	3,224	30
\$400 per Cert Teacher Plus						
100.300.100	390	Transportation Allowance	Travel Relocation	18,617	14,717	(3,900)
100.300.100	433	Telecommunications	Postage	2,000	2,000	-
(Meter Rental; copier maintenance; Advanced Ed Improvement Network)						
100.300.100	440	Other Purchased Supplies		6,500	6,500	-
100.300.100	450	Supplies/Material/Media		40,000	60,000	20,000
100.300.100	471	Textbooks		100,000	100,000	-
(ATRT, MAP, DIBELS, Digital Lessons, Safari Montage)						
100.300.100	475	Supplies - Tech Rel		9,000	9,000	-
100.300.100	490	Other Expenses		1,000	1,000	-
Total	100	Regular Instruction		2,703,580	2,616,855	(86,725)
<u>Special Education</u>						
100.300.200	315	Cert-Teacher	3.00 FTE	165,780	192,941	27,161
100.300.200	323	NonCert-Aides	3.00 FTE	176,707	110,970	(65,737)
100.300.200	329	Substitutes/Temporary	23 teacher sub days	6,000	6,000	-
100.300.200	361	Health/Life Insurance		59,128	62,548	3,420
100.300.200	362	Unemployment Insurance		697	620	(77)
100.300.200	363	Worker's Compensation		3,485	3,099	(386)
100.300.200	364	FICA		16,381	11,746	(4,635)
100.300.200	365	TRS		20,822	24,233	3,411
100.300.200	366	PERS		38,876	24,413	(14,462)
100.300.200	376	TRS On Behalf		31,979	37,218	5,239
100.300.200	377	PERS On Behalf		14,331	9,000	(5,331)

				FY2022		
Elementary				Original	FY2022 Budget	
Account Code	Description	Comments		Budget	Revision #1	Change
100.300.200	369	Empl Physicals & Pool Use		320	480	160
		\$400 per Cert Teacher &				
100.300.200	390	Travel Allowance	Relocation Reimb	7,800	4,700	(3,100)
100.300.200	450	Supplies/Material/Media		700	700	-
100.300.200	491	Dues & Fees		150	150	-
Total	200	Special Education		543,155	488,818	(54,337)
Support Services - Students						
100.300.300	322	Non Cert - Specialist	0.00 FTE	-	-	-
100.300.300	329	Substitutes/Temporary	0.00 classified sub days	-	-	-
100.300.300	361	Health/Life Insurance		-	-	-
100.300.300	362	Unemployment Insurance		-	-	-
100.300.300	363	Worker's Compensation	Funded from grant in	-	-	-
			FY22	-	-	-
100.300.300	364	FICA		-	-	-
100.300.300	366	PERS		-	-	-
100.300.300	377	PERS On Behalf		-	-	-
100.300.300	369	Empl Physicals & Pool Use		-	-	-
100.300.300	450	Supplies/Material/Media		-	-	-
Total	300	Support Services - Students		-	-	-
Support Services - Instruction						
100.300.350	420	Staff Travel		500	500	-
Total	350	Support Services - Instruction		500	500	-
Improvement of Instructional Services - Technology						
100.300.351	475	Software License	Learning A-Z, Starfall, Math	2,600	2,600	-
Total	351	Improvement of Instructional Services - Tech		2,600	2,600	-
Library Services						
100.300.352	323	NonCert-Aides	1.00 FTE	37,837	37,837	-
100.300.352	361	Health/Life Insurance		20,784	19,794	(990)
100.300.352	362	Unemployment Insurance		76	76	-
100.300.352	363	Worker's Compensation		378	378	-
100.300.352	364	FICA		2,894	2,894	-
100.300.352	366	PERS		8,324	8,324	-
100.300.352	377	PERS On Behalf		3,169	3,371	201
100.300.352	450	Supplies/Material/Media		2,500	2,500	-
100.300.352	475	Tech Supplies - Software Licenses		1,000	1,000	-
Total	352	Support Service - Instruction - Library		76,963	76,174	(788)
School Administration						
100.300.400	313	Principal	2.00 FTE	219,941	219,941	-
100.300.400	361	Health/Life Insurance		20,883	19,889	(994)
100.300.400	362	Unemployment Insurance	Positions: 1 Princ & 1 Asst Princ	440	440	-
100.300.400	363	Worker's Compensation		2,199	2,199	-
100.300.400	364	FICA		3,189	3,189	-
100.300.400	365	TRS		27,625	27,625	-
100.300.400	376	TRS On Behalf		42,427	42,427	-
100.300.400	390	Travel Allowance		-	-	-
100.300.400	420	Staff Travel		-	-	-
100.300.400	433	Communications		-	-	-
100.300.400	440	Other Purchased Services	Nome Nugget 'Back to School'	2,000	2,000	-
			Advertisement	500	1,000	500
100.300.400	450	Supplies/Materials/Media		1,500	2,000	500
100.300.400	490	Other Expenses		1,300	1,300	-
100.300.400	491	Dues & Fees	NAESP Membership x 2	1,300	1,300	-
Total	400	School Administration		322,004	322,010	6

