



Nome Public Schools

Board of Education Meeting Agenda

December 12, 2023 - 5:30 PM
Regular Board Meeting/Executive Session, NES Library
/Zoom
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. Darlene Trigg, President
Mr. Bob Metcalf, Vice President/Clerk
Ms. Marjorie Tahbone, Treasurer
Mrs. Nancy Mendenhall
Mr. Jon Gregg

AGENDA

A. Call to Order

1. Pledge of Allegiance 3
2. Nome Public Schools Mission Statement 4
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: November 14, 2023 5
2. Approval of November 2023 Disbursements
3. Approval of November 2023 Gifts, Grants and Bequests
4. Approval of November 2023 Personnel Report 10
5. Approval of Out of State Travel Requests

C. Awards and Presentations

1. Introductions of Guests & Visitors
2. Students of the Month
3. Audit Presentation 12

D. Opportunity for Public Comments on Agenda/Non-agenda Items 151

(3 minutes per speaker, 30 minutes aggregate)

E. Superintendent Report 152

F. Information & Reports

1. Student Representative Report 210
2. Principal Reports 211
3. Director Reports 261
4. Business Manager Report 272

G. Second Public Comment Opportunity 279

(Individuals are limited to three minutes each.)

H. Action Item

1. Approval of FY23 Audit 1 280
2. Approval of Washington DC Trip Costs for Students 420
3. Approval of FY24 Budget Revision #1 438

I. Executive Session

1. Superintendent Evaluation

J. Board and Superintendent's Comments & Committee Reports

K. Upcoming Events:

- Tuesday, December 19, Work Session, 5:30 pm, NES Library
- Tuesday, January 9, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, February 20, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, February 27, Work Session, 5:30 pm, NES Library
- Tuesday, March 12, Regular Meeting, 5:30 pm, NES Library/Zoom

L. Adjournment

BB 9320 Meetings: "Though great importance is given to the physical presence of School Board members at meetings, the attendance and participation of members by teleconference is authorized whenever physical presence is not practicable."

To join the **Public Zoom** meeting on your computer or smart device, please use the link below:
<https://us02web.zoom.us/j/87660463004?pwd=bnErYnRSNS8yV0lXQjMydTn2K1JVdz09>

Meeting ID: 876 6046 3004

Passcode: 082737

To call into the public Zoom meeting, please call any of the phone numbers below:

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+1 301 715 8592

+1 312 626 6799

Pledge of Allegiance

Allegiance

(I promise)

Kamaksriġmik akiqsruutmik

(to give)

to the flag

(of our land)

aituġaa illalitaanunapta

United States of America.

(here)

and to

(to) the republic

Ittuaq taavrumuġa nunamun

one

nation

under

God

atausiq nuna ataani Agaiyutim

indivisible

with liberty

avgutaulguituaq pituiqsimaaliq

and justice

for all

atisipłuni illuqnaitnun.



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.

BOARD OF EDUCATION MINUTES
Regular Meeting
Tuesday, November 14, 2023
5:30 pm
NES Library/Zoom

Member Trigg called the meeting to order at 5:30 pm Tuesday, November 14, 2023 with all members present.

Member Tahbone led the Pledge of Allegiance in Inupiaq.

Member Trigg read the Nome Public Schools Mission Statement.

School Board Members Present:

Darlene Trigg	Bob Metcalf (via Zoom)	Marjorie Tahbone
Nancy Mendenhall	Jon Gregg	
Iryna Kadatska, Student Representative		

Others in attendance included:

Doug Pfau	Alisha Papineau	Genevieve Hollins (via Zoom)
Mary Donaldson (via Zoom)	Debbie Ellis (via Zoom)	Heidi Secor (via Zoom)
Jade Murdock (via Zoom)	LoAna Cooper-Benton (via Zoom)	
Michelle Ahnangnatoguk (via Zoom)	Karen Dixon	Doug Pfau
Jim Shreve	Jennifer Shreve	Kim Knudsen
Sean Knudsen	Aiden Knudsen	Anna Lionas
Teriscovkya Smith	Patrick Callahan	Elizabeth Korenek-Johnson
Zoe Okleasik	Jonathan Duarte	Jill Peters
Drew McCann	Lisa Leeper	Ryan Fox
Roxane Ozenna	Ken Hughes	Jonce Ozenna
Jonathan Vance	Sheldon Ozenna	Elliott Weintraub
Lindsey Johnson		

APPROVAL OF AGENDA

Member Tahbone moved to approve the agenda as presented.

The motion carried by a roll call vote with the following results:

Darlene Trigg: yes	Bob Metcalf: yes	Marjorie Tahbone: yes
Nancy Mendenhall: yes	Jon Gregg: yes	
Iryna Kadatska (Advisory Vote): yes		

SWEARING IN OF BOARD OF EDUCATION MEMBER

Superintendent Burgess swore in Jon Gregg to serve on the Board of Education until October 2024.

BOARD OF COMMITTEE ASSIGNMENT

Board members had a discussion and came to a mutual agreement on the following committee representatives:

NES teacher, Kim Erikson brought attention to her salary after 19 years of teaching. She requested a review of her pay. Mrs. Erikson also informed she's already filed a grievance with the school and met with Superintendent Burgess and HR Manager/Assistant Superintendent, Doug Pfau.

High School teacher, Sarah Liben discussed how SPED Director, Mary Donaldson was trying to partner with mental health expert, Garrett Fuller so he could provide services for the schools. Mrs. Donaldson's request to partner was denied because of lack of funding. Ms. Liben went over statistics of abuse and trauma of children and the importance of mental health help in the schools. She requested that a partnership with Mr. Fuller be looked into again.

Middle School teacher, Ryan Fox informed he was trying to start a track team in the Spring.

Activities Director, Patrick Callahan handed out a historical record of salary for the Activities Director over the years and how it had become stagnant. He advocated for a raise for his position.

Community member, Michelle Ahnangnatoguk discussed her concerns about bullying and mental health. She asked that NPS reevaluate disciplinary actions in the handbook. She also advocated for a school psychologist or school counselor.

SUPERINTENDENT REPORT

Superintendent Burgess reported. The report is attached to the original of these minutes. Discussion followed.

INFORMATION AND REPORTS

Student Representative, Iryna Kadatska reported. The report is attached to the original of these minutes. Discussion followed.

NES Principal, Elizabeth Korenek-Johnson reported. The report is attached to the original of these minutes. Discussion followed.

ACSA Principal, Lisa Leeper reported. The report is attached to the original of these minutes. Discussion followed.

NBMHS Principal, Teriscovkya Smith reported. The report is attached to the original of these minutes. Discussion followed.

Director of SPED, Mary Donaldson reported. The report is attached to the original of these minutes. Discussion followed.

Director of Technology, Jim Shreve reported. The report is attached to the original of these minutes. Discussion followed.

Director of Facilities, Jonathan Duarte reported. The report is attached to the original of these minutes.

Director of Curriculum & Instruction/Assessments/Federal Programs, Karen Dixon reported. The report is attached to the original of these minutes. Discussion followed.

CFO, Genevieve Hollins reported. The report is attached to the original of these minutes.
Discussion followed.

SECOND PUBLIC COMMENT OPPORTUNITY

NONE

ACTION ITEMS

Member Tahbone moved to approve the changes in district banking services. Discussion followed.

The motion carried by a roll call vote with the following results:

Darlene Trigg: yes	Bob Metcalf: yes	Marjorie Tahbone: yes
Nancy Mendenhall: yes	Jon Gregg: yes	
Iryna Kadatska (Advisory Vote): yes		

BOARD AND SUPERINTENDENT'S COMMENT & COMMITTEE REPORTS

Member Mendenhall thanked those who came forward to address the board during public comment.

Member Metcalf echoed Member Mendenhall's comment.

Member Metcalf welcomed Member Gregg and Student Representative, Iryna Kadatska to the board.

Member Tahbone echoed Member Mendenhall and Member Metcalf's comments.

Member Gregg thanked everyone for the warm welcome.

Member Gregg thanked everyone for their work and catching him up.

Superintendent Burgess attended the AASB Annual Conference with Member Trigg.

Superintendent Burgess commented that there would be exciting things happening in the district soon.

Member Trigg congratulated the Students of the Month.

Member Trigg congratulated NES student, Silas Ventress for receiving the STEM Star award.

Member Trigg welcomed Member Gregg and Student Representative, Iryna Kadatska.

Member Trigg attended the AASB Annual Conference with Superintendent Burgess.

Member Trigg also sub chaired the Education Committee for the resolutions process.

Member Trigg asked if board members would write a letter of support for her to be seated on the AASB Board of Directors.

UPCOMING EVENTS

- Tuesday, December 12, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, December 19, Work Session, 5:30 pm, NES Library
- Tuesday, January 9, Regular Meeting, 5:30 pm, NES Library/Zoom

ADJOURNMENT

Member Mendenhall moved to adjourn at 7:42 pm.



Nome Public Schools
Personnel Items for Approval/Ratification
December 12th , 2023

Non-Staff Coaches

NAME	POSITION/ACTION	EFFECTIVE DATE
Tracey Gregg	Head Girls Basketball Coach	11/15/23
Minnie Clark	Assistant Cheer Coach	9/9/23

Extra Duty Contracts

NAME	POSITION	EFFECTIVE DATE
Keane Richards	Specialty Coursework	11/15/23
Gina David	Yearbook	8/15/23
Gina David	Newspaper	8/15/23
Misty Tweet	Spirit Club	9/29/23
Rachel Finney	Drama Advisor	11/6/23
Rachel Finney	Sophomore Advisor	11/6/23

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

Letter to the Governing Board

Year Ended June 30, 2023

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

Letter to the Governing Board

Year Ended June 30, 2023

November 8, 2023

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, 2023 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 July 5, 2023. 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. 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.

Management's estimate of the calculation of the lease receivable and deferred outflows of resources is based on an estimated incremental borrowing rate for the present value calculation of the lease receipts. We evaluated the key factors and assumptions used to develop the present value calculation in determining that it is reasonable in relation to the financial statements 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 were 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, 2023.

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, 2023 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes to Fund Balance- Original and Final Budget and Actual- School Operating Fund, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees’ Retirement System and the Teachers’ Retirement System and notes, 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 which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) 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), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards and notes, and the Schedule of State Financial Assistance and notes, 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)

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

Year Ended June 30, 2023

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

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

Year Ended June 30, 2023

NOME PUBLIC SCHOOLS

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Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nome Public Schools (the District), a component unit of the City of Nome, Alaska as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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 District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures, and Changes in Fund Balance- Original and Final Budget and Actual 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 41-53 be presented to - supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 (where applicable) 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), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, the Schedule of Expenditures of Federal Awards and notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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, 2023, on our consideration of 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.

Altman, Rogers & Co.

Anchorage, Alaska
November 8, 2023

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

Statement of Net Position

June 30, 2023

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 8,430,744
Accounts receivable	1,707,785
Lease receivable	221,280
Inventories	111,756
Prepaid items	340,477
Total current assets	10,812,042
Non-current assets:	
Capital assets,	
net of accumulated depreciation	1,079,606
Net pension and OPEB assets	3,237,126
Total non-current assets	4,316,732
Deferred outflows of resources -	
Pension and OPEB deferrals	1,210,636
Total assets and deferred outflows of resources	\$ 16,339,410
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	\$ 774,713
Accrued payroll liabilities	378,660
Health insurance payable	234,085
Unearned revenue	593,958
Total current liabilities	1,981,416
Non-current liabilities:	
Due within one year:	
Accrued leave	113,414
Due after one year:	
Net pension and OPEB liability	6,360,405
Total long-term liabilities	6,473,819
Deferred inflows of resources -	
Leases	216,931
Pension and OPEB deferrals	327,395
Total deferred inflows of resources	544,326
Total liabilities and deferred inflows of resources	8,999,561
<u>Net Position</u>	
Net investment in capital assets	1,079,606
Restricted	381,230
Unrestricted	5,879,013
Total net position	7,339,849
Total liabilities, deferred inflows of resources and net position	\$ 16,339,410

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, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
Instruction	\$ 4,474,270	-	839,716	-	(3,634,554)
Special education instruction	859,382	-	246,984	-	(612,398)
Special education support services - students	253,157	-	27,512	-	(225,645)
Support services - students	186,354	-	158,187	-	(28,167)
Support services - instruction	2,605,329	-	371,225	-	(2,234,104)
School administration	566,944	-	(18,609)	-	(585,553)
School administration support services	244,927	-	3,606	-	(241,321)
District administration	377,747	-	(3,941)	-	(381,688)
District administration support services	745,787	-	95,090	-	(650,697)
Operation and maintenance of plant	5,096,809	226,782	694,764	623,043	(3,552,220)
Student activities	743,811	-	369,348	-	(374,463)
Student transportation- to and from school	615,513	-	485,267	-	(130,246)
Student transportation- school activities	9,696	-	20,105	-	10,409
Community services	356	-	130	-	(226)
Food services	790,234	13,715	580,855	-	(195,664)
Total Governmental Activities	\$ 17,570,316	240,497	3,870,239	623,043	(12,836,537)
General revenues:					
City appropriations				\$ 3,150,000	
State sources not restricted to specific programs				9,475,912	
Federal sources not restricted to specific programs				101,716	
E-rate				1,367,000	
Interest				6,783	
Other				300,516	
Capital assets transferred to the City				(152,431)	
Total general revenues				14,249,496	
Change in net position					1,412,959
Net position, beginning of year					5,926,890
Net position, end of year					\$ 7,339,849

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, 2023

<u>Assets</u>	Major Funds				Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	Nome-Beltz Apartments Program Special Revenue Fund	Other Governmental Funds	
Assets:					
Cash and cash equivalents	\$ 8,430,744	-	-	-	8,430,744
Accounts receivable	803,414	-	-	904,371	1,707,785
Lease receivable	221,280	-	-	-	221,280
Due from other funds	1,318,137	3,334,491	1,963,259	1,306,609	7,922,496
Inventories	111,756	-	-	-	111,756
Prepaid items	309,799	-	-	30,678	340,477
Total assets	\$ 11,195,130	3,334,491	1,963,259	2,241,658	18,734,538
<u>Liabilities' Deferred Inflows of Resources and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 683,116	420	20,144	71,033	774,713
Accrued payroll liabilities	378,192	-	-	468	378,660
Health insurance payable	234,085	-	-	-	234,085
Unearned revenue	18,640	-	-	575,318	593,958
Due to other funds	6,604,359	-	-	1,318,137	7,922,496
Total liabilities	7,918,392	420	20,144	1,964,956	9,903,912
Deferred inflows of resources:					
Leases	216,931	-	-	-	216,931
Total liabilities and deferred inflows of resources	8,135,323	420	20,144	1,964,956	10,120,843
Fund balances:					
Nonspendable	421,555	-	-	30,678	452,233
Restricted	-	-	-	381,230	381,230
Committed	-	3,334,071	1,943,115	327,776	5,604,962
Unassigned	2,638,252	-	-	(462,982)	2,175,270
Total fund balances	3,059,807	3,334,071	1,943,115	276,702	8,613,695
Total liabilities' deferred Inflows of resources and fund balances	\$ 11,195,130	3,334,491	1,963,259	2,241,658	18,734,538

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, 2023

Total fund balances of governmental funds	\$	8,613,695
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.		1,079,606
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		(113,414)
Proportionate share of the collective net pension/OPEB liability:		
PERS	(2,401,166)	
TRS	<u>(3,959,239)</u>	(6,360,405)
Proportionate share of the collective net pension/OPEB asset:		
PERS	966,743	
TRS	<u>2,270,383</u>	3,237,126
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	472,753	
TRS	<u>737,883</u>	1,210,636
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(87,156)	
TRS	<u>(240,239)</u>	<u>(327,395)</u>
Net position of governmental activities	\$	<u><u>7,339,849</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, 2023

	Major funds				Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	Nome-Beltz Apartments Program Special Revenue Fund	Other Governmental Funds	
Revenues:					
Local sources:					
Charges for services	\$ -	-	226,782	13,715	240,497
Other local	300,516	-	-	887,739	1,188,255
Interest	6,783	-	-	-	6,783
E-rate	1,367,000	-	-	-	1,367,000
Intergovernmental:					
City direct appropriations	3,150,000	-	-	-	3,150,000
State of Alaska	10,032,244	-	-	654,093	10,686,337
Federal sources	101,716	-	-	3,236,816	3,338,532
Total revenues	<u>14,958,259</u>	<u>-</u>	<u>226,782</u>	<u>4,792,363</u>	<u>19,977,404</u>
Expenditures:					
Current:					
Instruction	4,544,490	31,968	-	1,056,971	5,633,429
Special education instruction	1,033,849	-	-	293,790	1,327,639
Special education support services - students	262,667	-	-	33,601	296,268
Support services - students	168,338	-	-	172,731	341,069
Support services - instruction	2,348,794	-	-	383,674	2,732,468
School administration	684,032	-	-	-	684,032
School administration support services	286,295	-	-	6,330	292,625
District administration	380,651	-	-	-	380,651
District administration support services	693,314	-	-	97,704	791,018
Operations and maintenance of plant	3,391,151	159,748	42,286	1,170,713	4,763,898
Student activities	310,738	-	-	449,781	760,519
Student transportation - to and from school	-	-	-	615,513	615,513
Student transportation - school activities	-	-	-	9,696	9,696
Community services	-	-	-	356	356
Food services	-	-	-	785,556	785,556
Construction and facilities acquisition	-	-	-	554,001	554,001
Total expenditures	<u>14,104,319</u>	<u>191,716</u>	<u>42,286</u>	<u>5,630,417</u>	<u>19,968,738</u>
Excess (deficiency) of revenues over expenditures	853,940	(191,716)	184,496	(838,054)	8,666
Other financing sources - Transfers, net	<u>(315,000)</u>	<u>200,000</u>	<u>-</u>	<u>115,000</u>	<u>-</u>
Net change in fund balance	538,940	8,284	184,496	(723,054)	8,666
Fund balances, beginning of year	<u>2,520,867</u>	<u>3,325,787</u>	<u>1,758,619</u>	<u>999,756</u>	<u>8,605,029</u>
Fund balances, end of year	<u>\$ 3,059,807</u>	<u>3,334,071</u>	<u>1,943,115</u>	<u>276,702</u>	<u>8,613,695</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, 2023

Net change in fund balances - total governmental funds		\$	8,666
The change in net position reported for governmental activities in the Statement of Activities is different because:			
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.			
Depreciation expense	(161,264)		
Acquisition of capital assets	<u>247,705</u>		86,441
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while government funds are shown as expenditures:			
Completed construction transferred to the City of Nome			(152,431)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.			
Change in the unfunded net pension and OPEB liability and assets:			
PERS	(859,591)		
TRS	<u>(3,032,173)</u>		(3,891,764)
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.			
PERS	1,593,034		
TRS	<u>3,774,031</u>		5,367,065
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.			
These are the net changes in long-term liability balances-			
Change in accrued annual leave			<u>(5,018)</u>
Change in net position of governmental activities		\$	<u><u>1,412,959</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)

Notes to the Basic Financial Statements

June 30, 2023

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 of Nome, Alaska 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. Based on the criteria of financial interdependency, budget approval, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, the District constitutes a component unit of the City of Nome.

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, would be 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*. Revenues are recorded when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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 only uses 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 main 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.

The *Nome-Beltz Apartments Program Special Revenue Fund* accounts for revenues from apartment rentals and expenditures for the apartment building.

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

Notes to the Basic Financial Statements, Continued

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 or committed 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.

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 to 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.

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

Notes to the Basic Financial Statements, Continued

Indirect Costs

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

D. Assets, 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 classified as "due to/from other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

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 reporting 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.

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

Notes to the Basic Financial Statements, Continued

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.

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 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.

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

Notes to the Basic Financial Statements, Continued

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.

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 component.

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

Notes to the Basic Financial Statements, Continued

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.

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 is 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 is 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.

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

Notes to the Basic Financial Statements, Continued

12. Leases

The District is a lessor for non-cancellable leases and recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

1. The District uses its current borrowing rate as the discount rate for leases.
2. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a re-measurement of its leases and will re-measure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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.

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

Notes to the Basic Financial Statements, Continued

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.

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.

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, 2023, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2023, 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 Funds	Total
Grants	\$	-	904,371	904,371
Leases		221,280	-	221,280
Other		803,414	-	803,414
Total	\$	1,024,694	904,371	1,929,065

Leases receivable are for lease payments expected to be received during the lease term for leases that the District is considered a lessor.

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

B. Leases

The District has entered into an agreement to lease a property to third parties. The lease term is one year with a renewal option to extend it another year. The District received approximately \$223,684 in lease payments for the years ended June 30, 2023. The lease receivable at June 30, 2023 is \$221,280. The District has deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. At June 30, 2023 the deferred inflow of resources is \$216,931.

D. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 313,222	-	-	313,222
CIP – Assets to be contributed	90,287	152,431	152,431	90,287
Total capital assets not depreciated	403,509	152,431	152,431	403,509
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,728,069	95,274	-	1,823,343
Total capital assets being depreciated	2,392,610	95,274	-	2,487,884
Less accumulated depreciation for:				
Improvements	600,905	33,227	-	634,132
Equipment	1,049,618	128,037	-	1,177,655
Total accumulated depreciation	1,650,523	161,264	-	1,811,787
Net capital assets, being depreciated	\$ 742,087	(65,990)	-	676,097
Total capital assets, net	\$ 1,145,596	86,441	152,431	1,079,606

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 47,779
District administration	25,908
Operations and maintenance of plant	82,899
Food services	4,678
Total	\$ 161,264

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

Notes to the Basic Financial Statements, Continued

E. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2023 is as follows:

Receivable Fund	Payable Funds	Amount
Other Governmental Funds	School Operating Fund	\$ 1,306,609
General Capital Projects Fund	School Operating Fund	3,334,491
Nome-Belts Apartment Program		
Special Revenue Fund	School Operating Fund	1,963,259
School Operating Fund	Other Governmental Funds	1,318,137
		\$ 7,922,496

The composition of interfund transfers at June 30, 2023 is as follows:

Transfer In	Transfer Out	Amount
Pupil Transportation Special Revenue Fund	School Operating Fund	\$ 40,000
Food Service Program Special Revenue Fund	School Operating Fund	75,000
General Capital Projects	School Operating Fund	200,000
		\$ 315,000

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.

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

Notes to the Basic Financial Statements, Continued

F. Fund Balances

Detailed information related to amounts committed and assigned fund balance at June 30, 2023 are as follows:

	School Operating Fund	General Capital Project Funds	Nome-Beltz Apartment Program Special Revenue Funds	Other Governmental Funds	Total
Nonspendable:					
Inventories	\$ 111,756	-	-	-	111,756
Prepaid items	309,799	-	-	30,678	340,477
	<u>\$ 421,555</u>	<u>-</u>	<u>-</u>	<u>30,678</u>	<u>452,233</u>
Restricted for:					
Albro Gregory Scholarship	-	-	-	5,374	5,374
Student Activities	-	-	-	332,917	332,917
Games of Chance and Skill	-	-	-	15,139	15,139
Kang Donor	-	-	-	27,800	27,800
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>381,230</u>	<u>381,230</u>
Committed for:					
Pupil Transportation	\$ -	-	-	257,788	257,788
Artists in Schools	-	-	-	2,000	2,000
General Capital Projects	-	3,334,071	-	-	3,334,071
Nome-Beltz Apartments	-	-	1,943,115	-	1,943,115
Food Service	-	-	-	67,988	67,988
	<u>\$ -</u>	<u>3,334,071</u>	<u>1,943,115</u>	<u>327,776</u>	<u>5,604,962</u>
Unassigned -	<u>\$ 2,638,252</u>	<u>-</u>	<u>-</u>	<u>(462,982)</u>	<u>2,175,270</u>

G. Fund Deficit

The following funds had a deficit in fund balance:

Capital project funds:

NBHS and NES DDC Control System Upgrade	\$ (47,957)
NES Fire Alarm System Replacement	\$ (5,195)
NBHS Generation Addition	\$ (4,500)
NES Day Tank & Fuel Oil Piping	\$ (56,938)
Secure Access ADA Upgrades	\$ (10,658)
NBMHS Boiler Replacement	\$ (98,358)
Nome Teacher VPSO Housing	\$ (211,133)

The negative fund balance will be funded with future transfers from the School Operating Fund or other available resources in Capital Project Funds.

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 Teacher's 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	Cost-sharing, Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Cost-sharing, Defined Benefit OPEB
Retiree Medical Plan	Cost-sharing, Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

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, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2022, the employer contribution rates were 0.31% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022, employer contributions were 1.07% for PERS and 0.83% for TRS.

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.

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

Notes to the Basic Financial Statements, Continued

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, 2022 for PERS and TRS for the DB Pension Plans were 6.00% and 5.91%, the ARHCT Plans were 6.03% and 6.04%, the ODD Plans were 6.30% and 6.21%, and the RMP were 6.28% and 6.21%, respectively.

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 (rates shown below exclude an annual inflation component of 2.88%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.51%
Global Equity (non-U.S.)	5.70%
Aggregate Bonds	0.31%
Real Assets	3.71%
Private Equity	9.61%
Cash Equivalents	(0.50)%

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

Notes to the Basic Financial Statements, Continued

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%, which represents a decrease of 0.13% 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 4.09% as of June 30, 2022.

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

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, these rates are 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.

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 7.25% discount rate.

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

Notes to the Basic Financial Statements, Continued

Employer Contribution rates for the plan year ended 2022 (measurement period) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	24.79%	2.79%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>24.79%</u>	<u>2.79%</u>
TRS:			
Pension	12.56%	24.62%	12.06%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>24.62%</u>	<u>12.06%</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 and TRS Administrator. For the plan year ended June 30, 2022 (measurement period) the past service rate for PERS and TRS is 16.01%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2022 (latest available) were determined by an actuarial valuation as of June 30, 2021 which was rolled forward to the measurement date June 30, 2022. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 7.00% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017 - 2021 actual experience study and applicable tables contained in Pub-210, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.5% grading down to 4.5%. Ultimate trend rates reached in FY2050.

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

Notes to the Basic Financial Statements, Continued

The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation with the following exceptions related to the ARHCT plan:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent two years of actual administrative expenses paid from plan assets.

The changes of assumptions from the latest experience study significantly reduced deferred inflows of resources attributable to the District, as well as a net 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.

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

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

Post Retirement Pension Adjustments. The plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The discretionary PRPA may be granted to eligible recipients by the DB Plan's administrator if the funding ratio of the DB Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, the retiree is eligible for both adjustments, the one that provides the retiree with the greatest benefit will be paid.

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. PERS active members are required to contribute 6.75%, 7.5% for peace officers and firefighters, and 9.6% for certain school district employees.

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

Notes to the Basic Financial Statements, Continued

Employer contributions for the year ended June 30, 2023 were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	255,081	46,347	301,428

Public Employees' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$34,025 (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, 2023 to a total of (\$46,483) 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, 2023, 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	\$ 2,401,166
State's proportionate share of the net pension liability	664,851
Total	\$ 3,066,017
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (921,418)
State's proportionate share of the ARHCT OPEB liability (asset)	(264,695)
Total	\$ (1,186,113)
District's proportionate share of the ODD OPEB liability (asset)	\$ (23,455)
District's proportionate share of the RMP OPEB liability (asset)	\$ (21,870)
Total District's share of net pension and OPEB liabilities and assets	\$ 1,434,423

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 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, 2022 Measurement	June 30, 2021 Measurement	Change
Pension	0.047111%	0.05703%	(0.00992%)
OPEB:			
ARHCT	0.04683%	0.05730%	(0.01047%)
ODD	0.05350%	0.06346%	(0.00996%)
RMP	0.06297%	0.07472%	(0.01175%)

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of (\$183,743) and (\$294,276), respectively, for the year ended June 30, 2023, 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	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	68,650	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	255,081	-
Total	\$ <u>323,731</u>	<u>-</u>

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(6,522)
Changes of assumptions	-	(42,285)
Net difference between projected and actual earnings on OPEB plan investments	52,275	-
Changes in proportion and differences between District contributions and proportionate share of contributions	35,020	-
District contributions subsequent to the measurement date	32,904	-
Total	\$ <u>120,199</u>	<u>(48,807)</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	\$ -	(7,695)
Changes of assumptions	-	(149)
Net difference between projected and actual earnings on OPEB plan investments	795	-
Changes in proportion and differences between District contributions and proportionate share of contributions	5,038	(1,040)
District contributions subsequent to the measurement date	2,881	-
Total	\$ 8,714	(8,884)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,084	(859)
Changes of assumptions	4,235	(26,223)
Net difference between projected and actual earnings on OPEB plan investments	3,119	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,109	(2,383)
District contributions subsequent to the measurement date	10,562	-
Total	\$ 20,109	(29,465)

\$255,081 and \$46,347 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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
2023	\$ (8,162)	(22,566)	(579)	(3,474)
2024	(20,920)	(18,333)	(619)	(3,627)
2025	(50,220)	(41,300)	(745)	(4,108)
2026	147,952	120,687	156	272
2027	-	-	(729)	(3,923)
Thereafter	-	-	(535)	(5,058)
Total	\$ 68,650	38,488	(3,051)	(19,918)

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

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2023, the District recognized (\$384,032) and \$103,906 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 3,232,485	2,401,166	1,700,192
Net OPEB ARHCT liability (asset)	\$ (547,455)	(921,418)	(1,235,019)
Net OPEB ODD liability (asset)	\$ (22,094)	(23,455)	(24,519)
Net OPEB RMP liability (asset)	\$ 4,023	(21,870)	(41,616)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (1,271,911)	(921,418)	(502,862)
Net OPEB ODD liability (asset)	\$ N/A	(23,455)	N/A
Net OPEB RMP liability (asset)	\$ (44,327)	(21,870)	8,378

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

Plan Description and Funding Requirements. 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 6.75% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

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

Notes to the Basic Financial Statements, Continued

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed \$85,590 for the year ended June 30, 2023, which included forfeitures of \$8,954 which have been applied as employer contributions.

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

Plan Description. The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 56 employers participating in TRS, including 52 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>.

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.

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

Notes to the Basic Financial Statements, Continued

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.

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, 2023, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 239,737	30,912	270,649

Teachers' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$522,307 (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, 2023 to a total of (\$238,883) 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, 2023, 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	\$ 3,959,239
State's proportionate share of the net pension liability	5,278,628
Total	\$ 9,237,867
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (2,126,848)
State's proportionate share of the ARHCT OPEB liability (asset)	(2,733,370)
Total	\$ (4,860,218)
District's proportionate share of the ODD OPEB liability (asset)	\$ (34,175)
District's proportionate share of the RMP OPEB liability (asset)	\$ (109,360)
Total District's share of net pension and OPEB liabilities and assets	\$ 1,688,856

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

Notes to the Basic Financial Statements, Continued

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	June 30, 2022 Measurement	June 30, 2021 Measurement	Change
Pension	0.23752%	0.28598%	(0.04846%)
OPEB:			
ARHCT	0.24265%	0.29731%	(0.05466%)
ODD	0.56581%	0.62347%	(0.05766%)
RMP	0.56470%	0.62216%	(0.05746%)

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of \$327,631 and (\$946,017), respectively, for the year ended June 30, 2023, 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	\$ -	(12,884)
Changes of assumptions	33,274	-
Net difference between projected and actual earnings on pension plan investments	174,821	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(93,487)
District contributions subsequent to the measurement date	239,737	-
Total	\$ 447,832	(106,371)

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

Notes to the Basic Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,536)
Changes of assumptions	-	(48,205)
Net difference between projected and actual earnings on OPEB plan investments	110,064	-
Changes in proportion and differences between District contributions and proportionate share of contributions	99,674	-
District contributions subsequent to the measurement date	344	-
Total	\$ 210,082	(55,741)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,291)
Changes of assumptions	-	(91)
Net difference between projected and actual earnings on OPEB plan investments	813	-
Changes in proportion and differences between District contributions and proportionate share of contributions	5,985	(1,171)
District contributions subsequent to the measurement date	2,574	-
Total	\$ 9,372	(6,553)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,617	(5,162)
Changes of assumptions	6,468	(64,997)
Net difference between projected and actual earnings on OPEB plan investments	8,443	-
Changes in proportion and differences between District contributions and proportionate share of contributions	9,075	(1,415)
District contributions subsequent to the measurement date	27,994	-
Total	\$ 70,597	(71,574)

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

Notes to the Basic Financial Statements, Continued

\$239,737 and \$30,912 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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
2023	\$	(99,729)	28,531	(125)	(5,551)
2024		(65,331)	(34,152)	(180)	(6,071)
2025		(151,717)	(79,103)	(338)	(7,615)
2026		418,501	238,721	910	4,957
2027		-	-	(207)	(5,743)
Thereafter		-	-	185	(8,948)
Total	\$	<u>101,724</u>	<u>153,997</u>	<u>245</u>	<u>(28,971)</u>

For the year ended June 30, 2023, the District recognized (\$492,663) and \$219,132 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

		1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$	<u>5,921,867</u>	<u>3,959,239</u>	<u>2,303,615</u>
Net OPEB ARHCT liability (asset)	\$	<u>(1,387,720)</u>	<u>(2,126,848)</u>	<u>(2,743,303)</u>
Net OPEB ODD liability (asset)	\$	<u>(34,282)</u>	<u>(34,175)</u>	<u>(34,118)</u>
Net OPEB RMP liability (asset)	\$	<u>(38,609)</u>	<u>(109,360)</u>	<u>(162,521)</u>

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$	<u>(2,813,661)</u>	<u>(2,126,848)</u>	<u>(1,301,280)</u>
Net OPEB ODD liability (asset)	\$	<u>N/A</u>	<u>(34,175)</u>	<u>N/A</u>
Net OPEB RMP liability (asset)	\$	<u>(169,201)</u>	<u>(109,360)</u>	<u>(27,789)</u>

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

Notes to the Basic Financial Statements, Continued

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

Plan Description and Funding Requirements. 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 8.65% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% 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%

The District contributed \$321,000 for the year ended June 30, 2023, which included forfeitures of \$1,357 which have been applied as employer 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 Municipal League Joint Insurance (AMLJIA), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. AMLJIA 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, 2023.

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.

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

Notes to the Basic Financial Statements, Continued

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 \$893,108 for the year ended June 30, 2023, 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, when there are excess of premiums paid, then half of the excess amount is refunded 120 days after year end. There was no such excess amounts, resulting in a liability, accounted for in the General (School Operating) Fund and are included in "Health Insurance Payable." Total estimated liability (receivable) at June 30, 2023 amounted to \$234,085. Changes in the claims liability (receivable) amount were:

Fiscal Year	Beginning Liability (Receivable)	Total Claims Paid	Total Claim Expenditure	Ending Liability (Receivable)
2022	\$ (9,899)	1,149,726	1,423,104	263,479
2023	\$ 263,479	1,021,463	992,069	234,085

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 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62.* Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences.* Effective for fiscal years beginning after December 15, 2023.

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 385,000	385,000	300,516	(84,484)
Interest	-	-	6,783	6,783
E-rate	1,338,461	1,338,461	1,367,000	28,539
Intergovernmental:				
City direct appropriations	3,150,000	3,150,000	3,150,000	-
State of Alaska	9,102,359	9,544,688	10,032,244	487,556
Federal sources	35,200	35,200	101,716	66,516
Total revenues	<u>14,011,020</u>	<u>14,453,349</u>	<u>14,958,259</u>	<u>504,910</u>
Expenditures:				
Current:				
Instruction	4,956,531	4,684,504	4,544,490	140,014
Special education instruction	1,204,572	1,024,098	1,033,849	(9,751)
Special education support services - students	264,452	301,802	262,667	39,135
Support services - students	171,970	205,760	168,338	37,422
Support services - instruction	2,310,377	2,386,628	2,348,794	37,834
School administration	733,641	696,334	684,032	12,302
School administration support services	383,304	321,175	286,295	34,880
District administration	318,373	327,085	380,651	(53,566)
District administration support services	848,871	784,214	693,314	90,900
Operations and maintenance of plant	3,193,765	3,532,550	3,391,151	141,399
Student activities	305,276	306,552	310,738	(4,186)
Total expenditures	<u>14,691,132</u>	<u>14,570,702</u>	<u>14,104,319</u>	<u>466,383</u>
Excess (deficiency) of revenues over expenditures	(680,112)	(117,353)	853,940	971,293
Other financing uses - Transfers out	<u>(315,000)</u>	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (995,112)</u>	<u>(432,353)</u>	538,940	<u>971,293</u>
Fund balance, beginning of year			<u>2,520,867</u>	
Fund balance, end of year			<u>\$ 3,059,807</u>	

See accompanying notes to Required Supplementary Information

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

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

Public Employees' Retirement System (PERS)

June 30, 2023

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	103.96%	62.37%
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	192.63%	63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	219.66%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	179.87%	63.37%
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	174.85%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	145.69%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 973,047	\$ 3,325,365	\$ 1,931,032	121.82%	61.61%
2022	0.0570%	\$ 2,091,976	\$ 282,553	\$ 2,374,529	\$ 1,842,318	113.55%	76.46%
2023	0.0471%	\$ 2,401,166	\$ 664,851	\$ 3,066,017	\$ 1,696,077	141.57%	67.97%

See accompanying notes to Required Supplementary Information.

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

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

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	0.0573%	\$ (1,469,122)	\$ (193,823)	\$ (1,662,945)	\$ 1,842,318	-79.74%	135.54%
2023	0.0468%	\$ (921,418)	\$ (264,695)	\$ (1,186,113)	\$ 1,696,077	-54.33%	128.51%
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%
2022	0.0635%	\$ (27,967)	\$ -	\$ (27,967)	\$ 1,842,318	-1.52%	374.22%
2023	0.0535%	\$ (23,455)	\$ -	\$ (23,455)	\$ 1,696,077	-1.38%	348.80%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 616,628	0.76%	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%
2022	0.0747%	\$ (20,055)	\$ -	\$ (20,055)	\$ 459,636	-4.36%	115.10%
2023	0.0630%	\$ (21,870)	\$ -	\$ (21,870)	\$ 420,591	-5.20%	120.08%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	\$ 225,991	\$ (214,407)	\$ 11,584	\$ 1,696,077	13.32%
2023	\$ 254,635	\$ (255,081)	\$ (446)	\$ 1,759,173	14.47%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	\$ 52,458	\$ (52,458)	\$ -	\$ 1,696,077	3.09%
2023	\$ 32,904	\$ (32,904)	\$ -	\$ 1,759,173	1.87%
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%
2022	\$ 3,087	\$ (3,087)	\$ -	\$ 1,696,077	0.18%
2023	\$ 2,881	\$ (2,881)	\$ -	\$ 1,759,173	0.16%
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%
2022	\$ 10,655	\$ (10,655)	\$ -	\$ 420,591	2.53%
2023	\$ 10,562	\$ (10,562)	\$ -	\$ 389,045	2.71%

See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	0.2860%	\$ 2,276,333	\$ 1,931,664	\$ 4,207,997	\$ 4,596,696	49.52%	89.43%
2023	0.2375%	\$ 3,959,239	\$ 5,278,628	\$ 9,237,867	\$ 4,619,514	85.71%	78.33%

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See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	0.2973%	\$ (3,456,719)	\$ (2,691,707)	\$ (6,148,426)	\$ 4,596,696	-75.20%	145.41%
2023	0.2427%	\$ (2,126,848)	\$ (2,733,370)	\$ (4,860,218)	\$ 4,619,514	-46.04%	134.84%
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%
2022	0.6235%	\$ (38,001)	\$ -	\$ (38,001)	\$ 4,596,696	-0.83%	1254.36%
2023	0.5658%	\$ (34,175)	\$ -	\$ (34,175)	\$ 4,619,514	-0.74%	1268.28%
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%
2022	0.6222%	\$ (124,930)	\$ -	\$ (124,930)	\$ 2,147,834	-5.82%	142.54%
2023	0.5647%	\$ (109,360)	\$ -	\$ (109,360)	\$ 2,120,311	-5.16%	140.73%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	\$ 169,229	\$ (168,902)	\$ 327	\$ 4,619,514	3.66%
2023	\$ 239,058	\$ (239,737)	\$ (679)	\$ 4,710,581	5.07%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	\$ 119,699	\$ (119,699)	\$ -	\$ 4,619,514	2.59%
2023	\$ 344	\$ (344)	\$ -	\$ 4,710,581	0.01%
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%
2022	\$ 2,224	\$ (2,224)	\$ -	\$ 4,619,514	0.05%
2023	\$ 2,574	\$ (2,574)	\$ -	\$ 4,710,581	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%
2022	\$ 23,075	\$ (23,075)	\$ -	\$ 2,120,311	1.09%
2023	\$ 27,994	\$ (27,994)	\$ -	\$ 2,555,732	1.10%

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, 2023

1. Budgetary Information

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

The following functions had expenditures in excess of appropriation in the School Operating Fund:

Special education instruction	\$ 9,751
District administration	\$ 53,566
Student activities	\$ 4,186

2. Public Employees' Retirement System

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

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

Notes to Required Supplementary Information, Continued

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

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

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

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

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

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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

Notes to Required Supplementary Information, Continued

3. Teachers' Retirement System

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

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

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

There were no changes in the asset or valuation methods since the prior valuation.

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

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

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

Notes to Required Supplementary Information, Continued

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. 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, 2023

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 385,000	300,516	(84,484)
Interest	-	6,783	6,783
E-rate	1,338,461	1,367,000	28,539
Total local sources	<u>1,723,461</u>	<u>1,674,299</u>	<u>(49,162)</u>
Intergovernmental:			
City of Nome - direct appropriation	<u>3,150,000</u>	<u>3,150,000</u>	<u>-</u>
State of Alaska:			
Foundation program	8,985,615	9,061,252	75,637
Quality schools	27,647	27,848	201
Other state revenue	-	386,812	386,812
On-behalf TRS	503,071	522,307	19,236
On-behalf PERS	28,355	34,025	5,670
Total State of Alaska	<u>9,544,688</u>	<u>10,032,244</u>	<u>487,556</u>
Federal sources -			
Direct sources - Impact Aid	<u>35,200</u>	<u>101,716</u>	<u>66,516</u>
Total revenues	<u>14,453,349</u>	<u>14,958,259</u>	<u>504,910</u>
Expenditures:			
Instruction:			
Certificated salaries	2,881,113	2,935,044	(53,931)
Non-certificated salaries	134,766	145,398	(10,632)
Employee benefits	1,293,782	1,222,956	70,826
Transportation allowance	33,931	16,697	17,234
Staff travel	3,000	-	3,000
Student travel	-	2,598	(2,598)
Utility services	5,400	287	5,113
Other purchased services	26,698	22,129	4,569
Supplies, materials and media	293,064	190,211	102,853
Tuition- students and stipends	8,000	8,565	(565)
Other	4,750	605	4,145
Total instruction	<u>4,684,504</u>	<u>4,544,490</u>	<u>140,014</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	\$ 375,193	395,643	(20,450)
Non-certificated salaries	256,734	291,212	(34,478)
Employee benefits	298,921	274,091	24,830
Transportation allowance	13,550	7,476	6,074
Professional and technical services	65,100	60,498	4,602
Staff travel	400	-	400
Supplies, materials and media	13,900	4,929	8,971
Other	300	-	300
Total special education instruction	<u>1,024,098</u>	<u>1,033,849</u>	<u>(9,751)</u>
Special education support services - students:			
Certificated salaries	148,303	115,384	32,919
Non-certificated salaries	43,730	49,281	(5,551)
Employee benefits	87,169	75,584	11,585
Transportation allowance	3,000	3,000	-
Professional and technical services	2,150	3,460	(1,310)
Staff travel	5,225	5,475	(250)
Other purchased services	1,981	612	1,369
Supplies, materials and media	9,744	9,871	(127)
Other	500	-	500
Total special education support services - students	<u>301,802</u>	<u>262,667</u>	<u>39,135</u>
Support services - students:			
Certificated salaries	120,587	106,955	13,632
Employee benefits	80,188	55,589	24,599
Transportation allowance	375	374	1
Supplies, materials and media	4,185	5,420	(1,235)
Other	425	-	425
Total support services - students	<u>205,760</u>	<u>168,338</u>	<u>37,422</u>
Support services - instruction:			
Certificated salaries	96,154	60,732	35,422
Non-certificated salaries	244,178	258,570	(14,392)
Employee benefits	169,993	165,447	4,546
Professional and technical services	7,838	188	7,650
Staff travel	9,150	11,949	(2,799)
Utility services	1,511,926	1,509,760	2,166
Other purchased services	1,445	1,901	(456)
Supplies, materials and media	343,474	340,247	3,227
Other	2,470	-	2,470
Total support services - instruction	<u>2,386,628</u>	<u>2,348,794</u>	<u>37,834</u>

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	\$ 477,107	492,264	(15,157)
Non-certificated salaries	10,151	10,150	1
Employee benefits	186,748	169,295	17,453
Transportation allowance	3,000	3,000	-
Professional and technical services	739	738	1
Staff travel	-	176	(176)
Utility services	-	80	(80)
Other purchased services	2,350	3	2,347
Supplies, materials and media	9,025	3,284	5,741
Other	7,214	5,042	2,172
Total school administration	<u>696,334</u>	<u>684,032</u>	<u>12,302</u>
School administration support services:			
Non-certificated salaries	167,051	170,828	(3,777)
Employee benefits	148,369	110,511	37,858
Utility services	1,500	276	1,224
Other purchased services	1,905	2,066	(161)
Supplies, materials and media	2,350	2,614	(264)
Total school administration support services	<u>321,175</u>	<u>286,295</u>	<u>34,880</u>
District administration:			
Certificated salaries	138,995	198,962	(59,967)
Employee benefits	73,528	86,850	(13,322)
Professional and technical services	30,253	28,774	1,479
Staff travel	35,000	27,494	7,506
Insurance and bond premiums	225	-	225
Supplies, materials and media	1,747	317	1,430
Other	47,337	38,254	9,083
Total district administration	<u>327,085</u>	<u>380,651</u>	<u>(53,566)</u>
District administration support services:			
Non-certificated salaries	222,853	180,289	42,564
Employee benefits	227,159	183,657	43,502
Professional and technical services	305,702	321,347	(15,645)
Staff travel	11,040	924	10,116
Utility services	1,210	3,553	(2,343)
Other purchased services	13,200	8,593	4,607
Insurance and bond premiums	64,050	55,024	9,026
Supplies, materials and media	20,100	10,812	9,288
Other	8,900	11,267	(2,367)
Indirect cost recovery	(90,000)	(82,152)	(7,848)
Total district administration support services	<u>784,214</u>	<u>693,314</u>	<u>90,900</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	\$ 147,707	141,000	6,707
Employee benefits	85,122	73,231	11,891
Professional and technical services	5,000	-	5,000
Staff travel	10,530	-	10,530
Utility services	109,695	81,380	28,315
Energy	1,644,117	1,584,400	59,717
Other purchased services	1,216,000	1,220,410	(4,410)
Insurance and bond premiums	253,610	253,610	-
Supplies, materials and media	60,269	35,729	24,540
Other	-	1,391	(1,391)
Equipment	500	-	500
Total operations and maintenance of plant	<u>3,532,550</u>	<u>3,391,151</u>	<u>141,399</u>
Student activities:			
Certificated salaries	87,940	88,670	(730)
Non-certificated salaries	16,000	10,520	5,480
Employee benefits	27,272	23,739	3,533
Professional and technical services	8,000	17,265	(9,265)
Staff travel	7,190	156	7,034
Student travel	120,000	114,019	5,981
Other purchased services	20,000	33,031	(13,031)
Supplies, materials and media	14,150	20,323	(6,173)
Other	6,000	3,015	2,985
Total student activities	<u>306,552</u>	<u>310,738</u>	<u>(4,186)</u>
Total expenditures	<u>14,570,702</u>	<u>14,104,319</u>	<u>466,383</u>
Excess (deficiency) of revenues over expenditures	<u>(117,353)</u>	<u>853,940</u>	<u>971,293</u>
Other financing uses:			
Transfers to other funds:			
Food Service program	(75,000)	(75,000)	-
Pupil Transportation	(40,000)	(40,000)	-
General Capital Project Fund	(200,000)	(200,000)	-
Total other financing uses	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (432,353)</u>	538,940	<u>971,293</u>
Fund balance, beginning of year		<u>2,520,867</u>	
Fund balance, end of year		<u>\$ 3,059,807</u>	

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

General Capital Project Funds

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Instruction -	
Supplies, materials and media	<u> 31,968</u>
Operations and maintenance of plant:	
Professional and technical services	6,452
Other purchased services	127,614
Supplies, materials and media	23,921
Equipment	<u> 1,761</u>
Total operations and maintenance of plant	<u> 159,748</u>
Total expenditures	<u> 191,716</u>
Excess (deficiency) of revenues over expenditures	(191,716)
Other financing sources -	
Transfers from School Operating Fund	<u> 200,000</u>
Net change in fund balance	8,284
Fund balance, beginning of year	<u> 3,325,787</u>
Fund balance, end of year	<u> <u> 3,334,071</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

Year Ended June 30, 2023

Revenues:	
Local sources -	
Charges for services - rental receipts	\$ <u>226,782</u>
Expenditures:	
Operations and maintenance of plant:	
Non-certificated salaries	4,218
Employee benefits	101
Utility services	5,688
Energy	22,555
Other purchased services	5,436
Supplies, materials and media	3,711
Other	<u>577</u>
Total expenditures	<u>42,286</u>
Excess of revenues over expenditures	184,496
Fund balance, beginning of year	<u>1,758,619</u>
Fund balance, end of year	\$ <u><u>1,943,115</u></u>

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

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2023

	Special Revenue Funds									
	Pupil Transportation	Artists in Schools	Comprehensive State Literacy Development	Rural Student Services	Positive Behavior Intervention Strategies	Food Service Program	Alaska Nutritional Foods	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled
<u>Assets</u>										
Assets:										
Accounts receivable	\$ -	-	25,540	-	36,486	5,155	2,999	49,073	47,737	3,667
Due from other funds	258,140	2,000	-	3,750	-	62,833	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 258,140	2,000	25,540	3,750	36,486	67,988	2,999	49,073	47,737	3,667
<u>Liabilities and Fund Balances (Deficit)</u>										
Liabilities:										
Accounts payable	\$ 352	-	-	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	3,750	-	-	219	-	-	-
Due to other funds	-	-	25,540	-	36,486	-	2,780	49,073	47,737	3,667
Total liabilities	352	-	25,540	3,750	36,486	-	2,999	49,073	47,737	3,667
Fund balances (deficit):										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	257,788	2,000	-	-	-	67,988	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	257,788	2,000	-	-	-	67,988	-	-	-	-
Total liabilities and fund balances (deficit)	\$ 258,140	2,000	25,540	3,750	36,486	67,988	2,999	49,073	47,737	3,667

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds									
	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	Elementary and Secondary School Emergency Relief II	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education
<u>Assets</u>										
Assets:										
Accounts receivable	\$ 1,897	7,489	12,199	60,647	147,098	2,863	26,020	57,291	193,126	8,516
Due from other funds	-	-	-	-	-	-	-	-	-	-
Prepaid items	4,861	17,651	-	-	-	-	-	-	5,586	105
Total assets	<u>\$ 6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>
<u>Liabilities and Fund Balances (Deficit)</u>										
Liabilities:										
Accounts payable	\$ -	-	-	-	-	-	-	10,183	18,414	-
Accrued payroll liabilities	-	-	-	-	468	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	6,758	25,140	12,199	60,647	146,630	2,863	26,020	47,108	180,298	85,8621
Total liabilities	<u>6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>
Fund balances (deficit):										
Nonspendable	4,861	17,651	-	-	-	-	-	-	5,586	105
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	(4,861)	(17,651)	-	-	-	-	-	-	(5,586)	(105)
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficit)	<u>\$ 6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>