Elementary			FY2022	FY2022 Budget	
Account Code	Description	Comments	Original Budget	Revision #1	Change
School Administration Support					
100.300.450	324 NonCert-Support	2.00 FTE	76,441	76,441	-
100.300.450	361 Health/Life Insurance		38,144	36,328	(1,816)
100.300.450	362 Unemployment Insurance		153	153	-
100.300.450	363 Worker's Compensation	Positions: Secretary and	764	764	-
100.300.450	364 FICA	Registrar	5,848	5,848	-
100.300.450	366 PERS		16,817	16,817	-
100.300.450	377 PERS On Behalf		6,199	6,199	-
100.300.450	440 Other Purchased Services		1,215	1,215	-
100.300.450	450 Supplies/Materials/Media		350	350	-
Total	450 School Administration Support		145,931	144,115	(1,816)
Operations & Maintenance					
100.300.600	431 Water & Sewer		16,000	17,000	1,000
100.300.600	432 Garbage		9,000	9,000	-
100.300.600	435 Fuel-Heating		80,800	80,800	-
100.300.600	436 Electricity		151,500	151,500	-
Total	600 Maintenance & Operations		257,300	258,300	1,000
Total	100 School Operating Fund		\$ 4,052,033	\$ 3,909,372	\$ (142,660)
Total	300 Nome Elementary		\$ 4,052,033	\$ 3,909,372	\$ (142,660)



ANVIL CITY SCIENCE ACADEMY

FY 2022 Budget

Location 025

	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 464,854	\$ 483,484	\$ 18,630
160 Vocational Education	500	500	\$ -
200 Special Education Instruction	59,389	62,326	\$ 2,938
351 Improvement of Instr. Svc.-Tech	470	470	\$ -
400 School Administration	165,012	164,498	\$ (514)
450 School Administration Support	37,816	40,508	\$ 2,692
700 Student Activities	2,000	2,000	\$ -
Fund Total	730,041	753,787	23,746
TOTAL	\$ 730,041	\$ 753,787	\$ 23,746

# Students (6-8)	60.00	60.00	0.00
# Teachers	3.75	3.50	(0.25)
# Classified	2.50	1.50	(1.00)
# Administrators	0.25	1.00	0.75
Pupil / Teacher Ratio	15.00	17.14	2.14
Average Per Pupil Expenditure	\$ 12,167	\$ 12,563	\$ 395.77

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	\$ Change
Regular Instruction					
100.025.100.315	Cert-Teacher	3.50 FTE	\$ 242,568	\$ 256,339	\$ 13,772
100.025.100.323	Teacher Aide		\$ -	\$ -	\$ -
100.025.100.329	Substitute/Temporary	37.00 approx sub days	7,200	7,200	-
100.025.100.361	Health/Life Insurance		76,624	73,231	(3,392)
100.025.100.362	Unemployment Insurance		500	527	28
100.025.100.363	Worker's Compensation		2,498	2,635	138
100.025.100.364	FICA		4,068	4,268	200
100.025.100.365	TRS		30,466	32,196	1,730
100.025.100.366	PERS		-	-	-
100.025.100.376	TRS On Behalf		46,791	49,448	2,657
100.025.100.377	PERS On-Behalf		-	-	-
100.025.100.369	Employee Physicals		200	200	-
100.025.100.390	Transportation Allowance	(Up to \$400 per teacher)	5,100	1,600	(3,500)
100.025.100.420	Staff Travel		3,000	3,000	-
100.025.100.433	Communications		1,000	1,000	-
100.025.100.440	Other Purchased Sv (Meter Rental; copier maintenance)		2,700	2,700	-
100.025.100.450	Supplies/Material/Media		35,800	42,800	7,000
100.025.100.475	Supplies - Tech Related	Software License	6,340	6,340	-
100.025.100.510	Equipment		-	-	-
Total 100 Regular Instruction			464,854	483,484	18,630
Vocational Education					
100.025.160.450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	500	500	-
Total 160 Vocational Education			500	500	-
Special Education Instruction					
100.025.200.315	Cert-Teacher	0.00 FTE	-	-	-
100.025.200.324	Paraprofessional	1.00 FTE	32,854	35,339	2,484
100.025.200.329	Substitute/Temporary	6 cert sub days	1,040	1,040	-
100.025.200.361	Health/Life Insurance		11,739	11,225	(514)
100.025.200.362	Unemployment Insurance		68	73	5
100.025.200.363	Worker's Compensation		339	364	25
100.025.200.364	FICA		3,553	3,743	190
100.025.200.365	TRS		-	-	-
100.025.200.366	PERS		7,228	7,775	547
100.025.200.376	TRS On-Behalf		-	-	-
100.025.200.377	PERS On-Behalf		2,567	2,769	201
Total 200 Special Education Instruction			59,389	62,326	2,938