(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
	Indian Education	Johnson O'Malley	UAF TASK	UAF Future Educators	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	
<u>Assets</u>									
Assets:									
Accounts receivable	\$ 65,524	-	-	-	-	-	724	-	754,051
Due from other funds	-	14,454	1,991	7,169	5,374	28,800	352,055	15,139	751,705
Prepaid items	-	-	-	-	-	-	2,475	-	30,678
Total assets	\$ 65,524	14,454	1,991	7,169	5,374	28,800	355,254	15,139	1,536,434
<u>Liabilities and Fund Balances (Deficit)</u>									
Liabilities:									86
Accounts payable	\$ -	-	-	7,169	-	1,000	19,862	-	56,980
Accrued payroll liabilities	-	-	-	-	-	-	-	-	468
Unearned revenue	-	14,454	1,991	-	-	-	-	-	20,414
Due to other funds	65,524	-	-	-	-	-	-	-	747,091
Total liabilities	65,524	14,454	1,991	7,169	-	1,000	19,862	-	824,953
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	2,475	-	30,678
Restricted	-	-	-	-	5,374	27,800	332,917	15,139	381,230
Committed	-	-	-	-	-	-	-	-	327,776
Unassigned	-	-	-	-	-	-	-	-	(28,203)
Total fund balances (deficit)	-	-	-	-	5,374	27,800	335,392	15,139	711,481
Total liabilities and fund balances (deficit)	\$ 65,524	14,454	1,991	7,169	5,374	28,800	355,254	15,139	1,536,434

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds								Total Capital Project Funds	Total Other Governmental Funds	
	NBHS Partial Roof Replacement	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	NBMHS Boiler Replacement			Nome Teacher VPSO Housing
<u>Assets</u>											
Assets:											
Accounts receivable	\$ -	-	-	-	-	-	100,320	-	50,000	150,320	904,371
Due from other funds	554,904	-	-	-	-	-	-	-	-	554,904	1,306,609
Prepaid items	-	-	-	-	-	-	-	-	-	-	30,678
Total assets	\$ 554,904	-	-	-	-	-	100,320	-	50,000	705,224	2,241,658
<u>Liabilities and Fund Balances (Deficit)</u>											
Liabilities:											
Accounts payable	\$ -	14,053	-	-	-	-	-	-	-	14,053	71,033
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-	468
Unearned revenue	554,904	-	-	-	-	-	-	-	-	554,904	575,318
Due to other funds	-	33,944	5,195	4,500	56,938	10,658	100,320	98,358	261,133	571,046	1,318,137
Total liabilities	554,904	47,997	5,195	4,500	56,938	10,658	100,320	98,358	261,133	1,140,003	1,874,956
Fund balances (deficit):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	30,678
Restricted	-	-	-	-	-	-	-	-	-	-	381,230
Committed	-	-	-	-	-	-	-	-	-	-	327,776
Unassigned	-	(47,997)	(5,195)	(4,500)	(56,938)	(10,658)	-	(98,358)	(211,133)	(434,779)	(462,982)
Total fund balances (deficit)	-	(47,997)	(5,195)	(4,500)	(56,938)	(10,658)	-	(98,358)	(211,133)	(434,779)	276,702
Total liabilities and fund balances (deficit)	\$ 554,904	-	-	-	-	-	100,320	-	50,000	705,224	2,241,658

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, 2023

	Special Revenue Funds							Title I-A Consolidated Admin Pool Program
	Pupil Transportation	Artists in Schools	Comprehensive State Literacy Development	Positive Behavior Intervention Strategies	Food Service Program	Alaska Nutritional Foods	Title VI-B IDEA	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	13,715	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	475,810	-	-	-	-	7,975	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	-	-	51,106	36,486	567,126	2,999	278,560	110,032
Total revenues	<u>475,810</u>	<u>-</u>	<u>51,106</u>	<u>36,486</u>	<u>580,841</u>	<u>10,974</u>	<u>278,560</u>	<u>110,032</u>
Expenditures:								
Current:								
Instruction	-	-	20,801	-	-	-	-	-
Special education instruction	-	-	-	-	-	-	225,387	-
Special education support services - students	-	-	-	-	-	-	32,451	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	28,095	34,908	-	-	8,676	110,032
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	-	2,210	1,578	-	-	12,046	-
Operations and maintenance of plant	-	-	-	-	1,900	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	601,605	-	-	-	-	-	-	-
Student transportation - school activities	3,256	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	770,432	10,974	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>604,861</u>	<u>-</u>	<u>51,106</u>	<u>36,486</u>	<u>772,332</u>	<u>10,974</u>	<u>278,560</u>	<u>110,032</u>
Excess (deficiency) of revenues over expenditures	(129,051)	-	-	-	(191,491)	-	-	-
Other financing sources - Transfers from School Operating Fund	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(89,051)	-	-	-	(116,491)	-	-	-
Fund balance (deficit), beginning of year	<u>346,839</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>184,479</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ 257,788</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>67,988</u>	<u>-</u>	<u>-</u>	<u>-</u>

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(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

	Preschool Disabled	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	3,796	12,011	62,401	33,247	179,589	239,825	2,863	32,357
Total revenues	<u>3,796</u>	<u>12,011</u>	<u>62,401</u>	<u>33,247</u>	<u>179,589</u>	<u>239,825</u>	<u>2,863</u>	<u>32,357</u>
Expenditures:								
Current:								
Instruction	-	2,964	4,263	12,528	160,402	148,756	2,739	30,856
Special education instruction	3,632	-	-	-	-	-	-	89
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	5,119	-	-	29	-	-
Support services - instruction	-	8,528	50,321	12,612	11,175	49,843	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	245	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	164	519	2,698	1,438	7,767	20,879	124	1,399
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	6,669	-	9,214	-	-
Student transportation - to and from school	-	-	-	-	-	11,104	-	-
Student transportation - school activities	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>3,796</u>	<u>12,011</u>	<u>62,401</u>	<u>33,247</u>	<u>179,589</u>	<u>239,825</u>	<u>2,863</u>	<u>32,357</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-

(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							
	Safe Children's Act	Elementary and Secondary School Emergency Relief II	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education	Indian Education	Johnson O'Malley	UAF Future Educators	Inupiaq Immersion Program
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	93	-	-	-	-	-	17,619	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	14,659	232,103	-	-	-
Pass-through	-	275,528	1,088,504	-	-	13,624	-	-
Total revenues	93	275,528	1,088,504	14,659	232,103	13,624	17,619	-
Expenditures:								
Current:								
Instruction	93	89,342	281,345	14,025	222,066	8,562	-	50,686
Special education instruction	-	1,086	8,116	-	-	-	-	-
Special education support services - students	-	-	1,150	-	-	-	-	-
Support services - students	-	99,340	68,243	-	-	-	-	-
Support services - instruction	-	2,169	47,386	-	-	3,329	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	6,085	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	14,085	20,637	634	10,037	589	-	-
Operations and maintenance of plant	-	63,421	638,604	-	-	-	-	-
Student activities	-	-	10,773	-	-	-	17,619	-
Student transportation - to and from school	-	-	2,100	-	-	704	-	-
Student transportation - school activities	-	-	6,000	-	-	440	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	4,150	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	93	275,528	1,088,504	14,659	232,103	13,624	17,619	50,686
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	(50,686)
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	(50,686)
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	50,686
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-

(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						Capital Project Funds		
	Arts and Culture	NCEDC Multicultural Arts Institute	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	Total Special Revenue Funds	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	13,715	-	-
Other local	61,933	16,600	-	29,700	308,929	130	435,004	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	483,785	-	-
Federal sources:									
Direct	-	-	-	-	-	-	246,762	-	-
Pass-through	-	-	-	-	-	-	2,990,054	-	-
Total revenues	61,933	16,600	-	29,700	308,929	130	4,169,320	-	-
Expenditures:									
Current:									
Instruction	6,364	-	-	-	1,077	-	1,056,971	-	91
Special education instruction	55,569	-	-	-	-	-	293,790	-	-
Special education support services - students	-	-	-	-	-	-	33,601	-	-
Support services - students	-	-	-	-	-	-	172,731	-	-
Support services - instruction	-	16,600	-	-	-	-	383,674	-	-
School administration	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	6,330	-	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	900	-	-	97,704	-	-
Operations and maintenance of plant	-	-	-	-	-	-	703,925	14,053	-
Student activities	-	-	-	1,000	404,506	-	449,781	-	-
Student transportation - to and from school	-	-	-	-	-	-	615,513	-	-
Student transportation - school activities	-	-	-	-	-	-	9,696	-	-
Community services	-	-	-	-	-	356	356	-	-
Food services	-	-	-	-	-	-	785,556	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	6,606	-
Total expenditures	61,933	16,600	-	1,900	405,583	356	4,609,628	20,659	-
Excess (deficiency) of revenues over expenditures	-	-	-	27,800	(96,654)	(226)	(440,308)	(20,659)	-
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	115,000	-	-
Net change in fund balance	-	-	-	27,800	(96,654)	(226)	(325,308)	(20,659)	-
Fund balance (deficit), beginning of year	-	-	5,374	-	432,046	15,365	1,036,789	(27,338)	(5,195)
Fund balance (deficit), end of year	\$ -	-	5,374	27,800	335,392	15,139	711,481	(47,997)	(5,195)

(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

	Capital Project Funds							Total Capital Project Funds	Total Other Governmental Funds
	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	NBMHS Boiler Replacement	Nome Teacher VPSO Housing			
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	13,715	
Other local	-	-	-	452,735	-	-	452,735	887,739	
Intergovernmental:									
State of Alaska	-	-	-	-	-	170,308	170,308	654,093	
Federal sources:									
Direct	-	-	-	-	-	-	-	246,762	
Pass-through	-	-	-	-	-	-	-	2,990,054	
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,735</u>	<u>-</u>	<u>170,308</u>	<u>623,043</u>	<u>4,792,363</u>	
Expenditures:									
Current:									
Instruction	-	-	-	-	-	-	-	1,056,902	
Special education instruction	-	-	-	-	-	-	-	293,790	
Special education support services - students	-	-	-	-	-	-	-	33,601	
Support services - students	-	-	-	-	-	-	-	172,731	
Support services - instruction	-	-	-	-	-	-	-	383,674	
School administration	-	-	-	-	-	-	-	-	
School administration support services	-	-	-	-	-	-	-	6,330	
District administration	-	-	-	-	-	-	-	-	
District administration support services	-	-	-	-	-	-	-	97,704	
Operations and maintenance of plant	-	-	-	452,735	-	-	466,788	1,170,713	
Student activities	-	-	-	-	-	-	-	449,781	
Student transportation - to and from school	-	-	-	-	-	-	-	615,513	
Student transportation - school activities	-	-	-	-	-	-	-	9,696	
Community services	-	-	-	-	-	-	-	356	
Food services	-	-	-	-	-	-	-	785,556	
Construction and facilities acquisition	-	56,938	10,658	-	98,358	381,441	554,001	554,001	
Total expenditures	<u>-</u>	<u>56,938</u>	<u>10,658</u>	<u>452,735</u>	<u>98,358</u>	<u>381,441</u>	<u>1,020,789</u>	<u>5,630,417</u>	
Excess (deficiency) of revenues over expenditures	-	(56,938)	(10,658)	-	(98,358)	(211,133)	(397,746)	(838,054)	
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	115,000	
Net change in fund balance	<u>-</u>	<u>(56,938)</u>	<u>(10,658)</u>	<u>-</u>	<u>(98,358)</u>	<u>(211,133)</u>	<u>(397,746)</u>	<u>(723,054)</u>	
Fund balance (deficit), beginning of year	(4,500)	-	-	-	-	-	(37,033)	999,756	
Fund balance (deficit), end of year	<u>\$ (4,500)</u>	<u>(56,938)</u>	<u>(10,658)</u>	<u>-</u>	<u>(98,358)</u>	<u>(211,133)</u>	<u>(434,779)</u>	<u>276,702</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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	\$ 560,000	475,810	(84,190)
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries	-	16,575	(16,575)
Employee benefits	-	435	(435)
Other purchased services	560,000	539,491	20,509
Equipment	-	45,104	(45,104)
Total student transportation - to and from school	560,000	601,605	(41,605)
Student transportation - school activities -			
Other purchased services	-	3,256	(3,256)
Total expenditures	560,000	604,861	(44,861)
Excess (deficiency) of revenues over expenditures	-	(129,051)	(129,051)
Other financing sources -			
Transfers from School Operating Fund	-	40,000	(40,000)
Net change in fund balance	\$ -	(89,051)	(169,051)
Fund balance, beginning of year		346,839	
Fund balance, end of year		\$ 257,788	

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:	\$ -	-	-
Expenditures:	-	-	-
Excess of revenues over expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		2,000	
Fund balance, end of year		\$ 2,000	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>163,803</u>	<u>51,106</u>	<u>(112,697)</u>
Expenditures:			
Instruction:			
Certificated salaries	50,660	12,000	38,660
Non-certificated salaries	3,215	-	3,215
Employee benefits	4,459	468	3,991
Professional and technical services	90,052	-	90,052
Supplies, materials and media	8,333	8,333	-
Total instruction	<u>156,719</u>	<u>20,801</u>	<u>135,918</u>
Support services - instruction:			
Professional and technical services	-	21,828	(21,828)
Staff travel	-	6,267	(6,267)
Total support services - instruction	<u>-</u>	<u>28,095</u>	<u>(28,095)</u>
District administration support services -			
Indirect cost	<u>7,084</u>	<u>2,210</u>	<u>4,874</u>
Total expenditures	<u>163,803</u>	<u>51,106</u>	<u>112,697</u>
Excess 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)

Positive Behavioral Intervention Strategies Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	<u>21,715</u>	<u>36,486</u>	<u>14,771</u>
Expenditures:			
Support services - instruction:			
Certificated salaries	250	5,200	(4,950)
Non-certificated salaries	-	2,400	(2,400)
Employee benefits	-	325	(325)
Professional and technical services	4,000	4,000	-
Staff travel	15,000	22,983	(7,983)
Supplies, materials and media	1,379	-	1,379
Total support services - instruction	<u>20,629</u>	<u>34,908</u>	<u>(14,279)</u>
District administration support services - Indirect cost	<u>1,086</u>	<u>1,578</u>	<u>(492)</u>
Total expenditures	<u>21,965</u>	<u>36,486</u>	<u>(14,521)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(250)</u>	-	<u>250</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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	13,715	13,715
Intergovernmental -			
Federal sources - through the State of Alaska	530,000	567,126	37,126
Total revenues	530,000	580,841	50,841
Expenditures:			
Operations and maintenance of plant - Supplies, materials and media	-	1,900	(1,900)
Food services:			
Other purchased services	775,000	738,502	36,498
Supplies, materials and media	-	28,931	(28,931)
Other	-	2,999	(2,999)
Total food services	775,000	770,432	4,568
Total expenditures	775,000	772,332	2,668
Excess (deficiency) of revenues over expenditures	(245,000)	(191,491)	53,509
Other financing sources - Transfers from School Operating Fund	75,000	75,000	-
Net change in fund balance	\$ (170,000)	(116,491)	53,509
Fund balance, beginning of year		184,479	
Fund balance, end of year		\$ 67,988	

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, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - through the State of Alaska	\$ 2,999	2,999	-
State of Alaska	<u>-</u>	<u>7,975</u>	<u>7,975</u>
Total revenues	<u>2,999</u>	<u>10,974</u>	<u>7,975</u>
Expenditures:			
Food services-			
Supplies, materials and media	<u>2,999</u>	<u>10,974</u>	<u>(7,975)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 298,144	278,560	(19,584)
Expenditures:			
Special education instruction:			
Professional and technical services	208,525	208,525	-
Supplies, materials and media	17,865	16,862	1,003
Total special education instruction	226,390	225,387	1,003
Special education support services - students:			
Professional and technical services	14,053	14,052	1
Staff travel	13,880	12,943	937
Supplies, materials and media	6,592	5,456	1,136
Total special education support services - students	34,525	32,451	2,074
Support services - instruction:			
Certificated salaries	21,000	8,419	12,581
Employee benefits	3,336	257	3,079
Total support services - instruction	24,336	8,676	15,660
District administration support services - Indirect costs	12,893	12,046	847
Total expenditures	298,144	278,560	19,584
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 110,032	110,032	-
Expenditures:			
Support services - instruction:			
Certificated salaries	69,744	89,734	(19,990)
Employee benefits	22,890	15,545	7,345
Professional and technical services	1,204	849	355
Staff travel	10,895	3,904	6,991
Supplies, materials and media	5,000	-	5,000
Other	299	-	299
Total expenditures	<u>110,032</u>	<u>110,032</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,796	3,796	-
Expenditures:			
Special education instruction:			
Professional and technical services	3,508	3,508	-
Supplies, materials and media	124	124	-
Total special education instruction	<u>3,632</u>	<u>3,632</u>	<u>-</u>
District administration support services-			
Indirect costs	164	164	-
Total expenditures	<u>3,796</u>	<u>3,796</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 50,000	12,011	(37,989)
Expenditures:			
Instruction:			
Certificated salaries	8,500	550	7,950
Employee benefits	293	16	277
Professional and technical services	-	585	(585)
Supplies, materials and media	10,962	-	10,962
Other	10,083	1,813	8,270
Total instruction	<u>29,838</u>	<u>2,964</u>	<u>26,874</u>
Support services - instruction:			
Professional and technical services	7,850	1,755	6,095
Staff travel	10,150	6,773	3,377
	<u>18,000</u>	<u>8,528</u>	<u>9,472</u>
District administration support services -			
Indirect costs	2,162	519	1,643
Total expenditures	<u>50,000</u>	<u>12,011</u>	<u>37,989</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 105,853	62,401	(43,452)
Expenditures:			
Instruction:			
Certificated salaries	-	3,596	(3,596)
Employee benefits	-	86	(86)
Supplies, materials and media	-	581	(581)
Total instruction	-	4,263	(4,263)
Support services - students:			
Certificated salaries	-	5,000	(5,000)
Employee benefits	-	119	(119)
Total support services - students	-	5,119	(5,119)
Support services - instruction:			
Certificated salaries	15,500	2,000	13,500
Employee benefits	12,269	47	12,222
Professional and technical services	15,258	2,700	12,558
Staff travel	38,708	27,074	11,634
Other purchased services	18,500	18,500	-
Supplies, materials and media	600	-	600
Other	440	-	440
Total support services - instruction	101,275	50,321	50,954
District administration support services- Indirect costs	4,578	2,698	1,880
Total expenditures	105,853	62,401	43,452
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 53,340	33,247	(20,093)
Expenditures:			
Instruction -			
Supplies, materials and media	17,923	12,528	5,395
Support services - students -			
Supplies, materials and media	3,240	-	3,240
Support services - instruction:			
Certificated salaries	1,500	-	1,500
Employee benefits	150	-	150
Professional and technical services	12,438	10,588	1,850
Staff Travel	1,930	2,024	(94)
Total support services - instruction	16,018	12,612	3,406
District administration support services -			
Indirect costs	2,307	1,438	869
Student activities:			
Certificated salaries	4,750	4,000	750
Employee benefits	350	96	254
Professional and technical services	6,000	-	6,000
Supplies, materials and media	2,752	2,573	179
Total student activities	13,852	6,669	7,183
Total expenditures	53,340	33,247	20,093
Excess 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 Special Revenue Fund

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

Year Ended June 30, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 290,627	179,589	(111,038)
Expenditures:			
Instruction:			
Certificated salaries	85,800	87,044	(1,244)
Non-certificated salaries	93,340	46,275	47,065
Employee benefits	72,943	27,083	45,860
Transportation allowance	460	-	460
Supplies, materials and media	9,016	-	9,016
Total instruction	261,559	160,402	101,157
Support services - instruction:			
Professional and technical services	600	595	5
Staff travel	12,400	9,998	2,402
Supplies, materials and media	1,000	582	418
Total support services - instruction	14,000	11,175	2,825
School administration support services-			
Staff travel	-	245	(245)
District administration support services-			
Indirect costs	12,568	7,767	4,801
Community services -			
Non-certificated salaries	2,500	-	2,500
Total expenditures	290,627	179,589	111,038
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 702,489	239,825	(462,664)
Expenditures:			
Instruction:			
Certificated salaries	81,150	22,605	58,545
Employee benefits	15,825	535	15,290
Student travel	75,120	49,982	25,138
Supplies, materials and media	77,679	29,959	47,720
Tuition - students and stipends	75,002	45,675	29,327
Total instruction	<u>324,776</u>	<u>148,756</u>	<u>176,020</u>
Support services - students-			
Employee benefits	-	29	(29)
Support services - instruction:			
Non-certificated salaries	-	32,659	(32,659)
Employee benefits	-	10,072	(10,072)
Professional and technical services	1,150	-	1,150
Staff travel	6,190	7,112	(922)
Total support services - instruction	<u>7,340</u>	<u>49,843</u>	<u>(42,503)</u>
District administration support services:			
Non-certificated salaries	28,270	8,452	19,818
Employee benefits	22,401	4,031	18,370
Indirect costs	22,189	8,396	13,793
Total district administration support services	<u>72,860</u>	<u>20,879</u>	<u>51,981</u>
Student activities:			
Certificated salaries	10,000	9,000	1,000
Non-certificated salaries	14,000	-	14,000
Employee benefits	16,838	214	16,624
Student travel	102,590	-	102,590
Other purchased services	5,895	-	5,895
Tuition - students and stipends	114,400	-	114,400
Total student activities	<u>263,723</u>	<u>9,214</u>	<u>254,509</u>
Student transportation - to and from school:			
Student travel	3,990	-	3,990
Other purchased services	-	11,104	(11,104)
Total student transportation - to and from school	<u>3,990</u>	<u>11,104</u>	<u>(7,114)</u>
Student transportation - school activities -			
Other purchased services	15,800	-	15,800
Community services -			
Other expenses	14,000	-	14,000
Total expenditures	<u>702,489</u>	<u>239,825</u>	<u>462,664</u>
Excess 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)

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 11,400	2,863	(8,537)
Expenditures:			
Instruction -			
Supplies, materials and media	10,907	2,739	8,168
District administration support services -			
Indirect costs	493	124	369
Total expenditures	11,400	2,863	8,537
Excess 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)

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>26,353</u>	<u>32,357</u>	<u>6,004</u>
Expenditures:			
Instruction:			
Other purchased services	6,132	4,277	1,855
Supplies, materials and media	<u>19,081</u>	<u>26,681</u>	<u>(7,600)</u>
Total instruction	<u>25,213</u>	<u>30,958</u>	<u>(5,745)</u>
District administration support services -			
Indirect costs	<u>1,140</u>	<u>1,399</u>	<u>(259)</u>
Total expenditures	<u>26,353</u>	<u>32,357</u>	<u>(6,004)</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Safe Children's Act Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other local	\$ -	93	93
Expenditures:			
Instruction - Supplies, materials and media	-	93	(93)
Excess 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)

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 278,964	275,528	(3,436)
Expenditures:			
Instruction:			
Certificated salaries	61,000	61,500	(500)
Non-certificated salaries	22,000	16,000	6,000
Employee benefits	30,900	2,842	28,058
Professional and technical services	9,000	9,000	-
Total instruction	<u>122,900</u>	<u>89,342</u>	<u>33,558</u>
Special education instruction:			
Non-certificated salaries	-	1,000	(1,000)
Employee benefits	-	86	(86)
Total special education instruction	<u>-</u>	<u>1,086</u>	<u>(1,086)</u>
Support services - students:			
Certificated salaries	86,000	86,232	(232)
Employee benefits	-	12,772	(12,772)
Transportation allowance	-	336	(336)
Total support services - students	<u>86,000</u>	<u>99,340</u>	<u>(13,340)</u>
Support services - instruction:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	169	(169)
Total support services - instruction	<u>-</u>	<u>2,169</u>	<u>(2,169)</u>
School administration support services:			
Non-certificated salaries	-	1,500	(1,500)
Employee benefits	-	4,585	(4,585)
Total school administration support services	<u>-</u>	<u>6,085</u>	<u>(6,085)</u>
District administration support services:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	170	(170)
Indirect costs	12,064	11,915	149
Total district administration support services	<u>12,064</u>	<u>14,085</u>	<u>(2,021)</u>
Operations and maintenance of plant:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	165	(165)
Other purchased services	52,000	61,256	(9,256)
Supplies, materials and media	6,000	-	6,000
Total operations and maintenance of plant	<u>58,000</u>	<u>63,421</u>	<u>(5,421)</u>
Total expenditures	<u>278,964</u>	<u>275,528</u>	<u>3,436</u>
Excess 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)

Elementary and Secondary School Emergency Relief III Special Revenue Fund

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

Year Ended June 30, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 953,465	1,088,504	135,039
Expenditures:			
Instruction:			
Certificated salaries	52,500	47,844	4,656
Non-certificated salaries	145,750	49,866	95,884
Employee benefits	47,599	17,829	29,770
Professional and technical services	20,150	-	20,150
Staff travel	1,500	-	1,500
Supplies, materials, media	122,000	165,806	(43,806)
Total instruction	<u>389,499</u>	<u>281,345</u>	<u>108,154</u>
Special education instruction:			
Non-certificated salaries	7,500	7,500	-
Employee benefits	-	616	(616)
Total special education instruction	<u>7,500</u>	<u>8,116</u>	<u>(616)</u>
Special education support services - students:			
Certificated salaries	-	1,000	(1,000)
Employee benefits	-	150	(150)
Total special education support services - students	<u>-</u>	<u>1,150</u>	<u>(1,150)</u>
Support services - students:			
Non-certificated salaries	45,000	41,567	3,433
Employee benefits	51,125	26,676	24,449
Total support services - students	<u>96,125</u>	<u>68,243</u>	<u>27,882</u>
Support services - instruction:			
Professional and technical services	-	26,992	(26,992)
Staff travel	-	20,394	(20,394)
Supplies, materials, media	8,450	-	8,450
Total support services - instruction	<u>8,450</u>	<u>47,386</u>	<u>(38,936)</u>
District administration support services -			
Indirect costs	24,151	20,637	3,514
Operations and maintenance of plant:			
Supplies, materials and media	-	27,300	(27,300)
Other capital outlay	395,000	611,304	(216,304)
Total operations and maintenance of plant	<u>395,000</u>	<u>638,604</u>	<u>(243,604)</u>
Student activities:			
Certificated salaries	-	1,200	(1,200)
Non-certificated salaries	-	8,834	(8,834)
Employee benefits	-	739	(739)
Total student activities	<u>-</u>	<u>10,773</u>	<u>(10,773)</u>
Student transportation - to and from school -			
Other purchased services	-	2,100	(2,100)
Student transportation - school activities -			
Other purchased services	23,740	6,000	17,740
Food services:			
Non-certificated salaries	-	1,200	(1,200)
Employee benefits	-	103	(103)
Supplies, materials and media	9,000	2,847	6,153
Total food services	<u>9,000</u>	<u>4,150</u>	<u>4,850</u>
Total expenditures	<u>953,465</u>	<u>1,088,504</u>	<u>(135,039)</u>
Excess 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)

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 14,993	14,659	(334)
Expenditures:			
Instruction -			
Supplies, materials, media	14,345	14,025	320
District administration support services -			
Indirect costs	648	634	14
Total expenditures	14,993	14,659	334
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 232,103	232,103	-
Expenditures:			
Instruction:			
Certificated salaries	118,143	101,517	16,626
Non-certificated salaries	38,875	47,473	(8,598)
Employee benefits	65,048	72,675	(7,627)
Transportation allowance	-	401	(401)
Total instruction	<u>222,066</u>	<u>222,066</u>	<u>-</u>
District administration support services -			
Indirect costs	<u>10,037</u>	<u>10,037</u>	<u>-</u>
Total expenditures	<u>232,103</u>	<u>232,103</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 28,049	13,624	(14,425)
Expenditures:			
Instruction:			
Supplies, materials and media	26,636	8,562	18,074
Other	200	-	200
Total instruction	26,836	8,562	18,274
Support services - instruction -			
Staff travel	-	3,329	(3,329)
District administration support services-			
Indirect costs	1,213	589	624
Student transportation - to and from school -			
Other purchased services	-	704	(704)
Student transportation - school activities -			
Other purchased services	-	440	(440)
Total expenditures	28,049	13,624	14,425
Excess 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)

UAF Future Educators Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources - other local	\$ 17,620	17,619	(1)
Expenditures:			
Student activities:			
Professional and technical services	-	1,197	(1,197)
Student travel	17,620	16,422	1,198
Total student activities	<u>17,620</u>	<u>17,619</u>	<u>1</u>
Excess 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)

Inupiaq Immersion Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

Revenues:	\$ <u> -</u>
Expenditures:	
Instruction:	
Non-certificated salaries	38,121
Employee benefits	<u>12,565</u>
Total expenditures	<u>50,686</u>
Excess (deficiency) of revenues over expenditures	(50,686)
Fund balance, beginning of year	<u>50,686</u>
Fund balance, end of year	\$ <u><u> -</u></u>

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

Arts and Culture Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

	<u>Actual</u>
Revenues:	
Local sources - other local	\$ <u>61,933</u>
Expenditures:	
Instruction -	
Employee benefits	<u>6,364</u>
Special education instruction -	
Certificated salaries	<u>55,569</u>
Total expenditures	<u>61,933</u>
Excess 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)

NSEDC - Multicultural Arts Institute Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other local	\$ 16,600	16,600	-
Expenditures:			
Support services - instruction:			
Professional and technical services	14,600	14,600	-
Supplies, materials, and media	<u>2,000</u>	<u>2,000</u>	-
Total expenditures	<u>16,600</u>	<u>16,600</u>	-
Excess 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)

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess of revenues over expenditures	-
Fund balance, beginning of year	<u> 5,374</u>
Fund balance, end of year	\$ <u><u> 5,374</u></u>

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

Kang Donor Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2023

Revenues:		
Local sources-		
Other sources- donations	\$	<u>29,700</u>
Expenditures -		
District administration support services -		
Other purchased services		<u>900</u>
Student activities-		
Tuition-students and stipends		<u>1,000</u>
Total expenditures		<u>1,900</u>
Excess of revenues		
over expenditures		27,800
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>27,800</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, 2023

Revenues -		
Local sources - other local	\$	<u>308,929</u>
Expenditures:		
Instruction -		
Supplies, materials and media		<u>1,077</u>
Student activities:		
Non-certified salaries	2,000	
Employee benefits	172	
Professional and technical services	858	
Student travel	275,756	
Other purchased services	10,033	
Supplies, materials and media	110,606	
Other	<u>5,081</u>	
Total student activities		<u>404,506</u>
Total expenditures		<u>405,583</u>
Excess (deficiency) of revenues over expenditures		(96,654)
Fund balance, beginning of year		<u>432,046</u>
Fund balance, end of year	\$	<u><u>335,392</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, 2023

Revenues -		
Local sources - other local	\$	<u>130</u>
Expenditures:		
Community services -		
Other		<u>356</u>
Excess (deficiency) of revenues over expenditures		(226)
Fund balance, beginning of year		<u>15,365</u>
Fund balance, end of year	\$	<u><u>15,139</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, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Operations and maintenance of plant -	
Other purchased services	<u> 14,053</u>
Construction and facilities acquisition -	
Professional and technical services	<u> 6,606</u>
Total expenditures	<u> 20,659</u>
Excess (deficiency) of revenues over expenditures	(20,659)
Fund balance (deficit), beginning of year	<u> (27,338)</u>
Fund balance (deficit), end of year	\$ <u><u> (47,997)</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, 2023

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess of revenues over expenditures	-
Fund balance (deficit), beginning of year	<u> (5,195)</u>
Fund balance (deficit), end of year	\$ <u><u> (5,195)</u></u>

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

NBHS Generator Addition Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures	
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u> (4,500)</u>
Fund balance (deficit), end of year	\$ <u><u> (4,500)</u></u>

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

NES Day Tank & Fuel Oil Piping Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition -	
Other capital outlay	<u> 56,938</u>
Excess (deficiency) of revenues over expenditures	(56,938)
Fund balance (deficit), beginning of year	<u> -</u>
Fund balance (deficit), end of year	\$ <u><u> (56,938)</u></u>

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

Secure Access ADA Upgrades Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition -	
Professional and technical services	<u> 10,658</u>
Excess (deficiency) of revenues over expenditures	(10,658)
Fund balance (deficit), beginning of year	<u> -</u>
Fund balance (deficit), end of year	\$ <u><u> (10,658)</u></u>

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

Swimming Pool Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

Revenues:		
Local sources -		
Other local	\$	<u>452,735</u>
Expenditures:		
Operations and maintenance of plant -		
Other capital outlay		<u>452,735</u>
Excess 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)

NBMHS Boiler Replacement Capital Project Fund

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

Year Ended June 30, 2023

Revenues:	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition:	
Professional and technical services	2,865
Other capital outlay	<u>95,493</u>
Total expenditures	<u>98,358</u>
Excess (deficiency) of revenues over expenditures	<u>(98,358)</u>
Fund balance, beginning of year	<u> -</u>
Fund balance (deficit), end of year	<u>\$ (98,358)</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, 2023

Revenues:		
Intergovernmental-		
State of Alaska	\$	<u>170,308</u>
Expenditures -		
Construction and facilities acquisition -		
Professional and technical services		<u>381,441</u>
Excess (deficiency) of revenues over expenditures		(211,133)
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>(211,133)</u></u>

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances

Year Ended June 30, 2023

	Beginning Balance	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 4,196	-	3,472	724
Prepaid items	334	2,141	-	2,475
Due from School Operating Fund	430,514	-	78,459	352,055
	<u>\$ 435,044</u>	<u>2,141</u>	<u>81,931</u>	<u>355,254</u>
Liabilities:				
Accounts Payable	\$ 2,998	16,864	-	19,862
Fund Balances:				
Districtwide				
Technology	11,976	-	(593)	12,569
Mini-Grants - Funding by City of Nome	-	4,559	3,753	806
	<u>11,976</u>	<u>4,559</u>	<u>3,160</u>	<u>13,375</u>
Middle/High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	21,265	-	640	20,625
ACSA -- 8th Grade Class of 2022 DC Trip	21,347	(21,347)	-	-
ACSA -- 8th Grade Class of 2023 DC Trip	406	9,735	12,141	(2,000)
ACSA -- 8th Grade Class of 2024 DC Trip	131	4,244	-	4,375
ACSA -- 8th Grade Class of 2025 DC Trip	-	1,106	-	1,106
ACSA -- 8th Grade Class of 2026 DC Trip	-	1,518	-	1,518
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	-	5,437
ACSA -- DC Ticket Account	12,843	13,832	396	26,279
ACSA -- Student Council	5,723	1,980	2,329	5,374
Archery Club	40	-	-	40
Boys Varsity Basketball	31,195	32,166	48,486	14,875
Class of 2023	3,416	1,055	4,322	149
Class of 2024	-	15,173	10,040	5,133
Class of 2025	-	2,410	-	2,410
Cross Country	4,615	2,298	5,243	1,670
Culinary Club	929	-	-	929
Culture Club	1,312	-	-	1,312
Design Technology	83	-	-	83
Drama Club	4,917	2,166	-	7,083
EdRising	2,553	9,027	22,188	(10,608)
Esports	2,649	30	2,020	659
General	775	-	721	54
Girls Varsity Basketball	37,260	21,137	28,884	29,513
Gym Banners	18,108	7,402	9,065	16,445
Honor Society	427	-	-	427
HS Student Council	1,852	-	-	1,852
Jr. High Basketball Tournament	2,572	-	-	2,572
Jr. High Boys Basketball	29,445	23,596	15,108	37,933
Jr. High Cheerleading	2,600	1,860	3,047	1,413
Jr. High Girls Basketball	2,833	1,325	4,887	(729)
Jr. High Student Council	4,019	-	-	4,019
Jr. High Volleyball	5,854	-	14,422	(8,568)
Jr. High Wrestling	6,219	1,020	7,307	(68)

(continued)

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances, Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Middle/High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	10,638	-	-	10,638
JV Volleyball	323	-	-	323
Let Us Buy - Student Store (HS)	4,356	2,227	1,240	5,343
Let Us Buy - Student Store (MS)	-	1,258	947	311
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	17,747	3,700	4,223	17,224
Nanook News	315	-	-	315
Native Youth Leadership NNYLO	1,080	500	-	1,580
Native Youth Olympics NYO	3,585	4,562	5,232	2,915
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	27,337	71,871	96,385	2,823
Norton Sound Shootout	4,385	-	-	4,385
NYO Junior Account	3,010	-	419	2,591
Skills USA VICA	24,913	-	-	24,913
Ski Team	1,846	7,991	8,698	1,139
Speech & Debate Club	1,036	-	-	1,036
Spirit Committee	650	-	-	650
Student Career Exploration Trips	(9,175)	9,495	-	320
Subway Showdown	733	10,815	5,894	5,654
Suicide, Alcohol and/or Substance Abuse Prevention	-	13,000	13,000	-
Swim Team	1,195	-	-	1,195
The PRIDE Club	401	-	-	401
Varsity Cheerleading	6,784	6,229	11,883	1,130
Varsity Volleyball	40,283	12,105	33,148	19,240
Varsity Wrestling	12,844	27,674	20,187	20,331
Yearbook	1,600	1,210	2,810	-
Youth Dance Group	3,980	-	-	3,980
Total Middle/High School	<u>403,528</u>	<u>304,370</u>	<u>395,312</u>	<u>312,586</u>

(continued)

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances, Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	4,250	-	1,441	2,809
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	4,598	-	2,140	2,458
Ski Team	250	-	-	250
Youth Basketball	(3,523)	-	3,530	(7,053)
Total elementary school	<u>16,542</u>	<u>-</u>	<u>7,111</u>	<u>9,431</u>
 Total fund balance	 <u>432,046</u>	 <u>308,929</u>	 <u>405,583</u>	 <u>335,392</u>
 Total liabilities and fund balance	 \$ <u><u>435,044</u></u>	 <u><u>325,793</u></u>	 <u><u>405,583</u></u>	 <u><u>355,254</u></u>

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

Schedule of Compliance - AS 14.17.505

June 30, 2023

Total fund balance - School Operating Fund	\$ 3,059,807
less exemptions per 4 AAC 09.160(a)	
Inventories	111,756
Prepaid items	309,799
Federal impact aid received	<u>101,716</u>
Fund Balance Subject to 10% Limitation	<u>\$ 2,536,536</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>2,536,536</u>	=	<u>17.98%</u>
Current year expenditures	14,104,319		

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
U.S. Department of Education:				
Direct programs:				
Impact Aid	AK-2021-110501	84.041	70,798	70,798
Impact Aid	AK-2023-110501	84.041	30,918	30,918
Total ALN 84.041			<u>101,716</u>	<u>101,716</u>
Indian Education	S060A210518	84.060	232,103	232,103
REAP-RLIS	S358C220024	84.358C	14,993	14,659
Passed through the State of Alaska,				
Department of Education and Early Development:				
Title II-A	IP 23.NPSD.01	84.367	105,853	62,401
Title II-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.367	4,000	4,000
Total ALN 84.367			<u>109,853</u>	<u>66,401</u>
Special Education Cluster:				
Title VI-B IDEA	SE 23.NPSD.01	84.027	248,828	225,289
Preschool Disabled	SE 23.NPSD.01	84.173	3,796	3,796
Title VI-B ARP	SE 23.NPSD.01	84.173X	54,324	53,271
Total Special Education Cluster			<u>252,624</u>	<u>282,356</u>
Carl Perkins	EK 23.NPSD.01	84.048	38,353	32,357
Title I-A Basic	IP 23.NPSD.01	84.010	290,628	179,589
Title I-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.010	40,000	40,000
School Improvement	SI 23.NPSD.01	84.010	50,000	12,011
Total ALN 84.010			<u>380,628</u>	<u>231,600</u>
Title IV-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.424A	600	600
Title IV-A	IP 23.NPSD.01	84.424A	53,340	33,247
Total ALN 84.424			<u>53,940</u>	<u>33,847</u>
COVID-19 Elementary & Secondary School Emergency Relief Refund	ER 23.NPSD.01	84.425U	1,362,923	1,088,504
COVID-19 Elementary & Secondary School Emergency Relief Refund	CA 23.035.01	84.425D	279,173	275,528
COVID-19 Positive Behavioral Intervention Strategies	PB.23.NPSD.01	84.425D	36,629	36,486
Total ALN 84.425			<u>1,678,725</u>	<u>1,400,518</u>
Comprehensive State Literacy Development	AL 23.NPSD.01	84.371C	224,724	51,106
Title I-C Migrant Education	IP 23.NPSD.01	84.011	719,719	239,825
Title I-C Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.011	65,432	65,432
Title I-C Migrant Book	MB 23.NPSD.01	84.011A	11,400	2,863
Total ALN 84.011			<u>796,551</u>	<u>308,120</u>
Total U.S. Department of Education			<u>3,884,210</u>	<u>2,754,783</u>
U.S. Department of the Interior:				
Passed through Kawerak, Inc.:				
Johnson O'Malley	FY23	15.130	28,049	13,624
U.S. Department of Agriculture:				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	03501	10.553	167,345	167,345
National School Lunch Program	03501	10.555	346,908	346,908
Supply Chain Assistance	FD 23.NPSD.02	10.555	30,706	30,706
Commodity Supplemental Food Program	FY23	10.555	14,955	14,955
Total Child Nutrition Cluster			<u>559,914</u>	<u>559,914</u>
Food Distribution Admin Fee Reimbursement	FD 22.NPSD.01	10.560	5,929	5,929
Food Distribution Admin Fee Reimbursement	FD 23.NPSD.01	10.560	1,283	1,283
Total ALN 10.560			<u>7,212</u>	<u>7,212</u>
Local Food for Schools	LF 23.NPSD.01	10.185	2,999	2,999
Total U.S. Department of Agriculture			<u>585,080</u>	<u>570,125</u>
Total Expenditures of Federal Awards			<u>\$ 4,497,339</u>	<u>3,338,532</u>

See accompanying notes to the Schedule

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

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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, 2023. 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, 2023, the District received \$14,955 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, 2023

<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	\$ 9,061,253	9,061,252
Quality Schools	None	27,848	27,848
Student Transportation	None	475,810	475,810
Dividend Raffle Funds	None	2,942	2,942
Youth Risk Behavior Survey		850	850
# HB 281	None	<u>383,020</u>	<u>383,020</u>
Total Department of Education and Early Development		<u>9,955,473</u>	<u>9,951,722</u>
Alaska Housing Finance Corporation:			
Direct-			
New Apartment Unit	THP-20-NPS-1	<u>500,000</u>	<u>170,308</u>
State of Alaska, Department of Commerce, Community, and Economic Development-			
Direct-			
Alaska Nutritional Foods	None	<u>14,986</u>	<u>7,975</u>
Total state financial assistance		<u>\$ 10,470,459</u>	<u>10,130,005</u>

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, 2023

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, 2023. 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 I 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.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	\$ 10,130,005
PERS On-Behalf	34,025
TRS On-Behalf	<u>522,307</u>
Total State Financial Assistance	<u>\$ 10,686,337</u>

COMPLIANCE SECTION

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, 2023, 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, 2023.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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, 2023

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Nome Public Schools' major federal programs for the year ended June 30, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nome Public Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Anchorage, Alaska
November 8, 2023

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

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

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

Opinion on Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Nome Public Schools' major state programs for the year ended June 30, 2023. Nome Public Schools' major state programs are identified on the accompanying Schedule of State Financial Assistance.

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, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nome Public Schools' state programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 8, 2023

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

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

 Yes X No

Significant deficiency identified?

 Yes X None reported

Noncompliance material to the financial statements noted?

 Yes X No

State Awards

Internal control over major programs:

Material weakness identified?

 Yes X No

Significant deficiency identified?

 Yes X None reported

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

Unmodified

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

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

Nome Public Schools did not have any findings related to 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.



Board/Leadership Areas of Focus:

Strategic Plan Goal #1: Students are Prepared for the Pathways of Their Choice

- No current update

Strategic Plan Goal #3: Students and Families are Positively Connected to their School, Their Culture and Their Community

- Work on the PBIS initiative will continue with a half day of district-wide professional development on January 2nd. Principals are working with IT Director Jim Shreve to utilize PowerSchool plug-ins to better monitor attendance, referrals, discipline, etc. to target interventions as needed based on time, place, etc., and to begin to identify students with the highest need for support and intervention.
- The November 18th Safety Work Day was very successful and identified several needed tasks to move forward. I was contacted by the State Trooper's C Detachment Commander who would like to provide input on our safety plan. Several members of the Nome LEPC have also volunteered to be involved. The district is utilizing funds from our Title IV-A to purchase handheld radios for Beltz, ACSA, the District Office, and the maintenance and custodial personnel, as well as additional ones to ensure NES staff are all appropriately equipped. A follow up work day with admin is planned, followed by a joint meeting with stakeholder agencies.

Staffing Update

One of our international teachers arrives in Anchorage on December 12th – Ms. Dorcas Anunda, Preschool teacher. She hails from Kenya and will be accompanied by her three children. We are in the process of assisting her in securing housing and look forward to transitioning her into the classroom to start shortly after winter break. Our remaining teachers should be arriving soon afterwards as well.

As part of the AASB Law and Policy Day, the recently released DEED Teacher Recruitment and Retention Playbook was shared – a copy of the Playbook is attached to this report. Mr. Pfau and myself will be reviewing this along with our principals and association members for ideas to help support this extremely challenging endeavor.

Funding Update

The preliminary numbers from our Fall Count period are in, and we had 22 fewer students than projected, and 1 new intensive did not have their IEP completed by the deadline. In addition, our fund balance will not be sufficient to continue to make up for funding deficits for FY25, meaning significant budget cuts must occur absent any additional funding from the legislature this year. We are encouraging principals, teacher association members, and members of our community to



Nome Public Schools
Superintendent Report
Jamie Burgess
December 12, 2023

attend the Budget Work Session on December 19th to learn more about how the current foundation formula works and the factors that are considered as a budget is developed.

AASB Law and Policy Day

I attend this training opportunity along with Board Vice-President Bob Metcalf. The first day was focused on School Funding. John Sedor presented an excellent overview of two of the key prior cases on education funding in Alaska – Molly Hootch (1975) and Moore (2007), along with how the Alaska Constitution sets the stage for public education. Mr. Sedor discussed some key elements with regards to both the potential for an adequacy lawsuit, and tactics when dealing with the Governor and Legislature in the upcoming session. Ms. Katie Gardner, the business manager for Mat-Su Borough School District, reviewed the funding formula and shared some potential modifications which would modernize and perhaps provide more meaningful and understandable funding. In addition, she did state that advocacy and testimony with the Legislature should incorporate accountability and student performance. Finally, Professor Larry Picus from the University of Southern California's Rossier School of Education discussed various models used to measure adequacy in education funding. He discussed the potential of an adequacy study for the state of Alaska and what that would involve.

There will be another opportunity to hear some of the presentations as part of the upcoming AASB Legislative Fly-In, and likely these discussions will also be shared with the superintendent association. I will share out copies of these presentations when they are available from AASB to the Board for their edification.

Nome Public Schools
FY24 Capital Priorities

Major Maintenance

The following four projects represent the highest need and/or oldest projects for the Nome Public Schools buildings. All projects have currently been submitted to the Department of Education and Early Development for state funding and the rankings have been released. NPS's capital projects did not fare as well this year on the list, and we are looking at potentially utilizing another individual to assist us with writing the applications to be submitted this fall who wrote some of the very high-scoring projects. The Governor's preliminary FY25 budget has not yet been released, but indications are he will include no additional monies for education in any area.

- Supplemental Funding Request – Nome-Beltz Roof Replacement \$3,235,584

This is a supplemental funding request for the previously funded roof replacement project. Construction costs for the project have increased dramatically since the original cost estimate was prepared due to inflation and the impact of the COVID-19 pandemic on staffing and supply chains. The previously funded amount is insufficient to meet the current cost of the project.

This project scored at #9 on the Major Maintenance List last year, but the Governor's last minute 50% cut to the capital allotment meant only the top 5 projects on the list were funded. This year this project has fallen to #19 on the list and is not likely to be funded. This will mean additional costs to the district in terms of both money and manpower with attempting to patch leaks.

- Secure Access and ADA Improvements for Nome Elementary School and Nome-Beltz \$328,168

ADA-This project is to address accessibility to NBHS to include the installation of ADA accessible front doors, regrading/replacing damaged concrete at bus door entrance which prevents ADA accessibility. It will include any needed ADA repairs/upgrades to interior and exterior of both the high school and the elementary.

Security- This project will address security concerns at both campuses to include installation of new interior double doors inside the front entrance that can be remotely secured, as well as the installation of a closed circuit camera system.

The City Council has agreed to fund this project with the understanding that it will be submitted as a reimbursement project to DEED when complete. The RFP will be released as soon as the permits are approved, with the project scheduled to commence immediately after school is out, pending successful identification of a general contractor.

- Nome Elementary School Fire Alarm Replacement \$555,024

This project will replace the outdated (1987) Fire panel and field devices. A completely new design and installation of panel and devices which may require new wiring. New system to ensure compliance and safety to most current NFPA and state Codes. Currently the system is obsolete, and we are sourcing used parts via eBay. Preliminary electrical engineering work has been completed.

- Nome-Beltz Generator Replacement & Electrical Service \$900,356

This project will replace an old and undersized backup generator, with a new larger generator with enclosure, which will also increase capacity to allow the high school to operate as an emergency shelter for the entire community. Installation of new transformers and required modification of power lines will also be included.

This is our highest scoring project on the list at #14. However, it is not likely to be funded this year.

Teacher Housing

The District will continue to request that the City Council consider a revenue bond with the purpose of raising funds to begin construction on the proposed 18-plex for teacher housing. Housing continues to be a major consideration in teacher recruitment and retention, and the current apartment building is not sufficient to meet the needs of the district. Dorm housing is unsuitable for families and pets, and is not designed for long-term residents. An apartment building in town will be a game-changer for our recruitment and retention efforts.

In addition, the District will continue to work with the City Council to find additional/alternate funding sources. The architectural drawings are complete and all that would be required is fire marshal review and permitting to release an RFP.

2024 Nome Public Schools Board of Education
Legislative Priorities

2024 State Legislative Priorities

The Nome Public Schools Board of Education has chosen the following priority areas for the 2023-2024 Legislative Session. We will focus our advocacy efforts with the Alaska Legislature around the following:

- Early, Predictable and Full Funding for a High Quality Education

The Board supports full and predictable funding for a high quality education for all students, which should provide revenue to cover the actual cost of education in all districts, allows for inflation and increasing costs, and includes all initiatives, laws and mandates that require additional costs and services, such as the Alaska Reads Act. In addition, forward funding and early notification of funding is crucial to allow for recruitment and retention of quality educators and administrators in today's challenging job market. The Base Student Allocation should be adjusted to a figure of approximately \$7,500 in order to keep up with the 21% inflation rate over the last five years (2017-2022) and provide competitive salaries, keep up with the rapidly growing cost of energy and supplies, and allow for the increase in the cost of health insurance and other employee benefits. Nome Public Schools would also support a revision of the Funding Formula to better reflect the rapidly increasing gap between the economic situations in rural remote and hub communities as opposed to road system districts.

- Funding of School Capital/Major Maintenance Projects

Nome Public Schools currently has well over \$6 million dollars in needed capital improvement projects, due to aging facilities and systems for buildings many of which were opened in the mid-1960's. Reinstatement of school bond reimbursements and full funding of projects submitted through the Capital Improvement Program are crucial to ensuring our school facilities are safe and providing the best possible environment for learning. Ensuring funding for needed construction of teacher housing facilities is also a high priority item that impacts the ability of the district to recruit and retain quality staff. **The Capital Improvement Program scoring system should also be revamped to recognize the cost of continually updating the applications to remain competitive which places an undue burden on smaller districts.**

- Attracting and Retaining Quality Educators and Administrators

Teacher and leadership turnover hampers progress on district initiatives and negatively impacts student achievement. Alaska students deserve knowledgeable, stable, and committed teachers, principals and support staff, who are culturally grounded in their local communities. Turnover of less than 10% annually is critical to allow programmatic changes to take hold and produce desired results in the long term. Programs and professional development to grow equity

leadership are crucial in making changes to a system we acknowledge has not always served our children well. Alaska's salaries and retirement system are no longer competitive or attractive to teachers from the lower 48, and we are currently utilizing non-traditional teachers, which often require additional support from colleagues and administrators. Equitable and inflation-responsive funding of school districts to provide competitive salaries and wages in response to the high cost of living in many areas in the State, control of health care costs, follow through on commitments to the TRS/PERS pension systems, and high quality teacher preparation programs through the University system are all key to developing Alaska's teacher workforce. The teacher preparation programs offered through the Alaska University system should focus on graduating students who are prepared to serve students in the various rural communities around the state, with proficiency and background knowledge in culturally affirming instruction.

Affordable housing is a crucial factor in this area, and is lacking in Nome and the Bering Strait Region in general. The District's efforts to provide additional housing for educators has been hampered by the lack of available funding for either school districts or municipalities; the Alaska Housing Finance Corporation's Teacher Housing Grant is an important funding mechanism, but is limited to building small projects and is inadequate in scope or funding to support the rapid expansion of projects needed to meet current needs.

- Culturally Responsive Education and Language Revitalization

Culturally responsive classrooms and school settings are foundational and fundamental to any school with a high percentage of Alaska Native students. Our students deserve to see their culture, language and knowledge as an integral part of everyday instruction. It is crucial to the achievement of Alaska Native students when identity is validated through content and methods, and they are motivated and successful when they see themselves reflected in their classrooms and schools. Curriculum which reflects students' cultural identity is often lacking in schools, as textbooks and supplemental materials reflect Western views and values. Modifying curriculum and supplemental materials requires additional time and funding, but results in students who feel engaged and connected to their schools.

Professional development for all staff in culturally responsive teaching and curriculum development, regardless of whether they come from within the community or out of the state, is vital. In addition, legislation and funding that supports efforts to grow a local teaching force from within the community would ensure more stable and culturally knowledgeable educators.

Last but not least, Nome Public Schools calls upon the Alaska Legislature to support indigenous language revitalization efforts by supporting immersion programs for students, as well as programs which build language knowledge for school staff.

- Early Childhood Education Funding

The Board places a high priority on funding quality pre-Kindergarten programs, including supports for early literacy efforts. Children entering kindergarten who have participated in pre-K programs (including Head Start) demonstrate a high degree of kindergarten readiness and reading achievement. Pre-K programs provide needed early literacy skill development, social

skills, and physical skill development. Adding three and four year old children in quality pre-K programs to the Base Student Allocation and promoting sustainable collaborative community partnerships between school districts and existing pre-K providers would provide strong foundations to build needed school readiness skills.

- Social, Emotional and Mental Health of Children

The negative impact of the recent COVID-19 pandemic on the social, emotional and mental health of our children has turned the spotlight on the need for support and funding for school counselors, social workers, and school psychologists, as well as professional development for educators and families in trauma-sensitive and trauma-preventative practices. Schools must now assist children in regulating emotions, developing coping skills, and forming strong positive relationships with adults. Recent efforts focused on the social/emotional learning of students must be continued and expanded, especially those based in community partnerships.

Nome Public Schools also embraces the concept of wellness and a whole child approach. Children who are taught to connect their mind, body and spirit through grounding in cultural beliefs and practices have healthy attitudes and make healthy life choices. We support instruction and curriculum that promote these practices.

- Literacy and Reading Achievement

The Board of Education recognizes that reading is a fundamental skill for all students, and one of the most important focus areas for any school. The recent passage of the Alaska Reads Act is a starting point and provides a framework for moving literacy achievement forwards in Alaska schools. Professional development and support for teachers at all levels in the area of effective reading instruction is a high priority, and ensuring that teacher preparatory programs provide a strong foundation for teacher candidates in reading instruction is crucial for the future of Alaska's students. We believe the greatest focus should be on increasing the pedagogical knowledge of primary grade teachers on teaching fundamental reading skills, as well as expanding early childhood education to expand the timeframe for teaching these skills in the most critical learning years. Low teacher/student ratios in the primary grades are also critical to providing personalized high quality student support. Nome Public Schools encourages the Legislature to continue to partner with districts and the Department of Education and Early Development to provide continued financial and structural support for early literacy efforts.

- Career and Workforce Development

Nome Public Schools recognizes that the Alaskan and U.S. workforce is undergoing a unprecedented shift and schools must be poised to prepare students for rapidly changing needs, including growth in jobs in infrastructure. The coming deep draft expansion of the Nome Port and the opening of the Graphite One mine will mean our schools must deepen and expand our existing partnerships with local employers and the University of Alaska's Northwest Campus to create more formalized school-to-work pathways including apprenticeships and internships. The Northwest Arctic Career and Technical Center (NACTEC) is a pivotal linchpin in ensuring

students from Nome and the Bering Strait Region are prepared to fill these positions and keep economic growth tightly centered and benefiting their home communities.

2024 Federal Legislative Priorities

The Nome Public Schools Board of Education has chosen the following priority areas for the 2024 Legislative Session. We will focus our advocacy efforts with the Federal Legislature around the following:

- Increasing the reimbursement for Alaska Rural/Remote communities under the National School Lunch Program to better reflect the costs of employee wages, foodstuffs and shipping costs
- Legislation that supports and/or coordinates with our State Priorities
- Removal of limitations and/or barriers to access federal funds, especially those designed to meet the educational needs of Alaska Native students

Alaska's Teacher Retention and Recruitment Playbook

Strategies and Support
for Implementing the
TRR Action Plan Recommendations



August 31, 2023
160



Abstract

This document is the Teacher Retention and Recruitment Playbook (TRR Playbook).

It is organized into four general sections with the substantial content made more user-friendly through an interactive layout, links, and downloadable Google docs. The bulk of the work is in Section B.

Section A. Introduction

Section B. Implementation Strategies following TRR Action Plan

Section C. Implementation Strategies Reorganized by Stakeholder Groups

Section D. Looking Ahead

Reading Section A sets the stage to engage in the next steps while the [first page of Section B](#) contains links to (a) recommendation tables - 14 total, (b) reports and slide-decks with compiled resources around the specific topics - 8 total, and (c) subcommittee folders with all meeting recordings and notes - 4 total. As an education stakeholder, take the ideas and modify them to fit your context, location, and scenario.

There is a link to download a document for each recommendation as its own Google doc to ease in accessing the information. You will find it using the linked button, [Action Steps](#), at the top of the recommendation.

Section C contains all the same information from the recommendation tables as Section B reorganized by stakeholder groups. Each group has a link to download those specific tables as a separate Google doc.

Section D provides a look back to aid in looking forward by sharing examples of progress connected to education in Alaska during the years of work since the start of the 21st century as well as since the inception of the TRR project in 2020. It also suggests goals to work towards as well as encouragement on how to move forward.

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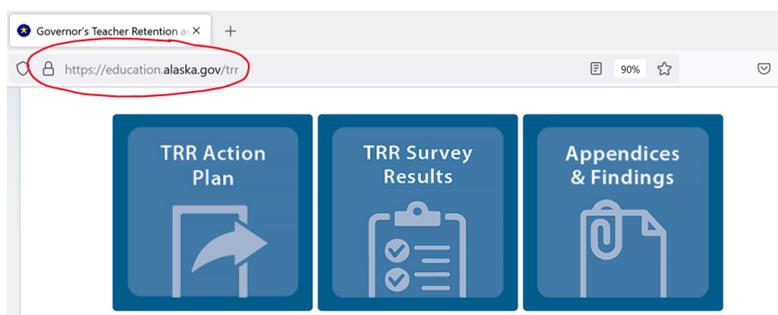
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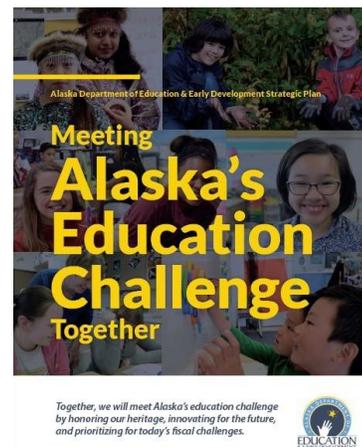
Section A. Introduction

In April 2020, Alaska’s Governor Mike Dunleavy initiated the Teacher Retention and Recruitment Working Group with the mission of identifying practical, professional, and policy recommendations to address Alaska’s persistent issues with retention and recruitment of educators. The working group was composed of members representing each of the following groups: teachers, principals, superintendents, school boards, students, home school programs, special education, university, and state government. This was the first phase of a three-phase process. In April 2021, the TRR Working Group published the TRR Action Plan (<https://education.alaska.gov/trr>) containing 18 recommendations grouped into six essential areas using a holistic, systems-centered approach to creating solutions. Since that time, efforts have been made to share the TRR Action Plan (roll out in phase 2) and to develop implementation strategies that will move forward the recommendations. This TRR Playbook is the result of the third phase of work and contains implementation strategies for moving forward on all 18 recommendations by stakeholder groups. These strategies are suggestions for consideration towards making progress on the TRR efforts. As a state, we can collectively create the best education system for our students by implementing strategies appropriate to each stakeholder level while aligning across stakeholder groups. The more we can do, the sooner the better, for Alaska’s students and for Alaska’s educators. Together let’s design an aligned system that supports local control to recruit and retain educators to provide an excellent education for every student every day. Let’s create a seamless system where educators want to work and are well supported, and students receive the benefit of their happiness and expertise.



1. Background

The TRR work is situated firmly within the [Alaska Education Challenge](#),¹ under Goal 4: Prepare, attract, and retain effective education professionals. It can be argued that it truly addresses all five of the goals in the AK Ed Challenge as a strong educator workforce is the best resource a system has to influence student reading, offer CTE and culturally-affirming education options, close the achievement gaps, and create and sustain safe learning environments. At the onset of this work, the Alaska Education Commissioner at the time, Dr. Michael Johnson, played a significant role in the working group. Further, representatives from six of the largest education stakeholder partners attended as well as four legislators. Their contributions played greatly into the development of the six essential areas and 18 recommendations. It was important that the TRR work was infused into other statewide initiatives and that it supported the other education efforts happening simultaneously. [Return to TOC](#)



¹ <https://education.alaska.gov/akedchallenge>

2. Committee Work

An initial large Induction Committee meeting, called the TRR Convening, was held via Zoom in February 2022.² The TRR Convening had nearly 100 participants ranging from all locations across the state as well as out-of-state education partners and covering stakeholder groups from districts to support organizations to postsecondary institutions. A sign up request was issued during the Convening for volunteers to serve on four subcommittees and a gForm was created to capture those contacts.

Volunteers numbered about 30 each for the Organizational Health Cadre and the Retirement Working Group and 50 each for the Recruitment Task Force and the Alternative Certification Team. The registered volunteers included teachers (active and retired), principals, school board members, and superintendents representing districts; leadership representing most of the education partners such as AASB, NEA-AK, SERRC, and ACSA and their affiliates of ASA, AAESP, AASSP, ALASBO, and ASDN; partner organizations such as the Office of K-12 Outreach, Alaska Humanities Forum, Doyon Foundation, Association of Interior Native Educators, and Region 16 Comprehensive Center; and postsecondary institutions such as UAF, UAA, UAS, Charter College, and Alaska Pacific University.

Subcommittees started meeting in April 2022 and continued through March 2023, each hosting six to seven Zoom meetings total, one at the end of the 2021-22 school year and the remaining during the 2022-23 school year. Although not all volunteers attended all the meetings, each subcommittee had a core group of individuals committed to the work. The color coding of the committees aligns with the TRR Action Plan incorporating Essential Areas 1 and 2 (**Working Conditions** and **Leadership**) into the **Organizational Health** topic. With Essential Area 3, 4, and 5 staying as is (**Retirement**, **Recruitment**, and **Paraprofessional Pathways**) and Essential Area 6 **Streamlining Certification** falling within several of the other subcommittees as the associated topics emerged.



Organizational
Health Cadre



Alternative
Certification Team



Recruitment
Task Force



Retirement
Working Group



Induction
Convening

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² Induction is the term we are using for the process of alignment across the system. Note that often induction and mentoring are used synonymously; however, induction is usually a process with many components, whereas mentoring is one of those specific components.

https://www.teachermagazine.com/au_en/articles/beginner-teachers-induction-and-mentoring

Committees started with the TRR Action Plan, focused on specific topics, and took on the challenge of addressing the following questions.

- How can we make this real?
- Who should take on this piece of the work?
- What is needed to accomplish this?
- What else is missing?

This formed the basis for all of the Implementation Strategies that are compiled here in the TRR Playbook. All meetings were open to the public, recorded, documented with notes, and can be found in the linked shared google folders. A common site (<https://aklearns.org/trr/>) was also compiled for easier access by the technology support team at SERRC.

Although subcommittee work is complete, TRR Convenings should continue to meet at least once or twice a year with convening goals of sharing across groups, involving broader audiences, forming more partnerships, and creating that alignment across the education system. This should be a place and time to pull in legislators to listen and be a part of some on-the-ground work. This should be a place and time to create protocols or procedures that facilitate partnerships and seamless collaboration. In essence, this should be a time and place where the focus can be about the whole education system and not just the targeted areas where most operate. Of course, this would not replace any of the organizations' meetings although it should be thought of as just as important and helps to situate stakeholders' roles in the larger context while aligning across their roles.

3. Reports and Slide-decks

The overarching goal of the studies that were also contracted as part of this work was to pull ideas together on a specific topic so that districts, state, policy makers, and partner organizations wouldn't have to compile the information on their own. The topics were specific recommendations from the TRR Action Plan and included (1) tools to measure working conditions, (2) financial opportunities for educators outside of salary, (3) feedback from teachers on principals, (4) retirement restructuring options, (5) innovative recruitment efforts, (6) alternative certification programs with an emphasis on paraprofessional pathways, and (7) landscape analysis of recruitment strategies used in Alaska (two contractors took on complementary studies to paint the landscape). Methods used by each contractor are outlined in their final reports. Each contractor presented their work to a TRR subcommittee or during a TRR webinar for feedback and submitted a final report and a final slide deck. Their final outcomes can be found in the associated shared folder, linked here throughout the TRR Playbook, and also in the final shared folder, [TRR Implementation Resources Public](#).³

4. Disclaimer

The implementation strategies and recommendations presented here are compiled from stakeholder input and are not all necessarily endorsed by DEED. They are suggestions for stakeholder consideration. Action or adoption of any implementation strategy will be based on each group's own initiative and decision. Presentations at work sessions, convenings, and other efforts to pull together stakeholders will provide opportunities to continue to create buy-in to support those decisions and create alignment across the education system.

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³ https://drive.google.com/drive/folders/1RFsv_RUVSB32YdQ8qk4D-E8irx9BbE8O?usp=sharing

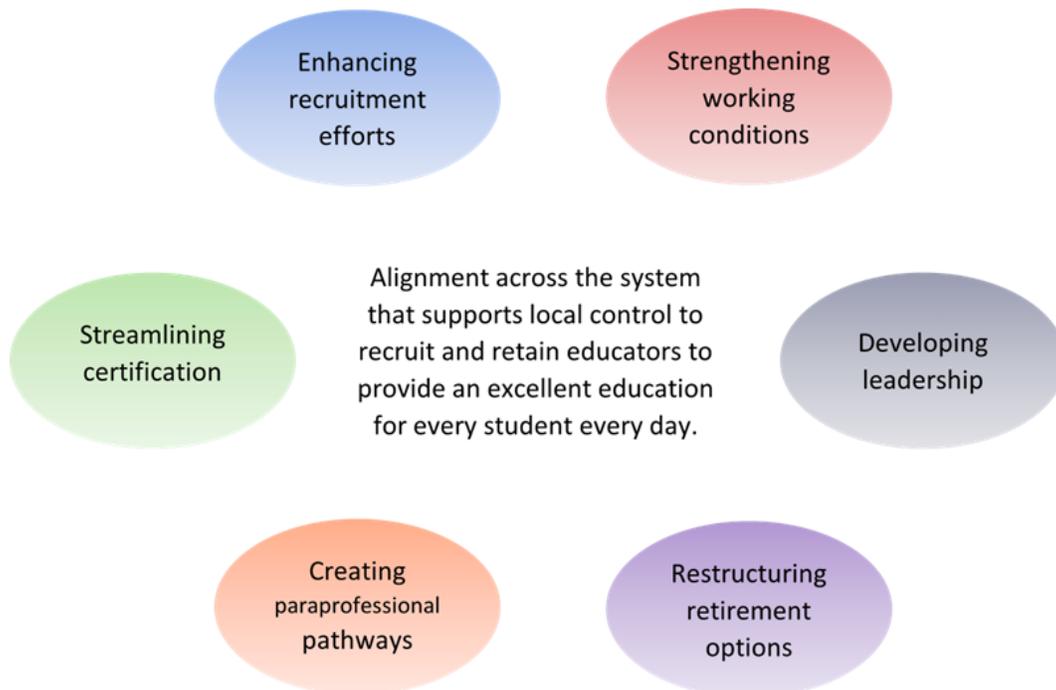
5. Alignment

Several guiding principles supported the process used in the Teacher Retention and Recruitment (TRR) work. First, recognizing the state has had 40 years of research conducted in issues surrounding teacher retention and recruitment for Alaska's current public educational system of local control meant that information was readily available. The working group tapped into those studies, situated them within today's circumstances, and then chose to be forward-looking and solution-oriented in the next steps.

Second, the working group chose to use a holistic, systems-approach to the solutions. Members felt deeply that no one solution would fix the current struggle. It was determined that the efforts must approach this challenge from multiple angles and address multiple levels of the system. For example, if Alaska restructures our state retirement system then it may support recruitment efforts, but without positive working conditions educators may not stay, thus still contributing to retention issues.

Third, during Phase 2 of the TRR efforts it became clear that the refined goal for TRR is **alignment across the system** that supports local control to recruit and retain educators to provide an excellent education for every student every day. The following model is slightly revised from the one presented in the TRR Action Plan. The refinements come from stakeholder feedback during presentations and conference meetings.

Updated Model from the TRR Action Plan



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The TRR Playbook starts with the 18 recommendations from the TRR Action Plan (merged into 16 recommendations) and provides suggestions for how we as a state can make progress on each. In the TRR Playbook, implementation strategies are offered based on stakeholder roles. The stakeholder groups are defined as follows.

- Districts include those in roles of school board members, administrators (district leader, schools), educator, and staff.
- State administration (DEED, Governor’s Office, SBOE) constitutes the state Department of Education & Early Development (DEED) representation carrying out the Governor’s education initiatives, as well as the State Board of Education & Early Development (SBOE) as the head of DEED and the Commissioner who serves as the chief executive officer of DEED. (AS 44.27.010)
- Partner organizations include and are not limited to Alaska Association for School Boards (AASB), National Education Association (NEA-Alaska), Alaska Council of School Administrators (ACSA), Alaska Association for School Boards (AASB), University of Alaska (UA) and other institutes of higher education (IHEs), tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers. Note that ACSA is the umbrella organization for and includes the Alaska Superintendents Association (ASA), Alaska Association of Elementary School Principals (AAESP), Alaska Association of Secondary School Principals (AASSP), Alaska Association of School Business Officials (ALASBO), and Alaska Staff Development Network (ASDN).
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to state legislators and local governments, such as mayors and assembly members, etc.

Further, during subcommittee meetings, many of the TRR Action Plan recommendations were updated using more accurate and inviting language. This chart demonstrates the original language from the TRR Action Plan and the revised language used here in the TRR Playbook. The chart is color coded based on the six Essential Areas as presented in the TRR Action Plan, connected to the Update Model above, and aligned with the subcommittee colors throughout the TRR Playbook. [Return to TOC](#)

Create Educator Induction Program Framework → <i>Alignment and Sharing at TRR Convenings</i>	Retirement Task Force → <i>Retirement Working Group</i> as one of the subcommittee; Focus on <i>Restructuring TRS and PERS</i>	Independent Audit of Recruitment
Measure Working Conditions	Financial Literacy on Retirement → <i>Financial Education</i>	Recruitment Task Force
Financial Opportunities	Modernize the Certification System	Restructure ATP
Organizational Health System	Reciprocity for all states	Grow-Your-Own Programs → merged with Paraprofessional Pathways
Administrator Mentoring	AK History and Culture Coursework → <i>Alaska Studies and Multicultural Coursework</i>	Alternative Certification Pathways → merged with Paraprofessional Pathways
Principal Assessment → <i>Teacher Feedback on Principals</i>	Paraprofessional Pathways	Resources for Alternative Programs → <i>Sharing Resources for Additional Pathways to Certification</i>

6. How to Use the TRR Playbook

The Teacher Retention and Recruitment Playbook acts like other playbooks found in sports, business, or cybersecurity. First, it provides implementation strategies based on stakeholder roles to support Alaska's 54 locally controlled school districts in making decisions that work for them. Second, it also promotes alignment across the statewide system of public education including roles for partners to support. Third, it offers suggestions for mitigating issues at various levels of the system as they arise. The topic is centered on recruiting and retaining educators with a primary focus on classroom teachers, yet the impact covers all the educator groups (principals, superintendents, support staff, specialty teachers, etc.) and holds at its core students and their learning and well-being.

Navigating the TRR Playbook can be done in several ways through Google doc navigation, embedded links, and smaller linked files for download. Be on the lookout for work sessions, presentations, and sharing through education organizations to enhance understanding, provide time to explore, and facilitate conversations around taking action. It's important to note that all of these implementation strategies and related action steps are starting points for ideas and resources. In your role as an education stakeholder you should feel free to modify, add to, or ignore any of the strategies or actions.

The Playbook is set up in four general sections: Introduction, Implementation Strategies, Reorganized Strategies by Stakeholder Groups, and Next Steps. The bulk of the work is in **Section B. Implementation Strategies following TRR Action Plan**. The first page of Section B links to recommendation tables, reports and slide-decks, and subcommittee folders with all meeting recordings and notes. Section B contains 14 recommendation tables referencing 14 of the 16 TRR Action Plan recommendations sharing anywhere from one to seven implementation strategies with specific action steps for each. The remaining two recommendations do not have action steps, rather one connects to a long-term plan for Convenings and the TRR goal of alignment across the system and the other was achieved by contracting two studies around recruitment. All eight of the contracted studies are linked within the Playbook and provide compiled resources around the topic. There is a link to download a document for each recommendation as its own Google doc to ease in accessing the information. You will find it using the linked button, [Action Steps](#), at the top of the recommendation.

Section C contains all the same information from the recommendation tables as Section B reorganized by stakeholder groups. Each group has a link to download those specific tables as a separate Google doc. Finally Section D provides a look back to aid in looking forward by sharing examples of progress around the TRR ideas during the years of work since the start of the 21st century as well as since the inception of the TRR project in 2020. It also suggests goals to work towards as well as encouragement on how to move forward.

When developing understanding of the TRR Playbook the graphic below may be useful to distinguish between the TRR Action Plan recommendations (found at <https://education.alaska.gov/trr>) and the related TRR Playbook implementation strategies and action steps by stakeholder. This graphic uses the TRR Action Plan Recommendation 1.2 as an example. Note that stakeholder groups are listed in the same order for each implementation strategy. There may be multiple implementation strategies per recommendation or just one. There may be multiple action steps for each stakeholder group or one or none. When the box is empty, this doesn't mean there aren't steps for that group to take, just that the subcommittees did not suggest any at the time. [Return to TOC](#)

Action Plan Recommendation

Essential Area 1: Strengthening working conditions

2. Identify methods to measure working conditions that support making data-driven improvements and share those options with districts. This can be conducted as a stand-alone action or as a component of the Organizational Health System suggested under Developing Leadership below.

- o Compile a vendor list of those who measure working conditions for districts to choose from.
- o Offer funds to support DEED paying for vendors.
- o Support districts in making choices that fit their needs.
- o DEED hold districts accountable for engaging in the process of measuring working conditions.

Playbook Action Step by Stakeholder

Action Step	Implementation Details
Gain support to measure teachers' working conditions.	
District adopts or creates a tool to measure working conditions.	-gather input from teachers on tool/method used to measure working conditions (ensure collection of actionable information) -communicate to teachers how information will be collected and used -communicate to community on the why, the how, and process for collecting and responding to measuring working conditions, with an emphasis on importance of teacher-community communication to good teachers' working conditions -organize involvement of community members with teachers to support working conditions (induction events including welcome, logistics, culture camps, pairing new hire with a community mentor) -resources if creating own survey Developing Survey Questions Survey Methods for Educators Survey Methods in Education -TRR resource on tools Tools to Measure Working Conditions Report
DEED supports districts positioning themselves to measure working conditions.	-assemble/vet a suite of tools districts could use to measure working conditions -offer mini-grants to help districts pay for a third-party partner to assist with creating/selecting instruments, collecting and analyzing data, etc. -provide guidance for interpreting results of working conditions data- create baseline reference information (e.g., PFR) for districts -outreach to stakeholder groups with information on importance of working conditions and how to measure them
Partner Organizations play a supportive role in improving teachers' working conditions.	-parent group(s) (e.g., USAC, PTA) briefed by district administration on importance of working conditions and on process for measuring working conditions -PTAs welcome teachers, provide school community support, community mentors -ACSA, AAIS include WC information in presentations to legislative education committees that summarize findings of working conditions data and actions taken in response
Community plays a supportive role in improving teachers' working conditions.	-members welcome teachers into the community, prepare teachers for logistics of the community, serve as community mentors
Elected Officials support measuring working conditions with policy.	-recognize importance of working conditions in policy to support TRR work
Measure teachers' working conditions.	
District engages in measuring and using data.	-use CBA process to collect data on teachers' working conditions -connect student disciplinary data with working conditions findings -include a tool to ask for community views on leadership
DEED supports districts in the process.	-help districts collaborate and share resources on collecting working conditions data -offer assistance on how to set baseline non-negotiable indicators of working conditions (e.g., class size)
Partner Organizations provide third-party services.	-if available/feasible, use a partner group to collect working conditions data (impartial group to allow clean collection of data), e.g., AASD's school climate and connectedness survey; TOP (Team Optimizing Project)
Community	
Elected Officials	
Respond to working conditions data.	
District embeds findings of working conditions into the practice of the district.	-ensure updates include summaries of action taken to improve working conditions -use other data sources (e.g., SCES) to inform areas for deeper data collection -prioritize time to review data on working conditions with focus on identifying action steps; this is built into the work day -ensure that improvement steps (for working conditions) are deliberate and scheduled as part of annual calendar, including scheduled progress updates to board -in lieu a form/dataset on measure working conditions, make a commitment

Playbook Implementation Strategy

Section B. Implementation Strategies following TRR Action Plan

TRR Action Plan Recommendations - Studies and Implementation Strategies Linked

- 1.1 Induction Framework – Recommendation 1.1 ongoing, all committees and beyond
See initial [presentation](#) from Feb. 24, 2022
 - 1.2 [Measure Working Conditions](#) – Recommendation 1.2
[TRR Report](#) and [Slide-deck](#) – Tools Used to Measure Working Conditions
 - 1.3 [Financial Opportunities](#) – Recommendation 1.3
[TRR Report](#) and [Slide-deck](#) – Financial Opportunities to Augment Teacher Salaries
-
- 2.1 [Org Health Cadre](#) – Subcommittee Folder
[Leadership Development](#) – Recommendation 2.1
 - 2.2 [Mentoring New Administrators](#) – Recommendation 2.2
 - 2.3 [Teacher Feedback on Principals](#) – Recommendation 2.3
[TRR Report](#) and [Slide-deck](#) – Collecting Feedback from Teachers on Principal Leadership
-
- 3.1 [Retirement Working Group](#) – Subcommittee Folder
[Restructure Retirement System](#) – Recommendation 3.1
[TRR Report](#) and [Slide-deck](#) – Retirement Plan Design Options and Analysis
 - 3.2 [Financial Education Opportunities](#) – Recommendation 3.2
-
- 4.1 Audit of Recruitment Activities – Recommendation 4.1
[TRR State Level Report](#) and [Slide-deck](#) – Contractual Benefits that Enhance TRR
[TRR District Level Report](#) and [Slide-deck](#) – Alaska District Recruitment Strategies Survey
 - 4.2 [Recruitment Task Force](#) – Subcommittee Folder
[Recruitment Solutions](#) – Recommendation 4.2
[TRR Report](#) and [Slide-deck](#) – Innovative Recruitment Strategies
 - 4.3 [Restructure AT&P](#) – Recommendation 4.3
 - 4.4 [Support Grow-Your-Own Programs](#) – Recommendation 4.4 (grouped with 5.1 & 5.2)
 - 4.5 [Support Alternative Certification Pathways](#) – Recommendation 4.5 (grouped with 5.1 & 5.2)
-
- 5.1 [Paraprofessional Pathways](#) – Subcommittee Folder (grouped with 5.2)
[Create Career Ladder Pilot Program](#) – Recommendation 5.1
[TRR Report](#) and [Slide-deck](#) – Paraprofessional to Teacher Pathways: Current Strategies
 - 5.2 [Sharing Resources for Additional Pathways to Certification](#) – Recommendation 5.2
-
- 6.1 [Modernize the Certification System](#) – Recommendation 6.1
 - 6.2 [Reciprocity for All States](#) – Recommendation 6.2
 - 6.3 [Alaska Studies and Culture Coursework](#) – Recommendation 6.3

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1. Organizational Health Implementation Strategies - Working Conditions

a. Strengthening Working Conditions

TRR Action Plan Recommendation 1.2 Measure Working Conditions

Action Steps: This link produces the same information below as an independent google doc.

Rationale: There are several variables that affect teacher retention. Many of these are the factors that describe working conditions. These include those that can be considered extrinsic (e.g., facilities, compensation) and those that are intrinsic (e.g., satisfaction and purpose). Research finds that school districts with good working conditions have higher retention rates than those that do not. It is important then, that school districts determine the teachers' satisfaction with their working conditions and in turn, make improvements when an area is deemed less than satisfactory. [Return to Section B Home](#)

Action Step	Implementation Details
Gain support to measure teachers' working conditions.	
District adopts or creates a tool to measure working conditions.	<ul style="list-style-type: none"> -gather input from teachers on tool/method used to measure working conditions (ensure collection of actionable information) -communicate to teachers how information will be collected and used -communicate to community on the why, the how and process for collecting and responding to measuring working conditions, with an emphasis on importance of teacher-community communication to good teachers' working conditions -organize involvement of community members with teachers to support working conditions (induction events including welcome, logistics, culture camps, pairing new hire with a community mentor) -resources for survey development Developing survey questions Survey methods for educators Survey methods in education -TRR resource on tools Tools to Measure Working Conditions Report
DEED supports districts positioning themselves to measure working conditions.	<ul style="list-style-type: none"> -assemble/vet a suite of tools districts could use to measure working conditions -offer mini-grants to help districts pay for a third party partner to assist with creating/selecting instruments, collecting and analyzing data, etc. -provide guidance for interpreting results of working conditions data- create baseline reference information (e.g., PTR) for districts -outreach to stakeholder groups with information on importance of working conditions and how to measure them
Partner Organizations	-parent group(s) (e.g., LSAC, PTA) briefed by district administration on



play a supportive role in improving teachers' working conditions.	importance of working conditions and on process for measuring working conditions -PTAs welcome teachers, provide school community support, community mentors -ACSA, AASB include WC information in presentations to legislative education committees that summarize findings of WC data and actions taken in response
Community plays a supportive role in improving teachers' working conditions.	-members welcome teachers into the community; prepare teachers for logistics of the community; serve as community mentors
Elected Officials support measuring working conditions with policy.	-recognize importance of working conditions in policy to support TRR work
Measure teachers' working conditions.	
District engages in measuring and using data.	-use CBA process to collect data on teachers' working conditions -connect student disciplinary data with working conditions findings -include a tool to ask for community views on leadership
DEED supports districts in the process.	-help districts collaborate and share resources on collecting working conditions data -offer assistance on how to set baseline non-negotiable indicators of working conditions (e.g., class size)
Partner Organizations provide third-party services.	-if available/feasible, use a partner group to collect working conditions data (impartial group to allow clean collection of data), e.g., AASB's school climate and connectedness survey; TOP (Team Optimizing Project)
Community	
Elected Officials	
Respond to working conditions data.	
District embeds findings of working conditions into the practice of the district.	-ensure updates include summaries of action taken to improve working conditions -use other data sources (e.g., SCCS) to inform areas for deeper data collection -prioritize time to review data on working conditions with focus on identifying action steps; this is built into the work day -ensure that improvement steps (for working conditions) are deliberate and scheduled as part of annual calendar, including scheduled progress updates to board -to keep a focus/priority on improving working conditions, establish a committee of teachers, administrators, and community members to guide working conditions improvement activity



	-follow identified process to determine root causes for why area(s) of working conditions need improvement
DEED supports in understanding results.	-provide guidance for interpreting results of working conditions data -create baseline district level reference information for districts -provide training for district leadership on responding or recommendations for partner organizations for training
Partner Organizations play a supportive role in improving teachers' working conditions.	-after reviewing working conditions data, parent groups and school advisory groups provide input on drafting improvement actions, list of supportive actions community members can take -ensure Collective Bargaining Units provide input on drafting improvement actions -in advocacy, ACSA and AASB include working conditions information when presenting to legislative committees on TRR related legislation -partners who specialize in this work provide training to leadership on using results
Community supports strengthening working conditions.	-identify community members to serve as liaisons for new teachers to support efforts
Elected Officials review results and support financially.	-be aware of summarized results -respond to trends -direct funding to improve working conditions (boards, assembly, legislature)

Note: Group definitions

- Districts include those in roles of school board, administrators (district, leader, schools), educator, and staff.
- State administration (DEED, Governor’s Office, SBOE) constitutes the state Department of Education & Early Development (DEED) representation carrying out the Governor’s education initiatives, under SBOE.
- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Developing survey questions: <https://ies.ed.gov/ncee/rel/Products/Publication/3248>
- Survey methods for educators: <https://ies.ed.gov/ncee/rel/Products/Publication/3752>
- Survey methods in education: <https://ies.ed.gov/ncee/rel/Products/Publication/3862>



b. Financial Opportunities

TRR Action Plan Recommendation 1.3 Financial Opportunities

Action Steps: This link produces the same information below as an independent google doc.

Rationale: *What* - We define financial opportunities as incentives that school districts can use to augment teacher salaries e.g., signing bonus, retention bonus, incentives to attract teachers of shortage subject matter areas or to work in a high-need or hard-to-staff school, extra-duty bonus, loan repayment support and scholarships, rewards for acquiring new skills and knowledge, pay for performance, relocation incentives, housing subsidies, and childcare benefits.

Why - “Financial opportunities may make a job more attractive and tip the balance as teachers consider multiple jobs, including lucrative non-teaching jobs. They may compensate for conditions that may be perceived as less than ideal such as working in an isolated community with harsh weather or in an under-resourced school. They may reward teachers for taking steps to grow and become more effective, and for taking on additional responsibilities, whether they would have wanted to in the first place or stepped up to fill an acute need in their school or district. Incentives may help support the high cost of an education. They can offset part of the high cost of moving to and living in certain areas. Bonuses may increase teacher engagement, motivation, satisfaction, self-efficacy, effectiveness, and in turn, their desire to stay in the profession and their school district”([Financial Opportunities Report](#), p.iii).

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Action Step	Implementation Detail
Learn about financial opportunities.	
District identifies which financial opportunities to put in place.	<ul style="list-style-type: none"> -develop an understanding of financial opportunity options including examples from Alaska - identify available funding and which financial opportunities are affordable given their context including their financial circumstances - identify which financial opportunities are allowable within negotiated agreements, in a cycle of consultation with bargaining units, the school board, and appropriate local entities according to usual practice -identify which opportunities are appropriate in the local context and supportive of the needs of their educator staff -district office staff or hired consultant, using best survey practices, design and administer a stakeholder survey about which financial opportunities are deemed valuable; identify stakeholders (e.g., teachers, staff, administrators, board members); identify best timing for the survey (e.g., depending on when a decision to be made in time for the selected financial opportunities to be included in the budget); identify survey method (e.g., online, during school staff meetings, added questions to an existing survey to avoid survey fatigue). -district employees complete the survey -district office staff or hired consultant analyze survey results; list preferred options; run them by a diverse stakeholder group for final revisions -resources if creating own survey Developing survey questions Survey methods for educators Survey methods in education -TRR resource on financial opportunities

	Financial Opportunities Report (lists opportunities, with a brief description, rationale, examples from Alaska and the nation, and research evidence; each opportunity can be easily, directly accessed from the abstract on p. 2).
DEED provides input.	-in a supportive and informational capacity, provide input on pros, cons, and implementation considerations for various financial opportunities including taking into account the Alaska context, as well as funding considerations -welcome and address questions and concerns
Partner Organizations support decision making.	-provide input on pros, cons, and implementation considerations for various financial opportunities including taking into account the Alaska context and the local culture
Community engages by participating in the survey.	-complete the survey
Elected Officials identify funding options.	-consider allocating funding for financial opportunities
Select financial opportunities.	
District selects which financial opportunities to implement.	-review survey findings and other stakeholder input from consultation and narrow down the list of financial opportunities to consider -establish options for what is affordable (e.g., which opportunities, amount by opportunity, eligibility, frequency) -school board selects among the feasible options -resources for cost benefit approaches Resources from the Center for Benefit-Cost Studies of Education Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods
DEED	
Partner Organizations	
Community provides input.	-provide input at board meetings
Elected Officials	
Fund financial opportunities.	
District finalizes funding needs and sources.	-district staff estimate initiative costs for the selected options and identify internal funding sources and grants -board members approve the funding budget
DEED supports the initiative financially.	-offer mini-grants to help districts that need it to pay for a third party partner to assist with design, implementation, collecting, and analyzing data -help network districts together to collaborate and share resources
Partner Organizations support sharing of resources.	-help network districts together to collaborate and share resources -offer mini-grants to help districts that need it to pay for some of the networking, survey process, or financial opportunities
Community	
Elected Officials	
Implement initiative.	

District implements the initiative following a plan.	<ul style="list-style-type: none"> -establish implementation, progress monitoring, communications, and training plan -collect stakeholder feedback on plan and revise accordingly -implement plan, monitor progress, and use data to make course corrections in a timely manner -resources for program monitoring <p>Planning, Assessment, and Communication Outcomes, Indicators, Measures, and Targets Introduction to program evaluation</p>
DEED supports planning and implementation.	<ul style="list-style-type: none"> -in a supportive and informational capacity, offer consultation time to support district staff with plan development, implementation, and troubleshooting
Partner Organizations review and provide input on the plan.	<ul style="list-style-type: none"> -review plans, provide input, and ask questions to inform the establishment of a frequently asked questions resource -ask Alaska Teachers & Personnel (ATP) to advertise opportunities as part of district incentive initiatives when recruiting and supporting new teachers
Community provides input on the plan.	<ul style="list-style-type: none"> -review plans, provide input, and ask questions to inform the establishment of a frequently asked questions resource
Elected Officials	

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- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Developing survey questions: <https://ies.ed.gov/ncee/rel/Products/Publication/3248>
- Survey methods for educators: <https://ies.ed.gov/ncee/rel/Products/Publication/3752>
- Survey methods in education: <https://ies.ed.gov/ncee/rel/Products/Publication/3862>
- Financial Opportunities Report:
https://docs.google.com/document/d/1qx4pqcDEAtuK-ildprNZVZSCb_F2iKuA/edit?usp=drive_link&oid=106394927508872723092&rtpof=true&sd=true
- Resources from the Center for Benefit-Cost Studies of Education: <https://www.cbcse.org/>
- Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods:
<https://ies.ed.gov/ncee/rel/Products/Event/692>
- Planning, Assessment, and Communication:
<https://ies.ed.gov/ncee/rel/Products/Publication/3598>
- Outcomes, Indicators, Measures, and Targets:
<https://ies.ed.gov/ncee/rel/Products/Publication/3571>

- Introduction to program evaluation: <https://ies.ed.gov/ncee/rel/Products/Resource/100635>

2. Organizational Health Implementation Strategies - Developing Leadership

a. Developing Leadership

TRR Action Plan Recommendation 2.1 Leadership Development

[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale from Measure Working Conditions Report (p.3): Not surprisingly, teachers are not satisfied to serve as passive recipients of program and policy changes; they want to play active leadership roles in their buildings. To do so, research finds that teachers want to work collaboratively and influence instruction in partnership with a supportive principal. Research also finds that the opportunities for teachers to advance within their school into leadership roles contributes to their retention.

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Action Step	Implementation Details
Review principles of effective leadership development.	
District creates awareness of the importance of developing leaders in all areas of the organization.	<ul style="list-style-type: none"> -with board and committee of teachers, establish leadership development guidelines including how and what leadership positions are recognized by district -consider developing teacher leaders to support at the committee, department, and activities level -tap into aspiring leadership and mentoring programs and opportunities -boards fund superintendent and principal mentoring programs -resources on principal effectiveness <p>How Principals Affect Students and Schools Alaska Administrator Standards</p>
DEED provides support through personnel and planning.	<ul style="list-style-type: none"> -support TRR work including leadership development by adding personnel -offer plan for how to create leadership strand
Partner Organizations provide support in their regular activities and expansion of activities.	<ul style="list-style-type: none"> -professional organization conference agendas include leadership development item and how it improves organizational health -NEA-AK includes leadership development for teachers strand in its professional development -ensure implicit bias training is included as part of leadership training -expand and support principal mentoring -expand and support aspiring leadership programs
Community provides insights.	<ul style="list-style-type: none"> -utilize retired educators in the community to help develop leadership development pathways
Elected Officials contribute expertise	<ul style="list-style-type: none"> -include community elected officials to support leadership development -ensure ACSA's annual overview of PK-12 issues to new legislators includes an



and funding for leadership development.	overview of TRR including leadership development for teachers -boards, assembly, and legislature fund superintendent and principal mentoring programs
Identify strengths and weaknesses of current career ladder, to guide as necessary, development and revision of own plan.	
District creates and revises their leadership development plan regularly.	-create a team of teachers and administrators to review their district's leadership development plan -after reviewing (benchmark) other school district leadership plans and make improvements to own plan -ensure equitable process for identifying and promoting leaders -ensure that resources are committed to leadership development activity -include accountability activity with plan
DEED provides planning resources.	-compile a resource catalog of district leadership development plans -serve as resource to districts to help revise leadership development plans
Partner Organizations offer expertise and services.	-AASB and ACSA include sectionals at annual conference on importance of succession planning and leadership development -ASDN/ACSA create leadership track of professional development for aspiring leaders
Community participates in opportunities to develop leaders.	-include community members in leadership development opportunities for educators
Elected Officials gain awareness of the importance of leadership development and districts' plans.	-presentations by DEED and K-12 to Legislative Education Committees include reference to importance of growing our own leaders and a summary of district activity to do so
Implement District Leadership Development Plan.	
District implements the plan and shares progress and outcomes.	-create dedicated dialogue (e.g., one hour after school per month) on leadership traits at building level or district level between district administration and aspiring leaders -create schedule to monitor program's progress -include in annual report to board summary of leadership development activity and outcomes
DEED supports funding programs.	-support funding of aspiring programs for educational leaders -support funding to enhance teacher, principal, and sup mentoring
Partner Organizations create, offer, and	-state level recruitment activity of teachers includes listing of district leadership pathways

extend opportunities for programs and participants.	-negotiations for new CBA include leadership development language (superintendent, principal, teacher leader) and teacher leadership positions on salary schedule -community groups provide opportunities for aspiring leaders to address community on school and district affairs (e.g., teacher leaders at school summarize curriculum development activity to advisory committee)
Community engages with programs.	- recognize aspiring school and district leaders (e.g., governmental meeting, newsletters) -participate in community parent advisory committees
Elected Officials support funding programs.	-identify funding needs and sources to support leadership development

Note: Group definitions

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- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- How Principals Affect Students and Schools:
<https://www.wallacefoundation.org/knowledge-center/Documents/How-Principals-Affect-Students-and-Schools.pdf>
- Alaska Administrator Standards:
<https://docs.google.com/document/d/1Vm45BdhTAm8q03RFcDnCUjEcT8Clcacnq-1qZZCykP4/edit>

b. Administrator Mentoring

TRR Action Plan Recommendation 2.2 Administrator Mentoring

Action Steps: This link produces the same information below as an independent google doc.

Rationale: A culture of mentoring promotes learning throughout the organization, supports the professional and personal growth of staff, and balance staff needs and organizational goals; it embeds structure, accountability, and encouragement in an organization; it helps staff feel heard and connected through a professional network; ultimately, it helps boost employee engagement, retention, and recruitment ([Create a mentoring culture](#), [How to build a mentoring culture](#), [Why mentorship](#)).

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Action Step	Implementation Detail
Identify purpose of administrator mentoring.	
District identifies which mentoring opportunities to offer.	<ul style="list-style-type: none"> -develop or strengthen understanding of mentoring approaches that includes supporting early career teachers’ instruction, -identify available funding and determine whether mentoring is a priority for staff (vs. additional pay or other incentives for example) -review approaches to mentoring new teachers, principals, and district administrators, and select appropriate ones (e.g., Alaska Statewide Mentor Project, ACSA Principal Mentoring - Alaska School Leadership Academy) -staff, in consultation with potential mentors and recipients of mentoring and the local community, identify: <ul style="list-style-type: none"> - which mentoring opportunities are relevant to the specific needs of staff and show promise in meeting those needs - how to offer mentoring in a way that is not an additional burden and does not take away from recipients’ ability to conduct their assigned duties - how to appropriately incentivize mentoring -staff, in consultation with bargaining units: <ul style="list-style-type: none"> - identify which mentoring options are allowable within current negotiated agreements - include mentoring in district’s proposal during negotiations with teachers and principals - implements a cycle of consultation with bargaining units, the school board, and appropriate local entities according to usual practice -collaborate with the local community to identify community members interested in becoming non-instructional mentors for principals and receiving training -identify opportunities for mentoring that includes community culture -staff and board members contact similar and nearby districts and discuss a coordinated approach and sharing resources for mentoring -resources on mentoring <ul style="list-style-type: none"> Building an effective mentoring program What school leaders can do to support mentor programs Qualities of a good mentor How to start a strong mentoring relationship Top 10 Best Practices for Mentors Impact of Mentoring (abstract; full article available for purchase)
DEED provides input.	<ul style="list-style-type: none"> -vet mentoring approaches -create a guide for districts that: <ul style="list-style-type: none"> - considers how to establish or support mentoring for principals. - provides information including pros, cons, and implementation considerations for various mentoring approaches and options including taking into account the varied Alaska contexts - includes cost estimates -in a supportive and informational capacity, welcome and address questions and concerns

Partner Organizations support decision making and advertising.	-provide input on pros, cons, and implementation considerations for various mentoring opportunities including taking into account the Alaska context and the local culture
Community helps identify local mentors.	-identify community members who could be effective non-instructional mentors for principals and encourage them to participate in the program and training
Elected Officials identify funding options.	-pass legislation that supports and funds mentoring to increase principal and superintendent retention
Select mentoring approach and strategies.	
District selects which mentoring approaches to implement.	-establish options for what is affordable -board selects among the feasible options and advocates for funding from legislature -resources for cost benefit approaches Resources from the Center for Benefit-Cost Studies of Education Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods
DEED provides resources.	-provide resources listing mentoring programs (e.g., ASMP) and approaches
Partner Organizations	
Community provides input.	-provide input at board meetings
Elected Officials	
Fund mentoring opportunities.	
District finalizes funding needs and sources.	-estimate initiative costs for the selected options and identify internal funding sources and grants -board members approve the funding scheme
DEED supports the initiative financially.	-offer mini-grants to help districts that need it to pay for a third-party partner to assist with design, implementation, collecting and analyzing data -help network districts together to collaborate and share resources -create and share a list of possible, existing funding sources
Partner Organizations provide training or resources.	-ASMP, ACSA, or other selected program, offers training for district-level mentors via cost-shared processes
Community	
Elected Officials	
Implement initiative.	
District implements the initiative following a plan.	-put practices in place that integrate mentoring strategies within a culture of mentoring -establish implementation, progress monitoring, communications, and training plan -collect stakeholder feedback on the plan, and revise accordingly

	-implement plan, monitor progress, and use data to make course corrections in a timely manner -resources for program monitoring Planning, Assessment, and Communication Outcomes, Indicators, Measures, and Targets Introduction to program evaluation
DEED supports planning and implementation.	-in a supportive and informational capacity, offer consultation time to support district staff with plan development, implementation, and troubleshooting -collect (or hire someone to collect) information on implementation from school districts to determine the extent of alignment across districts and share successful practices that can promote alignment
Partner Organizations review and provide input on the plan.	-review plans, provide input, and ask questions to inform the establishment of a establishment of a frequently asked questions resource -Alaska Teachers & Personnel (ATP) advertises opportunities when recruiting and supporting new educators e.g., include current information on district and state level mentoring of new hires in state-level teacher recruitment materials
Community reviews and provides input on the plan.	-review plans, provide input, and ask questions to inform the establishment of a establishment of a frequently asked questions resource
Elected officials	

Note: Group definitions

- Districts include those in roles of school board, administrators (district, leader, schools), educator, and staff.
- State administration (DEED, Governor’s Office, SBOE) constitutes the state Department of Education & Early Development (DEED) representation carrying out the Governor’s education initiatives, under SBOE.
- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Create a mentoring culture in an organization:
<https://www.insala.com/blog/creating-a-mentoring-culture-at-your-organization#:~:text=A%20few%20other%20benefits%20to%20having%20a%20mentoring,6%20Attraction%20of%20top%20talent%20to%20your%20brand>
- How to build a mentoring culture:
<https://artofmentoring.net/how-to-build-a-mentoring-culture/>
- Reasons why mentorship is important:
<https://www.indeed.com/career-advice/career-development/why-is-a-mentor-important>
- Alaska Statewide Mentor Project: <https://www.alaska.edu/asmp/>
- Alaska Principal Mentoring: <https://sites.google.com/alaskaasdn.org/asla22-23/home>

- Building an effective mentoring program:
https://www.centerformentoring.com/upload/Building_An_Effective_Mentoring_Program.pdf
- What school leaders can do to support mentor programs:
<https://www.edutopia.org/article/5-ways-administrators-can-support-mentor-programs>
- Qualities of a good mentor: <https://www.ascd.org/el/articles/the-good-mentor>
- How to start a strong mentoring relationship: <http://productivemag.com/25/starting-strong>
- Top 10 Best Practices for Mentors:
<https://www.centerformentoring.com/top-10-best-practices-for-mentors>
- Impact of Mentoring (abstract; full article available for purchase):
https://repository.upenn.edu/gse_pubs/127/
- Resources from the Center for Benefit-Cost Studies of Education: <https://www.cbcse.org/>
- Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods:
<https://ies.ed.gov/ncee/rel/Products/Event/692>
- Planning, Assessment, and Communication:
<https://ies.ed.gov/ncee/rel/Products/Publication/3598>
- Outcomes, Indicators, Measures, and Targets:
<https://ies.ed.gov/ncee/rel/Products/Publication/3571>
- Introduction to program evaluation: <https://ies.ed.gov/ncee/rel/Products/Resource/100635>

c. Teacher Feedback on Principals

TRR Action Plan Recommendation 2.3 Teacher Feedback on Principals

[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale from Teacher Feedback on Principals Report (p. 4):

- “The complexity of the job suggests that multiple measures are required to evaluate principals. This argues for the potential of using teacher feedback (and possibly that of others such as parents and students) alongside observations of practice and /or measures of student growth.”
- “Teachers have more opportunities than principals’ supervisors to observe their principal’s actions and feel their impact, arguing for collecting feedback from multiple sources.”
- “One option is 360 assessments, where leaders receive feedback from a range of supervisors, peers, employees, and stakeholders.”
- “Incorporating stakeholder feedback into principal evaluation can support more effective principal evaluation and leadership and increase trust...Studies have found that adding teacher surveys to principal evaluations reinforced the association between evaluation ratings and some measures of student performance.”