Anvil City Science Academy			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	\$ Change
Improvement of Instructional Services - Technology					
100.025.351.491	Dues & Fees		470	470	-
Total 351	Improvement of Instructional Svcs - Tech		470	470	-
School Administration					
100.025.400.313	Principal	1.00 FTE	113,241	113,241	-
100.025.400.316	Extra Duty Pay		-	-	-
100.025.400.361	Health/Life Insurance		11,739	11,225	(514)
100.025.400.362	Unemployment Insurance		226	226	-
100.025.400.363	Worker's Compensation		1,132	1,132	-
100.025.400.364	FICA		1,642	1,642	-
100.025.400.365	TRS		14,223	14,223	-
100.025.400.376	TRS On Behalf		21,844	21,844	-
100.025.400.420	Staff Travel		-	-	-
100.025.400.440	Other Purchased Services		350	350	-
100.025.400.475	Supplies - Technology Related		-	-	-
100.025.400.491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		165,012	164,498	(514)
School Administration Support					
100.025.450.324	Non-Cert Support Staff	0.50 FTE	18,766	21,074	2,307
100.025.450.361	Health/Life Insurance		11,739	11,225	(514)
100.025.450.362	Unemployment Insurance		38	42	5
100.025.450.363	Worker's Compensation		188	211	23
100.025.450.364	FICA		1,436	1,612	177
100.025.450.366	PERS		4,129	4,636	508
100.025.450.377	PERS On Behalf		1,522	1,709	187
Total 450	School Administration Support		37,816	40,508	2,692
Student Activities					
100.025.700.316	Extra Duty Pay		-	-	-
100.025.700.360	Benefits		-	-	-
100.025.700.376	TRS On-Behalf		-	-	-
100.025.700.420	Staff Travel	DC Trip Chaperone	2,000	2,000	-
Total 700	Student Activities		2,000	2,000	-
Total 100	School Operating Fund		730,041	753,787	23,746
Total 025	Anvil City Science Academy		\$ 730,041	\$ 753,787	\$ 23,746



NOME-BELTZ MIDDLE HIGH SCHOOL



FY 2022 Budget

Location 010



	Original Budget	Budget Revision #1	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,056,490	\$ 1,994,693	\$ (61,798)	-3.01%
160 Career Tech Instruction	147,068	147,655	587	0.40%
200 Special Education	784,512	635,343	(149,169)	-19.01%
320 Support Services - Students	324,249	310,522	(13,727)	-4.23%
352 Library Services	67,033	67,033	-	0.00%
400 School Administration	308,965	310,965	2,000	0.65%
450 School Administration Support	168,391	197,769	29,379	17.45%
600 Operations & Maintenance	815,440	815,440	-	0.00%
700 Student Activities	293,360	333,360	40,000	13.64%
Fund Total	4,965,506	4,812,779	(152,727)	-3.08%
TOTAL	\$ 4,965,506	\$ 4,812,779	\$ (152,727)	-3.08%
# Students (6-12)	283.0	283.0	0.0	0.00%
# Teachers	21.1	23.6	2.5	11.94%
# Classified	10.0	8.5	(1.5)	-15.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	13.4	12.0	(1.4)	-10.67%
Average Per Pupil Expenditure	\$ 17,545.96	\$ 17,006.29	\$ (539.67)	-3.08%

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
Regular Instruction					
100.010.100	315 Cert-Teacher	17.62 FTE	\$ 1,251,210	\$ 1,194,657	\$ (56,553)
100.010.100	329 Substitute and Temporary	227 teacher sub days	32,000	34,000	2,000
100.010.100	361 Health/Life Insurance		185,983	177,221	(8,761)
100.010.100	362 Unemployment Insurance		2,566	2,457	(109)
100.010.100	363 Worker's Compensation		12,832	12,287	(546)
100.010.100	364 FICA		20,591	19,924	(667)
100.010.100	365 TRS		157,152	150,049	(7,103)
100.010.100	369 Employee Physicals		900	900	-
100.010.100	376 TRS On Behalf		241,358	230,449	(10,909)
100.010.100	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation	21,048	21,048	-
100.010.100	410 Professional & Tec		-	-	-
100.010.100	420 Staff Travel		-	-	-
100.010.100	433 Telecommunications		1,100	1,200	100
		(Meter Rental; copier maintenance			
100.010.100	440 Other Purchased S contract)		17,250	18,000	750
100.010.100	450 Supplies/Material/Media		40,000	60,000	20,000
100.010.100	471 Textbooks		25,000	25,000	-
100.010.100	475 Supplies - Tech Re	\$8,500 Apex (eLearning) & \$8,300 (Read 180)	26,000	26,000	-
100.010.100	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus EOY activities (bowling alley rental, pool rental)	18,000	18,000	-
100.010.100	490 Other Expenses		3,000	3,000	-
100.010.100	491 Dues & Fees		500	500	-
100.010.100	510 Equipment		-	-	-
Total	100 Regular Instruction		2,056,490	1,994,693	(61,798)

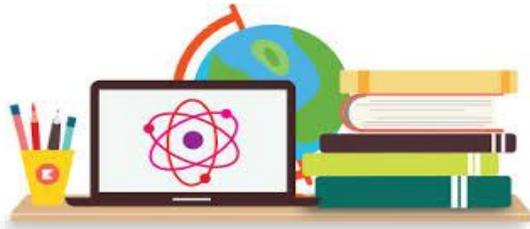
Career and Technical

100.010.160	315 Cert-Teacher	1.00 FTE	77,780	77,780	-
100.010.160	329 Substitute/Temporary	Positions: 1 Career & Tech Teacher	2,000	4,000	2,000
100.010.160	361 Health/Life Insurance		35,377	33,787	(1,590)
100.010.160	362 Unemployment Insurance		160	164	4
100.010.160	363 Worker's Compensation		798	818	20
100.010.160	364 FICA		1,281	1,434	153
100.010.160	365 TRS		9,769	9,769	-
100.010.160	376 TRS On Behalf		15,004	15,004	-
100.010.160	390 Travel Allowance		400	400	-
100.010.160	450 Supplies/Material/Media		4,500	4,500	-
100.010.160	490 Other Expenses		-	-	-
Total	160 Career and Technical		147,068	147,655	587

Middle/High School			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
Special Education					
100.010.200	315 Cert-Teacher	3.00 FTE	182,986	187,261	4,275
100.010.200	316 Extra Duty Pay		-	-	-
100.010.200	323 NonCert-Aides	4.50 FTE	264,015	188,356	(75,660)
100.010.200	329 Substitute/Temporary	Positions: 2 Sped Teachers, 7 Sped Para's	8,000	8,000	-
100.010.200	361 Health/Life Insurance		154,393	104,416	(49,977)
100.010.200	362 Unemployment Insurance		910	767	(143)
100.010.200	363 Worker's Compensation		4,550	3,836	(714)
100.010.200	364 FICA		23,462	17,737	(5,726)
100.010.200	365 TRS		22,983	23,520	537
100.010.200	366 PERS		58,083	41,438	(16,645)
100.010.200	369 Employee Physicals		600	600	-
100.010.200	376 TRS On Behalf		35,298	36,123	825
100.010.200	377 PERS On Behalf		20,730	14,789	(5,941)
		\$400 per Teacher &			
100.010.200	390 Travel Allowance	Relocation Reimb	6,450	6,450	-
100.010.200	420 Staff Travel	Mileage reimb	400	400	-
100.010.200	450 Supplies/Material/Media		1,500	1,500	-
100.010.200	491 Dues & Fees		150	150	-
Total	200 Special Education		784,512	635,343	(149,169)
Support Services - Students					
100.010.300	318 Cert-Specialist (Counselor)	2.00 FTE	123,867	129,105	5,238
100.010.300	322 NonCert-Specialist	1.00 FTE	70,012	56,493	(13,520)
100.010.300	329 Substitute/Temporary		2,000	-	(2,000)
100.010.300	361 Health/Life Insurance		56,142	56,237	95
100.010.300	362 Unemployment Insurance		392	371	(21)
100.010.300	363 Worker's Compensation		1,959	1,856	(103)
100.010.300	364 FICA		7,305	6,194	(1,111)
100.010.300	365 TRS		15,558	16,216	658
100.010.300	366 PERS		15,403	12,428	(2,974)
100.010.300	376 TRS On Behalf		23,894	24,904	1,010
100.010.300	377 PERS On Behalf		5,483	4,484	(999)
100.010.300	390 Travel Allowance	\$400 per Teacher	800	800	-
100.010.300	440 Other Purchased Services	copier usage	10	10	-
100.010.300	450 Supplies/Materials/Media		1,000	1,000	-
		Nat'l Clearinghouse - student tracker			
100.010.300	490 Other Expenses		425	425	-
Total	300 Support Services - Students		324,249	310,522	(13,727)
Library Services					
100.010.352	323 NonCert-Aides	1.00 FTE	35,339	35,339	-
100.010.352	329 Substitute/Temporary	10.00 sub days	1,602	1,602	-
100.010.352	361 Health/Life Insurance		11,225	11,225	-
100.010.352	362 Unemployment Insurance		74	74	-
100.010.352	363 Worker's Compensation		369	369	-
100.010.352	364 FICA		2,826	2,826	-
100.010.352	366 PERS		7,775	7,775	-
100.010.352	377 PERS On Behalf		2,769	2,769	-
100.010.352	440 Other Purchased Services		55	55	-
100.010.352	450 Supplies/Material/Media		4,500	4,500	-
100.010.352	475 Software License	Companion Corporation Subscription	500	500	-
Total	352 Support Services - Instruction - Library		67,033	67,033	-