[Return to Section B Home](#)

Action Step	Implementation Detail
Identify purpose of using teacher feedback on principals.	
Districts identify whether and why to use teacher feedback to inform principal development.	<ul style="list-style-type: none"> -develop an understanding of principal evaluation and the role of teacher feedback in them nationwide and in Alaska. -district office staff or hired consultant, using best survey practices, design and administer a stakeholder survey teaching respondents about the purpose of using teacher feedback on principals and gathering their input; identify stakeholders (e.g., teachers, staff, parents); identify best timing for the survey (e.g., mid-year); identify survey method (e.g., online, paper mailed to home, added questions to an existing survey to avoid survey fatigue) -employees, board, and community complete survey

	<p>-district office staff or hired consultant analyze survey results; write up purpose; run it by a diverse stakeholder group for final revisions</p> <p>-resources on purpose of feedback and survey design</p> <p>Developing survey questions</p> <p>Survey methods for educators</p> <p>Survey methods in education</p> <p>-TRR resource on tools</p> <p>Teacher feedback on principals report</p>
DEED supports the process.	-in a supportive and informational capacity, welcome and address questions and concerns
Partner Organizations support survey completion.	<p>-provide input specific to taking into account and incorporating local culture in principal evaluation and its purpose</p> <p>-identify purpose survey respondents and encourage survey taking</p>
Community completes the survey.	<p>-provide input specific to taking into account and incorporating local culture in principal evaluation and its purpose</p> <p>-complete the purpose survey</p>
Elected Officials	
Select teacher feedback collection tool.	
District selects a teacher feedback collection tool.	<p>-review existing tools and adopt one or adapt one or more into one considering:</p> <ul style="list-style-type: none"> - which tools measure principals' performance according to the identified purpose - fit within the current evaluation and/or support system, other sources of feedback for growing leaders, and local culture - alignment to state and national administrator standards - what is allowable within negotiated agreements, in consultation with bargaining units, in a cycle of consultation with bargaining units, the school board, and appropriate local entities according to usual practice <p>-resources on tools</p> <p>Tools from vendors and states</p> <p>Teacher feedback on principals report (pp. 16-22)</p> <p>State administrator (p. 3) and national leadership standards</p>
DEED vets tool options.	-vets tools from districts to collect teacher feedback on principals
Partner Organizations provide training or resources.	-provide tools, review, or advice on existing tools or district modified or created tools
Community	
Elected Officials	
Fund initiative.	
District identifies funding needs and sources.	<p>-estimate initiative costs and identify internal funding sources and grants</p> <p>-board approves funding choices</p> <p>-resources on cost benefit approaches</p> <p>Resources from the Center for Benefit-Cost Studies of Education</p> <p>Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods</p>

DEED supports the initiative financially.	-offer mini-grants to help districts that need it to pay for a third party partner to assist with creating or selecting instruments, collecting, and analyzing data -help network districts together to collaborate and share resources
Partner Organizations support the initiative financially.	-offer mini-grants to help districts that need it to pay for a third party partner to assist with creating or selecting instruments, collecting, and analyzing data -help network districts together to collaborate and share resources
Community	
Elected Officials	
Implement initiative.	
District implements the initiative following a plan.	-establish implementation, progress monitoring, communications, and training plan -district staff, in collaboration with bargaining units and higher ed, set standards, roles, responsibilities, and expectations for principal evaluators and monitor them -collect stakeholder feedback on plan and revise accordingly -implement plan, monitor progress, and use data to make course corrections in a timely manner -resources for program monitoring Planning, Assessment, and Communication Outcomes, Indicators, Measures, and Targets Introduction to program evaluation
DEED supports planning and implementation.	-in a supportive and informational capacity, offer consultation time to support district staff with plan development, implementation, and troubleshooting
Partner Organizations review and provide input on the plan.	-review plans, provide input, and ask questions to inform the establishment of a frequently asked questions resource
Community reviews and provides input on the plan.	-review plans, provide input, and ask questions to inform the establishment of a frequently asked questions resource
Elected Officials	

Note: Group definitions

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- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Developing survey questions: <https://ies.ed.gov/ncee/rel/Products/Publication/3248>
- Survey methods for educators: <https://ies.ed.gov/ncee/rel/Products/Publication/3752>
- Survey methods in education: <https://ies.ed.gov/ncee/rel/Products/Publication/3862>
- Teacher feedback on principals report:
https://docs.google.com/document/d/1aF7RdPpTyttoGVwXw0W4vgUeCk4Rxumz/edit?usp=drive_link&oid=106394927508872723092&rtpof=true&sd=true
- Tools from vendors and states:
https://docs.google.com/spreadsheets/d/1NdaHDcHujKGCpqUgEVASONS5c3Rv9Rs/edit?usp=share_link&oid=113328134262697843009&rtpof=true&sd=true
- State administrator (p. 3) standards:
https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Feducation.alaska.gov%2Fakstandards%2Fother%2Fcontent_performance_standards_ak_educators.docx&wdOrigin=BROWSELINK
- National leadership standards:
<https://ccsso.org/resource-library/professional-standards-educational-leaders>
- Resources from the Center for Benefit-Cost Studies of Education: <https://www.cbcse.org/>
- Cost-Effectiveness, Cost-Feasibility, and Cost-Benefit Methods:
<https://ies.ed.gov/ncee/rel/Products/Event/692>
- Planning, Assessment, and Communication:
<https://ies.ed.gov/ncee/rel/Products/Publication/3598>
- Outcomes, Indicators, Measures, and Targets:
<https://ies.ed.gov/ncee/rel/Products/Publication/3571>
- Introduction to program evaluation: <https://ies.ed.gov/ncee/rel/Products/Resource/100635>

3. Retirement Implementation Strategies

a. Restructuring TRS and PERS Retirement Systems

TRR Action Plan Recommendation 3.1 New Hybrid Retirement System

[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale: *What* - Implement a new hybrid retirement system that uses the most desirable attributes of healthy models that work best for the State of Alaska, employers, and its public employees. Consider both TRS and PERS in the restructuring and processes to move between them.

We define a hybrid retirement system as one where the employee has the choice to be enrolled in a defined benefits (DB) or defined contributions (DC) plan. At the time of this writing, conversations through Senate Bill 88 ([SB88](#)) are addressing this recommendation.

Why - A hybrid retirement system allows for employee choice in their own finances, provides a greater level of financial security than what we currently have, allows Alaska to be competitive again in this area for recruitment and retention purposes, and provides a sustainable and balanced approach with an appropriate level of risk sharing for the state, employers, and employees. [Return to Section B Home](#)

Action Step	Implementation Detail
	Engage and educate members of Education Stakeholder Groups and individuals in support of creating a new hybrid retirement plan (choose either DC or DB), including a DB option for public employees in Alaska.
District engages all employees in	-use TRR contracted report to understand the pros and cons of the ranges of components, including health care coverage, within state retirement systems

understanding the retirement system and how changes will affect them and the state.	<ul style="list-style-type: none"> -district leaders ensure employees are aware of conversations on creating a new hybrid retirement plan - support a feedback loop with stakeholders (i.e., NEA-AK, ALASBO, AASB, ACSA, etc.) to improve the proposed hybrid retirement plan -as individuals in the education system (employers and employees) be involved in understanding the proposed hybrid retirement plan and the range of components -resources around Alaska’s retirement system Restore Our Pension, NEA-AK website -TRR resources on retirement restructuring Retirement Plans Options and Analysis Report TRR folder with compilation of resources
DEED supports sharing of information.	<ul style="list-style-type: none"> -support a feedback loop with stakeholders (i.e., NEA-AK, ALASBO, AASB, ACSA, etc.) to understand and improve the proposed hybrid retirement plan -provide opportunities to share the TRR contracted report to present findings and develop consensus on a model which works best for the State of Alaska, employers, and its public employees
Partner Organizations support sharing of information.	<ul style="list-style-type: none"> -provide information on components of a proposed hybrid retirement plan in accessible, shareable formats (handouts, fliers, infographics) to engage education stakeholder groups, community groups, business organizations, and legislators -support a feedback loop with stakeholders (i.e., NEA-AK, ALASBO, AASB, ACSA, etc.) to improve the proposed hybrid retirement plan
Community shares information from other sectors.	<ul style="list-style-type: none"> -consider sharing knowledge about plans in other fields to inform the conversation
Elected Officials learn about components needed for good legislation.	<ul style="list-style-type: none"> -consider legislation for creating a new hybrid retirement plan (choose either DC or DB), including a DB option for public employees in Alaska within the context of findings from reports and studies
Support passing legislation creating a new hybrid retirement plan (choose either DC or DB), including a DB option for public employees in Alaska.	
District provides time and space for employees to testify to the legislature.	<ul style="list-style-type: none"> -leaders provide testimony in support of a hybrid retirement plan and the urgency for its need -provide space and time for employees to share testimony in support of a hybrid retirement plan and the urgency for its need -employees agree to and participate in providing testimony in support of a hybrid retirement plan and the urgency for its need
DEED supports by addressing questions.	<ul style="list-style-type: none"> -address questions concerning retirement, referring to Division of Retirement and Benefits (DRB) or other state agencies, when appropriate.
Partner Organizations support by testifying.	<ul style="list-style-type: none"> -provide testimony in support of a hybrid retirement plan and the urgency for its need
Community supports by testifying.	<ul style="list-style-type: none"> -provide testimony in support of a hybrid retirement plan for all public employees
Elected Officials pass better retirement legislation.	<ul style="list-style-type: none"> -pass legislation creating a new hybrid retirement plan (choose either DB or DC), including a DB option for public employees in Alaska

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- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Senate Bill 88: <https://www.akleg.gov/basis/Bill/Detail/33?Root=SB88>
- Restore Our Pension, NEA-AK website: <https://neaalaska.org/issues/>
- Retirement Plans Options and Analysis:
https://drive.google.com/file/d/1MW-T-9pj5ICdumE0YO3A-mVcztzZYapT/view?usp=drive_link
- Folder with compilation of resources:
https://drive.google.com/drive/folders/1vqT9kMCp9myvnb3BjUd_6cStd0DifWlu?usp=drive_link
- Division of Retirement and Benefits (DRB): <https://drb.alaska.gov/>

b. Financial Education

TRR Action Plan Recommendation 3.2 Financial Education

Action Steps: This link produces the same information below as an independent google doc.

Rationale: *What* - We define financial education on retirement as training and onboarding specifically for employees, either provided by a district, agency, association, or via independent learning.

Why - Financial education on retirement is essential to empower employees to understand their retirement systems, be proactive participants in their planning for the future, and ensure financial security. Both the employer and employee have a role in ensuring financial security. One component of this is to expand professional learning options for financial education specifically around retirement by tapping into existing resources (NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board, and AK DRB). By tapping into a template for financial education (content, timeline, and participation) alignment across the system can be created.

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Action Step	Implementation Detail
Compile and develop additional financial education opportunities, including optional non-qualified, tax-deferred, and deferred compensation accounts (e.g., 403b, 457).	
District identifies components and content needed to develop a financial education plan.	<ul style="list-style-type: none"> -develop an understanding of financial education opportunities currently offered by existing partners: NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board - identify which available financial education opportunities are affordable, accessible, and fit within district timing (onboarding, training, professional development) - identify if new financial education opportunities need to be developed and who should do so
DEED provides insight.	-in a supportive and informational capacity, provides input on pros, cons, and implementation considerations for district plans to provide and support financial education.
Partner Organizations provide content support.	<ul style="list-style-type: none"> -partners (e.g., NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board) provide a list of financial education opportunities currently offered -partners (e.g., NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board) develop or revise financial education opportunities to fit the current and restructured retirement system
Community shares insights.	-consider sharing knowledge about training in other fields to inform educator financial education
Elected Officials fund process.	-consider allocating funding for development of financial education opportunities that fit district needs
Adopt and implement a financial education plan including a developed template with resources that meets their local needs of districts.	
District creates a financial education plan for all employees.	<ul style="list-style-type: none"> -build financial education opportunities that fit their district into a long term plan (timing, curriculum, participants, communication, feedback, evaluation) -collect stakeholder feedback on the plan and revise accordingly -implement the plan, monitor progress, and use data to make course corrections in a timely manner -resources for Program monitoring: Planning, Assessment, and Communication Outcomes, Indicators, Measures, and Targets Introduction to program evaluation
DEED develops templates and provides feedback.	<ul style="list-style-type: none"> -create (or contract development of) a template for financial education that can be adopted and modified to fit district needs -in a supportive and informational capacity, offer consultation time to support district staff with plan development, implementation, and troubleshooting -consult with the Dept. of Administration: Division of Retirement Benefits (DRB) on the template so that DRB contributes to the content of the template
Partner Organizations provide feedback on plans and create content that fits.	-partners (e.g., NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board) agree to a template developed by DEED for the content of financial education

	<p>-partners (e.g., NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board) provide input on pros, cons, and implementation considerations for district plans to provide and support financial education</p> <p>-partners (e.g., NEA-AK, District HRs, ASDN, ALASBO, Empower, ARM Board) create accessible, shareable information on all retirement tiers and options, such as infographics, slides, pdf handouts</p>
Community	
Elected Officials fund process.	-consider allocating funding for implementation of a financial education plan that fits district needs
<p>Employees recognize their own responsibility to take control of their retirement security by actively setting goals and being involved in meeting them.</p>	
District implements their financial education plan.	<p>-enroll employees (current and newly hired) into the financial education plan at the start of each school year or when hired</p> <p>-ensure employees have time to engage in financial education throughout the year, year after year, as appropriate</p> <p>-consider allocating funding for additional contributions to plans that support their employees beyond the Alaska state retirement system retirement plan</p> <p>-employees agree to and participate in financial education opportunities demonstrating they are active participants in their own retirement security</p>
DEED supports districts in implementation.	<p>-support smaller districts to ensure financial education opportunities are shared with employees regularly</p> <p>-welcome and address questions and concerns as they arise on content and plans</p>
Partner Organizations	
Community	
Elected Officials contribute to supplemental employee funding.	-allocate funding for additional contributions to plans that support their employees beyond the Alaska state retirement system retirement plan

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- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- NEA-AK: <https://neaalaska.org/>
- ASDN: <https://asdn.org/>



- ALASBO: <http://www.alasbo.org/>
- Empower: <https://www.empower.com/>
- ARM Board: <https://treasury.dor.alaska.gov/armb>
- Planning, Assessment, and Communication:
<https://ies.ed.gov/ncee/rel/Products/Publication/3598>
- Outcomes, Indicators, Measures, and Targets:
<https://ies.ed.gov/ncee/rel/Products/Publication/3571>
- Introduction to program evaluation: <https://ies.ed.gov/ncee/rel/Products/Resource/100635>
- Dept. of Administration: Division of Retirement Benefits (DRB): <https://drb.alaska.gov/>

4. Enhancing Recruitment Implementation Strategies

a. Recruitment Solutions and Funding

TRR Action Plan Recommendation 4.2 Statewide Recruitment Task Force to Propose Solutions
[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale: Enhanced recruitment efforts are needed to recruit, grow, and keep teachers. A list of potential solutions are offered in the top box, many of which connect to several of the other specific recommendations and implementation strategies. [Return to Section B Home](#)

Action Step	Implementation Detail
	<ul style="list-style-type: none"> ● Adopt financial options to support people moving into the education profession. ● Create and use Statewide Exit Interviews to strengthen recruiting efforts. ● Employ innovative means targeting the population that comes to Alaska for other reasons and who may already have degrees to recruit them into the profession. ● Scale current programs effectively implemented in Alaska Districts. ● Create or strengthen webs of support for leadership development throughout the state around topics such as the new hire walkthrough process, teaching support, community support, and leadership support. ● Develop and adopt processes for teachers to contribute to principal evaluation to strengthen leadership.
District supports and incentivizes teachers.	<ul style="list-style-type: none"> -offer full or partial tuition reimbursement for courses that lead to certification -provide release time to educators pursuing certification -support Grow-Your-Own teacher preparation programs -support and incentivize teachers to stay in Alaska -support and incentivize teachers to stay in the district, to the extent possible -TRR resources on recruitment <p>Contractual Benefits that Enhance TRR Report Alaska District Recruitment Strategies Survey Report Innovative Recruitment Strategies Report</p>
DEED prioritizes recruitment efforts via funding,	<ul style="list-style-type: none"> -offer free teacher certification through a reimbursement program for candidates who sign an Alaska contract -offer course reimbursement for the cost of Alaska-required credit and training (i.e., reading courses, multicultural courses)

<p>programs, and services.</p>	<ul style="list-style-type: none"> -advocate for incentives to new and continuing employees to teach in Alaska hard-to-fill positions -advocate for special award funds to support proven successful Grow-Your-Own teacher educator programs -devise, promote, conduct, and analyze the results of a neutral, third-party <i>exit</i> interview of teachers leaving the state of Alaska -devise, promote, conduct, and analyze the results of a neutral, third-party, <i>stay</i> interview of teachers remaining in Alaska -increase mentorship availability and duration beyond one year for hard-to-fill teaching and administration positions. -conduct a massive “teach in Alaska” campaign in print and social media -ask the State Board of Education to expressly state recruitment as a goal and mission of DEED -offer incentives for teachers to work in Title 1-identified schools
<p>Partner Organizations support with funding and revised services.</p>	<ul style="list-style-type: none"> -offer full or partial tuition reimbursement for courses that lead to certification (Institutes of Higher Education) -reestablish and fund the teacher loan forgiveness or repayment program, modified to fit today’s students (ACPE) -identify methods to reimburse recruitment fees or compensate candidates contracted through outside recruitment services (ATP) -recruit evenly across the country, not localized to specific regions (ATP) -consider redirecting funds from job fairs, which are increasingly less effective, to more supportive practices of educators and social media (ATP) -access an increase in funding for middle and high school students who are considering teaching and may have an interest in career and technical education (CTE), i.e., Educators Rising
<p>Community advocates for funding to support efforts.</p>	<ul style="list-style-type: none"> -individuals, specifically educators and parents should reach out to elected officials to support funding these strategies
<p>Elected Officials identify funding options.</p>	<ul style="list-style-type: none"> -fund a loan forgiveness program with criteria similar to the medical WWAMI program for Alaska professionals -incentivize new and continuing employees to teach in Alaska Title 1 and hard-to-fill positions -provide special award funds to support Grow-Your-Own teacher educator programs that have been proven successful, such as Educators Rising -pursue Carl Perkins information and CTE funding to support students in grades 6-12 expressing teacher education interest -advocate for robust internet connection in rural Alaska -explore covering tuition expenses at UA for all teacher certification programs with commitment of years of service -appropriate robust funding for Alaska education -fund a Teacher Recruitment office or effort

Note: Group definitions

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Note: Links to resources

- Educators Rising: <https://www.alaska.edu/educatorsrising/>
- CTE funding: https://s3.amazonaws.com/PCRN/docs/Final_Program_Memo-Estimated_FY_2023_Perkins_State_Allocations.pdf
- Contractual Benefits that Enhance TRR Report: https://docs.google.com/document/d/1KNbfd_0OcpHoIStztFh-kNpLi8pDwphJ/edit?usp=sharing&oid=106394927508872723092&rtpof=true&sd=true
- Alaska District Recruitment Strategies Survey Report: <https://www.educating4leadership.org/trrsurvey>
- Innovative Recruitment Strategies Report: <https://drive.google.com/file/d/1vXxfzQ4zeIFxmTYEzbRtdGM17K4Y1bZN/view?usp=sharing>

b. Maximize Statewide Recruitment Potential

TRR Action Plan Recommendation 4.3 Restructure AT&P

Action Steps: This link produces the same information below as an independent google doc.

Rationale: Enhanced recruitment efforts are needed to recruit, grow, and keep teachers. [AT&P](#) (Alaska Teachers & Personnel, formerly Alaska Teacher Placement) has provided educator recruitment services to the state for nearly 50 years. Restructuring ATP provides the organization with what it needs to best serve districts and the state in the current environment. The task force participants agreed the following actions would substantially improve the statewide recruitment efforts. [Return to Section B Home](#)

Action Step	Implementation Detail
ATP, as the primary statewide recruitment organization, modernizes its services.	
District provides feedback on restructured ATP.	-provide feedback on restructured services in a timely manner -encourage and support new services that benefit district
DEED supports restructured ATP.	-streamline the Alaska teacher certification process -utilize its portion of Federal funds (Title IIA) to improve teacher recruitment and retention statewide
Partner Organizations - AT&P adjusts	-provide the necessary funding for improved recruitment outcomes -create a position to implement and monitor TRR action items

<p>services to meet needs of the state.</p>	<ul style="list-style-type: none"> -provide a recruitment toolbox (best practices) for districts to recruit effectively -redirect recruitment efforts from job fairs (which have not been so successful in recent years) to more effective practices -provide statewide leadership to evaluate recruitment practices -recruit nationally and internationally, expanding beyond usual regions -provide guidelines to facilitate and encourage internship opportunities within districts for teachers and school leaders at other colleges and universities, and exchanges, and then recruit them to stay -lead the efforts around data collection supporting recruitment and retention, i.e., exit and stay interviews -as a statewide entity, increase staff and leadership to oversee these types of efforts -provide HR training in effective recruitment and facilitate collaborative sessions of HR staff -expand funding for the entity through a media blitz like the tourism industry to other states through ads and college visits -utilize FaceBook and other social media to promote teaching in Alaska -determine the best path forward for funding statewide recruitment -recruitment should support all positions across education: administrators, support staff, and superintendents -recruitment efforts should also encourage local people from the communities to fill these positions
<p>Community</p>	
<p>Elected Officials support and fund ATP.</p>	<ul style="list-style-type: none"> -more funding is dedicated to enhancing recruitment efforts

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- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Alaska Teachers & Personnel: <http://alaskateacher.org/>



5. Alternative Certification Implementation Strategies

a. Create Career Ladders for Paraprofessionals

TRR Action Plan Recommendation 5.1 Career Ladder for Paraprofessionals

[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale: Alaska is facing a teacher shortage. In addition, teacher retention and recruitment challenges are prompting the need to take a fresh look at access to all (education) certification programs in an effort to increase access to local teachers, increase entry level and career ladder opportunities, and support Grow-Your-Own programs (GYO). This approach increases access to potential teachers, paraprofessionals, and administrators and creates a system of change from the local level up through capacity building. The recommendations build on existing models already in use in Alaska as well as models currently working in other states. See the draft model used to discuss [Strategies and Partners](#). It is not only teachers that need to be recruited but all positions across education - we need expanded efforts to recruit administrators, support staff, and superintendents, and entice and encourage local communities to fill positions.

Marzano Research, *Paraprofessionals to Teacher Pathways* (Wolfe, C., & Yanoski, D., 2022), highlights the current strategies across the country with an emphasis on the Alaska context. The proposed Career Ladder & Paraprofessional Pathway components, listed as strategic categories within the report, are strongly suggested by this committee and included here. The draft model for [Considerations for Creating Paraprofessional Pathways](#) can provide a foundation to further this discussion. Another draft model that visualizes multiple [Pathways to Becoming an Alaska Educator](#) also sets the stage for discussions around additional pathways, valuing all avenues, and expanding opportunities.

Desired outcomes of creating the framework and implementing the components include (1) increased capacity to support district career ladders and staff development; (2) increased access for parapro upward mobility, Grow-Your-Own options, administrative leadership opportunities; (3) increased teacher recruitment pool, number of participants, local educators, representation among staff equivalent to representation across student population, and long-term educators; (4) increased funding, scholarships, and partnerships; (5) replicate what is successful in other Alaska programs (LKSD, SILKAT, other) and increase support for existing opportunities like PITTAS and CTSO program Educators Rising; (6) make the workplace where Indigenous educators want to be and increased support for increasing number of Alaska Native teachers and administrators; (7) Type M uplifts and recognizes local cultural educators and leadership within community; and (8) increase number of students participating in higher ed programs, mentorship, apprenticeship models available for teacher certification programs, and a clear pathway for paraprofessionals that leads to teacher certification. [Return to Section B Home](#)

Action Step	Implementation Detail
Create visible, viable, and accessible career ladders and paraprofessional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -build capacity: establish positions to oversee implementation -adopt a career ladder & paraprofessional pathway model (framework) by creating opportunities organized into a pathway for current teacher aides with well-defined standards and appropriate level of responsibilities; include a list of coursework to align programs -design and implement pathway model, forms, application process and

	<p>support mechanisms available on district web site and presented to communities within the district</p> <ul style="list-style-type: none"> -educate communities, stakeholders, leadership on available options for capacity within the district -ensure distinct salary advancement options -include opportunities for field experience -collaborate with higher education programs -intentionally recruit local BIPOC (black, indigenous, people of color) residents (local Alaska Native educators should be a strong recruitment focus) -local certified teachers support paraprofessionals through mentorship (to be designed); vis-a-vis, local paraprofessionals provide support through mentorship to certified teachers new to community (to be designed) -support district Grow-Your-Own model -consider having a teacher of record that oversees paraprofessionals -formalize the relationship between an elevated paraprofessional role and a teacher of record -resources on pathways <p>Native educator programs</p> <ul style="list-style-type: none"> -TRR resources on paraprofessional pathways <p>Paraprofessional to Teacher Pathways: Current Strategies</p>
<p>DEED supports additional pathways.</p>	<ul style="list-style-type: none"> -support funding for career ladder/paraprofessional pathway model district-wide position -re-vamp Type M program to ensure Certification is across districts (name change consideration, elevating its place in recognizing local level educators and experts) -include Cultural Artists as separate stand-alone category under Type-M -ensure Type M program feeds into a certification program -fund teacher mentorship program and ensure availability to paraprofessional/teacher prep programs -fully fund Grow-Your-Own model for districts (review PITAAS model, Educators Rising - CTSO) -teacher and administrative Career Marketing to showcase profession -require partnerships between state departments of education, state boards of education, districts, community organizations, colleges, and universities -establish a strong infrastructure to support GYO programs, including flexible credentialing options and ongoing evaluation -use localized approaches to target specific populations that empower districts to make decisions that work best in the local context and target specific populations of need -explore potential opportunities or certification mechanisms for Alaska Native professionals in other fields of studies to become Superintendents (leaders)
<p>Partner Organizations expand and support programs.</p>	<ul style="list-style-type: none"> -funding provided to sponsor and support Grow-Your-Own programs, student scholarships & tuition reimbursement (higher ed) -consider the grant-funded initiative Sustaining Indigenous Local Knowledge,

	<p>Arts, and Teaching (SILKAT) model as a current effective model previously a partnership between UAF and Bering Straits School District (higher ed)</p> <ul style="list-style-type: none"> -develop mentoring opportunities with partner organizations or amongst with other teachers (mentor org) -identify and share additional resources that would assist districts and institutes of higher education in the development of Alaska alternative programs for paraprofessionals -expand PITAAS (possible partnership w/ districts) -expand Educators Rising (CTSO possible partnership) -create scholarship funding support, possible childcare support (Tribes) -create scholarship/funding support (Alaska Native Corporations and Foundations)
Community engages in programs.	-provide professional support and mentorship to paraprofessionals and others along career ladder (veteran and mentor teachers)
Elected Officials support programs with funding and policy.	<ul style="list-style-type: none"> -support increasing funding to support career ladder and paraprofessional pathway development -include community elected officials to support leadership development -participate in revamping Type M Program to include more Alaska Native cultural artists and skilled trades who work in school and consider program part of the pathway model

Note: Group definitions

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- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Draft Model for Strategies and Partners:
https://docs.google.com/document/d/1zyRDmtT_2LPLGK9vI03z-1szM2riMkCf1cDPsp91wAc/edit?usp=sharing
- Draft Model for Considerations for Creating Paraprofessional Pathways:
<https://docs.google.com/document/d/1xWAYFTSjf1T1YUgAiOc0VFHG4smW9BzUWsPoH5srA18/edit?usp=sharing>
- Draft Model for Pathways to Becoming an Alaska Educator:
<https://docs.google.com/document/d/1pWkHWA7bGqvwSDLUfn-YGVIYr6XebnGC8B4WT5zyefs/edit?usp=sharing>
- Native educator programs: <https://www.niea.org/niea-committees>



- Paraprofessional to Teacher Pathways: Current Strategies: <https://drive.google.com/file/d/1rQuVH7nokzudTRx8-ddFUVVTJ-Zh4LWt/view?usp=sharing>
- Type M Certificate: <https://education.alaska.gov/teachercertification/certification/typem>
- PITAAS: <https://uas.alaska.edu/education/scholarships-and-grants/pitaas.html>
- Educators Rising: <https://www.alaska.edu/educatorsrising/>

b. Sharing Resources for Additional Pathways to Certification

TRR Action Plan Recommendation 5.2 Share Resources to Develop Opportunities

Action Steps: This link produces the same information below as an independent google doc.

Rationale: This proposed framework is suggested by the TRR Alternative Certification Team subcommittee to be considered by each school district (Wolfe, C., & Yanoski, D. (2022). Paraprofessional to teacher pathways: Current strategies. Marzano Research.).

Desired outcomes of sharing resources include (1) increased accessibility to local candidates and more AK Native candidates; (2) pathway approach inclusive of local perspectives, local input, what works best, and values local experience; (3) increased understanding of higher education structure and processes with additional support to navigate the university model ; (4) increased incentive opportunities; (5) increased visibility of advancement potential and motivation; (6) students see partnership and support that increase ease of candidates completing program and recognize existing classroom experience, expertise and strengths; and (7) candidates see visible, viable and accessible career ladder available to them with the supports in place to help them achieve success. [Return to Section B Home](#)

Action Step	Implementation Detail
Share resources around Program Requirements to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -accessible in their home district -assessment of prior learning to meet program requirements -test prep support -multiple program track types -mentorship component -visible & accessible program to rural/distance candidates
DEED	
Partner Organizations	
Community	
Elected Officials	
Share resources around BIPOC/AK Native Programs to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -ensure Type M to paraprofessional teacher track has an emphasis on Indigenous/AK Native educators -inclusion of Indigenous beliefs and practices -inclusion of AK Native/local language(s)

DEED	
Partner Organizations	
Community	
Elected Officials	
Share resources via Collaboration w/ Higher Ed to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -include combination of in-person and online instruction -include asynchronous certification -build partnerships between districts and HEI -consider the Inverted Career model
DEED	
Partner Organizations	
Community	
Elected Officials	
Share resources around Field Experience to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -ensure it is completed and embedded within current in-school position -offer waivers for long-term parapros (credit for experience) -include HS field experience
DEED	
Partner Organizations	
Community	
Elected Officials	
Share resources around Incentives to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -identify and articulate clear incentives for moving toward teaching cert -provide financial motivation, higher salary -offer commitment to hire candidate upon program completion -offer scholarship, tuition reimbursement, stipend or loan forgiveness
DEED	
Partner Organizations	
Community	
Elected Officials	

Share resources around Program Supports to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -provide possible childcare support -provide exam prep -accommodate class schedules and field experience -offer regular advising (academic & professional mentorship) -provide support in higher-ed system navigation -ensure salary and benefits continue when absent to attend classes
DEED	
Partner Organizations	
Community	
Elected Officials	
Share resources around Career Ladder to ensure additional pathways.	
District builds and supports additional pathways.	<ul style="list-style-type: none"> -create apprenticeship opportunities (alignment with AK labor laws) -support developing other credentials including skills development, employability, and occupational training -focus on development, special ed, teaching practices
DEED	
Partner Organizations	
Community	
Elected Officials	

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- Community individuals include and are not limited to parents, families, and retirees.
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6. Streamlining Certification and Recertification Implementation Strategies

a. Modernization of Process and Timeline

TRR Action Plan Recommendation 6.1 Modernize the Certification Process and Timelines

[Action Steps](#): This link produces the same information below as an independent google doc.

Rationale: At the time of this writing, DEED has already started the process of transitioning to an online system while still allowing paper applications through December 2023 (afterwards upon request with mitigating circumstances). The new system is up and running in a skeletal version and DEED is able to do the renewals and extensions online through it. DEED is currently finalizing and deploying the applications for initial licensure over the next two months. DEED has frozen the legacy system and will be sure that the legacy applications are reviewed and incorporated into the new system.

Desired outcomes from implementing all of the streamlining certification suggestions include (1) increased partnerships in all areas of the state which will strengthen quality of programs, coursework and student learning; (2) professional development inclusive of rural Alaska context, Tribal context, and dynamics of rural Alaska today; (3) teacher preparedness on-par with realistic understandings of teaching in rural Alaska; (4) increase access to certification programs; and (5) increased number of candidates available in educator hiring pool. [Return to Section B Home](#)

Action Step	Implementation Details
Modernize the process by creating an online certification system that is more automated and less paper.	
District informs and trains employees.	<ul style="list-style-type: none"> -ensure existing and new staff as well as applicants are aware of the new online certification system -provide training opportunities for existing and new staff on the new online certification system
DEED initiates an online system making it easier on applicants.	<ul style="list-style-type: none"> -contract with InLumon to develop an online application process for both initial application and renewal of Alaska licenses -transition from the paper-laden process to the new system -reformat teacher certification page with a welcoming page including tools and tips for new applicants -ensure the teacher certification page goes directly to the new system -ensure the new system allows applicants to add a new license and track application status
Partner Organizations	
Community	
Elected Officials	
Remove testing and timeline barriers to recertification.	

District offers ideas on alternatives to existing barriers.	-create alternatives to testing requirements that allow for district specific certification
DEED (SBOE) modifies regulations to remove barriers.	-remove the fee requirement for the first certificate for military spouses by instituting a funding process to cover those fees -approve alternatives to testing requirements that allow for district specific certification -allow educators three years to satisfy the Alaska history and culture coursework requirement, extended from two years -extend the reemployment certificate (offered to those formerly holding administrative and special services certificates that have been expired for over 12 months) beyond the current 1-year duration
Partner Organizations offer ideas.	-explore alternative testing options for certification and recertification
Community	
Elected Officials modify policy to remove barriers.	-extend professional teacher certificates beyond the current 5-year duration -extend initial out-of-state teacher certificates beyond the 1-year duration -explore additional pathways for certification and recertification -allow educators three years to satisfy the Alaska history and culture coursework requirement, extended from two years -remove the fee requirement for the first certificate for military spouses by providing a funding mechanism to cover those fees -allow out-of-state experience to be substituted for the basic competency exam requirement (e.g. waive competency exam for 3 years of experience) -endorse alternatives to testing requirements for basic competency, similar to the state of Washington ⁴ modified to fit Alaska

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⁴ Details for the alternatives used in Washington can be found here:
<https://www.pesb.wa.gov/preparation-programs/standards/assessments/basic-skills-assessment-west-b>



Note: Links to resources

- InLumon: <https://www.inlumon.com/>
- DEED Teacher Certification: <https://education.alaska.gov/teachercertification>

b. Reciprocity

TRR Action Plan Recommendation 6.2 Offer Reciprocity Among States with No Conditions

Action Steps: This link produces the same information below as an independent google doc.

Rationale: At the time of this writing, passage of Senate Bill 20 ([SB20](#)) during the 32nd⁵ Legislature provided several of the avenues suggested below to offer reciprocity of [teacher certifications](#) among states with no conditions, specifically (a) removal of approved program verification if the applicant holds a current, valid, regular, out-of-state teaching certificate for at least two years; (b) extension of the initial out-of-state teacher certificate from 1-year to 2-year duration; and (c) acceptance of previous basic competency exams or content area exams submitted to the administrator with documentation to be used for initial licensure. Other suggestions below remain of high interest to education stakeholders.

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Action Step	Implementation Details
Offer reciprocity among states with no conditions.	
District informs applicants.	-ensure applicants are aware of the new policies and regulations
DEED modifies regulations to remove barriers.	-remove the approved program verification for individuals holding a valid regular, out-of-state teaching certificate -honor teacher certification and content areas if certificated in another state as policy, with no follow up on how the endorsement was awarded -explore additional pathways for certification of out-of-state applicants -consider joining the Interstate Teacher Mobility Compact through NASDTEC
Partner Organizations offer ideas.	-explore additional pathways for certification of out-of-state applicants
Community	
Elected Officials modify policy to remove barriers.	-remove the approved program verification for individuals holding a valid regular, out-of-state teaching certificate -honor teacher certification and content areas if certificated in another state as policy -approve alternatives to testing requirements that allow for district specific certification -change statutes to waive basic exam and content competency exams

⁵ Corrected reference and link on October 25, 2023.

Note: Group definitions

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- Partner organizations include and are not limited to AASB, NEA-Alaska, ACSA, ASA, AAESP, AASSP, ALASBO, ASDN, UA and other IHEs, tribal entities, community-based organizations, local, state, and national organizations, other professional associations, and federally funded content and technical assistance centers.
- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Senate Bill 20 (SB20): <https://www.akleg.gov/basis/Bill/Detail/32?Root=SB%20%2020>
- DEED Teacher Certification: <https://education.alaska.gov/teachercertification>
- Interstate Teacher Mobility Compact: https://www.nasdtc.net/general/custom.asp?page=Teacher_Mobility_Interstate_Compact
- NASDTEC: <https://www.nasdtc.net/>

c. Extended Options for Alaska Studies and Multicultural Coursework

TRR Action Plan Recommendation 6.3 Alaska Studies and Multicultural Coursework

Action Steps: This link produces the same information below as an independent google doc.

Rationale: At the time of this writing, no actions have been taken to address this third TRR Action Plan recommendation under the Essential Area of Streamlining Certification. However, DEED does currently offer a free of charge trauma informed instruction CEU via eLearning modules that can be used towards renewal of license.

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Action Step	Implementation Details
Allow alternative methods to satisfy the Alaska Studies and Multicultural Coursework.	
District informs employees and collaborates on new coursework.	<ul style="list-style-type: none"> -ensure educators are aware of the new policies, regulations, and options -support Alaska history and culture classes reflecting the region of the school or district -consider possibilities such as eLearning modules, online courses, district induction programs, and training offered by Tribal Governments and Native Corporations -work with regional Native Corporations in the development of history and culture training specific to the regions of Alaska -require inclusion of trauma-engaged practices in the courses
DEED modifies regulations to remove barriers.	<ul style="list-style-type: none"> -allow educators three years to satisfy the Alaska history and culture coursework requirement, extended from two years (SBOE) -provide guidance on options and alternatives for satisfying requirement

Partner Organizations engage in planning and implementing new coursework.	<ul style="list-style-type: none"> -allow alternative methods to satisfy the Alaska studies and multicultural coursework -support Alaska history and culture classes reflecting the region of the school or district -consider possibilities such as eLearning modules, online courses, district induction programs, and training offered by Tribal Governments and Native Corporations -work with regional Native Corporations in the development of history and culture training specific to the regions of Alaska -require inclusion of trauma-engaged practices in the courses
Community provides support with new coursework.	<ul style="list-style-type: none"> -veteran and mentor teachers provide professional support and mentorship to paraprofessionals and others along career ladder
Elected Officials modify policy to remove barriers.	<ul style="list-style-type: none"> -change statutes to allow educators three years to satisfy the Alaska history and culture coursework requirement, extended from two years

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- Community individuals include and are not limited to parents, families, and retirees.
- Elected officials include and are not limited to legislators, local governments such as mayors and assembly members, etc.

Note: Links to resources

- Alaska Studies Coursework: <https://education.alaska.gov/teachercertification/alaska-studies>
- Multicultural Coursework: <https://education.alaska.gov/teachercertification/culture>

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Section C. Implementation Strategies reorganized by Stakeholder Groups

In this section, the same implementation strategies have been reorganized by stakeholder groups. Each one of the five groups (district, state administration, partner organizations, community, and elected officials) also has its own document to ease in accessing the information and focusing on the most relevant tasks. Each of the Action Steps' pages linked below contain 14 tables referencing 14 of the 16 TRR Action Plan recommendations, sharing anywhere from one to seven implementation strategies with specific action steps for each. The remaining two recommendations do not have action steps, rather one connects to a long-term plan for Convenings and the TRR goal of alignment across the system and the other was achieved by contracting two studies around recruitment.

1. District

Download the [District Action Steps](#) document for all implementation strategies.

2. DEED

Download the [State Administration Action Steps](#) document for all implementation strategies.

3. Partner Organizations

Download the [Partner Organizations Action Steps](#) document for all implementation strategies.

4. Community

Download the [Community Action Steps](#) document for all implementation strategies.

5. Elected Officials

Download the [Elected Officials Action Steps](#) document for all implementation strategies.

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Section D. Looking Ahead

1. Progress from 2001 to 2021

To situate the TRR Playbook while looking ahead, it's helpful to see how far Alaska has come since a Teacher Shortage report was produced in 2001. As shared in the conclusion of the TRR Action Plan:

Looking back two decades at the Teacher Shortage Report,⁶ progress has been made on only six of the 40 items identified there as problems contributing to Alaska's teacher shortage.

- Lack of mentoring/administrative guidance.
- Lack of professional development opportunities.
- High cost of coming to job fairs in Alaska.
- Lack of paid in-service opportunities for new teachers – professional and cultural.
- Schools without sufficient resources – textbooks, supplies, copy machines, etc.
- Condition of school buildings (size, disrepair).

⁶ Bunde, C. (2001). Committee Report on the Statewide Teacher Shortage: House special committee on education. Juneau, AK.

Of the 52 proposed solutions in that report, five have been implemented and continue to serve the needs of the state. Those include mentoring programs, using retired teachers, improved professional development opportunities, distance learning, and offering a lifetime teaching certificate. In fact, of the six problems and five solutions from this report, most fell low on the new TRR Survey priority, most likely since they are supported and implemented effectively in the state at this time.

Even in the cases where Alaska has made progress since the start of the 21st century, the TRR Playbook encourages continued support and expansion of those services. For example, mentoring is one of those solutions that has been developed, implemented, and expanded for educators over the last 20 years. It is well appreciated across the state whether it is from a district or statewide program. Funding and continued support are needed to carry on the good work. Further, engagement in administrator mentoring is growing, thus also requiring funding and support to expand to that group and to continue to ensure all new administrators are included when possible.

2. Progress from 2020 to 2023 during TRR

There are many good things currently happening in education in Alaska since the Teacher Retention and Recruitment work started in 2020. The TRR Playbook focuses on how to expand the good work, align the various components of the system, support communication and collaboration across stakeholder groups, and take action on practical, professional, and policy solutions. That's why the TRR Playbook approaches the teacher retention and recruitment challenge from diverse perspectives and addresses multiple levels of the educational system. For example, if Alaska restructures our state retirement system then it may support recruitment efforts, but without improved working conditions educators may not stay in the state, thus decreasing retention. Here are a few examples that TRR has highlighted.

The State Administration has engaged in many efforts to open up opportunities through certification addressed by the State Board of Education (SBOE) and enacted by the Department of Education & Early Development (DEED). In early 2023 the SBOE offered public support to pursue development of teacher apprenticeship programs for the state. Since then DEED has received letters of interest through the RFI process (request for information) and will soon announce their RFP (request for proposals) to start developing those programs. The SBOE has consistently supported additional pathways emphasizing the need to ensure quality in the programs and the teachers. Changes to out-of-state certification have streamlined efforts for those educators coming in who are already licensed and have at least two years of experience. DEED has already launched the new online certification system and is in the process of transitioning to it fully and away from paper applications. DEED can now track and support those with emergency licenses. Further, during the first year of the 33rd Legislative session, the Governor proposed providing direct teacher incentives tied to retention, scaled by remoteness of district. These solutions connect directly to implementation strategies found in Section B. 1c, 5a, 6a, 6b, and those also in 4a.

ACSA, as the umbrella organization of the practitioner groups (ASA, AAESP, AASSP, ALASBO, ASDN), in addition to regular meetings they coordinate with their members, also hosts monthly statewide education leader stakeholder meetings to strengthen communication across Alaska education organizations. These could be a foundation for expanding who is considered a stakeholder and widening that group of participants. Further, they continue to brainstorm how to bring solutions to the table while also advocating for education funding. They have expanded their administrator mentoring program,

[ASLA - the Alaska School Leadership Academy](#),⁷ and all administrator pipeline support programs (e.g., a new program, [BELA](#)⁸), which relate to implementation strategies in Section B. 2b and 2a, 2c.

AASB continues to advocate for education funding, which supports several TRR recommendations and aligns with many of the action steps within the implementation strategies shared in the Playbook. They also provide grant-funded programming that offers school districts support for other essential components needed in our public education system. For example, the School Climate and Connectedness Survey measures school climate and connectedness for staff, students, and parents. Staff responses are one way to measure working conditions and connections with students. In addition, programs and resources for trauma-engaged services, early childhood education, and supporting family and student engagement promote serving the needs of the whole student. These solutions connect directly to implementation strategies found in Section B. 1a.

NEA-AK has continually supported the restructuring TRS and PERS retirement system recommendation with communication, educational outreach, advocacy, and time. Further, they are expanding their professional development support to educators with micro credentialing opportunities and have been working to elevate the role of paraprofessionals and classified staff to educator support staff. These solutions connect directly to implementation strategies found in Section B. 3a, 3b.

AT&P, as the primary statewide recruitment organization, has expanded their activities since the TRR work began in 2020. New activities include creative outreach efforts, rethinking in-person job fairs, modified fee structures, and expanding their scope. Outreach efforts like installing recruitment banners at airports, creating podcasts geared for certain age groups of teachers (metrics show these reaching 400,000 people), and tapping into other digital advertising techniques demonstrate their modernization efforts. Partnerships with organizations like International Schools Services (ISS) provide additional outreach to groups of teachers otherwise not reached. Further, the recent name change from Alaska Teacher Placement (ATP) to Alaska Teachers & Personnel (AT&P) itself demonstrates their receptiveness to increased services requested by districts. These solutions connect directly to implementation strategies found in Section B. 4b and also to 4a.

At the University of Alaska, a new position housed at statewide was formed in 2023 called the Liaison to the [Alaska College of Education Consortium](#).⁹ This position has been filled with a recent urban superintendent providing an opportunity to bridge K-12 system experiences and UA systems in the area of teacher preparation programming. The position is roughly 60% supporting the consortium and 40% building, expanding, and supporting bridges to the K-12 education system. Although this type of position has existed for decades at UA, it has gone through many changes in administrative location, authority, purpose and reach. It's worth noting that at the core, teacher preparation is the sole mission of the three UA Schools of Education. The formation of the Consortium is a dedicated approach to nurturing system-wide approaches to the work of teacher preparation. Additionally, UA created and maintains a website called [Teach Alaska](#)¹⁰ as a single point access to the various programs and opportunities offered, including the new UA Teacher Internship Scholarship. These solutions connect directly to implementation strategies found in Section B. 4b, 5a, 5b and also to 4a.

⁷ <https://sites.google.com/alaskaasdn.org/asla23-24/home> - link good for 2023-2024 academic year

⁸ <https://docs.google.com/document/d/1WHpc8vUlwkGUnKRApZtXnbtKhJ-rjhJA/edit?usp=sharing&oid=104812579532025730353&rtpof=true&sd=true>

⁹ <https://www.alaska.edu/acec/>

¹⁰ <https://www.alaska.edu/teach/>

ACPE, the Alaska Commission on Postsecondary Education has been a partner through the TRR process focusing on what that organization can do to support the efforts. They are increasing and expanding their efforts to improve Alaska's FAFSA completion rate. This is an important component related to getting high school students into teacher preparation programs. Further, they have shared the history of a teacher loan forgiveness program and have brainstormed loans that might benefit anyone wanting to engage in becoming a teacher. These solutions connect directly to implementation strategies found in Section B. 4a, 5a, 5b.

Lastly, there are many other partner organizations who have also been engaging in solutions around the teacher retention and recruitment efforts. The more opportunities for all the agencies, organizations, projects, and programs to be brought together to share, collaborate, and align efforts, the easier for Alaska's education system to become a seamless supportive network for educators. Well-supported educators can then focus fully on their role in an excellent education for every student every day.

3. Goals for Progress by 2035

Looking ahead, it is possible to have enough educators, quality 21st-century educators, and happy educators in all schools across Alaska. Additional pathways to certification including apprenticeships and paraprofessional career ladders, innovative 21st-century recruitment efforts from district and state perspectives, and removal of barriers to certification are necessary. A solid retirement system providing choice to educators and allowing for movement from PERS to TRS, or vice versa, is foundational. And to ensure that Alaska's education system is the best it can be, along with those changes, there needs to be a focus on organizational health (excellent leadership and improved working conditions) in all Alaska districts, schools, departments, and agencies.

Overarching all of the concepts above is the need for an Induction Framework that aims to create alignment and collaboration. This can be accomplished via convenings to build cross-agency processes that will form a seamless system. A seamless system will support educators and provide students the best opportunities to learn, grow, and thrive.

Looking ahead there is more to do. The TRR Playbook provides suggestions for how to get started on the implementation strategies. These are suggestions for how to make the TRR Action Plan recommendations a reality - to engage in the practical, professional, and policy solutions proposed. As a state the next phase needs to encompass all of the ideas above and support movement on each simultaneously.

As an education stakeholder, take the ideas and modify them to fit your context, location, and scenario. Work with other stakeholders to build additional partnerships and collaborations. Help build public will on the various efforts and let's transform our system together. Let's make Alaska a great state to teach in, a great state to learn in, and a great state to call home. [Return to Section B Home](#) [Return to TOC](#)

December 12, 2023

Student Council Report

Good evening, my name is Kaitlyn Johnson and I am filling in for the student council president, Iryna Kadatska.

Basketball and cheerleading has started up and many kids are eager to join. Girls basketball has a new coach, Tracy Gregg and an assistant coach, Shayla Johnson. Cheerleading is selling candy grams that include candy and jewelry as a fundraiser. Cheerleading is also planning to attend a cheer competition in Valdez in February. Boys and Girls basketball have a tournament in Wasilla on December 14-16. It will be their first game of the year. Wrestling regions were held at Beltz last Saturday, thirteen teams participated. This weekend those who placed are going to state.