Middle/High School			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
School Administration					
100.010.400.	313 Principal	2.00 FTE	208,737	208,737	-
100.010.400.	361 Health/Life Insurance		22,449	22,449	-
100.010.400.	362 Unemployment Insurance		417	417	-
100.010.400.	363 Worker's Compensation		2,087	2,087	-
100.010.400.	364 FICA		3,027	3,027	-
100.010.400.	365 TRS		26,217	26,217	-
100.010.400.	367 TRS On Behalf		40,265	40,265	-
100.010.400.	390 Relocation Reimbursement		-	-	-
100.010.400.	420 Staff Travel		-	-	-
100.010.400.	440 Other Purchased Services	Nome Nugget 'Back to School' Advertisement	1,537	1,537	-
100.010.400.	450 Supplies/Materials/Media		1,000	3,000	2,000
100.010.400.	475 Supplies - Technology Related		-	-	-
100.010.400.	490 Other Expenses		2,000	2,000	-
100.010.400.	491 Dues & Fees	NASSP Registration x 2	1,227	1,227	-
Total	400 School Administration		308,965	310,965	2,000
School Administration Support					
100.010.450.	324 NonCert-Support	2.00 FTE	92,078	97,001	4,922
100.010.450.	329 Substitutes/Temporary		500	500	-
100.010.450.	361 Health/Life Insurance		36,399	58,937	22,538
100.010.450.	362 Unemployment Insurance		185	195	10
100.010.450.	363 Worker's Compensation		926	975	49
100.010.450.	364 FICA		7,082	7,459	377
100.010.450.	366 PERS		20,257	21,340	1,083
100.010.450.	377 PERS On Behalf		7,273	7,672	399
100.010.450.	433 Telecommunications		2,100	2,100	-
100.010.450.	440 Other Purchased Services		90	90	-
100.010.450.	450 Supplies/Materials/Media		1,500	1,500	-
Total	450 School Administration Support		168,391	197,769	29,379
Operations & Maintenance					
100.010.600.	431 Water & Sewer		27,000	27,000	-
100.010.600.	432 Garbage		23,000	23,000	-
100.010.600.	435 Fuel-Heating		378,750	378,750	-
100.010.600.	436 Electricity		378,750	378,750	-
100.010.600.	440 Other Purchased Services		-	-	-
100.010.600.	452 General Maintenance Supplies		500	500	-
100.010.600.	458 Gas & Oil		7,440	7,440	-
100.010.600.	490 Other Expenses		-	-	-
Total	600 Maintenance & Operations		815,440	815,440	-
Student Activity					
100.010.700.	316 Extra Duty Pay	Coaches and Club Advisors	82,800	82,800	-
100.010.700.	329 Substitutes and Temporary	Referees	16,000	16,000	-
100.010.700.	360 Benefits: (SS, Med, ESC, WC, TRS-PERS)		12,790	12,790	-
100.010.700.	367 TRS On Behalf		13,530	13,530	-
100.010.700.	368 PERS On Behalf		-	-	-
100.010.700.	410 Professional & Technical	Referee Association	8,000	8,000	-
100.010.700.	420 Staff Travel		5,190	5,190	-
100.010.700.	425 Student Travel	Student groups to pickup remainder of travel costs	114,900	154,900	40,000
100.010.700.	440 Other Purchased Services	NMS Athletic Meals	20,000	20,000	-
100.010.700.	450 Supplies	Outside of regular meal Balls, nets, jerseys, bibs, flags, whistles, mats, etc.	13,550	13,550	-
100.010.700.	458 Gas & Oil		600	600	-

Middle/High School			FY2022	FY2022	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.700	490	Other Expenses, Dues & Fees ASAA Due	6,000	6,000	-
Total	700	Student Activity	293,360	333,360	40,000
Total	100	School Operating Fund	4,965,506	4,812,779	(152,727)
Total	010	Middle/High School	\$ 4,965,506	\$ 4,812,779	\$ (152,727)



DISTRICT WIDE

FY 2022 Budget

Location 500

		FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
Fund 100: School Operating				
<u>Location</u>	<u>500 District-Wide</u>			
Function	100 Regular Instruction - Extension	\$ 104,195	\$ 111,011	\$ 6,816
Function	200 Special Education Instruction	\$ -	\$ 2,465	\$ 2,465
Function	220 Special Education - Support Services	239,345	249,254	\$ 9,909
Function	350 Support Services - Instruction	71,935	71,852	\$ (83)
Function	351 Support Services -Technology	1,498,760	1,493,339	\$ (5,420)
Function	354 In-service Training	3,500	3,500	\$ -
Function	511 Board of Education	37,752	38,552	\$ 800
Function	510 Office of Superintendent	269,178	267,016	\$ (2,162)
Function	550 District Admin Support Services	715,664	666,281	\$ (49,383)
Function	553 Human Resources	194,337	195,456	\$ 1,119
Function	600 Operations & Maintenance	1,624,066	1,846,356	\$ 222,290
Function	900 Other Financing Uses	115,000	515,000	\$ 400,000
	Fund Total	\$ 4,873,731	\$ 5,460,082	\$ 586,351
TOTAL		\$ 4,873,731	\$ 5,460,082	\$ 586,351

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
Regular Instruction - Extensions					
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	35,834	37,016	1,183
100.500.140. 324	Support Staff	0.00 FTE Assistant	-	-	-
100.500.140.. 361	Health/Life Insurance		99	94	(5)
100.500.140.. 362	Unemployment Insurance		72	74	2
100.500.140.. 363	Worker's Compensation		358	370	12
100.500.140.. 364	FICA		520	537	17
100.500.140.. 365	TRS		4,501	4,649	149
100.500.140.. 366	PERS		-	-	-
100.500.140.. 376	TRS On Behalf		6,912	7,140	228
100.500.140.. 377	PERS On-Behalf		-	-	-
100.500.140.. 433	Communications	Postage	-	1,200	1,200
100.500.140.. 440	Other Purchased Services	Advanced Ed Accreditation Svcs Contains \$2300 allotment x 22	1,600	1,650	50
100.500.140.. 450	Supplies/Material/Media	students; \$2,500 addtl	53,100	57,080	3,980
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	1,200	1,200	-
Total 140	Regular Instruction - Extensions		104,195	111,011	6,816
Special Education Instruction					
100.500.200.. 324	Aides	Roaming Para	-	1,880	1,880
100.500.200.. 362	Unemployment Insurance		-	5	5
100.500.200.. 363	Worker's Compensation		-	20	20
100.500.200.. 364	FICA		-	145	145
100.500.200.. 366	PERS		-	415	415
Total 200	Special Education Instruction		-	2,465	2,465
Special Education Instruction - Support Svcs					
100.500.220.. 314	Cert - Director	1.00 FTE	84,393	82,335	(2,058)
100.500.220.. 324	Support Staff	1.00 FTE	35,793	47,730	11,937
100.500.220.. 361	Health/Life Insurance		54,751	54,187	(564)
100.500.220.. 362	Unemployment Insurance		240	260	20
100.500.220.. 363	Worker's Compensation		1,202	1,301	99
100.500.220.. 364	FICA		3,962	4,845	883
100.500.220.. 365	TRS		10,600	10,341	(258)
100.500.220.. 366	PERS		7,875	10,501	2,626
100.500.220.. 369	Employee Physical		250	250	-
100.500.220.. 376	TRS On Behalf		16,279	15,882	(397)
100.500.220.. 377	PERS On Behalf		3,000	3,968	968
100.500.220. 390	Relocation Reimbursement		3,500	-	(3,500)
100.500.220.. 420	Staff Travel		-	154	154
100.500.220.. 440	Other Purchased Services		-	4,030	4,030
100.500.220.. 450	Supplies	test forms, curriculum	3,000	3,000	-
100.500.220. 475	Supplies - Tech Related		14,000	9,970	(4,030)
		354			

Districtwide Dept. Account Code	Description	Comments	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment	Powerschool License & Subscript.	-	-	-
Total 220	Special Education Instruction - Support Svcs		239,345	249,254	9,909

Support Services-Instruction

100.500.350.. 314	Cert - Director	0.29 FTE	26,310	26,310	-
100.500.350.. 316	Extra Duty	DW Professional Development Position: 1 Dir of Fed Programs (71% sal/ben funded by CAP)	30,000	30,000	-
100.500.350.. 361	Health/Life Insurance		1,748	1,665	(83)
100.500.350.. 362	Unemployment Insurance		53	53	-
100.500.350.. 363	Worker's Compensation		263	263	-
100.500.350.. 364	FICA		381	381	-
100.500.350.. 365	TRS		3,305	3,305	-
100.500.350.. 376	TRS On Behalf		5,075	5,075	-
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350. 420	Staff Travel		-	-	-
100.500.350.. 440	Other Purchased Services	UAA Alaska Statewide Mentor Project	2,000	2,000	-
100.500.350.. 450	Supplies/Material/Media		300	300	-
100.500.350. 475	Supplies - Tech Related		500	500	-
100.500.350.. 490	Other Expenses		1,500	1,500	-
100.500.350.. 491	Dues & Fees		500	500	-
Total 350	Support Services - Instruction		71,935	71,852	(83)