In addition to candy grams, Nome-Beltz has many festivities for the holiday season. Staff is doing secret santa, students are doing door decorating, spirit club hosted a spirit week, the band and choir performed at the extravaganza, and they are performing today at the Christmas concert.

The school has implemented PBIS points. PBIS points are digital points that teachers can give students for being respectful, responsible, and for any good behavior they see a student doing around the school. Students can use these points to get prizes from the school store.

Student council is looking forward to hosting a dance during the Subway Showdown. We are looking forward to all participating teams joining us.

Nome Elementary School

Box 131 • Nome, Alaska 99762

Phone: 443-5299 Fax: 443-2850

Elizabeth Korenek-Johnson
Principal



Nicholas Settle
Assistant Principal

December 7, 2023 (November Report)

Dear Board Members,

Happy holiday season! We hope you are each doing well and we wish you a joyous holiday season for you and your loved ones.

November saw a large focus on meeting the requirements of the AK Reads Act. Teachers wrote drafts of Individual Reading Intervention Plans (IRIPs) for 96 students in grades 1 - 3 between November 1st and Nov. 7th. These were reviewed and finalized with families over conferences on November 8th, 9th, and 10th. We also shared progress reports with these families twice throughout the month - once at conferences and a second time via mail at the end of the month. NES Teachers conferenced with 85.5% of families throughout the conference period (K-5).

In mid-November we were visited by a movie crew from Canada working on a documentary of Ada Blackjack. They wanted to include Ms. Kiminaq's work in Inupiaq Immersion. She worked with Yaayuk and Marilyn to develop lessons around Ada Blackjack and implemented the lessons while the crew was here. We're very proud of her, her team, and the work they are doing, and to see the finished product! We'll keep you posted.

November 28th we hosted a family literacy night for our 2nd and 3rd grade families. Students enjoyed a shared-reading style reading of the story (students had the book in-hand and were able to read aloud with Miss Joelene), and families were able to get a feel for some of the reading instructional activities that happen at school. This is our third such event, and we have others planned for second semester, along with some family fun events!

High Table luncheons are resuming beginning in December, with Mrs. Susanne Thomas's and Mrs. Krista Marvin's 4th grade classes being recognized December 1st and 8th. We are all excited at the return of this enjoyable event, when families have the opportunity to join their students for lunch and see the wonderful work they are doing.

In November we celebrated 17 Nanauyaat mascot presentations for twelve different classes. That's 340 returned reading logs! Ms. Kiminaq's Kindergarten, Ms. Janet's Kindergarten, and Ms. Ten Eyck's Kindergarten, Mrs. Conger's 1st Grade, Mrs. Pardee's 2nd Grade, Mr. Brown's 3rd Grade and Mrs. Shreve's 5th Grade classes all earned one mascot each. Ms. Secor's 1st Grade, Mrs. Cross's 2nd Grade, Mrs. Erikson's 3rd Grade, and Mrs. Thomas's 4th Grade each earned two mascots. Way to go Nanauyaat! Readers are leaders!

STEM Star for November: Third grade student, Ledger Lie! Ledger “*has stepped out of his comfort zone and made a remarkable transformation in STEM class. He always raises his hand during discussions, shares his unique perspective on projects, and collaborates with peers. At his workstation he takes a leadership role, guiding his classmates through challenging problems and helping those who struggle. His willingness to help create a positive and inclusive atmosphere within the classroom inspires other students to embrace their own potential. Way to go, Ledger!*”
~Sophia Pantelis, STEM Teacher. Congratulations, Ledger! He received a robot-building kit and a certificate.

This Month’s Inupiaq Values & Phrases:

Sharing: pikkaagupsi aitturalui

Pride of Culture: puyaunau iupiaqtun ilłusiq

Week of: Nov. 7: Naguatun - Be good

Nov. 14: Sitnasuaqmiuruᅇa – I am from Nome

Nov. 21: Quyalutin - Be thankful

Nov. 28: Aitauliu - Share with others

Coming Events:

(-Dec. 8: High Table - Mrs. Marvin’s 4th Grade)

(-Dec. 11: STEM Recycled Racers Assembly, 10:30AM, Gym)

(-Dec. 11: NES Holiday Family Fun Night, 6:00-7:30, Commons)

(-Dec. 12: 2nd Grade production: The Gingerbread Man, 1:00PM, Gym)

-Dec. 13: Immersion Program Holiday Presentation, 12:30PM, Gym

-Dec. 14: Kindergarten Holiday Program, 1:00PM, Gym

-Dec. 16- Jan. 1: Winter Break

Statistics:

School was in session for 19 days in November:

-We had an attendance rate of 83.58%, compared to 74% at this time last year. (75.34% in Kindergarten, this year)

-We served 3,802 breakfasts, and 3,421 lunches.

-21 individuals from the community volunteered a total of 104.5 hours in the school.

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 School Board Report December 12, 2023

Lisa Leeper, Principal

Enrollment / Attendance Update

- We had a 93% student attendance rate for November. This is 2% less than last year's November attendance of 95%. Staff attendance for November was 89%. Both student and staff monthly attendance was at the lowest percentage so far this year due to travel associated with the Thanksgiving holiday.
- There were no changes to our enrollment in November.

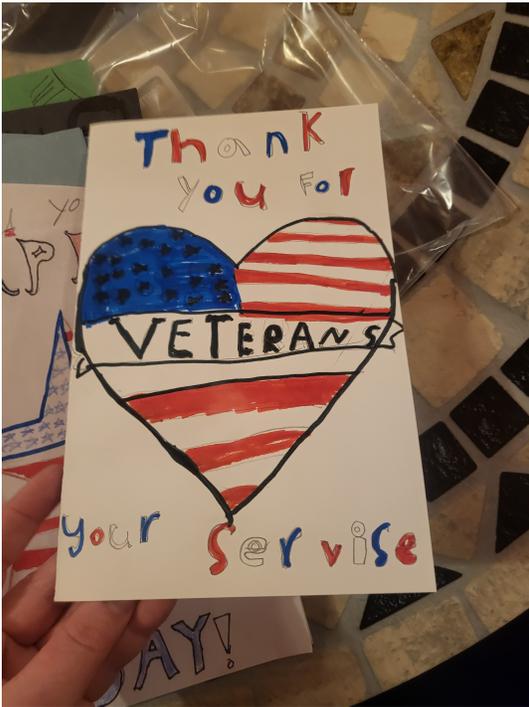
Classes and Activities

- From 3:00-6:00 PM on November 8th and from 8:30-4:30 on November 10th, ACSA staff held parent teacher conferences. This schedule provided about four hours less time to meet with parents than in past years when we had two full days on the schedule, but we managed to meet with over 75% of our students' families. Conferences ran smoothly, and anyone who was unable to attend a conference has been contacted by email or phone.
- From November 13th-17th, ACSA partnered with NACTEC to offer Career Exploration. NACTEC instructors taught Culinary Arts, STEM Activities, and Stimulators while ACSA teachers focused on Ski Maintenance and learning about the Northern Lights with resources from the UAF Museum of the North. Students' "Safe, Respectful, Responsible" behavior was evaluated throughout the week by their instructors and all groups earned scores equivalent to "completely on task." In addition to the special classes arranged for the week, we attempted to take students on a field trip to NJUS and the Foster Building's three entities. However, a major leak due to accidental damage of a water line caused a cancellation from NJUS of the plans. The field trip was rescheduled for December 5th, but that was also cancelled due to a snow day and closed schools.
- On the evening of Saturday, November 11th, Beltz Middle School and ACSA held a dance in the Beltz cafeteria. Student council planned, raised funds, set

up, and cleaned after the very well-attended and fun Fall event. Parents brought food and chaperoned, and DJ AI played music. The theme was “Day of the Dead” and kids seemed to enjoyed themselves. Thank you to the sponsors, Ryan Fox from Beltz and Jessica Smyke from ACSA, for working together to provide this great experience for our schools.

- On November 28th in the Nanook gym, students and staff from Beltz Middle/ High School and ACSA were treated to a performance of Christmas Music by the ARMY “Avalanche Rock Band.” As can be expected, the music upbeat and joyful for the season.





Students made cards for veterans for Veterans Day and Ms. Smyke delivered them to the VFW to be distributed.



Nome-Beltz Middle High School

PO Box 131, Nome Alaska 99762

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

Date: December 7, 2023

To: NPS Board

From: Teriscovkya Smith and Dr. Michael Akes

Subject: December Board Report

NBMHS Data:

- Current Enrollment: 278
- Student Attendance: 86%

Student Celebrations: As we move through the day and school, we see students in and out of the classroom and in a variety of capacities. This month, we are doing Principal Picks for our student celebrations; these students have caught the attention of administration for their sheer awesomeness, academic pursuits, and the integrity with which they approach the day, day after day.

- **High School**
 - Upperclasswoman: Atlas K. Boeckmann (11th-grade)
 - Underclassman: Jaiden Pennini (10th-grade)
- **Middle School**
 - Noel Pardee (7th-grade)

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

- **Vacancies:** (MS Language Arts, Behavior Specialist and Library Assistant) continue to pose challenges with spring term rostering, class sizes, new initiatives, and safety protocol. Staffing issues also impact our series of Foundational courses and elective offerings.
- **Campus Safety and Security**
 - Our plans to do a “sandbox dry run” with students and teachers has been put on hold while we confirm our rally and reunification points. Once these have been approved, we will review protocol and reschedule our drill practice.
 - Next on our list to improve security protocol:
 - **Inventory and order** radio devices for all campus classrooms and offices;

- **Walk** teachers and staff to our approved rally point;
 - **Post** updated campus maps and evacuation routes;
 - **Meet** with Emergency Services Technicians to determine appropriate trauma response kits (Stop the Bleed) and first aid kits for teachers and staff;
 - **Secure** all campus entrances and doors;
 - **Conduct** a safety walk-through with local law enforcement entities.
- **Equitable Access**
 - More and more discussions surface regarding student, family, and community access to NBMHS campus events, including Open House, Parent-Teacher Conferences, and sporting events, including practices based at Beltz.
 - Administration and staff struggle with student and parent transport, field trips, and other transportation needs, especially when juggling these activities as we host visiting teams.

Growing the Den:

- **Partnership with CAMP:** NBMHS in partnership with NSHC's CAMP department, is moving forward in its implementation of the American Lung Association's *INDEPTH* (Intervention for Nicotine Dependence: Education, Prevention, Tobacco and Health) program. *INDEPTH* will help NBMHS to improve community partnerships, reduce suspensions, provide students with service opportunities to help their classmates, and provide restorative discipline as an alternative to city ordinance penalties or exclusionary discipline. Starting in December, CAMP staff will provide 4 50-minute sessions on the NBMHS campus that are individualized to meet the needs of students within the school day. We included a brief summary of what each session entails in our November report. Thank you Tracey Gregg, Kathy Holly, Hannah Schnaidt and the CAMP staff for working with Counselors Aaron Brown and Misty Tweet to support the health and well-being of our Nanooks!

- **Vocational Education & Careers Trip**

- With continued financial support from the Norton Sound Economic Development Corporation, we were able to take 14 NBHS seniors to visit AVTEC in Seward, Alaska Works & UAA CTC in Anchorage, Mat-Su College, NIT, Blue River Aviation and Job Corps in Palmer. Since the completion of this trip, we have already had students begin their applications to some of these institutions. We have students who were interested in investigating culinary arts, aviation, diesel mechanics, nursing, real estate and apprenticeships; this trip was a great opportunity for them to learn about how they can transition from being a successful high school student to



acquiring the training in a specific field. Our students learned how to be successful employees and adults capable of earning a great wage and benefiting their communities.

- **Stop the Bleed comes to school!**

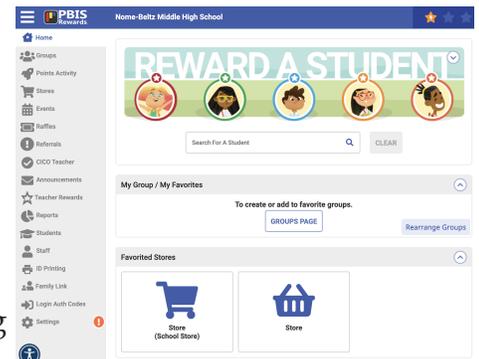
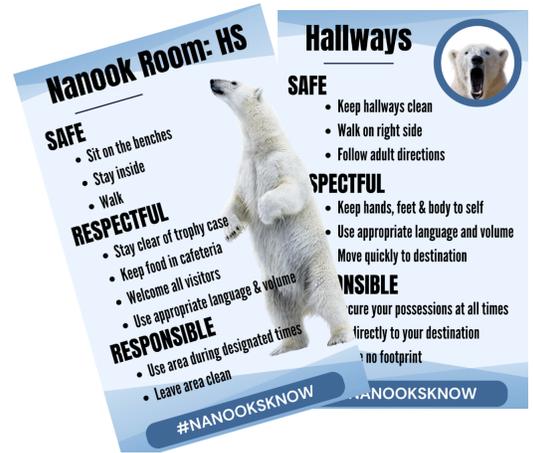
- Hunter Bellamy and Rose Reale came as special guests to Justin Heinrich's Outdoor Activities class to teach students and staff the life saving Stop the Bleed course. Students learned basic techniques and applied their skills using tourniquets, mock wounds, and oodles of gauze and learned how to act quickly to save a life. Thank you city of Nome for sharing your talent with students in the Den!



- **Positive Behavior Interventions and Support (PBIS) Update**

- Middle and High School teams continue their work in partnership with the District PBIS team to effectively continue our tier 1 processes. November activities included:

- **Improved matrices** (behavior expectations)
- **PBIS Rewards:** The high school token system is underway and moving along as Nanooks garner points for demonstrating safety, respect, and responsibility in classrooms, the halls, and throughout campus. Similar to the MS Nanook Cash system, high school students earn points that they can redeem at the Nanook Store during lunch.
- **Teacher Incentives:** With a goal of awarding 10 points per day, we are celebrating staff who meet their goals for the week with a raffle! Our first winner is the fabulous Rosa Wright, who could choose one of the following: early dismissal (the students are gone and so are you!), free coffee from town, free Subway lunch, or free school swag.
- **Positive Affirmations:** We are working hard to improve postings and create messages that remind students and staff that we appreciate them. Everyone. Everyday.



- **Attendance Matters**

- Our goal is to improve attendance to at or above 90%. We continue to recognize students who are in it to win it with accolades, encouragement, and incentives. #thenewelvis



- **The November Edition of the Nanook News**

- Please take some time to check out our student produced school publication for a true sense of the pulse of our Den!
 - **Nanook News November Edition**
 - The Nanook News staff is exploring new opportunities that include:
 - *The Nome Nugget*: Improve our partnership to improve staff journalistic skills;
 - *Two Cents Worth*: This is a new section in the newspaper where students can anonymously seek advice for any concerns or problems. NBHS students may submit questions in a drop box at school; students will work with each other and partner with teachers to discuss and provide the best possible responses.
 - *Advertising*: Explore possible advertising opportunities to help support increasing newspaper and yearbook production costs.
 - *Subscriptions*: Students are looking at how subscriptions might create a revenue source for the Yearbook class.

- **STEAMing Along**

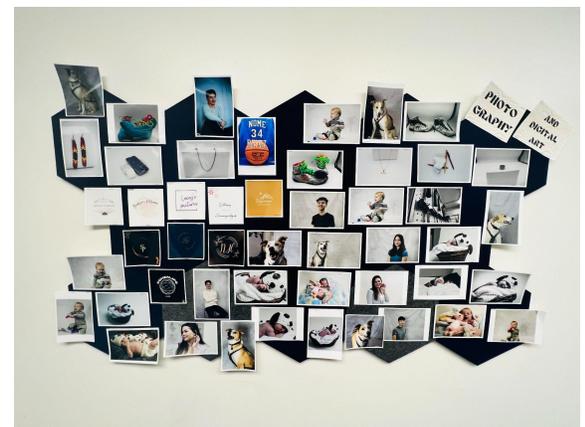
- Mrs. Berry continues to blow us away with her STEAM electives that combine science, technology, engineering, the arts, and math to guide students inquiry, critical thinking, discourse, and problem solving. Recently, Mrs. Berry introduced students to Kumihimo (“Gathered threads” in Japanese), an eastern braid making technique, and the room was transformed into a rope making hypnotic wonder!



- **MAP Data Overview**

- As part of our goal to improve academic performance, Dr. Akes presented fall MAP data to MS and HS teachers (see attached); in preparation for our winter MAP testing, our next steps include:
 - **Continuation** of growing student testing culture and buy-in;

- **Goal Setting** with students and their families using the Family Report;
 - **Conduct Relevant Professional Development (January):**
 - *Reading Across Content Areas* (LoAna Benton)
 - *Triangulation of Data* (Jennifer Shreve)
 - *Achievement Level Descriptors* (Jennifer Shreve)
 - We knew we could get Mrs. Shreve back in the Den!
- **NBMHS November Data Overview**
 - NBMHS is working to reduce behaviors that contribute to exclusionary discipline. Dr. Akes organized our November data regarding attendance, incidents, and consequences. Please see the pdf included with this report. As we move forward with PBIS initiatives and other efforts to bring student into the fold, our ability to make data-driven decision contributes to the following:
 - **Analysis** through PBIS benchmarks of quality review;
 - **Continued** revision of consequence flowcharts;
 - **Informed** parent/guardian interventions and tracking.
- **Cultural Connections:**
 - Phyllis Walluk met with 8th-grade students for stories and lessons in St. Lawrence Yupik language and culture.
 - Students used tundra berries gathered earlier in the year to make berry ice cream! The subsistence portion of our Cultural Arts program continues to grow as students learn about gathering, preserving, processing, and using foods from the land with support from Phyllis Walluk, Ben Payenna, teachers and staff.
- **Digital Art & Photography**
 - Rosa Wright’s elective is gaining popularity as students learn the techniques behind digital art and presentation. Students have the opportunity to work with portraits of people, animals, and yes: even babies (Thank you Mrs. Naaktgeboren for your donation).



Activities Wrap-up:

- **Message from Coach Fox** (This was supposed to be in our November report - apologies Coach for the delay!)

- This Fall, our Nanook Cross Country team experienced success at both the Middle and High School levels at a historically high rate. We had an astonishing 30 + athletes at almost every practice from late July until the start of October.

Our Team closed off the season at the state meet down in Palmer, where we had 6 runners compete and a record three athletes place in the top ten in our division. (Lauren Kingstrom 7th, AwaLuk Nichols 9th, Orson Hoogendorn 8th in their respective races).

Following our success, we would like to announce that this Spring we are planning the launch of a Track and Field team! This team would not just be for distance runners (as cross country tends to be), but for athletes of a variety of abilities. We plan on having throwing, jumping, and sprinting events in addition to distance running. It has been 15 years since Nome has had a track and field team, so we are very excited! Bethel is the only other school in all of Western Alaska to field a team that competes in the spring with all the road system teams.



Our Track team will fill a glaring gap in the academic calendar where there are zero school sponsored sports. Following the end of NYO in mid April, there are no Nanook sports through to the end of the year. The Track and Field team will give our kids the opportunity to participate in an organized sport to better themselves through the end of their school year.

Our greatest challenge is funding, so please keep your eyes out for some upcoming fundraisers to help this team become a reality.

- **HS Wrestling (Coach Erikson & Assistant Coach Oliver Hoogendorn)**
 - Wrestlers gear up for Regions on their home turf as Nome hosts the Western Conference! Come cheer them on Saturday, December 9th!
- **MS Cheer → Message from Coach Kunnuk**
 - This year's squad has nearly doubled to 16 cheerleaders. This team is full of quick learners and super spirited future Nanooks. I hope to see our MS squad join Cheer in high school at Nome-Beltz because of how amazing

they are doing with everything they have learned this season, like cheers, kicks, jumps AND stunting. #gofightcheer

- **MS Boys (Coach Lie), and MS Girls Basketball (Coach Bogart)**
 - Practices are going strong and the team are wrapping their season with the chance to shine over the December 9 weekend.
- **NBHS Boys Basketball (Coach Callahan and Coach Wharry), Lady Nanooks (Coach Gregg) and Cheer (Coach Bailey and Assistant Coach Clark) practices have begun!**
- **Upcoming activities:**
 - Wrestling
 - Northern Conference, Nome, December 9
 - MS Basketball/Cheer
 - Their anticipated Valdez trip was canceled due to weather so teams will attend the Winter Freeze Basketball Tourney in the Mat-su Valley on December 8-9.
 - HS Basketball and Cheer
 - Subway Showdown, January 4-6, 2024

UPCOMING EVENTS FOR THE DEN:

December 7	Music Performance at the Nome Holiday Extravaganza
December 12	Nome-Beltz Christmas Concert at 7:00pm in the RC
December 13	NPS Holiday Shebang from 3-4:30pm at the NBMHS Cafe
December 18-January 1	Winter Break → No School
January 2	District and Site Inservice → No School
January 15-19	HS Semester Review & Final Exams
January 19	Semester 1/2nd Quarter ends
January 22	Semester 2/3rd quarter begin
January 22-26	Winterim

In addition to an open welcome to come and see the Den in action, please join us for our holiday events!



YOU ARE INVITED TO AN NPS
HOLIDAY
Shebang!

WEDNESDAY
13 DECEMBER

3:00-4:30PM
NBMHS "CAFE"



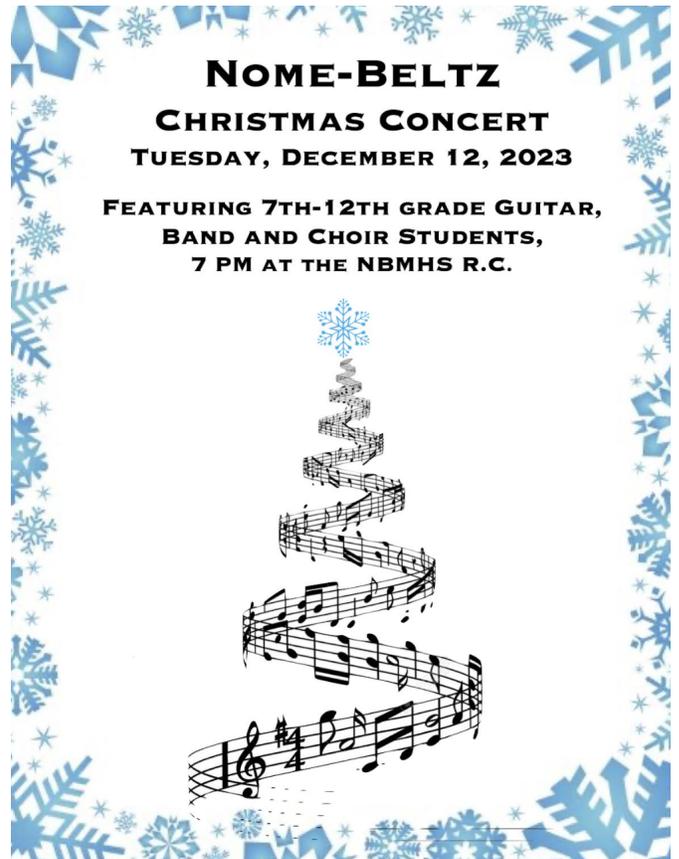
*Tasty delights! Games!
And a special gift exchange...*

**WHITE
ELEPHANT**
BRING SOMETHING FUN!



Surely you have something at home that would be lovelier at a new residence. Think about that puka shell lamp you've been wanting to...regift. Wrap your "gently used" item for an anonymous exchange! No purchases necessary!

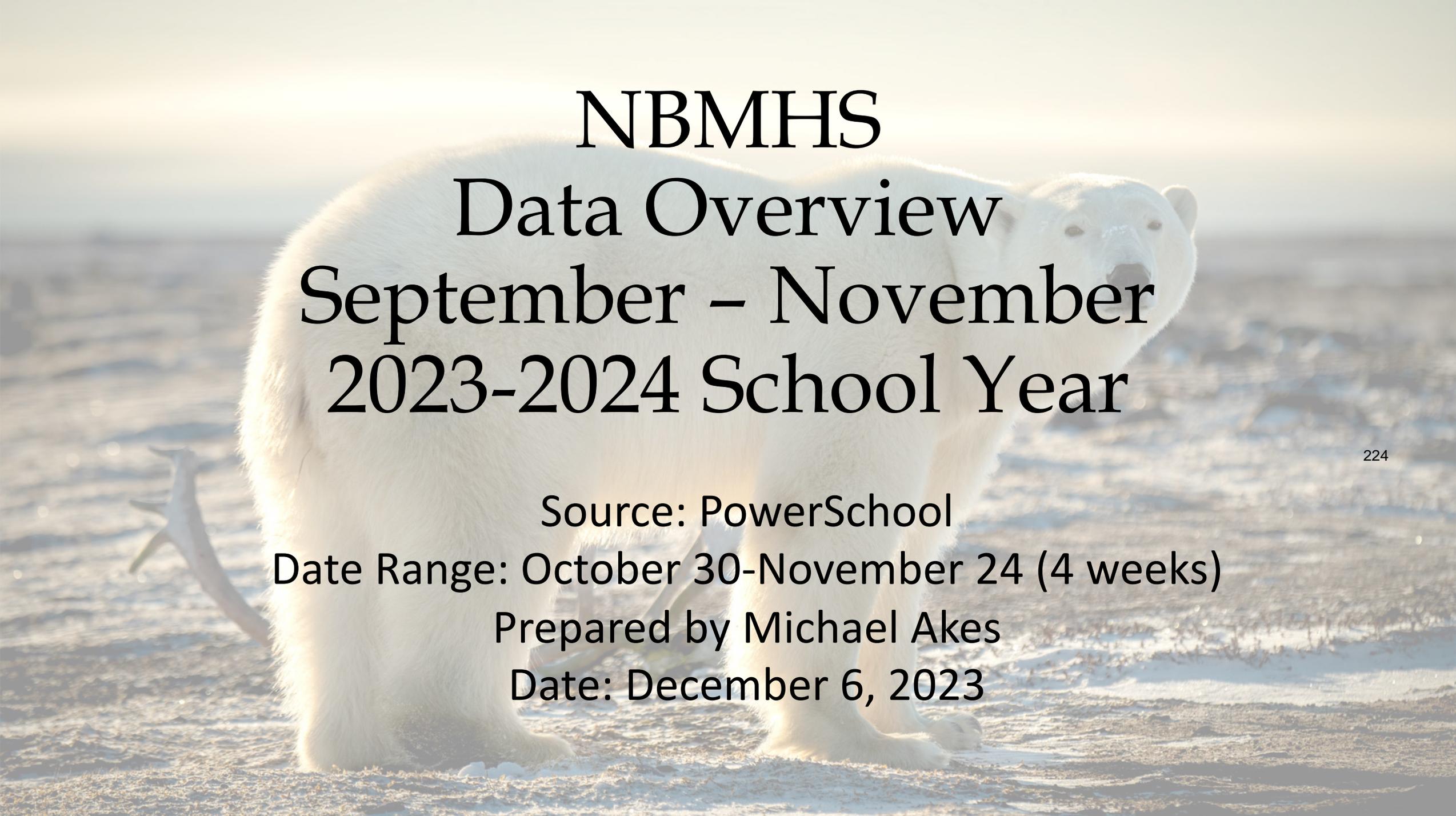
GET YOUR HOLIDAY ON!



NOME-BELTZ
CHRISTMAS CONCERT
TUESDAY, DECEMBER 12, 2023

**FEATURING 7TH-12TH GRADE GUITAR,
BAND AND CHOIR STUDENTS,
7 PM AT THE NBMHS R.C.**





NBMHS

Data Overview

September – November

2023-2024 School Year

Source: PowerSchool

Date Range: October 30-November 24 (4 weeks)

Prepared by Michael Akes

Date: December 6, 2023

Attendance for November

Student attendance:

September	91%
October	88%
November	85%

Staff attendance:

September	92%.
October	91%
November	91%

Infraction	September	October	November
assault	0	1	0
aggression	4	0	0
bullying, harrassment	0	1	1
bus	1	0	0
unsafe behavior	0	5	8
disrespect	0	1	1
disruptive behavior	0	5	0
fighting	11	8	1
Insubordination	0	6	7
leaving campus	9	0	0
melt down	1	2	2
profanity	0	3	1
skipping	64	37	41
tardies	6	22	11
threatening behavior	4	3	1
inappropriate behavior	0	0	2
Phone	0	0	1
vaping	0	1	0
vandalism/destruction of sc	0	0	1
Total	100	95	78

November
total
incidents
logged

November Consequences

Consequence	September	October	November
loss of bus privilege	1	1	0
conference with parent	24	14	11
conference with student	0	0	3
detention	12	40	26
in school suspension	6	1	0
other discipline action	6	5	4
office referral	26	13	14
suspension	24	21	20
Grant total	99	95	78

OSS SpEd vs Non SpEd

	Gen ed	SPED	total	percent of population SPED	
current enrollment	229	49	278	0.18	
					Goal for ration 1
	Gen ed	SPED	Total	Percent of OSS SPED	Ratio SPED to population
September	21.5	6.5	28	0.23	1.32
October	14	7	21	0.33	1.89
November	17	3	20	0.15	0.85
Total	52.5	16.5	69	0.24	1.36
2022/2023 OSS	110	17	127	0.13	0.76

228

Tardies

Grade level	September	October	November
6	86	193	125
7	52	53	73
8	173	167	201
9	344	287	342
10	119	135	217
11	85	98	104
12	91	82	84
Grand Total	950	1015	1146

Skipping

Grade	September	October	November
6	8	25	18
7	34	8	7
8	24	27	68
9	257	214	137
10	44	52	27
11	50	32	27
12	0	5	6
Grand Total	417	363	290

Nome-Beltz Middle High School

Fall 2023 MAP Data Overview

Revised
11/08/23
M. Akes



Achievement by Grade

Nome-Beltz Middle High School | Math K-12

Grade ↑	Achievement Fall 2023-2024 Median and Distribution	Sort by -- select an option --	Number of Students
Grade 6	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px;">12th</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc;"> <div style="width: 68%; background-color: #800000; color: white; display: flex; align-items: center; justify-content: center;">68%</div> <div style="width: 17%; background-color: #FF8C00; display: flex; align-items: center; justify-content: center;">17%</div> <div style="width: 12%; background-color: #FFD700; display: flex; align-items: center; justify-content: center;">12%</div> <div style="width: 3%; background-color: #008000; display: flex; align-items: center; justify-content: center;">3%</div> </div> </div> </div>		41
Grade 7	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px;">15th</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc;"> <div style="width: 61%; background-color: #800000; color: white; display: flex; align-items: center; justify-content: center;">61%</div> <div style="width: 26%; background-color: #FF8C00; display: flex; align-items: center; justify-content: center;">26%</div> <div style="width: 13%; background-color: #FFD700; display: flex; align-items: center; justify-content: center;">13%</div> </div> </div> </div>		31
Grade 8	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px;">17th</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc;"> <div style="width: 57%; background-color: #800000; color: white; display: flex; align-items: center; justify-content: center;">57%</div> <div style="width: 19%; background-color: #FF8C00; display: flex; align-items: center; justify-content: center;">19%</div> <div style="width: 21%; background-color: #FFD700; display: flex; align-items: center; justify-content: center;">21%</div> <div style="width: 3%; background-color: #008000; display: flex; align-items: center; justify-content: center;">3%</div> </div> </div> </div>		37
Grade 9	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px; background-color: #FF8C00;">28th</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc;"> <div style="width: 35%; background-color: #800000; color: white; display: flex; align-items: center; justify-content: center;">35%</div> <div style="width: 27%; background-color: #FF8C00; display: flex; align-items: center; justify-content: center;">27%</div> <div style="width: 11%; background-color: #FFD700; display: flex; align-items: center; justify-content: center;">11%</div> <div style="width: 11%; background-color: #008000; display: flex; align-items: center; justify-content: center;">11%</div> <div style="width: 16%; background-color: #000080; display: flex; align-items: center; justify-content: center;">16%</div> </div> </div> </div>		45 ²³²
Grade 10	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px; background-color: #FFD700;">50th</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc;"> <div style="width: 21%; background-color: #800000; color: white; display: flex; align-items: center; justify-content: center;">21%</div> <div style="width: 21%; background-color: #FF8C00; display: flex; align-items: center; justify-content: center;">21%</div> <div style="width: 24%; background-color: #FFD700; display: flex; align-items: center; justify-content: center;">24%</div> <div style="width: 24%; background-color: #008000; display: flex; align-items: center; justify-content: center;">24%</div> <div style="width: 10%; background-color: #000080; display: flex; align-items: center; justify-content: center;">10%</div> </div> </div> </div>		29
Grade 11	<div style="display: flex; align-items: center;"> <div style="border-radius: 50%; padding: 5px 10px; margin-right: 10px; background-color: #FFD700;">41st</div> <div style="flex-grow: 1;"> <div style="display: flex; height: 20px; border: 1px solid #ccc; background-color: #FFD700; align-items: center; justify-content: center;">100%</div> </div> </div>		1

Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

Math K-12

Nome-Beltz Middle High School

Rostered Fall 2023-2024

Tested Fall 2023-2024

[More information about this chart](#) ▼

Achievement by Grade

Nome-Beltz Middle High School | Reading

Grade ↑

Achievement Fall 2023-2024 Median and Distribution

Sort by

-- select an option --

Number of Students

Grade 6



40

Grade 7



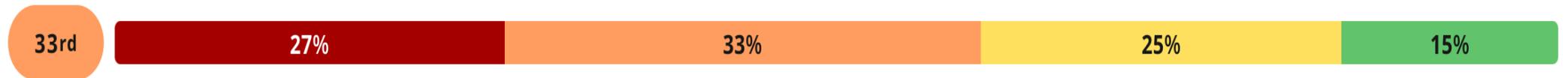
32

Grade 8



35

Grade 9



233

48

Grade 10



31

Grade 11



1

Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

Reading

Nome-Beltz Middle High School

Rostered Fall 2023-2024

Achievement by Grade

Nome-Beltz Middle High School | Language Usage

Grade ↑	Achievement Fall 2023-2024 Median and Distribution	Sort by -- select an option --	Number of Students
Grade 6			42
Grade 7			32
Grade 8			28
Grade 9			40 ²³⁴
Grade 10			27
Grade 11			1

Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

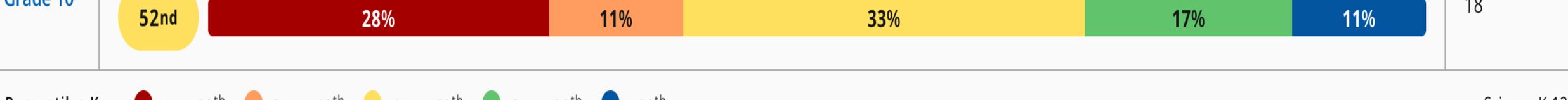
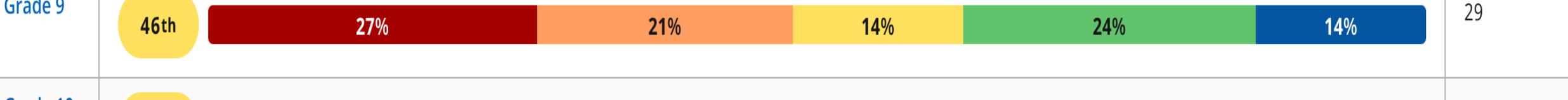
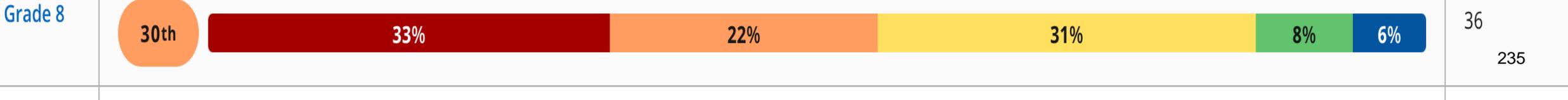
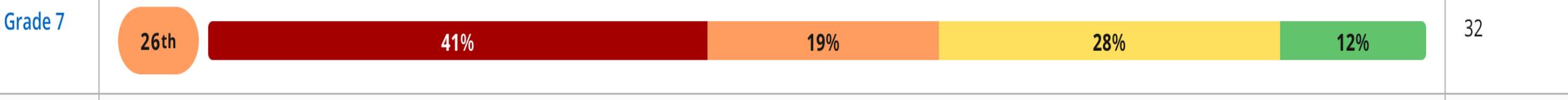
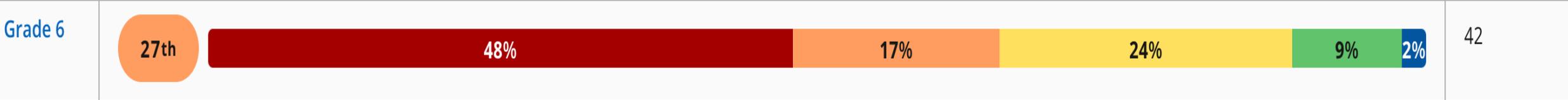
[More information about this chart](#) ▼

Language Usage
 Nome-Beltz Middle High School
 Rostered Fall 2023-2024
 Tested Fall 2023-2024

Achievement by Grade

Nome-Beltz Middle High School | Science K-12

Grade ↑	Achievement Fall 2023-2024 Median and Distribution	Sort by -- select an option --	Number of Students
---------	--	--------------------------------	--------------------



Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

[More information about this chart](#) ▼

Science K-12
Nome-Beltz Middle High School
Rostered Fall 2023-2024
Tested Fall 2023-2024

MAP Data

Staff,

Please keep in mind, that a standardized test is but one data point in considering how students are performing in a class. Teacher-made formative and summative assessments also provide valuable data.

Teacher Section

The next section is the grade level overview by subject and strand.

Ask yourselves these three questions if this is the grade and subject that **you** teach:

- Is this a strand that is a focus of the standards?
- If it is is a focus standard, how much time did I spend on it?
- Is there a pattern in the other grades that I teach?
 - Is this area that maybe you need to give more attention?

Teacher section continued

Ask yourself these three questions if this is a grade and subject that **you do not teach, but could help support:**

- How can I support the tested subjects in my instruction?
- How many times a week do I have students interact and unlock grade level informational text?
- Do I have opportunities to help support the math teacher by working with materials in my class that revolves around data and charts?



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Math: Math K-12

Summary	
Total Number of Students With Valid Growth Scores	45
Mean RIT Score	218.4
Standard Deviation	18.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	226.4
Students At or Above Grade-Level Mean RIT	14

239

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Math: Math K-12	16	36%	12	27%	5	11%	5	11%	7	16%	216-218-221	18.9



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Math: Math K-12

Growth: Math 6+ AK 2012 / AK Mathematics: 2012

Summary	
Total Number of Students With Valid Growth Scores	45
Mean RIT Score	218.4
Standard Deviation	18.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	226.4
Students At or Above Grade-Level Mean RIT	14

240

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Math 6+ AK 2012 / AK Mathematics: 2012	16	36%	12	27%	5	11%	5	11%	7	16%	216-218-221	18.9
Instructional Area RIT Range												
Operations and Algebraic Thinking	15	33%	9	20%	8	18%	7	16%	6	13%	217-220-223	20.4
The Real and Complex Number Systems	13	29%	16	36%	6	13%	6	13%	4	9%	216-219-222	17.7
Geometry	21	47%	8	18%	7	16%	3	7%	6	13%	213-216-219	22.2
Statistics and Probability	14	31%	14	31%	5	11%	7	16%	5	11%	216-219-222	18.7



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Reading

Summary

Total Number of Students With Valid Growth Scores	48
Mean RIT Score	209.6
Standard Deviation	13.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	218.9
Students At or Above Grade-Level Mean RIT	11

241

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Arts: Reading	13	27%	16	33%	12	25%	7	15%	0	0%	208-210-212	13.9



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Reading

Growth: Reading 6+ AK 2012 V2 / AK English Language Arts: 2012

Summary	
Total Number of Students With Valid Growth Scores	48
Mean RIT Score	209.6
Standard Deviation	13.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	218.9
Students At or Above Grade-Level Mean RIT	11

242

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Reading 6+ AK 2012 V2 / AK English Language Arts: 2012	13	27%	16	33%	12	25%	7	15%	0	0%	208-210-212	13.9
Instructional Area RIT Range												
Literary Text	15	31%	13	27%	14	29%	6	13%	0	0%	206-209-211	15.6
Informational Text	17	35%	14	29%	10	21%	5	10%	2	4%	206-208-211	15.4
Vocabulary	10	21%	12	25%	21	44%	4	8%	1	2%	210-212-214	14.5



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Language Usage

Summary	
Total Number of Students With Valid Growth Scores	40
Mean RIT Score	212.5
Standard Deviation	16.2
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	216.7
Students At or Above Grade-Level Mean RIT	19

243

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Arts: Language Usage	7	18%	13	33%	8	20%	9	23%	3	8%	210-212-215	16.2



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Language Usage

Growth: Language 2-12 AK 2012 / AK English Language Arts: 2012

Summary	
Total Number of Students With Valid Growth Scores	40
Mean RIT Score	212.5
Standard Deviation	16.2
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	216.7
Students At or Above Grade-Level Mean RIT	19

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Language 2-12 AK 2012 / AK English Language Arts: 2012	7	18%	13	33%	8	20%	9	23%	3	8%	210-212-215	16.2
Instructional Area RIT Range												
Writing: Plan, Organize, Develop, Revise, Research	12	30%	6	15%	14	35%	6	15%	2	5%	208-211-214	16.4
Language: Understand, Edit for Grammar, Usage	10	25%	9	23%	10	25%	7	18%	4	10%	209-212-215	17.3
Language: Understand, Edit Mechanics	6	15%	12	30%	9	23%	9	23%	4	10%	212-215-217	16.7



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Science: Science K-12

Summary	
Total Number of Students With Valid Growth Scores	29
Mean RIT Score	209
Standard Deviation	13.5
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	211.4
Students At or Above Grade-Level Mean RIT	13

245

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Science: Science K-12	8	28%	6	21%	4	14%	7	24%	4	14%	206-209-212	13.5



Grade Report

Grade 9

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Science: Science K-12

Growth: Science 9-12 AK 2019 / AK Standards Science: 2019

Summary	
Total Number of Students With Valid Growth Scores	28
Mean RIT Score	209.7
Standard Deviation	13.2
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	211.4
Students At or Above Grade-Level Mean RIT	13

246

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Science 9-12 AK 2019 / AK Standards Science: 2019	7	25%	6	21%	4	14%	7	25%	4	14%	207-210-212	13.2
Instructional Area RIT Range												
Life Sciences	7	25%	6	21%	4	14%	10	36%	1	4%	205-208-210	13
Physical Sciences	6	21%	7	25%	3	11%	8	29%	4	14%	207-210-213	16.3
Earth and Space Sciences	5	18%	9	32%	3	11%	6	21%	5	18%	209-211-213	12.6



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Math: Math K-12

Summary	
Total Number of Students With Valid Growth Scores	29
Mean RIT Score	226.5
Standard Deviation	19.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	229.1
Students At or Above Grade-Level Mean RIT	14

247

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Math: Math K-12	6	21%	6	21%	7	24%	7	24%	3	10%	223-226-230	19.9



Grade Report

Grade 10

Term: Fall 2023-2024
 District: Nome School District
 School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
 Weeks of Instruction: 4 (Fall 2023)
 Grouping: None
 Small Group Display: No

Math: Math K-12

Growth: Math 6+ AK 2012 / AK Mathematics: 2012

Summary	
Total Number of Students With Valid Growth Scores	29
Mean RIT Score	226.5
Standard Deviation	19.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	229.1
Students At or Above Grade-Level Mean RIT	14

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Math 6+ AK 2012 / AK Mathematics: 2012	6	21%	6	21%	7	24%	7	24%	3	10%	223-226-230	19.9
Instructional Area RIT Range												
Operations and Algebraic Thinking	7	24%	5	17%	6	21%	8	28%	3	10%	223-227-231	20.2
The Real and Complex Number Systems	5	17%	8	28%	7	24%	5	17%	4	14%	221-225-229	21.1
Geometry	6	21%	8	28%	4	14%	8	28%	3	10%	222-226-230	21.2
Statistics and Probability	3	10%	10	34%	7	24%	6	21%	3	10%	223-227-231	19.9



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Reading

Summary	
Total Number of Students With Valid Growth Scores	31
Mean RIT Score	219.2
Standard Deviation	12.6
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	221.5
Students At or Above Grade-Level Mean RIT	10

249

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Arts: Reading	2	6%	14	45%	6	19%	6	19%	3	10%	217-219-221	12.6



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Reading

Growth: Reading 6+ AK 2012 V2 / AK English Language Arts: 2012

Summary	
Total Number of Students With Valid Growth Scores	31
Mean RIT Score	219.2
Standard Deviation	12.6
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	221.5
Students At or Above Grade-Level Mean RIT	10

250

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Reading 6+ AK 2012 V2 / AK English Language Arts: 2012	2	6%	14	45%	6	19%	6	19%	3	10%	217-219-221	12.6
Instructional Area RIT Range												
Literary Text	4	13%	10	32%	9	29%	5	16%	3	10%	216-219-221	12.8
Informational Text	2	6%	13	42%	7	23%	7	23%	2	6%	216-218-220	13.3
Vocabulary	2	6%	11	35%	9	29%	6	19%	3	10%	218-221-223	13.8



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Language Usage

Summary	
Total Number of Students With Valid Growth Scores	27
Mean RIT Score	215.3
Standard Deviation	13.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	218.8
Students At or Above Grade-Level Mean RIT	14

251

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Arts: Language Usage	6	22%	6	22%	6	22%	7	26%	2	7%	213-215-218	13.9



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Language Arts: Language Usage

Growth: Language 2-12 AK 2012 / AK English Language Arts: 2012

Summary	
Total Number of Students With Valid Growth Scores	27
Mean RIT Score	215.3
Standard Deviation	13.9
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	218.8
Students At or Above Grade-Level Mean RIT	14

252

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Language 2-12 AK 2012 / AK English Language Arts: 2012	6	22%	6	22%	6	22%	7	26%	2	7%	213-215-218	13.9
Instructional Area RIT Range												
Writing: Plan, Organize, Develop, Revise, Research	7	26%	6	22%	8	30%	3	11%	3	11%	211-214-217	15.6
Language: Understand, Edit for Grammar, Usage	5	19%	8	30%	7	26%	5	19%	2	7%	211-214-217	15.3
Language: Understand, Edit Mechanics	4	15%	6	22%	6	22%	8	30%	3	11%	215-218-221	14.2



Grade Report

Grade 10

Term: Fall 2023-2024
District: Nome School District
School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
Weeks of Instruction: 4 (Fall 2023)
Grouping: None
Small Group Display: No

Science: Science K-12

Summary	
Total Number of Students With Valid Growth Scores	18
Mean RIT Score	211.3
Standard Deviation	12.8
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	213.2
Students At or Above Grade-Level Mean RIT	9

253

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Science: Science K-12	5	28%	2	11%	6	33%	3	17%	2	11%	208-211-214	12.8



Grade Report

Grade 10

Term: Fall 2023-2024
 District: Nome School District
 School: Nome-Beltz Middle High School

Norms Reference Data: 2020 Norms.
 Weeks of Instruction: 4 (Fall 2023)
 Grouping: None
 Small Group Display: No

Science: Science K-12

Growth: Science 9-12 AK 2019 / AK Standards Science: 2019

Summary	
Total Number of Students With Valid Growth Scores	18
Mean RIT Score	211.3
Standard Deviation	12.8
District Grade-Level Mean RIT	*
Students At or Above District Grade-Level Mean RIT	*
Grade-Level Mean RIT	213.2
Students At or Above Grade-Level Mean RIT	9

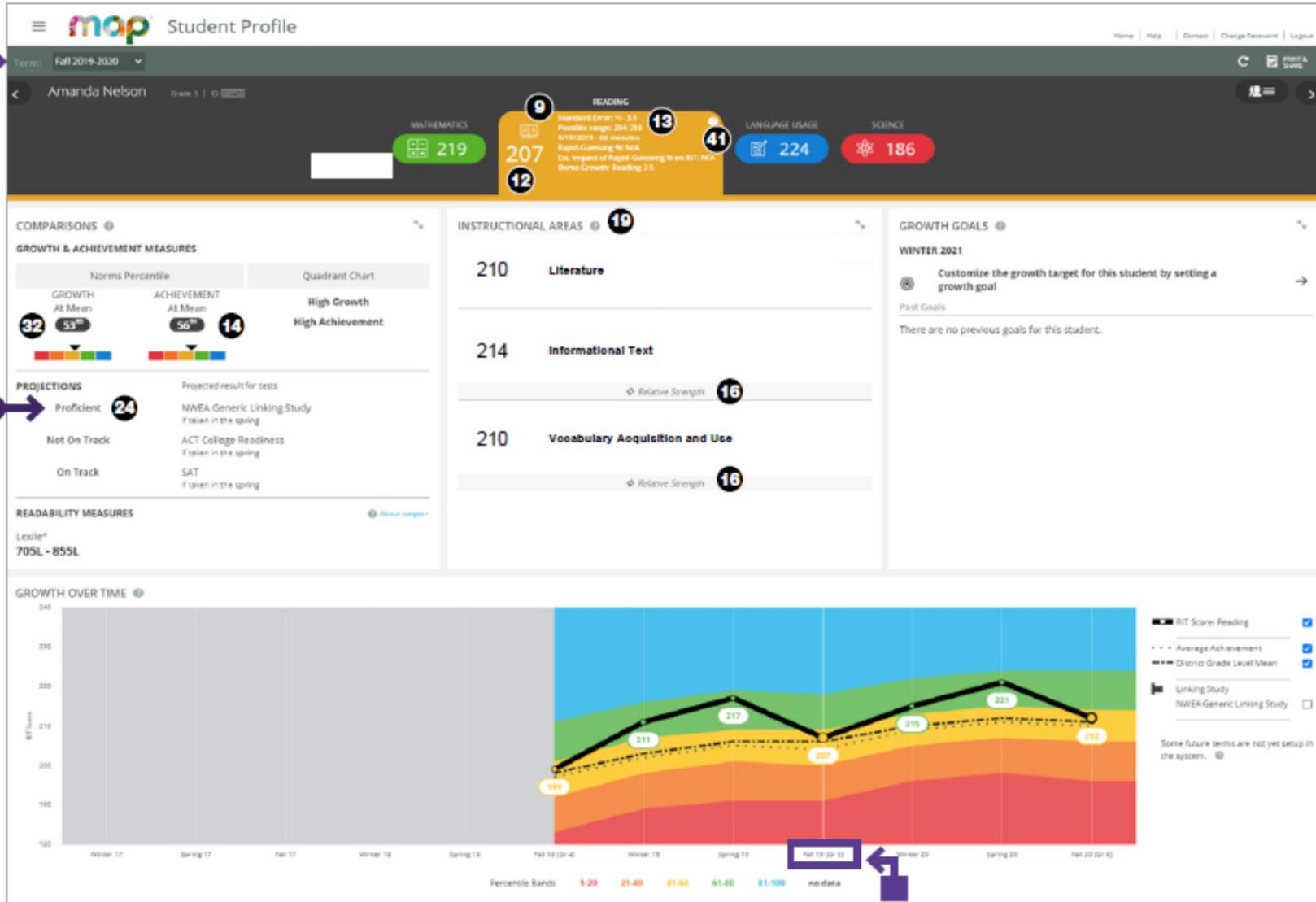
254

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT Score (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Overall Performance												
Growth: Science 9-12 AK 2019 / AK Standards Science: 2019	5	28%	2	11%	6	33%	3	17%	2	11%	208-211-214	12.8
Instructional Area RIT Range												
Life Sciences	4	22%	4	22%	2	11%	6	33%	2	11%	208-212-215	13.5
Physical Sciences	5	28%	3	17%	4	22%	5	28%	1	6%	207-210-212	11.6
Earth and Space Sciences	6	33%	0	0%	4	22%	4	22%	4	22%	209-213-216	15.5

Next steps with MAP Data:

- Pull your student
- Conduct one-on-one conversations and set goals with your students

Student Profile Report



- 9 Standard error of measurement or error margin:** An estimate of the amount of error in an individual's observed achievement score. The smaller the standard error, the more precise the achievement estimate.
- 12 RIT score:** A student's overall scale score on the test for a given subject.
- 13 RIT score range:** A range of RIT scores defined by the student's RIT score plus and minus one standard error of measurement. If the student took the test again relatively soon, you could expect their score to fall within this range about 68% of the time.
- 14 Percentile:** The percentage of students in the NWEA national norm sample for a grade and subject area that a given student's score (or group of students' mean score) equaled or exceeded. Percentile range is computed by identifying the percentile ranks of the low and high ends of the RIT score range (see annotation 13).
- 16 17 Area of relative strength OR suggested area of focus:** Chosen relative to the whole subject score, plus or minus the standard error. Both of these items are highlighted within the Instructional Areas segment of this report.
- 19 Instructional area score:** The student's performance in the instructional area tested. Most reports show instructional area scores as RIT score ranges (e.g., 187-199). The Student Profile report shows the midpoint of the student's RIT score range. Class Breakdown reports sort students into 10-point RIT bands, based on the midpoint of their instructional area RIT score range.
- 24 Projected proficiency category:** Students are grouped in predicted proficiency categories based on NWEA linking studies that align the MAP Growth RIT scale to state assessments and college and career readiness measures.
- 32 Conditional growth percentile:** The conditional growth index (see annotation 31) translated into national percentile rankings for growth.
- 41 Rapid guess percentage:** Percent of responses when a student answered a test question in well below the average response time measured by NWEA. The response is so fast that the student could not actually view and comprehend the whole question.