Support Services - Technology

100.500.351.. 318	Cert - Specialist	0.5 FTE	38,654	38,654	-
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	94,064	94,064	-
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	71,339	60,350	(10,989)
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems Administrator & 1 50% Tech Specialist	18,213	28,062	9,849
100.500.351.. 362	Unemployment Insurance		408	386	(22)
100.500.351.. 363	Worker's Compensation		2,041	1,931	(110)
100.500.351.. 364	FICA		13,214	12,373	(841)
100.500.351.. 365	TRS		4,855	4,855	-
100.500.351.. 366	PERS		36,388	33,971	(2,417)
100.500.351.. 376	TRS On Behalf		7,456	7,456	-
100.500.351.. 377	PERS On Behalf		13,511	12,620	(891)
100.500.351.. 390	Relocation Reimbursement		-	-	-
100.500.351.. 420	Staff Travel	ASTE Offset by E-Rate Revenue (90%)	7,890	7,890	-
100.500.351.. 433	Communications	Reimb Internet)	823,478	823,478	-
100.500.351.. 440	Other Purchased Services		200	200	-
100.500.351.. 450	Supplies/Material/Media	School Mgmt & Content Software;	11,150	11,150	-
100.500.351.. 475	Supplies - Tech Related	Staff & Student Devices	322,200	322,200	-
100.500.351.. 491	Dues & Fees		-	-	-
100.500.351. 510	Equipment		33,700	33,700	-
Total 351	Support Services - Technology		1,498,760	1,493,339	(5,420)

In-service Training

100.500.354.. 410	Professional Services		2,500	2,500	-
100.500.354.. 450	Supplies		1,000	1,000	-
Total 354	Staff Inservice		3,500	3,500	-

Districtwide Dept. Account Code	Description	Comments	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
Office of Superintendent					
100.500.510.. 311	Cert-Superintendent	1.00 FTE	127,308	127,308	-
100.500.510.. 361	Health/Life Insurance		35,949	33,787	(2,162)
100.500.510.. 362	Unemployment Insurance		255	255	-
100.500.510.. 363	Worker's Compensation		1,273	1,273	-
100.500.510.. 364	FICA		1,846	1,846	-
100.500.510.. 365	TRS		15,990	15,990	-
100.500.510.. 376	TRS On Behalf		24,558	24,558	-
100.500.510.. 390	Transportation Allowance		-	-	-
100.500.510.. 410	Professional & Technical Services		4,000	4,000	-
100.500.510.. 414	Legal Services		20,000	20,000	-
100.500.510.. 420	Staff Travel		20,000	20,000	-
100.500.510.. 450	Supplies/Material/Media		500	500	-
100.500.510.. 490	Other		500	500	-
100.500.510.. 491	Dues & Fees	CEERenewal \$14K, AK Staff Dev Network, AASA	17,000	17,000	-
Total 510	Office of Superintendent		269,178	267,016	(2,162)
Board of Education					
100.500.511.. 410	Professional & Technical Ser	AASB Board Development Nov AASB Annual Conf (3); Dec Winter	4,000	4,000	-
100.500.511.. 420	Staff Travel	Boardsmanship (2); Feb Leg Fly-In (2)	15,000	15,000	-
100.500.511.. 445	Insurance & Bond Premiums		225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies	3,500	3,500	-
100.500.511.. 490	Other Expenses		-	800	800
100.500.511.. 491	Dues & Fees	AASB Annual Dues \$10,177; AASB Online \$4,850	15,027	15,027	-
100.500.511.. 510	Equipment		-	-	-
Total 511	Board of Education		37,752	38,552	800
District Admin Support Service					
100.500.550.. 324	Non-Cert - Support Staff	3.00 FTE	187,212	187,212	-
100.500.550.. 361	Health/Life Insurance	Positions: 1 Payroll Spec., 1	60,119	56,236	(3,883)
100.500.550.. 362	Unemployment Insurance	AP/Receiving/Purchasing, 1 Admin. Asst.	374	374	-
100.500.550.. 363	Worker's Compensation		1,872	1,872	-
100.500.550.. 364	FICA		14,322	14,322	-
100.500.550.. 366	PERS	\$110,000 salary floor from FY2008 not met (lesser expenditures in FY21)	151,187	151,187	-
100.500.550.. 369	Employee Benefits		735	735	-
100.500.550.. 377	PERS On Behalf		15,183	15,183	-
100.500.550.. 410	Professional & Technical Ser	Black Mtn and Frontline Education Software Support	22,860	22,860	-
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS & Annual Audit Services	182,000	182,000	-
100.500.550.. 420	Staff Travel		3,000	1,500	(1,500)
100.500.550.. 433	Communications		-	-	-
100.500.550.. 440	Other Purchased Services	AS400 Hosting/Storage	6,500	6,500	-
100.500.550.. 441	Rentals	Pitney Bowes machine	2,000	2,000	-
100.500.550.. 445	Insurance - Liability		105,000	61,000	(44,000)
100.500.550.. 450	Supplies/Material/Media		12,000	12,000	-
100.500.550.. 475	Supplies - Tech Related		600	600	-
100.500.550.. 490	Other Expenses		500	500	-
100.500.550.. 491	Dues & Fees		200	200	-
100.500.550.. 495	Indirect Recovery		(50,000)	(50,000)	-

Districtwide Dept. Account Code	Description	Comments	FY2022		\$ Change
			Original Budget	FY2022 Budget Revision #1	
Total 550	District Admin Support Service		715,664	666,281	(49,383)
Human Resources					
100.500.553.. 321	Non-Cert - Director	1.00 FTE	89,824	89,924	100
100.500.553.. 361	Health/Life Insurance		21,420	20,400	(1,020)
100.500.553.. 362	Unemployment Insurance		180	180	0
100.500.553.. 363	Worker's Compensation		898	899	1
100.500.553.. 364	FICA		6,872	6,879	8
100.500.553.. 366	PERS		19,761	19,783	22
100.500.553.. 377	PERS On Behalf		7,382	7,390	8
100.500.553. 410	Professional & Technical Ser	Digital Insurance Services	22,800	22,800	-
100.500.553.. 420	Staff Travel	2-4 Job Fairs, DEED Training	12,000	12,000	-
100.500.553.. 440	Other Purchased Services		2,000	2,000	-
100.500.553.. 450	Supplies/Material/Media		3,000	5,000	2,000
100.500.553.. 490	Other Expenses	Job Fair Registration Fees	2,000	2,000	-
100.500.553.. 491	Dues & Fees	ATP; RISQ EaseCentral	6,200	6,200	-
Total 553	Human Resources		194,337	195,456	1,119
Operations & Maintenance					
100.500.600.. 325	NonCert-Maint/Custodial	2.00 FTE	121,636	122,692	1,056
100.500.600.. 329	Substitutes		2,500	2,500	-
100.500.600.. 361	Health/Life Insurance		32,810	31,265	(1,546)
100.500.600.. 362	Unemployment Insurance		248	250	2
100.500.600.. 363	Worker's Compensation		1,241	1,252	11
100.500.600.. 364	FICA		9,496	9,577	81
100.500.600.. 366	PERS		27,310	27,542	232
100.500.600.. 377	PERS On Behalf		9,054	9,139	86
100.500.600.. 369	Empl Physicals & Pool Use		2,070	2,070	-
100.500.600.. 410	Professional & Technical Services		-	5,000	5,000
100.500.600.. 420	Staff Travel	Schooldude training	4,000	4,000	-
100.500.600.. 431	Water & Sewage		14,500	14,500	-
100.500.600. 432	Garbage		9,000	10,000	1,000
100.500.600.. 433	Communications		6,000	6,000	-
100.500.600.. 435	Fuel for Heat	Budgeted at sites	-	-	-
100.500.600.. 436	Electricity		44,000	49,000	5,000
100.500.600.. 440	Other Purchased Services	NMS Maint Svcs (\$990,000 Labor/Benefits + \$160,000 Non-Personnel Costs) ; Increased based on	1,150,000	1,315,000	165,000
100.500.600.. 443	Purchase Vehicle Maint		1,000	1,000	-
100.500.600.. 446	Property Insurance		148,000	184,368	36,368
100.500.600.. 450	Supplies/Material/Media		10,000	20,000	10,000
100.500.600.. 453	Custodial Supplies		1,000	1,000	-
100.500.600.. 458	Gas & Oil		30,200	30,200	-
100.500.600.. 490	Other Expenses		-	-	-
Total 600	Operations & Maintenance		1,624,066	1,846,356	222,290
Transfer of Funds					
100.000.900.. 552	Food Service		75,000	75,000	-
100.000.900. 553	Pupil Transportation		40,000	40,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	-	400,000	400,000
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
Total 900	Transfer of Funds		115,000	515,000	400,000

Districtwide Dept. Account Code	Description	Comments	FY2022 Original Budget	FY2022 Budget Revision #1	\$ Change
Total 100	General Operating Fund		\$ 4,873,731	\$ 5,460,082	\$ 586,351
Total	District Wide		\$ 4,873,731	\$ 5,460,082	\$ 586,351