Tips and tricks

- Categories of proficiency:** In this area, you will see your state's specific categories of proficiency.
- Term Selection:** Use this drop-down menu to select the test event you want to review. In this example, we are looking at a test event from 2019. This means that the Growth Over Time section displays RIT scores for future test events.

What are the 4 or 5 things that you want your student to leave your class knowing?

How do I work with
fragile students?

Wrap-Up

- ❑ **Set** goals with your students
- ❑ **Post** and teach expectations
- ❑ **Identify** and post your Big 5
- ❑ **Think** of your fragile student



Thank you for
everything that you
do for our students!

Nome Public Schools Director of Technology Report

Jim Shreve
12 December 2023

Current projects

Cybersecurity documentation, assessments, and systems adjustments continue as we expand our compliance and adherence with industry standards and recommendations. I have completed an in-depth self assessment through SecurityStudio and established a baseline for Nome Public Schools. The in-depth assessment nearly mirrored the initial assessment I conducted in October but identified additional areas of strength and areas to improve. The next phase is to develop action plans based off of the risk factors for each major area from the assessment to continuously improve our cybersecurity posture.

2023-2024 Cyber security training campaign launched on 22AUG23 with a training suspense of 05DEC23. We are at 68.5% (76) users complete.

Work continues on PowerSchool plugins for MBA Behavior - to assist in completion, tracking, and reporting of discipline logs entries and other behavior issues and MBA Report Creator - to create, customize, and streamline report cards, attendance reports, form letters, templates, and much more.

Identification and preparation of 147 depreciated MacBook devices for sale to SecondLifeMac for recycle / repurpose. This program allows us to ship these older devices out of Nome to a responsible reseller / recycler at no cost to the district. If the devices are load capable upon receipt by the vendor we will often receive a nominal amount for the devices. Any amount received goes to fund our self insurance program or other tech projects.

Installation and configuration of caching servers / services to assist in bandwidth conservation continues.

Replacement of older HP LaserJet Pro M402 printers (10+ years old) with new HP LaserJet M4100 printers.

Future Projects

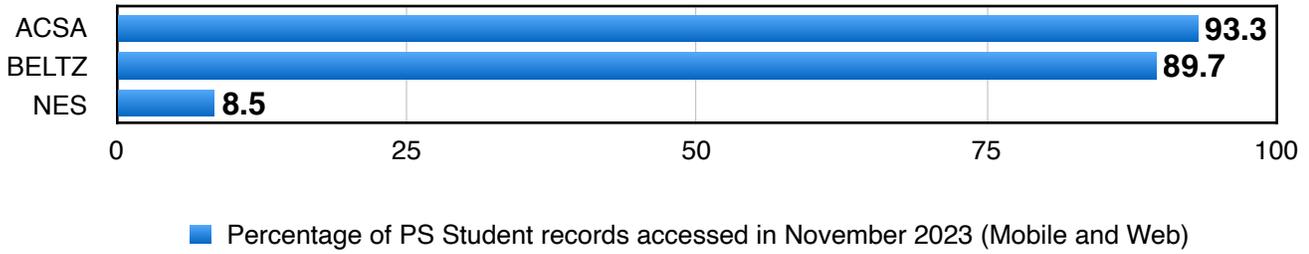
Network diagraming for our entire network infrastructure in support of District Data Protection Policy.

Division of our large layer two network into multiple Virtual Local Area Network segments to improve speed and security of our connected devices and network as a whole. This will also allow better protection of NPS owned equipment from equipment joining the guest side of our network.

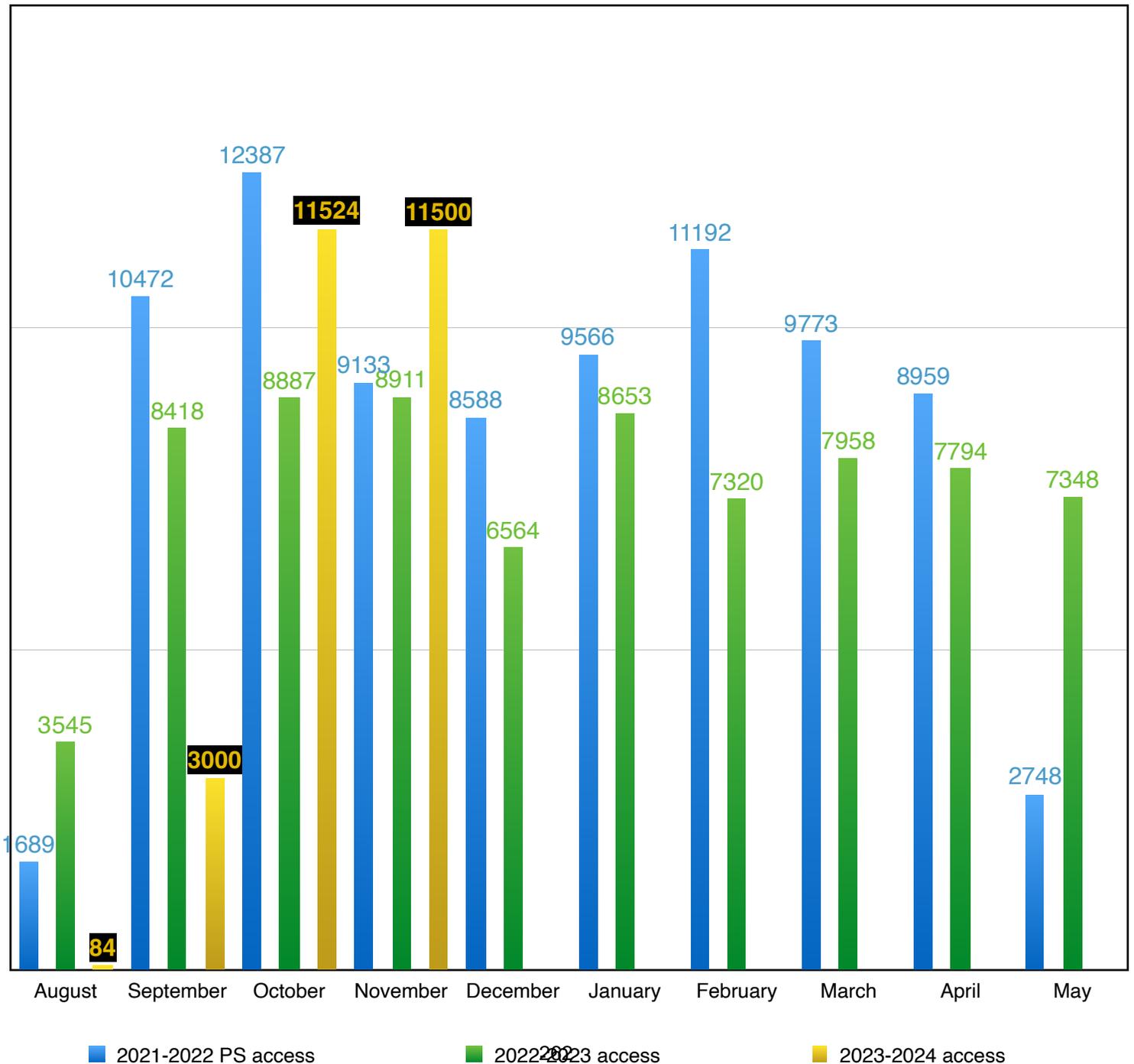
PowerSchool Online Enrollment

As of 04DEC23 SY23-24 New Student Enrollments forms completed are at 130 and Returning Student Enrollment forms completed are at 517 for a total of 647 records of 710 (85.9%). The submitted records include several students who have since transferred out of district and skew the completion rate math for the number of records remaining. There are 78 Returning Student records remaining as "un-submitted": 64 NBMHS, 13 NES, 1 ACSA. I have extended the closing date for our Returning Student Enrollments to 31JAN24 in an effort to collect these vital updates for our student data. We will continue to email and hard mail invitations to Returning Student families who still need to complete the process.

**For November 2023 PowerSchool Student Information System Access data.
PowerSchool use, by students and parents.**

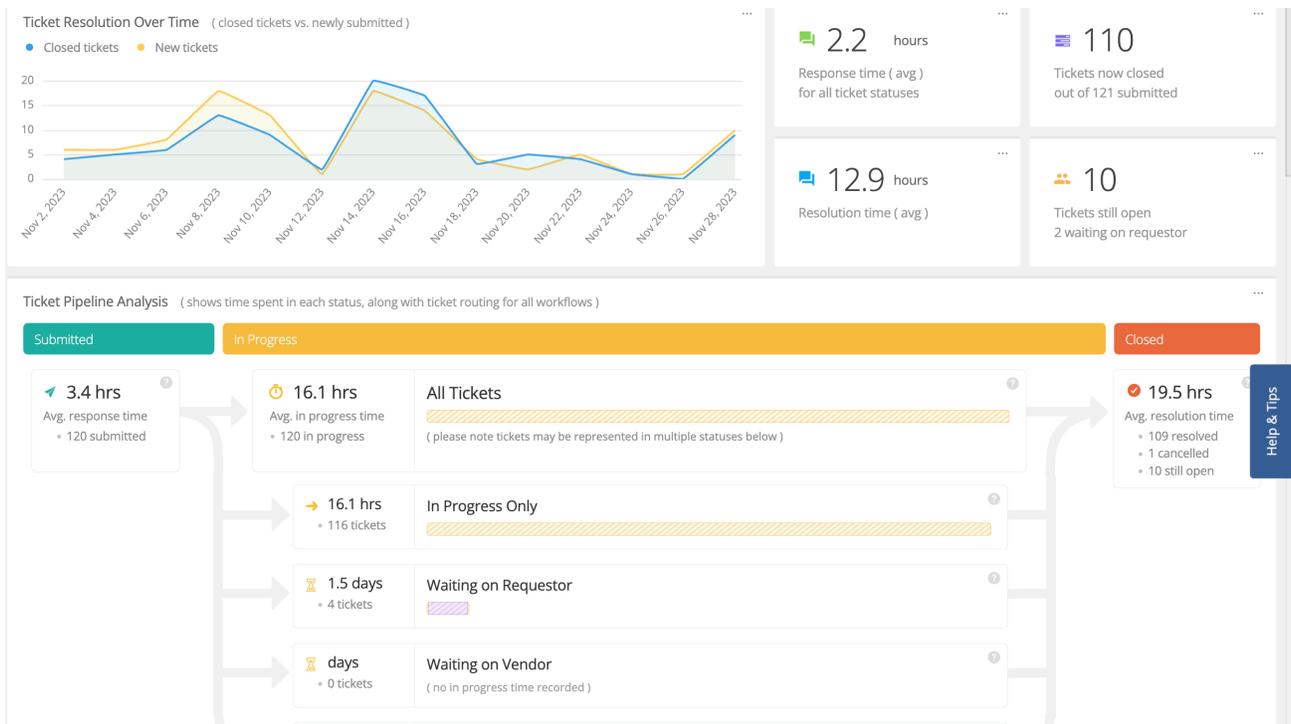
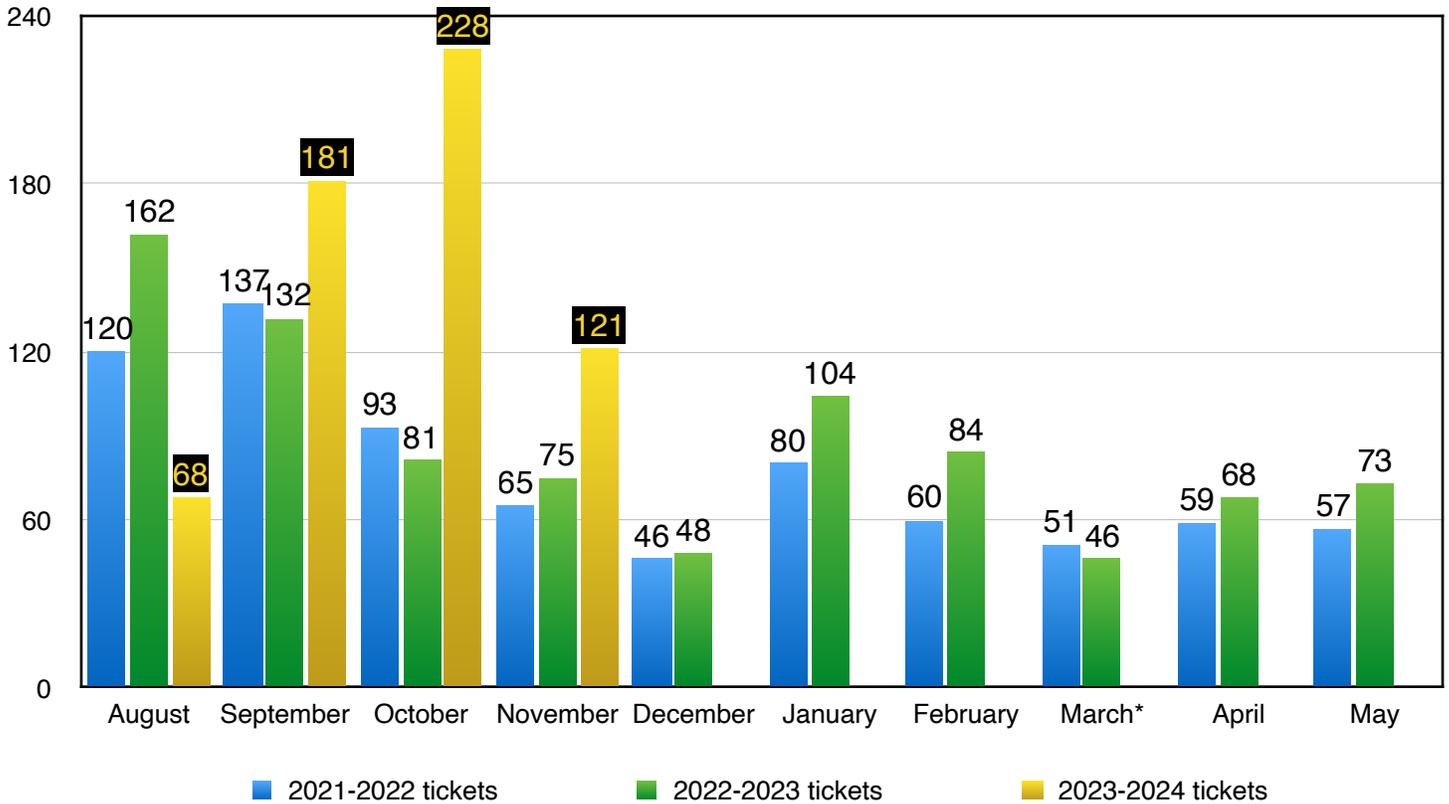


Total Parent and Student PS Web and Mobile Access Sessions



Technology Web HelpDesk

Part of the Technology Department's role is to maintain the Technology Web Help Desk for staff to request repairs, training, and troubleshooting. In November we closed / resolved 110 of 121 (91%) of the tech tickets submitted through the system. Our average response time was 2.2 hours and average resolution time was 12.9 hours. We encourage staff to make use of this resource but many immediate needs are still handled outside of the ticketing system. As previously mentioned, I have requested Tech Dept personnel to log most if not all of these types of requests and have requested staff to enter more of these requests as tickets. These entries account for the majority of the increase in tickets and are a more realistic count of monthly assistance services provided.





CURRICULUM AND INSTRUCTION:

Minimal curriculum work continues through implementation of grant components. Superintendent Burgess and I have discussed the areas of need and understand the time constraints needed to focus on curriculum mapping, aligning books/media with curriculum, professional development and follow-up needed to build ELA/Reading and Math curricula.

Every effort will be made to work on curriculum and associated components. 100% support from administrators and educators is imperative in initiatives like this.

FEDERAL/STATE GRANTS:

Implementation is ongoing for all grants. Modifications and amendments will be forthcoming in late January and throughout February. By end of March 2024 grant fund balances should be 80-90% spent which gives NPS time to re-evaluate grant expenses for the remainder of the fiscal year.

100% of the September, October, November tutor monthly reports have been submitted and documented. December report and a Fall Summary is due December 8th for a 1st payment.

Memorandum of Agreements (MOA) for other stipends have an end date of June 30, 2024 and when those reports are submitted, payments will be authorized.

Achievement, attendance, behavior, and health data will be assessed to justify grant components. The bottom line: are grant components/items effective and creating efficacy as NPS said they would do? This data drives decision and instruction making.

ASSESSMENTS:

Assessment is ongoing per the Assessment Calendar.

DEED provides training information and training via Zoom for District Test Coordinators. I am NPS District Test Coordinator. I also share that same information with site Test Coordinators at each of the schools. They are: NES – Elizabeth Johnson, Principal; NBMHS – Rachel Finney, Teacher; ACSA – Lisa Leeper, Principal, NWEA District-wide Coordinator – Jennifer Shreve, NES Teacher.

OASIS: The Fall 2023 OASIS Duplicate ADM/Student Report was received, accounted for and returned to DEED on November 16, 2023. The report is due December 14, 2023.

MAJOR AREAS OVERVIEW OF WORK:

Attached to this report is an October 2, 2023 document disseminated to Principals regarding some of the responsibilities this office carries. Professional development is also included within this list and everyone's support is of course, imperative.

Thank you.

October 2, 2023

Principals,

FYI the following provides an overview of agenda forthcoming.

- I. FY 24 Federal Grants Uploaded and waiting for approvals:
 - a. Carl Perkins
 - b. ESEA Consolidated:
 - i. Title I-A
 - ii. Title I-C
 - iii. Title II-A
 - iv. Title IV-A
 - c. Homeless
 - d. School Improvement
 - e. EL Plan of Service has been updated, submitted to DEED for their approval
 - f. AKLiteracy has not been uploaded s 10/2/23
 - g. Review of grants (making grant decisions and successfully implementing the grant):
 - i. Understand the Grant Requirements
 - ii. Define Milestones
 - iii. Establish a Timeframe
 - iv. Resources and Making Adjustments
 - v. Communication with Stakeholders
 - vi. @ 90% of the grant funds should be invoiced by March 29, 2024
 - h. Federal/State Grant requisitions follow the proper protocols for approval. They come to Director of Federal Programs commencing October 1, 2023
 - i. Collaboration is ongoing
- II. Curriculum (Under Construction throughout SY 23-24):
 - a. ELA/Reading and Math are primary focuses for SY 23-24
 - b. Curriculum development work sessions will begin in October 2023 with dates, time and place to be determined – ELA/Reading and Math teachers
 - c. Data will drive decision making and instruction
 - d. Analysis of data for the past 4 years will provide a clear, concise and an organized picture that will drive decision making
 - e. Curriculum & Instruction (Under Construction)
 - i. Alaska Safe Children’s Act
 - ii. Alaska Standards
 - iii. Assessments
 - iv. Curriculum Cycle
 - v. Curriculum Guides
 - vi. Graduation Requirements
 - vii. Multi-Tier Systems of Support
 1. Universal Screening
 2. MAP Growth
 3. mClass
 - viii. Supports
 1. Data Analytics
 2. Interventions
 3. Progress Monitoring
 4. Student Support Team
 - ix. Parent & Student Information
 1. Assessment
 2. Credit/Course Options
 3. Curriculum Guides

- 4. eLearning
 - 5. Early Learning (PK – Grade 2)
 - 6. Summer Learning
 - 7. Summer School
 - 8. Washington D.C. Learning Experience
 - 9. Technology Resources for family
 - x. Educator Support
 - xi. Curriculum Update Information
 - 1. Curriculum Drafts
 - 2. Curriculum Revision Process
 - xii. Professional Development
- III. Assessments (Ongoing per the Assessment Calendar):
- IV. DEED or Approved Consultants:
Please communicate with me the dates and times that DEED representative are schedule to be onsite and that they have arrived. This gives me opportunities to meet/greet them.





KUSAMASILUATAUMAUSI



Santa Layover in Nome

"We can, whenever and wherever we choose, successfully teach all children whose schooling is of interest to us. Whether or not we do it must finally depend on how we feel about the fact that we haven't so far."

Dr. Ron Edmonds,



Mid-Year Eval -The special education department reviewed our year to date progress and plan for the remainder of the year. Our discussion focused on meeting the mental health needs of our staff and our children as a department and partnering with the school.

OUR GIFTS - Our staff and our children



**OUR WISH - Retain our staff and meet ALL the needs of our staff
Honor our children and families by giving them what they need.**

"Mental health and wellness have profound implications for our students, their academic success, and their overall outcomes, and we know that youth facing mental health challenges are more likely to receive services in a school-based setting.

-Miguel Cardona, U.S. Secretary of Education



Mental Health of our Staff

We have focused as a special education department on the mental health of our teachers and our students. As a result of the following:

1. The presentation given to the Nome community last May.
2. A disproportionate amount and high number of Alaska Native special education children given out of school suspension.
3. The recent staff safety survey



Mental Health in Schools

Garrick Fuller will begin servicing children January 3. We are very thankful to build on what we learned last May when a team from Seattle presented to a group of stakeholders in Nome. They shared the concern for schools to address the mental health needs of our children.

Presentations on mental health and out of school suspensions were shared. As a result networks have been created with Dr. Kurt Hatch, Susan Barrett, Irin Primentel-Mannnen, Alex Newson, and Dr. Kira Hatch. Participation in the following opportunities to learn:

- School-Wide Discipline that Supports Mental and Behavioral Health
- All Hands on Deck: An Introduction to School Mental Health
- Discipline Equity
- The Inclusive Skill- Building Learning Approach (ISLA) an Alternative to Exclusionary Discipline
- Classroom WISE: Well-being Information and Strategies for Educators



Disproportionate Number of Suspensions

Nome School District is cited for disproportionality suspending Alaska Native special needs children out of school continues to be a focus. \$53,000 from the special education budget has been allocated to address the issue. Students who experience exclusionary discipline have lower academic achievement, experience further discipline involvement and have future juvenile justice involvement. Students who experience exclusionary discipline are at a higher risk of being suspended in the future, retained, and drop out of school (Marchbanks, et.al., 2023).



Increase in Special Education Services -Early Childhood

Our numbers have increased from serving 88 children in October of 2023 to 131 in October of 2024. We are working closed with Head Start on a prevention model. We look forward to partnerships with Early Childhood providers and Nome Elementary in establishing a 4K classroom for our children.



Partnership with Alaska Native practices and mental health

We continue to learn and explore holistic and interconnected worldview practices to approach mental well-being. We are learning about practices that honor cultural identity and connection to land, spirituality and ceremony, healing circles and rituals, nature and wilderness therapy.



Nome Public School Board, Facilities Service Report, December 2023

Jonathan Duarte, Facilities Director

Maintenance Snapshot:

- Scheduled Work Order in progress: 132

Staffing:

- Custodian Rotational Supervisor- Ivan Bacon/ Darius Johnson
- Rotational Custodian - Alaelua Amituanai
- Rotational Custodian - Devin Thomas
- Custodian III- Stan Burgess
- Custodian II- Bill Baxter
- Custodian (High School Student)- Aiden Jones
- Custodian Lead- Julianna Duarte
- Custodian II- Thuong Nguyen
- Custodian II- Jimmie Murdock
- Maintenance Foreman- Toby Higginson
- Maintenance Technician III- Laban Iyatunguk
- Maintenance Technician III- James Sherman
- Maintenance Technician II - Jakob Ploch
- Maintenance Technician II- Cody Sherman

Maintenance Department Tasks with Status:

- NBHS- Fire Water Pump Replacement. Reviewed job steps with Taylor Fire and Alcan Electrical on transfer switch tie ins.
- Apartments- installing antennas.
- AMLJA Monthly safety briefing attendance.
- DDC Control System- Closing out phase 1. NES loop completion. Installing signs. DDC training with technicians.
- Dorm washer removed and replaced.
- Dorm water supply to kitchen undergoing repairs.
- Dorm HVAC fan rebalanced and PM'd.
- DOT closet faucet and exhaust fan under repairs.
- District door repairs. Able Locksmith scheduled for training and compiling a parts list.
- Mechanical room PM's ongoing. Filters changed out, adjusting fans and greasing bearings.
- NBHS- Boiler #1 Fan motor removed and replaced.
- NBHS- Boiler #2 ground faults repaired and nozzles tuned.
- NBHS- Boiler room sump pump under repairs.
- NBHS- Carpentry shop door adjusted and weather sealed.
- NBHS- Exterior lighting timers are being installed.
- NBHS- Gym Floor Refurbishing, pending resources.
- NBHS- Kitchen oven steamer under repairs.
- NBHS- Kitchen Heat Exchanger needs to be replaced. Pending installation.
- NBHS- Mechanical room 8, heating circulation pump removed and replaced.
- NBHS- Snow Plow and Scarifier under review to fabricate.
- NBHS- Addressing hot water generators. Cleaning and potentially adding inline boosters.
- NBHS- Speed limit signs- pending shipment.
- NBHS- Roof leak repairs are ongoing. Beltz Hallway and Gym.
- NES- Classrooms 141 and 185 heating repairs underway.
- NES- Main glycol pumps under continual repairs.
- NES- Roof repairs and siding leaks in multiple locations are ongoing.
- Pool HVAC Lower coil tubing repaired.

- Pool exhaust circulation fan removed and pending replacement.
- Pool bathroom plumbing stall repairs, pending parts.
- Pool Entrance sheetrock wall repair underway.
- Pool laundry room drain and ADA compliant modifications underway.

Janitorial Department with Tasks and updates:

- Organizing new products and building shelves to accommodate inventory.
- Training new staff members.

Safety Concerns:

- Beltz Fire water system not operational.



Nome Public Schools

TO: Nome Public Schools Board of Education
THRU: Jamie Burgess, Superintendent
FROM: Genevieve Hollins, Alaska Education & Business Services, Inc.
SUBJECT: FY2024 Expenditures: 7/01/2023 through 11/30/2023
 - All Except Special Revenue Programs -
DATE: December 7, 2023

REVENUES:

	Received	Current Budget	Amount Remaining	% Received
State of Alaska - Foundation	\$ 3,796,063	\$ 9,034,235	\$ 5,238,172	42.02%
State of Alaska - One Time	-	-	-	0.00%
State of Alaska - TRS On Behalf	248,755	595,060	346,305	41.80%
State of Alaska - PERS On Behalf	18,142	43,399	25,257	41.80%
City of Nome	1,022,554	3,200,000	2,177,446	31.95%
Impact Aid - U.S. Government PL-874	69,136	34,354	(34,782)	201.25%
E-Rate	111,538	1,338,461	1,226,923	8.33%
Other (Fees/Gate/Rentals/Donations)	121,472	310,000	188,528	39.18%
Decrease (Increase) of Fund Balance	538,523	1,288,232	749,709	41.80%
Pupil Transportation (Fund 205)	157,780	610,000	452,220	25.87%
Food Service (Fund 255)	91,553	761,000	669,447	12.03%
TOTAL REVENUES	\$ 6,175,516	\$ 17,214,741	\$ 11,039,225	35.87%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	Expended & Encumbered	Current Budget	Amount Remaining	% Expended
General Fund (100)	\$ 5,460,436	\$ 15,843,741	\$ 10,383,305	34.46%
Pupil Transportation (205) ¹	581,601	610,000	28,399	95.34%
Food Service Fund (255)	184,223	761,000	576,777	24.21%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 6,226,260	\$ 17,214,741	\$ 10,988,481	36.17%

Percentage of Revenue Budget Recvd: 35.87%
 Percentage of Budget Expended: 36.17%
 Percentage of Year Passed: 41.80%

Days of Expenditures for this Fiscal Year: 153 Days

Remaining in Fiscal Year for Expenditures: 213 Days

Checking Account Bank Balance as of November 30, 2023 - \$8,381,076

¹All regular route costs are encumbered for the year.



MEMORANDUM

To: Board of Education
 Thru: Jamie Burgess, Superintendent
 From: Genevieve Hollins, Contracted CFO
 Alaska Education & Business Services, Inc.
 Date: December 7, 2023
 Subject: **Financial Narrative**

FY2023 Per Pupil Expenditures

The Per Pupil Expenditure reporting has been submitted to DEED. Below is a summary from FY2023.

Nome Public School District Per Pupil Expenditures - FY2023				
	Anvil City Science Academy	Extensions Correspondence	Nome Elementary	Nome-Beltz Jr/Sr High
Enrollment	59.50	27.70	338.00	296.10
<i>Site-Level Expenditures</i>				
State/Local	12,945	3,924	10,291	13,584
Federal	1,113	-	3,453	1,819
Site-Level Total	14,058	3,924	13,744	15,403
<i>Site Share of District Expenditures</i>				
State/Local	3,995	3,995	3,995	3,995
Federal	222	222	222	222
Site Share of District Total	4,217	4,217	4,217	4,217
Total School Expenditures	\$ 18,275	\$ 8,141	\$ 17,961	\$ 19,620

FY2024 Budget Revision #1

Included in this month’s packet is the FY2024 Budget Revision #1 for your review and approval. A summary of changes is below:

Revenues

- Decreased student count; decreased Foundation.
- One-Time HB39 estimated payment (pro-rated estimation based off DEED’s worksheet).

- Impact Aid (already received \$110k this year - payments from 3 different prior fiscal years).
- Other Local Revenue - now consists of \$250,000 Dorm rent, \$15,000 gate fees, \$10,000 Other and \$45,000 NEC donation for NBMHS Function 120 payroll.

Expenditures

- Updated salaries/benefits/positions/health coverages/sub pay increases.
Reminder: the 5% salary schedule increase had not been incorporated yet into this budget as it was approved late last fiscal year. It is now incorporated.
- Added new position - Roaming Permanent Sub to NBMHS Regular Instruction budget.
- Added Immersion Aide to NES Gen Fund budget (not new to District, but new to General Fund). Was previously funded by Immersion donations. There are none remaining.
- Required to increase Special Education budget to meet maintenance of effort (same or more per Sped student expenditure as prior FY). Total Sped budget increase of \$286,616, will go toward OT/PT/Speech/Psych professional/technical services.
- Decreased Heating Fuel costs at NES and NBMHS due to decrease in bulk price, and increased Electricity due to prior year AP issues.
- Under Districtwide:
 - Reduced indirect rate recovery to (\$70,000) due to not having 2 large COVID grants.
 - Updated liability insurance based on actual expense and same for Black Mountain (accounting software) and Frontline (absence management) costs.
 - Updated PERS salary floor not met budget based on actual bill received/paid.
 - Removed 1 Custodian from DW M&O budget (resigned end of last year) and added cost to the NMS Object 440 budget instead.
 - Brought Transfer to Food Service to actual based on Board approval at August 2023 Board meeting.

The projected fund balance at June 30, 2024 is \$1,819,301 and the fund balance subject to the 10% limitation (which won't be applied until FY2026) is \$1,258,668 or 7.82%.

The 5% salary schedule increase that was negotiated and approved for certified staff was made with the expectation that the State would permanently increase the Base Student Allocation (BSA) by **at least** \$500. The State only increased the BSA by \$30. This means that we are pulling money from fund balance to cover what we originally thought would come through as revenue from the State. We will again be waiting to see what the Alaska State Legislature passes for funding in FY2025. The timing of such decisions is not helpful to the District in short- or long-term planning/budgeting.

FY 2025 Budget Process and Timeline

Attached herein is the FY 2025 Budget Process and Timeline. The 1st Draft Budget will be presented to the Board during the January 9, 2024 regular Board meeting.

Calendar Year-End W2's and 1099's

The annual W2 and 1099 forms have been purchased and the Business Office will be disseminating those documents in January 2024. The ACA 1095 forms will be processed via the data within our electronic onboarding system.

Standard Operating Procedure (SOP) #21

Attached you will find SOP 21 - Student Data Reporting for your information, comments, and any questions.



*Merry
Christmas*

AND A HAPPY NEW YEAR



Nome Public Schools

PO Box 131~Nome, Alaska 99762
Phone: (907) 443-2231~Fax: (907) 443-5144

FY 2025 BUDGET PROCESS AND TIMELINE

**Budget Process, Timeline, Revenue Presentation, Board Sets Education & Fiscal Priorities
For the District in Accordance with their Strategic Plan**

BP 3100 - BUDGET – The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

FY 2025 1st Draft Budget presented to the Board at regular meeting
January 9, 2024

FY 2025 2nd Draft presented to the Board at regular meeting
March 12, 2024

FY 2025 3rd Draft/Final Budget presented to the Board at regular meeting
April 9, 2024

FY 2025 Budget Adoption at special session
April 23, 2024

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 21

STUDENT DATA REPORTING

1. PURPOSE: To establish that all schools shall adhere to the State of Alaska Student Data Reporting Manual and follow acceptable procedures for enrolling, attendance and student data retention.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent and Principals
4. REPORTING PROCEDURES: To view the State of Alaska Student Data Reporting Manual, go to the following website:

<http://www.eed.state.ak.us/publications/StudentDataReportingManual.pdf>

5. ENROLLMENT: An enrollment packet must be completed by the student's parent or guardian before a student is allowed to enter school.
 - a. The packet will consist of, at a minimum:
 - 1) Enrollment Form
 - 2) Family Education Rights and Privacy Act (FERPA)
 - 3) Immunization Statement
 - 4) 506 Indian Ed Form
6. DATA ENTRY AND RETENTION: The principal is ultimately responsible for the prompt collection, accurate data entry, and compliant retention of student data in the PowerSchool student database and student cumulative files.
 - a. The principal will provide initial student record training to all applicable staff upon hire and refresher training each school year. Refresher training includes instruction on the Student Data Reporting Manual, data entry into PowerSchool student database, maintaining student cumulative files, and the importance of accuracy in student data collection and maintenance.

- b. Enter updated information received from parents or guardians into the PowerSchool student database within one business day. File updated forms in the students' cumulative file.
- c. Before the records are filed, the principal is responsible for insuring all pertinent data has been entered into the PowerSchool student database.
- d. Student cumulative files will be kept in a fireproof locked filing cabinet within a locked office at the school, and retained according to the State of Alaska Record Retention Model for Schools (see REFERENCES below).

7. ATTENDANCE AND GRADES: All teachers will follow the Student Data Reporting Manual for maintaining attendance and grade books.

REFERENCES:

BP 5125.1 – Release of Directory Information

BP 5113 – Absences and Excuses

BP 5121 – Grades/Evaluation of Student Achievement

BP 5125 – Student Records

DEED Data Management website (Student Data Reporting Manual):

<https://education.alaska.gov/data-center>

ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1"

<https://archives.alaska.gov/rims/>

REVISION DATE: 06/18/2019

EXHIBITS: None

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 2022-2023 Audit Report

Date: December 12, 2023

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, 2023. 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 2022-2023 school year.

Sample Motion: I move to approve the Nome Public Schools audit report for the 2022-2023 school year.

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

Letter to the Governing Board

Year Ended June 30, 2023

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

Letter to the Governing Board

Year Ended June 30, 2023

November 8, 2023

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, 2023 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 July 5, 2023. 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. 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.

Management's estimate of the calculation of the lease receivable and deferred outflows of resources is based on an estimated incremental borrowing rate for the present value calculation of the lease receipts. We evaluated the key factors and assumptions used to develop the present value calculation in determining that it is reasonable in relation to the financial statements 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 were 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, 2023.

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, 2023 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes to Fund Balance- Original and Final Budget and Actual- School Operating Fund, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees’ Retirement System and the Teachers’ Retirement System and notes, 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 which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) 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), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards and notes, and the Schedule of State Financial Assistance and notes, 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)

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

Year Ended June 30, 2023

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

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

Year Ended June 30, 2023

NOME PUBLIC SCHOOLS

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NOME PUBLIC SCHOOLS

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NOME PUBLIC SCHOOLS

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Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nome Public Schools (the District), a component unit of the City of Nome, Alaska as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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 District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures, and Changes in Fund Balance- Original and Final Budget and Actual 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 41-53 be presented to - supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 (where applicable) 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), Schedule of Changes in Assets and Fund Balances, Schedule of Compliance- AS 14.17.505, the Schedule of Expenditures of Federal Awards and notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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, 2023, on our consideration of 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.

Altman, Rogers & Co.

Anchorage, Alaska
November 8, 2023

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

Statement of Net Position

June 30, 2023

		<u>Governmental Activities</u>
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash and cash equivalents	\$	8,430,744
Accounts receivable		1,707,785
Lease receivable		221,280
Inventories		111,756
Prepaid items		<u>340,477</u>
Total current assets		<u>10,812,042</u>
Non-current assets:		
Capital assets,		
net of accumulated depreciation		1,079,606
Net pension and OPEB assets		<u>3,237,126</u>
Total non-current assets		<u>4,316,732</u>
Deferred outflows of resources -		
Pension and OPEB deferrals		<u>1,210,636</u>
Total assets and deferred outflows of resources	\$	<u><u>16,339,410</u></u>
<u>Liabilities and Deferred Inflows of Resources</u>		
Current liabilities:		
Accounts payable	\$	774,713
Accrued payroll liabilities		378,660
Health insurance payable		234,085
Unearned revenue		<u>593,958</u>
Total current liabilities		<u>1,981,416</u>
Non-current liabilities:		
Due within one year:		
Accrued leave		113,414
Due after one year:		
Net pension and OPEB liability		<u>6,360,405</u>
Total long-term liabilities		<u>6,473,819</u>
Deferred inflows of resources -		
Leases		216,931
Pension and OPEB deferrals		<u>327,395</u>
Total deferred inflows of resources		<u>544,326</u>
Total liabilities and deferred inflows of resources		<u>8,999,561</u>
<u>Net Position</u>		
Net investment in capital assets		1,079,606
Restricted		381,230
Unrestricted		<u>5,879,013</u>
Total net position		<u>7,339,849</u>
Total liabilities, deferred inflows of resources and net position	\$	<u><u>16,339,410</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 Activities

Year Ended June 30, 2023

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	\$ 4,474,270	-	839,716	-	(3,634,554)
Special education instruction	859,382	-	246,984	-	(612,398)
Special education support services - students	253,157	-	27,512	-	(225,645)
Support services - students	186,354	-	158,187	-	(28,167)
Support services - instruction	2,605,329	-	371,225	-	(2,234,104)
School administration	566,944	-	(18,609)	-	(585,553)
School administration support services	244,927	-	3,606	-	(241,321)
District administration	377,747	-	(3,941)	-	(381,688)
District administration support services	745,787	-	95,090	-	(650,697)
Operation and maintenance of plant	5,096,809	226,782	694,764	623,043	(3,552,220)
Student activities	743,811	-	369,348	-	(374,463)
Student transportation- to and from school	615,513	-	485,267	-	(130,246)
Student transportation- school activities	9,696	-	20,105	-	10,409
Community services	356	-	130	-	(226)
Food services	790,234	13,715	580,855	-	(195,664)
Total Governmental Activities	\$ 17,570,316	240,497	3,870,239	623,043	(12,836,537)
General revenues:					
City appropriations				\$ 3,150,000	
State sources not restricted to specific programs				9,475,912	
Federal sources not restricted to specific programs				101,716	
E-rate				1,367,000	
Interest				6,783	
Other				300,516	
Capital assets transferred to the City				(152,431)	
Total general revenues				14,249,496	
Change in net position				1,412,959	
Net position, beginning of year				5,926,890	
Net position, end of year				\$ 7,339,849	

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, 2023

<u>Assets</u>	Major Funds				Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	Nome-Beltz Apartments Program Special Revenue Fund	Other Governmental Funds	
Assets:					
Cash and cash equivalents	\$ 8,430,744	-	-	-	8,430,744
Accounts receivable	803,414	-	-	904,371	1,707,785
Lease receivable	221,280	-	-	-	221,280
Due from other funds	1,318,137	3,334,491	1,963,259	1,306,609	7,922,496
Inventories	111,756	-	-	-	111,756
Prepaid items	309,799	-	-	30,678	340,477
Total assets	\$ 11,195,130	3,334,491	1,963,259	2,241,658	18,734,538
<u>Liabilities' Deferred Inflows of Resources and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 683,116	420	20,144	71,033	774,713
Accrued payroll liabilities	378,192	-	-	468	378,660
Health insurance payable	234,085	-	-	-	234,085
Unearned revenue	18,640	-	-	575,318	593,958
Due to other funds	6,604,359	-	-	1,318,137	7,922,496
Total liabilities	7,918,392	420	20,144	1,964,956	9,903,912
Deferred inflows of resources:					
Leases	216,931	-	-	-	216,931
Total liabilities and deferred inflows of resources	8,135,323	420	20,144	1,964,956	10,120,843
Fund balances:					
Nonspendable	421,555	-	-	30,678	452,233
Restricted	-	-	-	381,230	381,230
Committed	-	3,334,071	1,943,115	327,776	5,604,962
Unassigned	2,638,252	-	-	(462,982)	2,175,270
Total fund balances	3,059,807	3,334,071	1,943,115	276,702	8,613,695
Total liabilities' deferred Inflows of resources and fund balances	\$ 11,195,130	3,334,491	1,963,259	2,241,658	18,734,538

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, 2023

Total fund balances of governmental funds	\$	8,613,695
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.		1,079,606
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		(113,414)
Proportionate share of the collective net pension/OPEB liability:		
PERS	(2,401,166)	
TRS	<u>(3,959,239)</u>	(6,360,405)
Proportionate share of the collective net pension/OPEB asset:		
PERS	966,743	
TRS	<u>2,270,383</u>	3,237,126
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	472,753	
TRS	<u>737,883</u>	1,210,636
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(87,156)	
TRS	<u>(240,239)</u>	<u>(327,395)</u>
Net position of governmental activities	\$	<u><u>7,339,849</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, 2023

	Major funds				Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	Nome-Beltz Apartments Program Special Revenue Fund	Other Governmental Funds	
Revenues:					
Local sources:					
Charges for services	\$ -	-	226,782	13,715	240,497
Other local	300,516	-	-	887,739	1,188,255
Interest	6,783	-	-	-	6,783
E-rate	1,367,000	-	-	-	1,367,000
Intergovernmental:					
City direct appropriations	3,150,000	-	-	-	3,150,000
State of Alaska	10,032,244	-	-	654,093	10,686,337
Federal sources	101,716	-	-	3,236,816	3,338,532
Total revenues	<u>14,958,259</u>	<u>-</u>	<u>226,782</u>	<u>4,792,363</u>	<u>19,977,404</u>
Expenditures:					
Current:					
Instruction	4,544,490	31,968	-	1,056,971	5,633,429
Special education instruction	1,033,849	-	-	293,790	1,327,639
Special education support services - students	262,667	-	-	33,601	296,268
Support services - students	168,338	-	-	172,731	341,069
Support services - instruction	2,348,794	-	-	383,674	2,732,468
School administration	684,032	-	-	-	684,032
School administration support services	286,295	-	-	6,330	292,625
District administration	380,651	-	-	-	380,651
District administration support services	693,314	-	-	97,704	791,018
Operations and maintenance of plant	3,391,151	159,748	42,286	1,170,713	4,763,898
Student activities	310,738	-	-	449,781	760,519
Student transportation - to and from school	-	-	-	615,513	615,513
Student transportation - school activities	-	-	-	9,696	9,696
Community services	-	-	-	356	356
Food services	-	-	-	785,556	785,556
Construction and facilities acquisition	-	-	-	554,001	554,001
Total expenditures	<u>14,104,319</u>	<u>191,716</u>	<u>42,286</u>	<u>5,630,417</u>	<u>19,968,738</u>
Excess (deficiency) of revenues over expenditures	853,940	(191,716)	184,496	(838,054)	8,666
Other financing sources - Transfers, net	<u>(315,000)</u>	<u>200,000</u>	<u>-</u>	<u>115,000</u>	<u>-</u>
Net change in fund balance	538,940	8,284	184,496	(723,054)	8,666
Fund balances, beginning of year	<u>2,520,867</u>	<u>3,325,787</u>	<u>1,758,619</u>	<u>999,756</u>	<u>8,605,029</u>
Fund balances, end of year	<u>\$ 3,059,807</u>	<u>3,334,071</u>	<u>1,943,115</u>	<u>276,702</u>	<u>8,613,695</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, 2023

Net change in fund balances - total governmental funds	\$	8,666
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.		
Depreciation expense	(161,264)	
Acquisition of capital assets	<u>247,705</u>	86,441
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while government funds are shown as expenditures:		
Completed construction transferred to the City of Nome		(152,431)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Change in the unfunded net pension and OPEB liability and assets:		
PERS	(859,591)	
TRS	<u>(3,032,173)</u>	(3,891,764)
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.		
PERS	1,593,034	
TRS	<u>3,774,031</u>	5,367,065
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.		
These are the net changes in long-term liability balances-		
Change in accrued annual leave		<u>(5,018)</u>
Change in net position of governmental activities	\$	<u><u>1,412,959</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)

Notes to the Basic Financial Statements

June 30, 2023

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 of Nome, Alaska 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. Based on the criteria of financial interdependency, budget approval, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, the District constitutes a component unit of the City of Nome.

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, would be 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*. Revenues are recorded when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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 only uses 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 main 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.

The *Nome-Beltz Apartments Program Special Revenue Fund* accounts for revenues from apartment rentals and expenditures for the apartment building.

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

Notes to the Basic Financial Statements, Continued

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 or committed 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.

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 to 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.

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

Notes to the Basic Financial Statements, Continued

Indirect Costs

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

D. Assets, 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 classified as "due to/from other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

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 reporting 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.

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

Notes to the Basic Financial Statements, Continued

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.

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 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.

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

Notes to the Basic Financial Statements, Continued

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.

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 component.

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

Notes to the Basic Financial Statements, Continued

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.

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 is 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 is 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.

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

Notes to the Basic Financial Statements, Continued

12. Leases

The District is a lessor for non-cancellable leases and recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

1. The District uses its current borrowing rate as the discount rate for leases.
2. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a re-measurement of its leases and will re-measure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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.

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

Notes to the Basic Financial Statements, Continued

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.

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.

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, 2023, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2023, 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 Funds	Total
Grants	\$	-	904,371	904,371
Leases		221,280	-	221,280
Other		803,414	-	803,414
Total	\$	1,024,694	904,371	1,929,065

Leases receivable are for lease payments expected to be received during the lease term for leases that the District is considered a lessor.

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

B. Leases

The District has entered into an agreement to lease a property to third parties. The lease term is one year with a renewal option to extend it another year. The District received approximately \$223,684 in lease payments for the years ended June 30, 2023. The lease receivable at June 30, 2023 is \$221,280. The District has deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. At June 30, 2023 the deferred inflow of resources is \$216,931.

D. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 313,222	-	-	313,222
CIP – Assets to be contributed	90,287	152,431	152,431	90,287
Total capital assets not depreciated	403,509	152,431	152,431	403,509
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,728,069	95,274	-	1,823,343
Total capital assets being depreciated	2,392,610	95,274	-	2,487,884
Less accumulated depreciation for:				
Improvements	600,905	33,227	-	634,132
Equipment	1,049,618	128,037	-	1,177,655
Total accumulated depreciation	1,650,523	161,264	-	1,811,787
Net capital assets, being depreciated	\$ 742,087	(65,990)	-	676,097
Total capital assets, net	\$ 1,145,596	86,441	152,431	1,079,606

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 47,779
District administration	25,908
Operations and maintenance of plant	82,899
Food services	4,678
Total	\$ 161,264

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

Notes to the Basic Financial Statements, Continued

E. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2023 is as follows:

Receivable Fund	Payable Funds	Amount
Other Governmental Funds	School Operating Fund	\$ 1,306,609
General Capital Projects Fund	School Operating Fund	3,334,491
Nome-Belts Apartment Program		
Special Revenue Fund	School Operating Fund	1,963,259
School Operating Fund	Other Governmental Funds	1,318,137
		\$ 7,922,496

The composition of interfund transfers at June 30, 2023 is as follows:

Transfer In	Transfer Out	Amount
Pupil Transportation Special Revenue Fund	School Operating Fund	\$ 40,000
Food Service Program Special Revenue Fund	School Operating Fund	75,000
General Capital Projects	School Operating Fund	200,000
		\$ 315,000

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.

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

Notes to the Basic Financial Statements, Continued

F. Fund Balances

Detailed information related to amounts committed and assigned fund balance at June 30, 2023 are as follows:

	School Operating Fund	General Capital Project Funds	Nome-Beltz Apartment Program Special Revenue Funds	Other Governmental Funds	Total
Nonspendable:					
Inventories	\$ 111,756	-	-	-	111,756
Prepaid items	309,799	-	-	30,678	340,477
	<u>\$ 421,555</u>	<u>-</u>	<u>-</u>	<u>30,678</u>	<u>452,233</u>
Restricted for:					
Albro Gregory Scholarship	-	-	-	5,374	5,374
Student Activities	-	-	-	332,917	332,917
Games of Chance and Skill	-	-	-	15,139	15,139
Kang Donor	-	-	-	27,800	27,800
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>381,230</u>	<u>381,230</u>
Committed for:					
Pupil Transportation	\$ -	-	-	257,788	257,788
Artists in Schools	-	-	-	2,000	2,000
General Capital Projects	-	3,334,071	-	-	3,334,071
Nome-Beltz Apartments	-	-	1,943,115	-	1,943,115
Food Service	-	-	-	67,988	67,988
	<u>\$ -</u>	<u>3,334,071</u>	<u>1,943,115</u>	<u>327,776</u>	<u>5,604,962</u>
Unassigned -	<u>\$ 2,638,252</u>	<u>-</u>	<u>-</u>	<u>(462,982)</u>	<u>2,175,270</u>

G. Fund Deficit

The following funds had a deficit in fund balance:

Capital project funds:

NBHS and NES DDC Control System Upgrade	\$ (47,957)
NES Fire Alarm System Replacement	\$ (5,195)
NBHS Generation Addition	\$ (4,500)
NES Day Tank & Fuel Oil Piping	\$ (56,938)
Secure Access ADA Upgrades	\$ (10,658)
NBMHS Boiler Replacement	\$ (98,358)
Nome Teacher VPSO Housing	\$ (211,133)

The negative fund balance will be funded with future transfers from the School Operating Fund or other available resources in Capital Project Funds.

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 Teacher's 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	Cost-sharing, Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Cost-sharing, Defined Benefit OPEB
Retiree Medical Plan	Cost-sharing, Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

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, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2022, the employer contribution rates were 0.31% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022, employer contributions were 1.07% for PERS and 0.83% for TRS.

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.

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

Notes to the Basic Financial Statements, Continued

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, 2022 for PERS and TRS for the DB Pension Plans were 6.00% and 5.91%, the ARHCT Plans were 6.03% and 6.04%, the ODD Plans were 6.30% and 6.21%, and the RMP were 6.28% and 6.21%, respectively.

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 (rates shown below exclude an annual inflation component of 2.88%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.51%
Global Equity (non-U.S.)	5.70%
Aggregate Bonds	0.31%
Real Assets	3.71%
Private Equity	9.61%
Cash Equivalents	(0.50)%

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%, which represents a decrease of 0.13% 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 4.09% as of June 30, 2022.

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

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, these rates are 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.

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 7.25% discount rate.

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

Notes to the Basic Financial Statements, Continued

Employer Contribution rates for the plan year ended 2022 (measurement period) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	24.79%	2.79%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>24.79%</u>	<u>2.79%</u>
TRS:			
Pension	12.56%	24.62%	12.06%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>24.62%</u>	<u>12.06%</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 and TRS Administrator. For the plan year ended June 30, 2022 (measurement period) the past service rate for PERS and TRS is 16.01%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2022 (latest available) were determined by an actuarial valuation as of June 30, 2021 which was rolled forward to the measurement date June 30, 2022. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 7.00% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017 - 2021 actual experience study and applicable tables contained in Pub-210, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.5% grading down to 4.5%. Ultimate trend rates reached in FY2050.

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

Notes to the Basic Financial Statements, Continued

The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation with the following exceptions related to the ARHCT plan:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent two years of actual administrative expenses paid from plan assets.

The changes of assumptions from the latest experience study significantly reduced deferred inflows of resources attributable to the District, as well as a net 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.

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

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

Post Retirement Pension Adjustments. The plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The discretionary PRPA may be granted to eligible recipients by the DB Plan's administrator if the funding ratio of the DB Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, the retiree is eligible for both adjustments, the one that provides the retiree with the greatest benefit will be paid.

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. PERS active members are required to contribute 6.75%, 7.5% for peace officers and firefighters, and 9.6% for certain school district employees.

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

Notes to the Basic Financial Statements, Continued

Employer contributions for the year ended June 30, 2023 were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	255,081	46,347	301,428

Public Employees' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$34,025 (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, 2023 to a total of (\$46,483) 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, 2023, 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	\$ 2,401,166
State's proportionate share of the net pension liability	664,851
Total	\$ <u>3,066,017</u>
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (921,418)
State's proportionate share of the ARHCT OPEB liability (asset)	(264,695)
Total	\$ <u>(1,186,113)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$ <u>(23,455)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$ <u>(21,870)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>1,434,423</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 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, 2022 Measurement	June 30, 2021 Measurement	Change
Pension	0.047111%	0.05703%	(0.00992%)
OPEB:			
ARHCT	0.04683%	0.05730%	(0.01047%)
ODD	0.05350%	0.06346%	(0.00996%)
RMP	0.06297%	0.07472%	(0.01175%)

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of (\$183,743) and (\$294,276), respectively, for the year ended June 30, 2023, 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	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	68,650	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	255,081	-
Total	\$ <u>323,731</u>	<u>-</u>

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(6,522)
Changes of assumptions	-	(42,285)
Net difference between projected and actual earnings on OPEB plan investments	52,275	-
Changes in proportion and differences between District contributions and proportionate share of contributions	35,020	-
District contributions subsequent to the measurement date	32,904	-
Total	\$ <u>120,199</u>	<u>(48,807)</u>

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,695)
Changes of assumptions	-	(149)
Net difference between projected and actual earnings on OPEB plan investments	795	-
Changes in proportion and differences between District contributions and proportionate share of contributions	5,038	(1,040)
District contributions subsequent to the measurement date	2,881	-
Total	\$ 8,714	(8,884)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,084	(859)
Changes of assumptions	4,235	(26,223)
Net difference between projected and actual earnings on OPEB plan investments	3,119	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,109	(2,383)
District contributions subsequent to the measurement date	10,562	-
Total	\$ 20,109	(29,465)

\$255,081 and \$46,347 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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
2023	\$ (8,162)	(22,566)	(579)	(3,474)
2024	(20,920)	(18,333)	(619)	(3,627)
2025	(50,220)	(41,300)	(745)	(4,108)
2026	147,952	120,687	156	272
2027	-	-	(729)	(3,923)
Thereafter	-	-	(535)	(5,058)
Total	\$ 68,650	38,488	(3,051)	(19,918)

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2023, the District recognized (\$384,032) and \$103,906 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 3,232,485	2,401,166	1,700,192
Net OPEB ARHCT liability (asset)	\$ (547,455)	(921,418)	(1,235,019)
Net OPEB ODD liability (asset)	\$ (22,094)	(23,455)	(24,519)
Net OPEB RMP liability (asset)	\$ 4,023	(21,870)	(41,616)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (1,271,911)	(921,418)	(502,862)
Net OPEB ODD liability (asset)	\$ N/A	(23,455)	N/A
Net OPEB RMP liability (asset)	\$ (44,327)	(21,870)	8,378

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

Plan Description and Funding Requirements. 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 6.75% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed \$85,590 for the year ended June 30, 2023, which included forfeitures of \$8,954 which have been applied as employer contributions.

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

Plan Description. The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 56 employers participating in TRS, including 52 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>.

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.

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

Notes to the Basic Financial Statements, Continued

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.

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, 2023, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 239,737	30,912	270,649

Teachers' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$522,307 (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, 2023 to a total of (\$238,883) 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, 2023, 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	\$ 3,959,239
State's proportionate share of the net pension liability	5,278,628
Total	\$ 9,237,867
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (2,126,848)
State's proportionate share of the ARHCT OPEB liability (asset)	(2,733,370)
Total	\$ (4,860,218)
District's proportionate share of the ODD OPEB liability (asset)	\$ (34,175)
District's proportionate share of the RMP OPEB liability (asset)	\$ (109,360)
Total District's share of net pension and OPEB liabilities and assets	\$ 1,688,856

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

Notes to the Basic Financial Statements, Continued

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	June 30, 2022 Measurement	June 30, 2021 Measurement	Change
Pension	0.23752%	0.28598%	(0.04846%)
OPEB:			
ARHCT	0.24265%	0.29731%	(0.05466%)
ODD	0.56581%	0.62347%	(0.05766%)
RMP	0.56470%	0.62216%	(0.05746%)

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of \$327,631 and (\$946,017), respectively, for the year ended June 30, 2023, 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	\$ -	(12,884)
Changes of assumptions	33,274	-
Net difference between projected and actual earnings on pension plan investments	174,821	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(93,487)
District contributions subsequent to the measurement date	239,737	-
Total	\$ 447,832	(106,371)

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

Notes to the Basic Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,536)
Changes of assumptions	-	(48,205)
Net difference between projected and actual earnings on OPEB plan investments	110,064	-
Changes in proportion and differences between District contributions and proportionate share of contributions	99,674	-
District contributions subsequent to the measurement date	344	-
Total	\$ 210,082	(55,741)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,291)
Changes of assumptions	-	(91)
Net difference between projected and actual earnings on OPEB plan investments	813	-
Changes in proportion and differences between District contributions and proportionate share of contributions	5,985	(1,171)
District contributions subsequent to the measurement date	2,574	-
Total	\$ 9,372	(6,553)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,617	(5,162)
Changes of assumptions	6,468	(64,997)
Net difference between projected and actual earnings on OPEB plan investments	8,443	-
Changes in proportion and differences between District contributions and proportionate share of contributions	9,075	(1,415)
District contributions subsequent to the measurement date	27,994	-
Total	\$ 70,597	(71,574)

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

Notes to the Basic Financial Statements, Continued

\$239,737 and \$30,912 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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
2023	\$	(99,729)	28,531	(125)	(5,551)
2024		(65,331)	(34,152)	(180)	(6,071)
2025		(151,717)	(79,103)	(338)	(7,615)
2026		418,501	238,721	910	4,957
2027		-	-	(207)	(5,743)
Thereafter		-	-	185	(8,948)
Total	\$	<u>101,724</u>	<u>153,997</u>	<u>245</u>	<u>(28,971)</u>

For the year ended June 30, 2023, the District recognized (\$492,663) and \$219,132 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

		1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$	<u>5,921,867</u>	<u>3,959,239</u>	<u>2,303,615</u>
Net OPEB ARHCT liability (asset)	\$	<u>(1,387,720)</u>	<u>(2,126,848)</u>	<u>(2,743,303)</u>
Net OPEB ODD liability (asset)	\$	<u>(34,282)</u>	<u>(34,175)</u>	<u>(34,118)</u>
Net OPEB RMP liability (asset)	\$	<u>(38,609)</u>	<u>(109,360)</u>	<u>(162,521)</u>

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$	<u>(2,813,661)</u>	<u>(2,126,848)</u>	<u>(1,301,280)</u>
Net OPEB ODD liability (asset)	\$	<u>N/A</u>	<u>(34,175)</u>	<u>N/A</u>
Net OPEB RMP liability (asset)	\$	<u>(169,201)</u>	<u>(109,360)</u>	<u>(27,789)</u>

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

Notes to the Basic Financial Statements, Continued

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

Plan Description and Funding Requirements. 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 8.65% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% 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%

The District contributed \$321,000 for the year ended June 30, 2023, which included forfeitures of \$1,357 which have been applied as employer 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 Municipal League Joint Insurance (AMLJIA), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. AMLJIA 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, 2023.

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.

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

Notes to the Basic Financial Statements, Continued

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 \$893,108 for the year ended June 30, 2023, 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, when there are excess of premiums paid, then half of the excess amount is refunded 120 days after year end. There was no such excess amounts, resulting in a liability, accounted for in the General (School Operating) Fund and are included in "Health Insurance Payable." Total estimated liability (receivable) at June 30, 2023 amounted to \$234,085. Changes in the claims liability (receivable) amount were:

Fiscal Year	Beginning Liability (Receivable)	Total Claims Paid	Total Claim Expenditure	Ending Liability (Receivable)
2022	\$ (9,899)	1,149,726	1,423,104	263,479
2023	\$ 263,479	1,021,463	992,069	234,085

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 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62.* Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences.* Effective for fiscal years beginning after December 15, 2023.

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 385,000	385,000	300,516	(84,484)
Interest	-	-	6,783	6,783
E-rate	1,338,461	1,338,461	1,367,000	28,539
Intergovernmental:				
City direct appropriations	3,150,000	3,150,000	3,150,000	-
State of Alaska	9,102,359	9,544,688	10,032,244	487,556
Federal sources	35,200	35,200	101,716	66,516
Total revenues	14,011,020	14,453,349	14,958,259	504,910
Expenditures:				
Current:				
Instruction	4,956,531	4,684,504	4,544,490	140,014
Special education instruction	1,204,572	1,024,098	1,033,849	(9,751)
Special education support services - students	264,452	301,802	262,667	39,135
Support services - students	171,970	205,760	168,338	37,422
Support services - instruction	2,310,377	2,386,628	2,348,794	37,834
School administration	733,641	696,334	684,032	12,302
School administration support services	383,304	321,175	286,295	34,880
District administration	318,373	327,085	380,651	(53,566)
District administration support services	848,871	784,214	693,314	90,900
Operations and maintenance of plant	3,193,765	3,532,550	3,391,151	141,399
Student activities	305,276	306,552	310,738	(4,186)
Total expenditures	14,691,132	14,570,702	14,104,319	466,383
Excess (deficiency) of revenues over expenditures	(680,112)	(117,353)	853,940	971,293
Other financing uses - Transfers out	(315,000)	(315,000)	(315,000)	-
Net change in fund balance	\$ (995,112)	(432,353)	538,940	971,293
Fund balance, beginning of year			2,520,867	
Fund balance, end of year			\$ 3,059,807	

See accompanying notes to Required Supplementary Information

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

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

Public Employees' Retirement System (PERS)

June 30, 2023

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	103.96%	62.37%
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	192.63%	63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	219.66%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	179.87%	63.37%
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	174.85%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	145.69%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 973,047	\$ 3,325,365	\$ 1,931,032	121.82%	61.61%
2022	0.0570%	\$ 2,091,976	\$ 282,553	\$ 2,374,529	\$ 1,842,318	113.55%	76.46%
2023	0.0471%	\$ 2,401,166	\$ 664,851	\$ 3,066,017	\$ 1,696,077	141.57%	67.97%

See accompanying notes to Required Supplementary Information.

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

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

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	0.0573%	\$ (1,469,122)	\$ (193,823)	\$ (1,662,945)	\$ 1,842,318	-79.74%	135.54%
2023	0.0468%	\$ (921,418)	\$ (264,695)	\$ (1,186,113)	\$ 1,696,077	-54.33%	128.51%
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%
2022	0.0635%	\$ (27,967)	\$ -	\$ (27,967)	\$ 1,842,318	-1.52%	374.22%
2023	0.0535%	\$ (23,455)	\$ -	\$ (23,455)	\$ 1,696,077	-1.38%	348.80%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 616,628	0.76%	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%
2022	0.0747%	\$ (20,055)	\$ -	\$ (20,055)	\$ 459,636	-4.36%	115.10%
2023	0.0630%	\$ (21,870)	\$ -	\$ (21,870)	\$ 420,591	-5.20%	120.08%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	\$ 225,991	\$ (214,407)	\$ 11,584	\$ 1,696,077	13.32%
2023	\$ 254,635	\$ (255,081)	\$ (446)	\$ 1,759,173	14.47%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2023

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%
2022	\$ 52,458	\$ (52,458)	\$ -	\$ 1,696,077	3.09%
2023	\$ 32,904	\$ (32,904)	\$ -	\$ 1,759,173	1.87%
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%
2022	\$ 3,087	\$ (3,087)	\$ -	\$ 1,696,077	0.18%
2023	\$ 2,881	\$ (2,881)	\$ -	\$ 1,759,173	0.16%
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%
2022	\$ 10,655	\$ (10,655)	\$ -	\$ 420,591	2.53%
2023	\$ 10,562	\$ (10,562)	\$ -	\$ 389,045	2.71%

See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	0.2860%	\$ 2,276,333	\$ 1,931,664	\$ 4,207,997	\$ 4,596,696	49.52%	89.43%
2023	0.2375%	\$ 3,959,239	\$ 5,278,628	\$ 9,237,867	\$ 4,619,514	85.71%	78.33%

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See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	0.2973%	\$ (3,456,719)	\$ (2,691,707)	\$ (6,148,426)	\$ 4,596,696	-75.20%	145.41%
2023	0.2427%	\$ (2,126,848)	\$ (2,733,370)	\$ (4,860,218)	\$ 4,619,514	-46.04%	134.84%
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%
2022	0.6235%	\$ (38,001)	\$ -	\$ (38,001)	\$ 4,596,696	-0.83%	1254.36%
2023	0.5658%	\$ (34,175)	\$ -	\$ (34,175)	\$ 4,619,514	-0.74%	1268.28%
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%
2022	0.6222%	\$ (124,930)	\$ -	\$ (124,930)	\$ 2,147,834	-5.82%	142.54%
2023	0.5647%	\$ (109,360)	\$ -	\$ (109,360)	\$ 2,120,311	-5.16%	140.73%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	\$ 169,229	\$ (168,902)	\$ 327	\$ 4,619,514	3.66%
2023	\$ 239,058	\$ (239,737)	\$ (679)	\$ 4,710,581	5.07%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2023

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%
2022	\$ 119,699	\$ (119,699)	\$ -	\$ 4,619,514	2.59%
2023	\$ 344	\$ (344)	\$ -	\$ 4,710,581	0.01%
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%
2022	\$ 2,224	\$ (2,224)	\$ -	\$ 4,619,514	0.05%
2023	\$ 2,574	\$ (2,574)	\$ -	\$ 4,710,581	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%
2022	\$ 23,075	\$ (23,075)	\$ -	\$ 2,120,311	1.09%
2023	\$ 27,994	\$ (27,994)	\$ -	\$ 2,555,732	1.10%

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, 2023

1. Budgetary Information

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

The following functions had expenditures in excess of appropriation in the School Operating Fund:

Special education instruction	\$ 9,751
District administration	\$ 53,566
Student activities	\$ 4,186

2. Public Employees' Retirement System

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

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

Notes to Required Supplementary Information, Continued

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

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

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

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

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

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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

Notes to Required Supplementary Information, Continued

3. Teachers' Retirement System

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

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

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

There were no changes in the asset or valuation methods since the prior valuation.

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

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

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

Notes to Required Supplementary Information, Continued

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. 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, 2023

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 385,000	300,516	(84,484)
Interest	-	6,783	6,783
E-rate	1,338,461	1,367,000	28,539
Total local sources	<u>1,723,461</u>	<u>1,674,299</u>	<u>(49,162)</u>
Intergovernmental:			
City of Nome - direct appropriation	<u>3,150,000</u>	<u>3,150,000</u>	<u>-</u>
State of Alaska:			
Foundation program	8,985,615	9,061,252	75,637
Quality schools	27,647	27,848	201
Other state revenue	-	386,812	386,812
On-behalf TRS	503,071	522,307	19,236
On-behalf PERS	28,355	34,025	5,670
Total State of Alaska	<u>9,544,688</u>	<u>10,032,244</u>	<u>487,556</u>
Federal sources -			
Direct sources - Impact Aid	<u>35,200</u>	<u>101,716</u>	<u>66,516</u>
Total revenues	<u>14,453,349</u>	<u>14,958,259</u>	<u>504,910</u>
Expenditures:			
Instruction:			
Certificated salaries	2,881,113	2,935,044	(53,931)
Non-certificated salaries	134,766	145,398	(10,632)
Employee benefits	1,293,782	1,222,956	70,826
Transportation allowance	33,931	16,697	17,234
Staff travel	3,000	-	3,000
Student travel	-	2,598	(2,598)
Utility services	5,400	287	5,113
Other purchased services	26,698	22,129	4,569
Supplies, materials and media	293,064	190,211	102,853
Tuition- students and stipends	8,000	8,565	(565)
Other	4,750	605	4,145
Total instruction	<u>4,684,504</u>	<u>4,544,490</u>	<u>140,014</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	\$ 375,193	395,643	(20,450)
Non-certificated salaries	256,734	291,212	(34,478)
Employee benefits	298,921	274,091	24,830
Transportation allowance	13,550	7,476	6,074
Professional and technical services	65,100	60,498	4,602
Staff travel	400	-	400
Supplies, materials and media	13,900	4,929	8,971
Other	300	-	300
Total special education instruction	<u>1,024,098</u>	<u>1,033,849</u>	<u>(9,751)</u>
Special education support services - students:			
Certificated salaries	148,303	115,384	32,919
Non-certificated salaries	43,730	49,281	(5,551)
Employee benefits	87,169	75,584	11,585
Transportation allowance	3,000	3,000	-
Professional and technical services	2,150	3,460	(1,310)
Staff travel	5,225	5,475	(250)
Other purchased services	1,981	612	1,369
Supplies, materials and media	9,744	9,871	(127)
Other	500	-	500
Total special education support services - students	<u>301,802</u>	<u>262,667</u>	<u>39,135</u>
Support services - students:			
Certificated salaries	120,587	106,955	13,632
Employee benefits	80,188	55,589	24,599
Transportation allowance	375	374	1
Supplies, materials and media	4,185	5,420	(1,235)
Other	425	-	425
Total support services - students	<u>205,760</u>	<u>168,338</u>	<u>37,422</u>
Support services - instruction:			
Certificated salaries	96,154	60,732	35,422
Non-certificated salaries	244,178	258,570	(14,392)
Employee benefits	169,993	165,447	4,546
Professional and technical services	7,838	188	7,650
Staff travel	9,150	11,949	(2,799)
Utility services	1,511,926	1,509,760	2,166
Other purchased services	1,445	1,901	(456)
Supplies, materials and media	343,474	340,247	3,227
Other	2,470	-	2,470
Total support services - instruction	<u>2,386,628</u>	<u>2,348,794</u>	<u>37,834</u>

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	\$ 477,107	492,264	(15,157)
Non-certificated salaries	10,151	10,150	1
Employee benefits	186,748	169,295	17,453
Transportation allowance	3,000	3,000	-
Professional and technical services	739	738	1
Staff travel	-	176	(176)
Utility services	-	80	(80)
Other purchased services	2,350	3	2,347
Supplies, materials and media	9,025	3,284	5,741
Other	7,214	5,042	2,172
Total school administration	<u>696,334</u>	<u>684,032</u>	<u>12,302</u>
School administration support services:			
Non-certificated salaries	167,051	170,828	(3,777)
Employee benefits	148,369	110,511	37,858
Utility services	1,500	276	1,224
Other purchased services	1,905	2,066	(161)
Supplies, materials and media	2,350	2,614	(264)
Total school administration support services	<u>321,175</u>	<u>286,295</u>	<u>34,880</u>
District administration:			
Certificated salaries	138,995	198,962	(59,967)
Employee benefits	73,528	86,850	(13,322)
Professional and technical services	30,253	28,774	1,479
Staff travel	35,000	27,494	7,506
Insurance and bond premiums	225	-	225
Supplies, materials and media	1,747	317	1,430
Other	47,337	38,254	9,083
Total district administration	<u>327,085</u>	<u>380,651</u>	<u>(53,566)</u>
District administration support services:			
Non-certificated salaries	222,853	180,289	42,564
Employee benefits	227,159	183,657	43,502
Professional and technical services	305,702	321,347	(15,645)
Staff travel	11,040	924	10,116
Utility services	1,210	3,553	(2,343)
Other purchased services	13,200	8,593	4,607
Insurance and bond premiums	64,050	55,024	9,026
Supplies, materials and media	20,100	10,812	9,288
Other	8,900	11,267	(2,367)
Indirect cost recovery	(90,000)	(82,152)	(7,848)
Total district administration support services	<u>784,214</u>	<u>693,314</u>	<u>90,900</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	\$ 147,707	141,000	6,707
Employee benefits	85,122	73,231	11,891
Professional and technical services	5,000	-	5,000
Staff travel	10,530	-	10,530
Utility services	109,695	81,380	28,315
Energy	1,644,117	1,584,400	59,717
Other purchased services	1,216,000	1,220,410	(4,410)
Insurance and bond premiums	253,610	253,610	-
Supplies, materials and media	60,269	35,729	24,540
Other	-	1,391	(1,391)
Equipment	500	-	500
Total operations and maintenance of plant	<u>3,532,550</u>	<u>3,391,151</u>	<u>141,399</u>
Student activities:			
Certificated salaries	87,940	88,670	(730)
Non-certificated salaries	16,000	10,520	5,480
Employee benefits	27,272	23,739	3,533
Professional and technical services	8,000	17,265	(9,265)
Staff travel	7,190	156	7,034
Student travel	120,000	114,019	5,981
Other purchased services	20,000	33,031	(13,031)
Supplies, materials and media	14,150	20,323	(6,173)
Other	6,000	3,015	2,985
Total student activities	<u>306,552</u>	<u>310,738</u>	<u>(4,186)</u>
Total expenditures	<u>14,570,702</u>	<u>14,104,319</u>	<u>466,383</u>
Excess (deficiency) of revenues over expenditures	<u>(117,353)</u>	<u>853,940</u>	<u>971,293</u>
Other financing uses:			
Transfers to other funds:			
Food Service program	(75,000)	(75,000)	-
Pupil Transportation	(40,000)	(40,000)	-
General Capital Project Fund	(200,000)	(200,000)	-
Total other financing uses	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (432,353)</u>	538,940	<u>971,293</u>
Fund balance, beginning of year		<u>2,520,867</u>	
Fund balance, end of year		<u>\$ 3,059,807</u>	

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

General Capital Project Funds

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2023

Revenues	\$	<u>-</u>
Expenditures:		
Instruction -		
Supplies, materials and media		<u>31,968</u>
Operations and maintenance of plant:		
Professional and technical services		6,452
Other purchased services		127,614
Supplies, materials and media		23,921
Equipment		<u>1,761</u>
Total operations and maintenance of plant		<u>159,748</u>
Total expenditures		<u>191,716</u>
Excess (deficiency) of revenues over expenditures		(191,716)
Other financing sources -		
Transfers from School Operating Fund		<u>200,000</u>
Net change in fund balance		8,284
Fund balance, beginning of year		<u>3,325,787</u>
Fund balance, end of year	\$	<u><u>3,334,071</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

Year Ended June 30, 2023

Revenues:	
Local sources -	
Charges for services - rental receipts	\$ <u>226,782</u>
Expenditures:	
Operations and maintenance of plant:	
Non-certificated salaries	4,218
Employee benefits	101
Utility services	5,688
Energy	22,555
Other purchased services	5,436
Supplies, materials and media	3,711
Other	<u>577</u>
Total expenditures	<u>42,286</u>
Excess of revenues over expenditures	184,496
Fund balance, beginning of year	<u>1,758,619</u>
Fund balance, end of year	\$ <u><u>1,943,115</u></u>

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

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2023

	Special Revenue Funds									
	Pupil Transportation	Artists in Schools	Comprehensive State Literacy Development	Rural Student Services	Positive Behavior Intervention Strategies	Food Service Program	Alaska Nutritional Foods	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled
<u>Assets</u>										
Assets:										
Accounts receivable	\$ -	-	25,540	-	36,486	5,155	2,999	49,073	47,737	3,667
Due from other funds	258,140	2,000	-	3,750	-	62,833	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 258,140	2,000	25,540	3,750	36,486	67,988	2,999	49,073	47,737	3,667
<u>Liabilities and Fund Balances (Deficit)</u>										
Liabilities:										
Accounts payable	\$ 352	-	-	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	3,750	-	-	219	-	-	-
Due to other funds	-	-	25,540	-	36,486	-	2,780	49,073	47,737	3,667
Total liabilities	352	-	25,540	3,750	36,486	-	2,999	49,073	47,737	3,667
Fund balances (deficit):										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	257,788	2,000	-	-	-	67,988	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	257,788	2,000	-	-	-	67,988	-	-	-	-
Total liabilities and fund balances (deficit)	\$ 258,140	2,000	25,540	3,750	36,486	67,988	2,999	49,073	47,737	3,667

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(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds									
	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	Elementary and Secondary School Emergency Relief II	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education
<u>Assets</u>										
Assets:										
Accounts receivable	\$ 1,897	7,489	12,199	60,647	147,098	2,863	26,020	57,291	193,126	8,516
Due from other funds	-	-	-	-	-	-	-	-	-	-
Prepaid items	4,861	17,651	-	-	-	-	-	-	5,586	105
Total assets	<u>\$ 6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>
<u>Liabilities and Fund Balances (Deficit)</u>										
Liabilities:										
Accounts payable	\$ -	-	-	-	-	-	-	10,183	18,414	-
Accrued payroll liabilities	-	-	-	-	468	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	6,758	25,140	12,199	60,647	146,630	2,863	26,020	47,108	180,298	354,621
Total liabilities	<u>6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>
Fund balances (deficit):										
Nonspendable	4,861	17,651	-	-	-	-	-	-	5,586	105
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	(4,861)	(17,651)	-	-	-	-	-	-	(5,586)	(105)
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficit)	<u>\$ 6,758</u>	<u>25,140</u>	<u>12,199</u>	<u>60,647</u>	<u>147,098</u>	<u>2,863</u>	<u>26,020</u>	<u>57,291</u>	<u>198,712</u>	<u>8,621</u>

(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
	Indian Education	Johnson O'Malley	UAF TASK	UAF Future Educators	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	
<u>Assets</u>									
Assets:									
Accounts receivable	\$ 65,524	-	-	-	-	-	724	-	754,051
Due from other funds	-	14,454	1,991	7,169	5,374	28,800	352,055	15,139	751,705
Prepaid items	-	-	-	-	-	-	2,475	-	30,678
Total assets	\$ 65,524	14,454	1,991	7,169	5,374	28,800	355,254	15,139	1,536,434
<u>Liabilities and Fund Balances (Deficit)</u>									
Liabilities:									355
Accounts payable	\$ -	-	-	7,169	-	1,000	19,862	-	56,980
Accrued payroll liabilities	-	-	-	-	-	-	-	-	468
Unearned revenue	-	14,454	1,991	-	-	-	-	-	20,414
Due to other funds	65,524	-	-	-	-	-	-	-	747,091
Total liabilities	65,524	14,454	1,991	7,169	-	1,000	19,862	-	824,953
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	2,475	-	30,678
Restricted	-	-	-	-	5,374	27,800	332,917	15,139	381,230
Committed	-	-	-	-	-	-	-	-	327,776
Unassigned	-	-	-	-	-	-	-	-	(28,203)
Total fund balances (deficit)	-	-	-	-	5,374	27,800	335,392	15,139	711,481
Total liabilities and fund balances (deficit)	\$ 65,524	14,454	1,991	7,169	5,374	28,800	355,254	15,139	1,536,434

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds									Total Capital Project Funds	Total Other Governmental Funds
	NBHS Partial Roof Replacement	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	NBMHS Boiler Replacement	Nome Teacher VPSO Housing		
<u>Assets</u>											
Assets:											
Accounts receivable	\$ -	-	-	-	-	-	100,320	-	50,000	150,320	904,371
Due from other funds	554,904	-	-	-	-	-	-	-	-	554,904	1,306,609
Prepaid items	-	-	-	-	-	-	-	-	-	-	30,678
Total assets	\$ 554,904	-	-	-	-	-	100,320	-	50,000	705,224	2,241,658
<u>Liabilities and Fund Balances (Deficit)</u>											
Liabilities:											
Accounts payable	\$ -	14,053	-	-	-	-	-	-	-	14,053	71,033
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-	-	468
Unearned revenue	554,904	-	-	-	-	-	-	-	-	554,904	575,318
Due to other funds	-	33,944	5,195	4,500	56,938	10,658	100,320	98,358	261,133	571,046	1,318,137
Total liabilities	554,904	47,997	5,195	4,500	56,938	10,658	100,320	98,358	261,133	1,140,003	1,946,566
Fund balances (deficit):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	30,678
Restricted	-	-	-	-	-	-	-	-	-	-	381,230
Committed	-	-	-	-	-	-	-	-	-	-	327,776
Unassigned	-	(47,997)	(5,195)	(4,500)	(56,938)	(10,658)	-	(98,358)	(211,133)	(434,779)	(462,982)
Total fund balances (deficit)	-	(47,997)	(5,195)	(4,500)	(56,938)	(10,658)	-	(98,358)	(211,133)	(434,779)	276,702
Total liabilities and fund balances (deficit)	\$ 554,904	-	-	-	-	-	100,320	-	50,000	705,224	2,241,658

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, 2023

	Special Revenue Funds							Title I-A Consolidated Admin Pool Program
	Pupil Transportation	Artists in Schools	Comprehensive State Literacy Development	Positive Behavior Intervention Strategies	Food Service Program	Alaska Nutritional Foods	Title VI-B IDEA	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	13,715	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	475,810	-	-	-	-	7,975	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	-	-	51,106	36,486	567,126	2,999	278,560	110,032
Total revenues	<u>475,810</u>	<u>-</u>	<u>51,106</u>	<u>36,486</u>	<u>580,841</u>	<u>10,974</u>	<u>278,560</u>	<u>110,032</u>
Expenditures:								
Current:								
Instruction	-	-	20,801	-	-	-	-	-
Special education instruction	-	-	-	-	-	-	225,387	-
Special education support services - students	-	-	-	-	-	-	32,451	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	28,095	34,908	-	-	8,676	110,032
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	-	2,210	1,578	-	-	12,046	-
Operations and maintenance of plant	-	-	-	-	1,900	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	601,605	-	-	-	-	-	-	-
Student transportation - school activities	3,256	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	770,432	10,974	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>604,861</u>	<u>-</u>	<u>51,106</u>	<u>36,486</u>	<u>772,332</u>	<u>10,974</u>	<u>278,560</u>	<u>110,032</u>
Excess (deficiency) of revenues over expenditures	(129,051)	-	-	-	(191,491)	-	-	-
Other financing sources - Transfers from School Operating Fund	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(89,051)	-	-	-	(116,491)	-	-	-
Fund balance (deficit), beginning of year	<u>346,839</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>184,479</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ 257,788</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>67,988</u>	<u>-</u>	<u>-</u>	<u>-</u>

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(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

	Preschool Disabled	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Pass-through	3,796	12,011	62,401	33,247	179,589	239,825	2,863	32,357
Total revenues	<u>3,796</u>	<u>12,011</u>	<u>62,401</u>	<u>33,247</u>	<u>179,589</u>	<u>239,825</u>	<u>2,863</u>	<u>32,357</u>
Expenditures:								
Current:								
Instruction	-	2,964	4,263	12,528	160,402	148,756	2,739	30,958
Special education instruction	3,632	-	-	-	-	-	-	358
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	5,119	-	-	29	-	-
Support services - instruction	-	8,528	50,321	12,612	11,175	49,843	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	245	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	164	519	2,698	1,438	7,767	20,879	124	1,399
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	6,669	-	9,214	-	-
Student transportation - to and from school	-	-	-	-	-	11,104	-	-
Student transportation - school activities	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>3,796</u>	<u>12,011</u>	<u>62,401</u>	<u>33,247</u>	<u>179,589</u>	<u>239,825</u>	<u>2,863</u>	<u>32,357</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-

(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							
	Safe Children's Act	Elementary and Secondary School Emergency Relief II	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education	Indian Education	Johnson O'Malley	UAF Future Educators	Inupiaq Immersion Program
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other local	93	-	-	-	-	-	17,619	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	14,659	232,103	-	-	-
Pass-through	-	275,528	1,088,504	-	-	13,624	-	-
Total revenues	93	275,528	1,088,504	14,659	232,103	13,624	17,619	-
Expenditures:								
Current:								
Instruction	93	89,342	281,345	14,025	222,066	8,562	-	50,686
Special education instruction	-	1,086	8,116	-	-	-	-	-
Special education support services - students	-	-	1,150	-	-	-	-	-
Support services - students	-	99,340	68,243	-	-	-	-	-
Support services - instruction	-	2,169	47,386	-	-	3,329	-	-
School administration	-	-	-	-	-	-	-	-
School administration support services	-	6,085	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	14,085	20,637	634	10,037	589	-	-
Operations and maintenance of plant	-	63,421	638,604	-	-	-	-	-
Student activities	-	-	10,773	-	-	-	17,619	-
Student transportation - to and from school	-	-	2,100	-	-	704	-	-
Student transportation - school activities	-	-	6,000	-	-	440	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	4,150	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	93	275,528	1,088,504	14,659	232,103	13,624	17,619	50,686
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	(50,686)
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	(50,686)
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	50,686
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-

(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						Capital Project Funds		
	Arts and Culture	NCEDC Multicultural Arts Institute	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	Total Special Revenue Funds	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	13,715	-	-
Other local	61,933	16,600	-	29,700	308,929	130	435,004	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	483,785	-	-
Federal sources:									
Direct	-	-	-	-	-	-	246,762	-	-
Pass-through	-	-	-	-	-	-	2,990,054	-	-
Total revenues	61,933	16,600	-	29,700	308,929	130	4,169,320	-	-
Expenditures:									
Current:									
Instruction	6,364	-	-	-	1,077	-	1,056,971	-	360 -
Special education instruction	55,569	-	-	-	-	-	293,790	-	-
Special education support services - students	-	-	-	-	-	-	33,601	-	-
Support services - students	-	-	-	-	-	-	172,731	-	-
Support services - instruction	-	16,600	-	-	-	-	383,674	-	-
School administration	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	6,330	-	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	900	-	-	97,704	-	-
Operations and maintenance of plant	-	-	-	-	-	-	703,925	14,053	-
Student activities	-	-	-	1,000	404,506	-	449,781	-	-
Student transportation - to and from school	-	-	-	-	-	-	615,513	-	-
Student transportation - school activities	-	-	-	-	-	-	9,696	-	-
Community services	-	-	-	-	-	356	356	-	-
Food services	-	-	-	-	-	-	785,556	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	6,606	-
Total expenditures	61,933	16,600	-	1,900	405,583	356	4,609,628	20,659	-
Excess (deficiency) of revenues over expenditures	-	-	-	27,800	(96,654)	(226)	(440,308)	(20,659)	-
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	115,000	-	-
Net change in fund balance	-	-	-	27,800	(96,654)	(226)	(325,308)	(20,659)	-
Fund balance (deficit), beginning of year	-	-	5,374	-	432,046	15,365	1,036,789	(27,338)	(5,195)
Fund balance (deficit), end of year	\$ -	-	5,374	27,800	335,392	15,139	711,481	(47,997)	(5,195)

(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

	Capital Project Funds							
	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	NBMHS Boiler Replacement	Nome Teacher VPSO Housing	Total Capital Project Funds	Total Other Governmental Funds
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	13,715
Other local	-	-	-	452,735	-	-	452,735	887,739
Intergovernmental:								
State of Alaska	-	-	-	-	-	170,308	170,308	654,093
Federal sources:								
Direct	-	-	-	-	-	-	-	246,762
Pass-through	-	-	-	-	-	-	-	2,990,054
Total revenues	-	-	-	452,735	-	170,308	623,043	4,792,363
Expenditures:								
Current:								
Instruction	-	-	-	-	-	-	-	1,056,976
Special education instruction	-	-	-	-	-	-	-	293,790
Special education support services - students	-	-	-	-	-	-	-	33,601
Support services - students	-	-	-	-	-	-	-	172,731
Support services - instruction	-	-	-	-	-	-	-	383,674
School administration	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	6,330
District administration	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	-	-	97,704
Operations and maintenance of plant	-	-	-	452,735	-	-	466,788	1,170,713
Student activities	-	-	-	-	-	-	-	449,781
Student transportation - to and from school	-	-	-	-	-	-	-	615,513
Student transportation - school activities	-	-	-	-	-	-	-	9,696
Community services	-	-	-	-	-	-	-	356
Food services	-	-	-	-	-	-	-	785,556
Construction and facilities acquisition	-	56,938	10,658	-	98,358	381,441	554,001	554,001
Total expenditures	-	56,938	10,658	452,735	98,358	381,441	1,020,789	5,630,417
Excess (deficiency) of revenues over expenditures	-	(56,938)	(10,658)	-	(98,358)	(211,133)	(397,746)	(838,054)
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	115,000
Net change in fund balance	-	(56,938)	(10,658)	-	(98,358)	(211,133)	(397,746)	(723,054)
Fund balance (deficit), beginning of year	(4,500)	-	-	-	-	-	(37,033)	999,756
Fund balance (deficit), end of year	\$ (4,500)	(56,938)	(10,658)	-	(98,358)	(211,133)	(434,779)	276,702

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	\$ 560,000	475,810	(84,190)
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries	-	16,575	(16,575)
Employee benefits	-	435	(435)
Other purchased services	560,000	539,491	20,509
Equipment	-	45,104	(45,104)
Total student transportation - to and from school	560,000	601,605	(41,605)
Student transportation - school activities -			
Other purchased services	-	3,256	(3,256)
Total expenditures	560,000	604,861	(44,861)
Excess (deficiency) of revenues over expenditures	-	(129,051)	(129,051)
Other financing sources -			
Transfers from School Operating Fund	-	40,000	(40,000)
Net change in fund balance	\$ -	(89,051)	(169,051)
Fund balance, beginning of year		346,839	
Fund balance, end of year		\$ 257,788	

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:	\$ -	-	-
Expenditures:	-	-	-
Excess of revenues over expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		2,000	
Fund balance, end of year		\$ 2,000	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>163,803</u>	<u>51,106</u>	<u>(112,697)</u>
Expenditures:			
Instruction:			
Certificated salaries	50,660	12,000	38,660
Non-certificated salaries	3,215	-	3,215
Employee benefits	4,459	468	3,991
Professional and technical services	90,052	-	90,052
Supplies, materials and media	8,333	8,333	-
Total instruction	<u>156,719</u>	<u>20,801</u>	<u>135,918</u>
Support services - instruction:			
Professional and technical services	-	21,828	(21,828)
Staff travel	-	6,267	(6,267)
Total support services - instruction	<u>-</u>	<u>28,095</u>	<u>(28,095)</u>
District administration support services -			
Indirect cost	<u>7,084</u>	<u>2,210</u>	<u>4,874</u>
Total expenditures	<u>163,803</u>	<u>51,106</u>	<u>112,697</u>
Excess 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)

Positive Behavioral Intervention Strategies Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	<u>21,715</u>	<u>36,486</u>	<u>14,771</u>
Expenditures:			
Support services - instruction:			
Certificated salaries	250	5,200	(4,950)
Non-certificated salaries	-	2,400	(2,400)
Employee benefits	-	325	(325)
Professional and technical services	4,000	4,000	-
Staff travel	15,000	22,983	(7,983)
Supplies, materials and media	1,379	-	1,379
Total support services - instruction	<u>20,629</u>	<u>34,908</u>	<u>(14,279)</u>
District administration support services -			
Indirect cost	<u>1,086</u>	<u>1,578</u>	<u>(492)</u>
Total expenditures	<u>21,965</u>	<u>36,486</u>	<u>(14,521)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(250)</u>	-	<u>250</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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	13,715	13,715
Intergovernmental -			
Federal sources - through the State of Alaska	530,000	567,126	37,126
Total revenues	530,000	580,841	50,841
Expenditures:			
Operations and maintenance of plant -			
Supplies, materials and media	-	1,900	(1,900)
Food services:			
Other purchased services	775,000	738,502	36,498
Supplies, materials and media	-	28,931	(28,931)
Other	-	2,999	(2,999)
Total food services	775,000	770,432	4,568
Total expenditures	775,000	772,332	2,668
Excess (deficiency) of revenues over expenditures	(245,000)	(191,491)	53,509
Other financing sources -			
Transfers from School Operating Fund	75,000	75,000	-
Net change in fund balance	\$ (170,000)	(116,491)	53,509
Fund balance, beginning of year		184,479	
Fund balance, end of year		\$ 67,988	

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, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - through the State of Alaska	\$ 2,999	2,999	-
State of Alaska	<u>-</u>	<u>7,975</u>	<u>7,975</u>
Total revenues	<u>2,999</u>	<u>10,974</u>	<u>7,975</u>
Expenditures:			
Food services-			
Supplies, materials and media	<u>2,999</u>	<u>10,974</u>	<u>(7,975)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 298,144	278,560	(19,584)
Expenditures:			
Special education instruction:			
Professional and technical services	208,525	208,525	-
Supplies, materials and media	17,865	16,862	1,003
Total special education instruction	226,390	225,387	1,003
Special education support services - students:			
Professional and technical services	14,053	14,052	1
Staff travel	13,880	12,943	937
Supplies, materials and media	6,592	5,456	1,136
Total special education support services - students	34,525	32,451	2,074
Support services - instruction:			
Certificated salaries	21,000	8,419	12,581
Employee benefits	3,336	257	3,079
Total support services - instruction	24,336	8,676	15,660
District administration support services - Indirect costs	12,893	12,046	847
Total expenditures	298,144	278,560	19,584
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 110,032	110,032	-
Expenditures:			
Support services - instruction:			
Certificated salaries	69,744	89,734	(19,990)
Employee benefits	22,890	15,545	7,345
Professional and technical services	1,204	849	355
Staff travel	10,895	3,904	6,991
Supplies, materials and media	5,000	-	5,000
Other	299	-	299
Total expenditures	<u>110,032</u>	<u>110,032</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,796	3,796	-
Expenditures:			
Special education instruction:			
Professional and technical services	3,508	3,508	-
Supplies, materials and media	124	124	-
Total special education instruction	<u>3,632</u>	<u>3,632</u>	<u>-</u>
District administration support services-			
Indirect costs	164	164	-
Total expenditures	<u>3,796</u>	<u>3,796</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 50,000	12,011	(37,989)
Expenditures:			
Instruction:			
Certificated salaries	8,500	550	7,950
Employee benefits	293	16	277
Professional and technical services	-	585	(585)
Supplies, materials and media	10,962	-	10,962
Other	10,083	1,813	8,270
Total instruction	29,838	2,964	26,874
Support services - instruction:			
Professional and technical services	7,850	1,755	6,095
Staff travel	10,150	6,773	3,377
	18,000	8,528	9,472
District administration support services -			
Indirect costs	2,162	519	1,643
Total expenditures	50,000	12,011	37,989
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 105,853	62,401	(43,452)
Expenditures:			
Instruction:			
Certificated salaries	-	3,596	(3,596)
Employee benefits	-	86	(86)
Supplies, materials and media	-	581	(581)
Total instruction	-	4,263	(4,263)
Support services - students:			
Certificated salaries	-	5,000	(5,000)
Employee benefits	-	119	(119)
Total support services - students	-	5,119	(5,119)
Support services - instruction:			
Certificated salaries	15,500	2,000	13,500
Employee benefits	12,269	47	12,222
Professional and technical services	15,258	2,700	12,558
Staff travel	38,708	27,074	11,634
Other purchased services	18,500	18,500	-
Supplies, materials and media	600	-	600
Other	440	-	440
Total support services - instruction	101,275	50,321	50,954
District administration support services- Indirect costs	4,578	2,698	1,880
Total expenditures	105,853	62,401	43,452
Excess 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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 53,340	33,247	(20,093)
Expenditures:			
Instruction -			
Supplies, materials and media	17,923	12,528	5,395
Support services - students -			
Supplies, materials and media	3,240	-	3,240
Support services - instruction:			
Certificated salaries	1,500	-	1,500
Employee benefits	150	-	150
Professional and technical services	12,438	10,588	1,850
Staff Travel	1,930	2,024	(94)
Total support services - instruction	16,018	12,612	3,406
District administration support services -			
Indirect costs	2,307	1,438	869
Student activities:			
Certificated salaries	4,750	4,000	750
Employee benefits	350	96	254
Professional and technical services	6,000	-	6,000
Supplies, materials and media	2,752	2,573	179
Total student activities	13,852	6,669	7,183
Total expenditures	53,340	33,247	20,093
Excess 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 Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 290,627	179,589	(111,038)
Expenditures:			
Instruction:			
Certificated salaries	85,800	87,044	(1,244)
Non-certificated salaries	93,340	46,275	47,065
Employee benefits	72,943	27,083	45,860
Transportation allowance	460	-	460
Supplies, materials and media	9,016	-	9,016
Total instruction	<u>261,559</u>	<u>160,402</u>	<u>101,157</u>
Support services - instruction:			
Professional and technical services	600	595	5
Staff travel	12,400	9,998	2,402
Supplies, materials and media	1,000	582	418
Total support services - instruction	<u>14,000</u>	<u>11,175</u>	<u>2,825</u>
School administration support services-			
Staff travel	-	245	(245)
District administration support services-			
Indirect costs	<u>12,568</u>	<u>7,767</u>	<u>4,801</u>
Community services -			
Non-certificated salaries	<u>2,500</u>	-	<u>2,500</u>
Total expenditures	<u>290,627</u>	<u>179,589</u>	<u>111,038</u>
Excess 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-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 702,489	239,825	(462,664)
Expenditures:			
Instruction:			
Certificated salaries	81,150	22,605	58,545
Employee benefits	15,825	535	15,290
Student travel	75,120	49,982	25,138
Supplies, materials and media	77,679	29,959	47,720
Tuition - students and stipends	75,002	45,675	29,327
Total instruction	<u>324,776</u>	<u>148,756</u>	<u>176,020</u>
Support services - students-			
Employee benefits	-	29	(29)
Support services - instruction:			
Non-certificated salaries	-	32,659	(32,659)
Employee benefits	-	10,072	(10,072)
Professional and technical services	1,150	-	1,150
Staff travel	6,190	7,112	(922)
Total support services - instruction	<u>7,340</u>	<u>49,843</u>	<u>(42,503)</u>
District administration support services:			
Non-certificated salaries	28,270	8,452	19,818
Employee benefits	22,401	4,031	18,370
Indirect costs	22,189	8,396	13,793
Total district administration support services	<u>72,860</u>	<u>20,879</u>	<u>51,981</u>
Student activities:			
Certificated salaries	10,000	9,000	1,000
Non-certificated salaries	14,000	-	14,000
Employee benefits	16,838	214	16,624
Student travel	102,590	-	102,590
Other purchased services	5,895	-	5,895
Tuition - students and stipends	114,400	-	114,400
Total student activities	<u>263,723</u>	<u>9,214</u>	<u>254,509</u>
Student transportation - to and from school:			
Student travel	3,990	-	3,990
Other purchased services	-	11,104	(11,104)
Total student transportation - to and from school	<u>3,990</u>	<u>11,104</u>	<u>(7,114)</u>
Student transportation - school activities -			
Other purchased services	15,800	-	15,800
Community services -			
Other expenses	14,000	-	14,000
Total expenditures	<u>702,489</u>	<u>239,825</u>	<u>462,664</u>
Excess 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)

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 11,400	2,863	(8,537)
Expenditures:			
Instruction -			
Supplies, materials and media	10,907	2,739	8,168
District administration support services -			
Indirect costs	493	124	369
Total expenditures	11,400	2,863	8,537
Excess 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)

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 26,353	32,357	6,004
Expenditures:			
Instruction:			
Other purchased services	6,132	4,277	1,855
Supplies, materials and media	19,081	26,681	(7,600)
Total instruction	<u>25,213</u>	<u>30,958</u>	<u>(5,745)</u>
District administration support services -			
Indirect costs	<u>1,140</u>	<u>1,399</u>	<u>(259)</u>
Total expenditures	<u>26,353</u>	<u>32,357</u>	<u>(6,004)</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Safe Children's Act Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other local	\$ -	93	93
Expenditures:			
Instruction - Supplies, materials and media	-	93	(93)
Excess 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)

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, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 278,964	275,528	(3,436)
Expenditures:			
Instruction:			
Certificated salaries	61,000	61,500	(500)
Non-certificated salaries	22,000	16,000	6,000
Employee benefits	30,900	2,842	28,058
Professional and technical services	9,000	9,000	-
Total instruction	<u>122,900</u>	<u>89,342</u>	<u>33,558</u>
Special education instruction:			
Non-certificated salaries	-	1,000	(1,000)
Employee benefits	-	86	(86)
Total special education instruction	<u>-</u>	<u>1,086</u>	<u>(1,086)</u>
Support services - students:			
Certificated salaries	86,000	86,232	(232)
Employee benefits	-	12,772	(12,772)
Transportation allowance	-	336	(336)
Total support services - students	<u>86,000</u>	<u>99,340</u>	<u>(13,340)</u>
Support services - instruction:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	169	(169)
Total support services - instruction	<u>-</u>	<u>2,169</u>	<u>(2,169)</u>
School administration support services:			
Non-certificated salaries	-	1,500	(1,500)
Employee benefits	-	4,585	(4,585)
Total school administration support services	<u>-</u>	<u>6,085</u>	<u>(6,085)</u>
District administration support services:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	170	(170)
Indirect costs	12,064	11,915	149
Total district administration support services	<u>12,064</u>	<u>14,085</u>	<u>(2,021)</u>
Operations and maintenance of plant:			
Non-certificated salaries	-	2,000	(2,000)
Employee benefits	-	165	(165)
Other purchased services	52,000	61,256	(9,256)
Supplies, materials and media	6,000	-	6,000
Total operations and maintenance of plant	<u>58,000</u>	<u>63,421</u>	<u>(5,421)</u>
Total expenditures	<u>278,964</u>	<u>275,528</u>	<u>3,436</u>
Excess 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)

Elementary and Secondary School Emergency Relief III Special Revenue Fund

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

Year Ended June 30, 2023

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 953,465	1,088,504	135,039
Expenditures:			
Instruction:			
Certificated salaries	52,500	47,844	4,656
Non-certificated salaries	145,750	49,866	95,884
Employee benefits	47,599	17,829	29,770
Professional and technical services	20,150	-	20,150
Staff travel	1,500	-	1,500
Supplies, materials, media	122,000	165,806	(43,806)
Total instruction	<u>389,499</u>	<u>281,345</u>	<u>108,154</u>
Special education instruction:			
Non-certificated salaries	7,500	7,500	-
Employee benefits	-	616	(616)
Total special education instruction	<u>7,500</u>	<u>8,116</u>	<u>(616)</u>
Special education support services - students:			
Certificated salaries	-	1,000	(1,000)
Employee benefits	-	150	(150)
Total special education support services - students	<u>-</u>	<u>1,150</u>	<u>(1,150)</u>
Support services - students:			
Non-certificated salaries	45,000	41,567	3,433
Employee benefits	51,125	26,676	24,449
Total support services - students	<u>96,125</u>	<u>68,243</u>	<u>27,882</u>
Support services - instruction:			
Professional and technical services	-	26,992	(26,992)
Staff travel	-	20,394	(20,394)
Supplies, materials, media	8,450	-	8,450
Total support services - instruction	<u>8,450</u>	<u>47,386</u>	<u>(38,936)</u>
District administration support services -			
Indirect costs	24,151	20,637	3,514
Operations and maintenance of plant:			
Supplies, materials and media	-	27,300	(27,300)
Other capital outlay	395,000	611,304	(216,304)
Total operations and maintenance of plant	<u>395,000</u>	<u>638,604</u>	<u>(243,604)</u>
Student activities:			
Certificated salaries	-	1,200	(1,200)
Non-certificated salaries	-	8,834	(8,834)
Employee benefits	-	739	(739)
Total student activities	<u>-</u>	<u>10,773</u>	<u>(10,773)</u>
Student transportation - to and from school -			
Other purchased services	-	2,100	(2,100)
Student transportation - school activities -			
Other purchased services	23,740	6,000	17,740
Food services:			
Non-certificated salaries	-	1,200	(1,200)
Employee benefits	-	103	(103)
Supplies, materials and media	9,000	2,847	6,153
Total food services	<u>9,000</u>	<u>4,150</u>	<u>4,850</u>
Total expenditures	<u>953,465</u>	<u>1,088,504</u>	<u>(135,039)</u>
Excess 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)

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ <u>14,993</u>	<u>14,659</u>	<u>(334)</u>
Expenditures:			
Instruction -			
Supplies, materials, media	<u>14,345</u>	<u>14,025</u>	<u>320</u>
District administration support services -			
Indirect costs	<u>648</u>	<u>634</u>	<u>14</u>
Total expenditures	<u>14,993</u>	<u>14,659</u>	<u>334</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 232,103	232,103	-
Expenditures:			
Instruction:			
Certificated salaries	118,143	101,517	16,626
Non-certificated salaries	38,875	47,473	(8,598)
Employee benefits	65,048	72,675	(7,627)
Transportation allowance	-	401	(401)
Total instruction	<u>222,066</u>	<u>222,066</u>	<u>-</u>
District administration support services -			
Indirect costs	<u>10,037</u>	<u>10,037</u>	<u>-</u>
Total expenditures	<u>232,103</u>	<u>232,103</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 28,049	13,624	(14,425)
Expenditures:			
Instruction:			
Supplies, materials and media	26,636	8,562	18,074
Other	200	-	200
Total instruction	<u>26,836</u>	<u>8,562</u>	<u>18,274</u>
Support services - instruction -			
Staff travel	-	3,329	(3,329)
District administration support services-			
Indirect costs	1,213	589	624
Student transportation - to and from school -			
Other purchased services	-	704	(704)
Student transportation - school activities -			
Other purchased services	-	440	(440)
Total expenditures	<u>28,049</u>	<u>13,624</u>	<u>14,425</u>
Excess 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 Future Educators Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources - other local	\$ 17,620	17,619	(1)
Expenditures:			
Student activities:			
Professional and technical services	-	1,197	(1,197)
Student travel	<u>17,620</u>	<u>16,422</u>	<u>1,198</u>
Total student activities	<u>17,620</u>	<u>17,619</u>	<u>1</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2023

Revenues:	\$ <u> -</u>
Expenditures:	
Instruction:	
Non-certificated salaries	38,121
Employee benefits	<u>12,565</u>
Total expenditures	<u>50,686</u>
Excess (deficiency) of revenues over expenditures	(50,686)
Fund balance, beginning of year	<u>50,686</u>
Fund balance, end of year	\$ <u><u> -</u></u>

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

Arts and Culture Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

	<u>Actual</u>
Revenues:	
Local sources - other local	\$ <u>61,933</u>
Expenditures:	
Instruction -	
Employee benefits	<u>6,364</u>
Special education instruction -	
Certificated salaries	<u>55,569</u>
Total expenditures	<u>61,933</u>
Excess 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)

NSEDC - Multicultural Arts Institute Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other local	\$ 16,600	16,600	-
Expenditures:			
Support services - instruction:			
Professional and technical services	14,600	14,600	-
Supplies, materials, and media	<u>2,000</u>	<u>2,000</u>	-
Total expenditures	<u>16,600</u>	<u>16,600</u>	-
Excess 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)

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess of revenues over expenditures	-
Fund balance, beginning of year	<u> 5,374</u>
Fund balance, end of year	\$ <u><u> 5,374</u></u>

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

Kang Donor Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2023

Revenues:		
Local sources-		
Other sources- donations	\$	<u>29,700</u>
Expenditures -		
District administration support services -		
Other purchased services		<u>900</u>
Student activities-		
Tuition-students and stipends		<u>1,000</u>
Total expenditures		<u>1,900</u>
Excess of revenues over expenditures		27,800
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>27,800</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, 2023

Revenues -		
Local sources - other local	\$	<u>308,929</u>
Expenditures:		
Instruction -		
Supplies, materials and media		<u>1,077</u>
Student activities:		
Non-certified salaries	2,000	
Employee benefits	172	
Professional and technical services	858	
Student travel	275,756	
Other purchased services	10,033	
Supplies, materials and media	110,606	
Other	<u>5,081</u>	
Total student activities		<u>404,506</u>
Total expenditures		<u>405,583</u>
Excess (deficiency) of revenues over expenditures		(96,654)
Fund balance, beginning of year		<u>432,046</u>
Fund balance, end of year	\$	<u><u>335,392</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, 2023

Revenues -		
Local sources - other local	\$	<u>130</u>
Expenditures:		
Community services -		
Other		<u>356</u>
Excess (deficiency) of revenues over expenditures		(226)
Fund balance, beginning of year		<u>15,365</u>
Fund balance, end of year	\$	<u><u>15,139</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, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Operations and maintenance of plant -	
Other purchased services	<u> 14,053</u>
Construction and facilities acquisition -	
Professional and technical services	<u> 6,606</u>
Total expenditures	<u> 20,659</u>
Excess (deficiency) of revenues over expenditures	(20,659)
Fund balance (deficit), beginning of year	<u> (27,338)</u>
Fund balance (deficit), end of year	\$ <u><u> (47,997)</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, 2023

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess of revenues over expenditures	-
Fund balance (deficit), beginning of year	<u> (5,195)</u>
Fund balance (deficit), end of year	\$ <u><u> (5,195)</u></u>

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

NBHS Generator Addition Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures	
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u> (4,500)</u>
Fund balance (deficit), end of year	\$ <u><u> (4,500)</u></u>

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

NES Day Tank & Fuel Oil Piping Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition -	
Other capital outlay	<u> 56,938</u>
Excess (deficiency) of revenues over expenditures	(56,938)
Fund balance (deficit), beginning of year	<u> -</u>
Fund balance (deficit), end of year	\$ <u><u> (56,938)</u></u>

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

Secure Access ADA Upgrades Capital Project Fund

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

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition -	
Professional and technical services	<u> 10,658</u>
Excess (deficiency) of revenues over expenditures	(10,658)
Fund balance (deficit), beginning of year	<u> -</u>
Fund balance (deficit), end of year	\$ <u><u> (10,658)</u></u>

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

Swimming Pool Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2023

Revenues:		
Local sources -		
Other local	\$	<u>452,735</u>
Expenditures:		
Operations and maintenance of plant -		
Other capital outlay		<u>452,735</u>
Excess 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)

NBMHS Boiler Replacement Capital Project Fund

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

Year Ended June 30, 2023

Revenues:	\$ <u> -</u>
Expenditures:	
Construction and facilities acquisition:	
Professional and technical services	2,865
Other capital outlay	<u>95,493</u>
Total expenditures	<u>98,358</u>
Excess (deficiency) of revenues over expenditures	<u>(98,358)</u>
Fund balance, beginning of year	<u> -</u>
Fund balance (deficit), end of year	<u>\$ (98,358)</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, 2023

Revenues:		
Intergovernmental-		
State of Alaska	\$	<u>170,308</u>
Expenditures -		
Construction and facilities acquisition -		
Professional and technical services		<u>381,441</u>
Excess (deficiency) of revenues over expenditures		(211,133)
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>(211,133)</u></u>

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances

Year Ended June 30, 2023

	Beginning Balance	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 4,196	-	3,472	724
Prepaid items	334	2,141	-	2,475
Due from School Operating Fund	430,514	-	78,459	352,055
	<u>\$ 435,044</u>	<u>2,141</u>	<u>81,931</u>	<u>355,254</u>
Liabilities:				
Accounts Payable	\$ 2,998	16,864	-	19,862
Fund Balances:				
Districtwide				
Technology	11,976	-	(593)	12,569
Mini-Grants - Funding by City of Nome	-	4,559	3,753	806
	<u>11,976</u>	<u>4,559</u>	<u>3,160</u>	<u>13,375</u>
Middle/High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	21,265	-	640	20,625
ACSA -- 8th Grade Class of 2022 DC Trip	21,347	(21,347)	-	-
ACSA -- 8th Grade Class of 2023 DC Trip	406	9,735	12,141	(2,000)
ACSA -- 8th Grade Class of 2024 DC Trip	131	4,244	-	4,375
ACSA -- 8th Grade Class of 2025 DC Trip	-	1,106	-	1,106
ACSA -- 8th Grade Class of 2026 DC Trip	-	1,518	-	1,518
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	-	5,437
ACSA -- DC Ticket Account	12,843	13,832	396	26,279
ACSA -- Student Council	5,723	1,980	2,329	5,374
Archery Club	40	-	-	40
Boys Varsity Basketball	31,195	32,166	48,486	14,875
Class of 2023	3,416	1,055	4,322	149
Class of 2024	-	15,173	10,040	5,133
Class of 2025	-	2,410	-	2,410
Cross Country	4,615	2,298	5,243	1,670
Culinary Club	929	-	-	929
Culture Club	1,312	-	-	1,312
Design Technology	83	-	-	83
Drama Club	4,917	2,166	-	7,083
EdRising	2,553	9,027	22,188	(10,608)
Esports	2,649	30	2,020	659
General	775	-	721	54
Girls Varsity Basketball	37,260	21,137	28,884	29,513
Gym Banners	18,108	7,402	9,065	16,445
Honor Society	427	-	-	427
HS Student Council	1,852	-	-	1,852
Jr. High Basketball Tournament	2,572	-	-	2,572
Jr. High Boys Basketball	29,445	23,596	15,108	37,933
Jr. High Cheerleading	2,600	1,860	3,047	1,413
Jr. High Girls Basketball	2,833	1,325	4,887	(729)
Jr. High Student Council	4,019	-	-	4,019
Jr. High Volleyball	5,854	-	14,422	(8,568)
Jr. High Wrestling	6,219	1,020	7,307	(68)

(continued)

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances, Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Middle/High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	10,638	-	-	10,638
JV Volleyball	323	-	-	323
Let Us Buy - Student Store (HS)	4,356	2,227	1,240	5,343
Let Us Buy - Student Store (MS)	-	1,258	947	311
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	17,747	3,700	4,223	17,224
Nanook News	315	-	-	315
Native Youth Leadership NNYLO	1,080	500	-	1,580
Native Youth Olympics NYO	3,585	4,562	5,232	2,915
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	27,337	71,871	96,385	2,823
Norton Sound Shootout	4,385	-	-	4,385
NYO Junior Account	3,010	-	419	2,591
Skills USA VICA	24,913	-	-	24,913
Ski Team	1,846	7,991	8,698	1,139
Speech & Debate Club	1,036	-	-	1,036
Spirit Committee	650	-	-	650
Student Career Exploration Trips	(9,175)	9,495	-	320
Subway Showdown	733	10,815	5,894	5,654
Suicide, Alcohol and/or Substance Abuse Prevention	-	13,000	13,000	-
Swim Team	1,195	-	-	1,195
The PRIDE Club	401	-	-	401
Varsity Cheerleading	6,784	6,229	11,883	1,130
Varsity Volleyball	40,283	12,105	33,148	19,240
Varsity Wrestling	12,844	27,674	20,187	20,331
Yearbook	1,600	1,210	2,810	-
Youth Dance Group	3,980	-	-	3,980
Total Middle/High School	<u>403,528</u>	<u>304,370</u>	<u>395,312</u>	<u>312,586</u>

(continued)

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

Student Activity

Schedule of Changes in Assets' Liabilities and Fund Balances, Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	4,250	-	1,441	2,809
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	4,598	-	2,140	2,458
Ski Team	250	-	-	250
Youth Basketball	(3,523)	-	3,530	(7,053)
Total elementary school	<u>16,542</u>	<u>-</u>	<u>7,111</u>	<u>9,431</u>
 Total fund balance	 <u>432,046</u>	 <u>308,929</u>	 <u>405,583</u>	 <u>335,392</u>
 Total liabilities and fund balance	 \$ <u><u>435,044</u></u>	 <u><u>325,793</u></u>	 <u><u>405,583</u></u>	 <u><u>355,254</u></u>

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

Schedule of Compliance - AS 14.17.505

June 30, 2023

Total fund balance - School Operating Fund	\$ 3,059,807
less exemptions per 4 AAC 09.160(a)	
Inventories	111,756
Prepaid items	309,799
Federal impact aid received	<u>101,716</u>
Fund Balance Subject to 10% Limitation	<u>\$ 2,536,536</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>2,536,536</u>	=	<u>17.98%</u>
Current year expenditures	14,104,319		

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
U.S. Department of Education:				
Direct programs:				
Impact Aid	AK-2021-110501	84.041	70,798	70,798
Impact Aid	AK-2023-110501	84.041	30,918	30,918
Total ALN 84.041			<u>101,716</u>	<u>101,716</u>
Indian Education	S060A210518	84.060	232,103	232,103
REAP-RLIS	S358C220024	84.358C	14,993	14,659
Passed through the State of Alaska,				
Department of Education and Early Development:				
Title II-A	IP 23.NPSD.01	84.367	105,853	62,401
Title II-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.367	4,000	4,000
Total ALN 84.367			<u>109,853</u>	<u>66,401</u>
Special Education Cluster:				
Title VI-B IDEA	SE 23.NPSD.01	84.027	248,828	225,289
Preschool Disabled	SE 23.NPSD.01	84.173	3,796	3,796
Title VI-B ARP	SE 23.NPSD.01	84.173X	54,324	53,271
Total Special Education Cluster			<u>252,624</u>	<u>282,356</u>
Carl Perkins	EK 23.NPSD.01	84.048	38,353	32,357
Title I-A Basic	IP 23.NPSD.01	84.010	290,628	179,589
Title I-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.010	40,000	40,000
School Improvement	SI 23.NPSD.01	84.010	50,000	12,011
Total ALN 84.010			<u>380,628</u>	<u>231,600</u>
Title IV-A Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.424A	600	600
Title IV-A	IP 23.NPSD.01	84.424A	53,340	33,247
Total ALN 84.424			<u>53,940</u>	<u>33,847</u>
COVID-19 Elementary & Secondary School Emergency Relief Refund	ER 23.NPSD.01	84.425U	1,362,923	1,088,504
COVID-19 Elementary & Secondary School Emergency Relief Refund	CA 23.035.01	84.425D	279,173	275,528
COVID-19 Positive Behavioral Intervention Strategies	PB.23.NPSD.01	84.425D	36,629	36,486
Total ALN 84.425			<u>1,678,725</u>	<u>1,400,518</u>
Comprehensive State Literacy Development	AL 23.NPSD.01	84.371C	224,724	51,106
Title I-C Migrant Education	IP 23.NPSD.01	84.011	719,719	239,825
Title I-C Basic Consolidated Admin Pool Program	IP 23.NPSD.01	84.011	65,432	65,432
Title I-C Migrant Book	MB 23.NPSD.01	84.011A	11,400	2,863
Total ALN 84.011			<u>796,551</u>	<u>308,120</u>
Total U.S. Department of Education			<u>3,884,210</u>	<u>2,754,783</u>
U.S. Department of the Interior:				
Passed through Kawerak, Inc.:				
Johnson O'Malley	FY23	15.130	28,049	13,624
U.S. Department of Agriculture:				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	03501	10.553	167,345	167,345
National School Lunch Program	03501	10.555	346,908	346,908
Supply Chain Assistance	FD 23.NPSD.02	10.555	30,706	30,706
Commodity Supplemental Food Program	FY23	10.555	14,955	14,955
Total Child Nutrition Cluster			<u>559,914</u>	<u>559,914</u>
Food Distribution Admin Fee Reimbursement	FD 22.NPSD.01	10.560	5,929	5,929
Food Distribution Admin Fee Reimbursement	FD 23.NPSD.01	10.560	1,283	1,283
Total ALN 10.560			<u>7,212</u>	<u>7,212</u>
Local Food for Schools	LF 23.NPSD.01	10.185	2,999	2,999
Total U.S. Department of Agriculture			<u>585,080</u>	<u>570,125</u>
Total Expenditures of Federal Awards			<u>\$ 4,497,339</u>	<u>3,338,532</u>

See accompanying notes to the Schedule

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

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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, 2023. 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, 2023, the District received \$14,955 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, 2023

<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	\$ 9,061,253	9,061,252
Quality Schools	None	27,848	27,848
Student Transportation	None	475,810	475,810
Dividend Raffle Funds	None	2,942	2,942
Youth Risk Behavior Survey		850	850
# HB 281	None	383,020	383,020
Total Department of Education and Early Development		<u>9,955,473</u>	<u>9,951,722</u>
Alaska Housing Finance Corporation:			
Direct-			
New Apartment Unit	THP-20-NPS-1	<u>500,000</u>	<u>170,308</u>
State of Alaska, Department of Commerce, Community, and Economic Development-			
Direct-			
Alaska Nutritional Foods	None	<u>14,986</u>	<u>7,975</u>
Total state financial assistance		<u>\$ 10,470,459</u>	<u>10,130,005</u>

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, 2023

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, 2023. 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 I 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.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	\$ 10,130,005
PERS On-Behalf	34,025
TRS On-Behalf	<u>522,307</u>
Total State Financial Assistance	<u>\$ 10,686,337</u>

COMPLIANCE SECTION

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, 2023, 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, 2023.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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, 2023

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Nome Public Schools' major federal programs for the year ended June 30, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nome Public Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Anchorage, Alaska
November 8, 2023

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

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

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

Opinion on Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Nome Public Schools' major state programs for the year ended June 30, 2023. Nome Public Schools' major state programs are identified on the accompanying Schedule of State Financial Assistance.

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, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Nome Public Schools' state programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 8, 2023

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

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

 Yes X No

Significant deficiency identified?

 Yes X None reported

Noncompliance material to the financial statements noted?

 Yes X No

State Awards

Internal control over major programs:

Material weakness identified?

 Yes X No

Significant deficiency identified?

 Yes X None reported

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

Unmodified

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

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

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

SCHOOL BOARD COMMUNICATION

Title: Approval of Washington DC Trip Costs

Date: December 12, 2023

Administrator: Jamie Burgess

Attachments: Explorica & Close-Up Quotes/Invoices

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

The 8th grade students are preparing for their annual trip to Washington DC, and seniors who were unable to participate as 8th graders due to COVID are also traveling in a separate group.

The cost of this trip is covered with a combination of Title I-C funding and fundraising efforts by the students participating.

Each trip will have a minimum of two chaperones.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the Senior Washington DC trip at a cost of \$66,992, and the 8th grade Washington DC trip at a cost of \$104,412.16.

Sample Motion: I move to approve the Senior Washington DC trip at a cost of \$66,992, and the 8th grade Washington DC trip at a cost of \$104,412.16.



To: Ryan Fox NOME – BELTZ JR / SR High School Mile 3.5 Nome-Teller Hwy Nome, AK, 99762-0131	Invoice Date: 11/13/2023 Due Date: 11/24/2023 Tour Center ID: Fox-5872 Payment Due: \$ 8,200.00	Notes:
--	--	--------

STATEMENT OF ACCOUNT				CHARGES / CREDITS	TOTAL DUE
Item	Qty	Amt			
1st Deposit	33	\$248.48		\$248.48	\$8,200.00
Balance Due					\$8,200.00

Please Note: Plan benefits, limits and provisions may vary by jurisdiction. To review plan details online, go to: [Benefits are administered by: Trip Mate, Inc. 9225 Ward Parkway, Suite 200, Kansas City, MO 64114, 1-800-888-7292 \(*in CA, DBA Trip Mate Insurance Agency\).](#)

*The plan cost includes the plan premium and a fee for non-insurance assistance services. Please see

we have
33 goin)

20 paid through ~~migrant~~ DC account
13 paid through migrant

Explorica by WorldStrides
 218 West Water Street – Suite 400
 Charlottesville, VA 22906
 800-771-5353
 Worldstrides.com

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Payment Options:

- Wire Transfer**
 Bank Name: Citizens Commercial Banking
 Account Name: Lakeland Tours, LLC
 Account Number: 1402478698
 Routing Number (Wire Transfer): 011500120
 Routing Number (ACH): 211070175
 Swift Code: CTZIUS33
 (This is needed for International Wires)
- Credit Card**
 To pay by credit card, please call Luis Hernandez at 617-210-6102
 WorldStrides accepts the following major credit cards:
- Check/Money Order**
 Please make all check/money order payments payable to WorldStrides
 *Please Include Tour Center ID (Fox-5872) on the memo line.
 WorldStrides
 PO Box 9033
 Charlottesville, VA 22906

Explorica by WorldStrides
 218 West Water Street – Suite 400
 Charlottesville, VA 22906
 800-771-5353
 Worldstrides.com



**SCHOOL ACCOUNT
LETTER OF UNDERSTANDING
NOME – BELTZ JR / SR High School
Trip IDs: Fox-5578**

November 13, 2023

Ryan Fox
NOME – BELTZ JR / SR High School
Mile 3.5 Nome-Teller Hwy
Nome, AK 99762-0131
Trip IDs: Fox-5578

Dear Ryan,

Thank you for selecting Explorica by WorldStrides to organize your educational travel program. As your Financial Services Representative, I am part of a professional team that is dedicated to making your program a success. Just as your Account Manager services your itinerary and tour-related needs, I am dedicated solely to your group's accounting needs.

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In that regard, please refer to the enclosed School Account Letter of Understanding. This letter provides a detailed checklist of items that we will jointly manage. Please note that I have included guidelines concerning registration, collection/remittance of monies, as well as cancellation policies. In addition, for your convenience, I have detailed your specific payment schedule for your upcoming trip. After you have reviewed the Letter of Understanding, please retain a copy for your records and return the executed copy to me at luis.hernandez@worldstrides.com.

To make the accounting aspect of your trip as simple as possible, I am available by phone and email Monday through Friday between 8:30 a.m. and 5:00 p.m. EST. Feel free to contact me if you have questions, and I will be in touch with you periodically as well. I look forward to working with you in the coming season.

Regards,

Luis Hernandez
Financial Services Representative
617-210-6102
luis.hernandez@worldstrides.com

SCHOOL ACCOUNT
LETTER OF UNDERSTANDING
NOME – BELTZ JR / SR High School
Trip IDs: Fox-5578

The Program Leader, **Ryan Fox**, understands and agrees to perform the following:

- ✓ **Submit** completed and signed Explorica by WorldStrides' registration forms with an accompanying deposit for each traveler in your group. If you anticipate that signed registration forms will be delayed, please send a good faith deposit based upon the estimated number of travelers.
 - Please remember that the registrations of all travelers must be submitted no later than 110 days from trip departure.
- ✓ **Collect** all monies due from each traveler according to your payment schedule below.
- ✓ **Handle** all correspondence, revisions, and inquiries with your Financial Services Representative.
- ✓ **Remit** monies in the form of a school/group check made payable to Explorica by WorldStrides.
 - Please remind parents to remit all payments to you, the Program Leader. Monies received by Explorica by WorldStrides from parents will be returned with a letter of explanation.

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Payment Schedule

Amount Due	Due Date	Amount per Person
Initial Deposit	11/24/2023	\$248.48
Second Payment	02/26/2024	\$1,895.08
Third Payment	04/05/2024	Final Balance

x 33 = \$8,199.84

- All registrants must become current with the group's payment plan at the time of registration.

Additional Insurance You can review the international travel insurance options available for purchase online here: [Travel Protection Plan | Cancel for Any Reason | Explorica](#). Either tier may be made mandatory for purchase and built into the program fee at the school's discretion.

Travel Protection Plan Plus: Along with providing you the same benefits as our standard Travel Protection Plan, the Explorica Travel Protection Plan Plus also includes a Cancel For Any Reason benefit. With our Cancel For Any Reason Waiver Benefit, if you cancel your trip for any reason not otherwise covered by this policy, we will reimburse you for 75% of the non-refundable cancellation fees which apply to your trip, provided:

1. Payment for this plan is received by Explorica by WorldStrides within 14 days of the initial deposit/payment of your trip; and
2. You cancel your trip 48 hours (2 days) or more before your scheduled trip departure date.

This Cancel For Any Reason Waiver Benefit does not cover: 1) penalties associated with any air or other travel arrangements not provided by Explorica by WorldStrides, or 2) the failure of Explorica by WorldStrides to provide the bargained-for travel arrangements due to cessation of operations.

The cost for the Travel Protection Plan is \$16 a day with a max of \$224, and the cost for the Travel Protection Plan Plus is \$24 a day with a max of \$336, which are both non-refundable. **The plan must be purchased at the time of enrollment and cannot be refunded once selected.**



Please Note: Plan benefits, limits and provisions may vary by jurisdiction. To review plan details online, go to: <https://www.tripmate.com/wpUF433E>. Benefits are administered by: Trip Mate, Inc.*, 9225 Ward Parkway, Suite 200, Kansas City, MO 64114, 1-800-888-7292 (*in CA, DBA Trip Mate Insurance Agency).

*The plan cost includes the plan premium and a fee for non-insurance assistance services. Please see [important disclosures](#)

✓ Adhere to the following cancellation and non-refundable fee(s) policies:

- Standard Cancellation Policy:

Based Upon Days from Departure	Amount retained by WorldStrides
More than 95 days	\$199 per person
If between 94-45 days	\$50% + \$99 non-refundable fee per person
If 45 days or fewer	100% per person.

- Cancellation fees are NOT WAIVED for replacements.
- Cancellation fee is retained based on the Explorica by WorldStrides' payment schedule, not on what the individual has remitted to the school.
- Fees and costs for returned checks (\$35 per check), TripMate insurance and merchandise purchases are non-refundable.

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If you have a Financial Contact, please complete the following information:

Financial contact name (please print): _____

Phone: _____ Fax: _____

Email address: _____

Please complete the following Program Leader information. Retain one copy for your records and return the executed Letter of Understanding to Luis Hernandez, Financial Services Representative. If you have any questions, please contact me.

Program Leader Contact Information
Program Leader name (please print): Ryan Fox

Signature: [Handwritten Signature]

Phone: 203-942-9612 Fax: N/A

Email address: rfox@nomeschools.org

Policies contained herein are only summaries and are not all-inclusive. Please refer to the [Terms and Conditions](#) for complete detail of policies.

Financial Services Representative: Luis Hernandez

Phone: 617-210-6102 Mailing address: WorldStrides P.O. Box 9033, Charlottesville, VA 22906

Email address: luis.hernandez@worldstrides.com



Jill Peters <jpeters@nomeschools.org>

Fwd: Explorica TCID: Fox-5578 | Letter of Understanding & Invoice | Trip to: Washington D.C.

Ryan Fox <rfox@nomeschools.org>
To: Jill Peters <jpeters@nomeschools.org>

Thu, Nov 16, 2023 at 7:13 AM

Sorry meant to send this to you earlier, this is the info on how to pay, is this what we need or should I ask for something else?

----- Forwarded message -----

From: **Luis Hernandez** <Luis.Hernandez@worldstrides.com>
Date: Mon, Nov 13, 2023 at 1:49 PM
Subject: RE: Explorica TCID: Fox-5578 | Letter of Understanding & Invoice | Trip to: Washington D.C.
To: Ryan Fox <rfox@nomeschools.org>
CC: Kaitlyn Maulick <Kaitlyn.Maulick@worldstrides.com>

Hi Mr. Fox,

425

Sorry for the delay.

Attached you will find the Letter of Understanding that has to be signed by you, please, once signed, email it back to me.

Also, you will find the invoices and the due date of each one.

Here is our banking information.

1. Wire Transfer

Bank Name: Citizens Commercial Banking
Account Name: Lakeland Tours, LLC
Account Number: 1402478698
Routing Number (Wire Transfer): 011500120
Routing Number (ACH): 211070175
Swift Code: CTZIUS33

(This is needed for International Wires)

Address: Citizens Commercial Banking
1 Citizens Drive
Riverside RI 029

****Please Include Tour Center ID (Fox-5872) on the memo line.***

2. Credit Card

To pay by credit card, please call Luis Hernandez at 617-210-6102

WorldStrides accepts the following major credit cards: VISA and MASTER CARD

Processing Fee may apply

3. Check/Money Order

Please make all check/money order payments payable to WorldStrides

****Please Include Tour Center ID (Fox-5872) on the memo line.***

WorldStrides

PO Box 9033

Charlottesville, VA 22906

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If you have any questions, please, do not hesitate to contact me.

[Quoted text hidden]

4 attachments

 **Fox-5578 - Invoice - 111323.pdf**
152K

 **Fox-5578 - Invoice - 311023.pdf**
146K

 **Fox-5578 - Invoice - 1113231.pdf**
147K

 **Letter of Understanding - Fox-5578.pdf**
159K

Payment Options:

1. Wire Transfer
Bank Name: Citizens Commercial Banking
Account Name: Lakeland Tours, LLC
Account Number: 1402478698
Routing Number (Wire Transfer): 011500120
Routing Number (ACH): 211070175
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WorldStrides
PO Box 9033
Charlottesville, VA 22906

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WorldStrides

PO Box 9033

Charlottesville, VA 22906

INVOICE

TO · NOME-BELTZ HIGH SCHOOL
FROM · Close Up Foundation
RE · Close Up Washington DC Program
DATE · 11/17/2023

School ID#: AK082-42852
Invoice#: AK082-11172023
Program Start Date: 4/7/2024
Program Focus: Y

DESCRIPTION: Program cost for participants to attend the Close Up Civic Education Program in Washington, DC.

<u>Qty</u>	<u>Description</u>	<u>Unit Cost</u>	<u>Total Amt.</u>
28	Student Program Cost	\$ 2,429.00	\$ 68,012.00
2	Adult Program Cost	\$ 2,779.00	\$ 5,558.00
	Balance Due:		\$ 73,570.00
10%	(Less Teacher Fellowship)*	\$ (2,779.00)	\$ (5,558.00)
	(Less Payments Received)	\$ (1,020.00)	\$ (1,020.00)
	TOTAL BALANCE DUE:		\$ 66,992.00

***10% credit for every 1 paying participant (base adult tuition + transportation only).**

For Fast Service: Purchase orders should be faxed to 703-997-6573. Please call in School/District Credit Card payments to 703-706-3416.

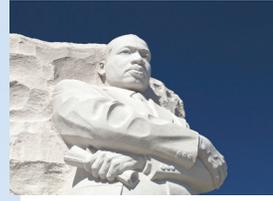
Please make checks payable to **Close Up Foundation**, write the **Invoice #** in the memo portion of the check, **include a copy of the invoice**, and mail payment to the following address:

Attn: Finance Department
Close Up Foundation
671 N Glebe Road, Suite 900
Arlington, VA 22203

If you have questions or need additional information, please contact us anytime by e-mail at schoolaccounts@closeup.org or by telephone at 703-706-3416 between 9:00 AM and 6:00 PM ET.

For California Residents Only: California law requires certain sellers of travel to have a trust account or bond. This business has a trust account.

CLOSE UP HIGH SCHOOL - WASHINGTON, DC & NEW YORK CITY



SUNDAY

Arrive in Washington
Meet your Close Up Concierge and explore DC with your school

Welcome Dinner

Group Orientation
Meet students from across the country and **get to know your Close Up Program Instructor**

Introduction Workshop*
What are the **biggest issues that we face** in our democracy today?

Issues Debate

Ask your most challenging political questions and engage with a **liberal and conservative DC insider**

*Workshops are small learning communities comprised of students from various states. Each workshop community is led by the same Close Up Program Instructor for the duration of the trip.

** Study Visits led by highly trained instructors provide unique opportunities to learn using historic sites and institutions as living classrooms.

Sample schedule subject to change.

MONDAY

American Political Values Study Visit**

How do the values of **liberty, equality, and justice** impact trends and ideas in the U.S. political system today?

Jefferson Memorial—What is the significance of liberty in the Founding Documents?

FDR Memorial—How was equality defined by FDR and his New Deal?

MLK Memorial—How did MLK influence the value of justice during the Civil Rights Movement?

Lunch at Reagan Building and International Trade Center

Smithsonian Institution Exploration
Visit one of the **world-renowned museums** to learn about history and culture

Dinner at Hotel

Current Issues Discussion
Debate hot topics with your new friends from across the country

TUESDAY

War Memorials Study Visit
What do the **WWII, Vietnam, and Korean War Memorials** say about **those who have served and sacrificed**?

Lincoln Memorial
How does the **imagery of this memorial** portray his legacy?

National Politics Seminar
Gain inside access and discuss current issues with a DC lobbyist, journalist, or policymaker

Capitol Hill Group Photo

Lunch at National Place

Embassy Discovery
Step foot on “foreign soil” and discuss the international political landscape

U.S. Marine Corps Memorial
Visit the larger-than-life representation of the **iconic flag-raising at Iwo Jima**

Dinner at Pentagon City

Mock Congress Workshop

Debate, amend, and vote on the same issues elected representatives are currently considering.

WEDNESDAY

Capitol Hill Day

Walk the halls of Congress and get an exclusive, insider’s look at how our government operates

Meet with your **members of Congress** or their staff

Attend and observe **Congressional Committee Hearings** to see how laws and policies are formed

Explore the **U.S. Capitol Visitor Center and Museum**

Lunch at the Longworth Cafeteria, a **hot spot for Washington insiders**

Visit the **Supreme Court**, where landmark cases are decided

Explore the **Library of Congress**, the largest library in the world, and view the symbolic art and architecture

Witness the **U.S. Senate and House of Representatives** in action in the galleries

Dinner at DC’s Union Station

DC Cultural Event
See a **show at a renowned theater!**

THURSDAY

Community Action Workshop
What actions can you take to **contribute on a local and national level?**

White House Photo Op
Discuss the role of the **executive branch** as you walk through the president’s neighborhood

Neighborhood Study Visit and Lunch

Discover DC off the beaten path in places like **Dupont Circle** or **Chinatown**

Air Force Memorial
Honor those who have served in the Air Force and get a breathtaking view of the city

Arlington Cemetery
Visit our nation’s most hallowed ground and **witness the Changing of the Guard**

Closing Reflection
How will you **stay engaged** on issues that matter to you?

Banquet and Dance

Enjoy a **fun-filled evening with your new friends** as you dance the night away

FRIDAY

Depart for New York City

Lunch in Upper West Side Neighborhood

Central Park Study Visit

Explore landmarks such as **Strawberry Fields, Imagine Circle, and Belvedere Castle**

Metropolitan Museum of Art Study Visit

Examine history through art at one of the **world’s largest and finest art museums**

Dinner in Times Square
Enjoy **dinner under the bright lights** in the heart of the Big Apple

Times Square Study Visit
Visit Broadway - **‘The Great White Way’**— in **New York City’s famous Theater District**

Performance at a Broadway Theater

See a show and experience first-hand why New York City is considered the **cultural capital of the nation**

SATURDAY

Ferry Ride from Battery Park to Ellis Island

Statue of Liberty and Ellis Island Study Visit

Learn more about the universal **symbol of freedom** and democracy

Lunch and Study Visit in the Financial District

9/11 Memorial Study Visit
Reflect on the significance of this **world-changing event**

Brooklyn Bridge Walk
Take in **astounding views** of the city from this **iconic bridge**

Dinner in Little Italy

Rockefeller Plaza
See 360° views of New York City from the **Top of the Rock**

SUNDAY

Sightsee in the Big Apple
Prior to your departure, **spend time in the city** with your school

Depart for Home

CLOSE UP PROGRAM 2023/24 TERMS & CONDITIONS

Close Up welcomes participation in its programs without regard to gender, race, color, religion, sexual orientation, gender identity, national origin, or disability.

I hereby request for my school and students to participate in your program and agree to these terms:

1. CAPABILITY

I understand that the Close Up program requires a level of education, maturity, and independence of student participants. I confirm that my students are comfortable with the noise and crowds in Washington, DC, and/or other program locations and are capable of rooming with students from different parts of the country (as applicable); keeping up with the rigorous physical and academic demands of program (8:00am - 10:00pm each day); riding a charter bus throughout the week; participating in discussions on public policy issues, history, and government with their peers throughout the day; attending seminars; and following instructions on where and when to meet instructional staff for workshops, seminars, monument study time, and meals.

2. CONDUCT ON PROGRAM

I have informed my students that they are expected to follow Close Up rules and policies at all times. In addition to those set out above, these rules and policies further include: (a) showing respect at all times during the program, including to students, teachers, Close Up staff, presenters, vendors, and digital communications; (b) being in their hotel room before curfew; and (c) participating in all scheduled program activities unless previously excused by Close Up. Students shall not: (a) enter a hotel room assigned to members of the opposite gender; (b) leave program or have visitors without prior written permission from parents; or (c) possess or use alcoholic beverages, illicit drugs, or firearms or weapons of any kind. Close Up also prohibits the student use of any tobacco products or electronic nicotine delivery systems (e.g., e-cigarettes) while in Close Up hotels or participating in any component of the Close Up program. I agree to be available to assist with my students' compliance in these matters as appropriate, including but not limited to, the occurrence of a violation of the Close Up rules and policies by any of my students. I further agree that in the event of any non-compliance with Close Up rules and policies, I will be available to facilitate communication with my students' parents or legal guardians and school.

I understand if any of my students violate any of these rules as determined by Close Up, this violation will result in consequences up to and including expulsion. If expelled from the program, Close Up will send the student home at the student's/parent's/legal guardian's expense with no refund due.

3. TRAVEL INSURANCE

Close Up has partnered with Travel Guard Group, Inc., which offers travel insurance plans. Participants should consult [Travel Guard](#) for detailed information about coverage options and their terms of service. If you have purchased travel insurance through Travel Guard and are no longer participating in a Close Up program, you must cancel your trip and inform Travel Guard of the trip cancellation prior to the departure date.

I acknowledge that my students and I can purchase travel insurance prior to participation and Close Up recommends that we do so. Additionally, I have informed students/parents/legal guardians of this option to the best of my ability.

4. VALUABLES

I acknowledge that Close Up is not liable for any lost or stolen personal items and understand my students and I may share hotel rooms, meeting space, and buses with participants from other schools/communities. Therefore, I will advise my students to leave valuables at home and assume any risk should I choose to bring valuables on program.

Close Up is not liable for any use of personal property, such as cell phones, even if such use is by other program participants. I understand that Close Up's program depends on groups of students working together in various learning environments and that use of cell phones, tablets, and/or other similar devices during such times interferes with learning opportunities. Thus, I will advise my students to keep their cell phones, tablets, and similar devices turned off at all times during program. The exception to this rule is if the instructor specifically authorizes students to use their phone or electronic device. I will also advise my students that they may not record video of participants or staff without consent to do so while on the Close Up program. I understand that failure to comply with either of these policies is considered a violation of the Close Up respect rule.

5. MEDICAL

I understand that Close Up does not provide medical care to any program participant (student or adult), and I confirm I have informed my

CLOSE UP PROGRAM 2023/24 TERMS & CONDITIONS

students and their parents or legal guardians of this policy. Rather, in the event of illness or accident, Close Up provides access to the Medstar Georgetown University Hospital of Pediatrics. I will instruct each of my students to bring the following three items, as required, while on the Close Up program: (1) a completed Medical Questionnaire Form; (2) a signed Consent for Treatment Form; and (3) their health insurance card or a copy of the front and back of the card (if the participant has health insurance). Participants are not required to have health insurance in order to participate in a Close Up program.

Additionally, if a student needs recurring medical treatments and/or medication, I understand the student is responsible for these treatments and/or medication without Close Up supervision. All medications, injections, or other treatments must be monitored and administered either by me or the student. I will notify Close Up in advance of all medication that needs to be refrigerated. I understand that while Close Up will take reasonable measures to assist with dietary needs, Close Up cannot control or guarantee the contents of food products during travel. Students and adults with dietary allergies are ultimately responsible for inspecting all food for ingredients related to the allergy.

In the event of a medical emergency involving one of my students, I agree to be available to accompany my student to the medical care facility if necessary, facilitate communication with my student's parents/legal guardians and school concerning my student's status, and complete any other activity as required until my student is able to fully participate in the Close Up program.

6. PROGRAM PRICE

I understand that the program price for my students, other adults in our group, and myself includes tuition, room and board, in-town transportation, safety and security, activity fees, limited accidental injury policy, and the group transportation package if selected. Students, other adults in our group, and I will pay additional charges that might apply for optional items we select such as extra days on program, out-of-town options, single rooms (adults only), and specialized meal options. I understand that I am responsible for ensuring that all students and adult participants in our group pay their accounts in full.

I understand the Early Bird price is valid only if \$200 is paid in accordance with Close Up's Early Bird pricing arrangement. I understand the program price is subject to change if a \$200 payment is not made prior to the Early Bird deadline or if a \$500 initial payment is not made in accordance with the dates and deadlines on my Close Up account.

7. PAYMENT AND CANCELLATION POLICIES

I understand and agree that the initial \$500 of my program payment and my participants' program payment is a planning and booking deposit and is nonrefundable and nontransferable from the time of payment under any circumstances. Early Bird deposits are also nonrefundable and nontransferable from the time of payment under any circumstances. I understand and will inform participants that they are to pay the entire remaining balance no later than the final payment deadline. For this purpose, I understand that Close Up must actually receive my payment in full by that date.

If I, the school, or the district chooses to cancel participation on or after the final payment date, no refund will be issued for any payments on the account. The standard cancellation policy outlined above applies should a participant, school, or district cancel based on concern or fear of travel due to unforeseen circumstances. If I have not made payment in full by the final payment deadline, Close Up, at its discretion, may cancel my enrollment.

In the event of a cancellation for nonpayment, Close Up, at its discretion, may allow me or my participant(s) to re-enroll, provided Close Up has available space on its program, provided I or my participant(s) make(s) full payment at the time of re-enrollment, and provided I or my participant(s) pay(s) any and all incremental vendor charges that Close Up might incur.

Additionally, Close Up retains the right to modify, delay, or postpone the program as a result of unforeseeable events that are beyond Close Up's reasonable control, including but not limited to, acts of God, war (whether declared or undeclared), criminal or terrorist activities or threats, incidents of violence, actual/perceived/threatened public health issues or quarantine, actual/perceived/threatened epidemics or pandemics, strikes, government restrictions or government shutdowns, fire or severe weather conditions, or any other reason that makes it impossible or commercially unreasonable in the sole opinion of Close Up to conduct the program as originally contracted.

If Close Up suspends or postpones the program for any such reason, Close Up will work with all impacted groups to reschedule to a new program date. If rescheduling is not an option, Close Up will work with its vendors to maximize available refunds to me and my participant(s). Close Up reserves the right to issue a program credit in lieu of a money-back refund towards a future Close Up program.

CLOSE UP PROGRAM 2023/24 TERMS & CONDITIONS

8. ENROLLMENT

I understand that I am responsible for ensuring that my students, other adults in our group, and I complete an enrollment form in order to participate in Close Up's program. I understand that I am responsible for making sure everyone in our group is aware of Close Up's deadlines and cancellation policies.

Close Up welcomes enrollments at any time. However, if my participants and/or I enroll after the deposit deadline, I understand we may incur additional fees including, but not limited to, flights and transportation. If my participants and I register after the final payment deadline, I understand that our payments are due in full at the time of registration.

9. GENERAL TRANSPORTATION AND PROGRAM SERVICES

FLIGHT INFORMATION AND OTHER AIRLINE CHARGES

Close Up does its best to provide the most direct route to your destination city. However, due to available flight routings, we cannot guarantee nonstop or direct flights. Sometimes, groups may travel on an overnight red-eye flight, departing the evening before the program is scheduled to begin. Based on seat availability and the size of the plane, we may not be able to accommodate all members of a group on the same flight. Close Up is not able to pre-assign seating. Seat assignments will be provided upon check-in. Depending on your group's size, travelers may or may not sit together.

If a student or other participant would like to travel independently of the group's Close Up travel plans, they must complete and submit an Independent Transportation Form to Close Up at least 120 days prior to the program start date. A fee of \$50 will be charged for late forms. No forms will be accepted later than 60 days before the program start date. If a student or other participant chooses this option, I understand they must make their own travel arrangements to and from the hotel.

In some circumstances, Close Up may be able to re-route a student or other participant from the group contract to originate or complete the trip at a different airport or on alternate dates. For any such individual flight deviations from that of the overall group, a deviation service fee plus any additional airfare ticket costs will be charged.

Close Up is not responsible for airline schedule changes, travel interruptions, or mechanical-, weather-, or capacity-related flight delays. Close Up contracts with airlines in advance of the program date in order to ensure that participants can get tickets for the program week they select. Should the airlines impose an additional fuel or other charge, I understand students will need to pay that charge as part of the program price. I also understand my students and I must pay baggage, boarding, or other extra airline fees at the airport and directly to the airline.

I understand that late changes to flight times and routing will be communicated from Close Up through the trip coordinator for the group.

AIRLINE RESERVATION SERVICES

Airline reservations may be purchased through Close Up. By using our airline services, all participants agree that Close Up, in purchasing, selling, or otherwise arranging airline transportation, is acting only as an agent with the airline carriers, who are independent contractors.

Close Up is not liable or responsible for any accident, death, personal injury, illness, property damage, delay, or other loss or expenses of any nature arising out of any act of God or failure for an airline carrier to provide services. Airline tickets purchased through Close Up constitutes a contract between the participant and the airline carrier.

Close Up is not liable for, and does not assume responsibility or accept claims with regard to: seat assignments, schedule changes, voluntary flight changes, missed connections, cancellations, claims for a refund or reimbursement of airline ticket fees, or any other loss or expense incurred by the passenger for any reason (including without limitation to airline bankruptcy, insolvency, or reorganization of a carrier).

Close Up airline services must be purchased in conjunction with a Close Up program. It is my responsibility to confirm flight information 24 hours prior to departure, be aware of any changes made by the airline carrier, and communicate all information to my students.

MODIFICATION TO TRAVEL TERMS AND CONDITIONS

Close Up reserves the right to correct any errors or omissions in its published materials and to amend these Travel Terms and Conditions at any time. All amended Travel Terms and Conditions shall automatically be effective upon being posted by Close Up to our website CloseUp.org.

CLOSE UP PROGRAM 2023/24 TERMS & CONDITIONS

Close Up participants should check their accounts at CloseUp.org prior to travel to ensure they are up to date on any changes.

CLOSE UP RESPONSIBILITIES - LIMITS

Close Up aims to give each of our participants the best possible customer service and attention. All participants on a Close Up program should be aware that, in arranging transportation (including airline transportation), restaurants, hotels, and other accommodations or any other service, Close Up and its employees, booking agents, suppliers, and affiliates are acting only as an agent for the participant. Close Up assumes no liability or responsibility for any accident, death, personal injury, illness, property damage, delay, or other loss or expense of any nature. All airline carriers, motor coach companies, hotels, restaurants, museums, or other persons and/or suppliers providing services to Close Up for our programs are independent contractors.

SUPPLIER AGREEMENTS

Close Up does not own, manage, control, run, or operate any transportation (including airline carriers and motor coach companies), hotel, restaurant, or any other supplier of services connected to our program. All program services are subject to the terms and conditions specific to the supplier of such service and to the laws in which the services are supplied.

10. TEACHER FELLOWSHIPS

I understand that in order to receive a full fellowship for participation on a Close Up program, I must have a minimum of ten students attend program. If I do not bring ten students, I understand that I am responsible for paying any balance due. I further understand that fellowships do not pay for optional items I select such as extra days, single rooms (adults only), and specialized meal options. Furthermore, adult fellowships cover two meals per day for adult participants, including adults shadowing the student program. Adults not participating on the teacher program will not receive compensation for meals that were otherwise provided.

11. FINANCIAL AID

I authorize Close Up to withhold any and all awards of financial aid (if any) for my students until they have paid their enrollment fees.

12. CREDIT CARD OR BANK ACCOUNT DEBIT CERTIFICATION

By registering as a participant for your program, I certify that if any of our participants select a credit card and/or bank account debit as method of payment, that responsible party has the proper authority to authorize Close Up to charge the credit card or debit the bank's checking, savings, or other account.

13. APPROVALS

I have obtained all of the approvals needed to bring students on program and have disclosed to my administration, if necessary, the honorariums I might be eligible to earn as a Close Up teacher, including an in-kind fellowship that funds all or part of the tuition, travel, meals, and lodging expenses associated with my participation in Close Up. I authorize you to withhold any and all of these awards until my school's account balance is paid in full.

14. DISCLOSURE

I authorize Close Up to share the information on my participants' and my enrollment and related forms with Close Up employees or their designees whenever helpful to performing their duties.

15. BACKGROUND CHECKS

I attest that to the best of my knowledge, all adult chaperones attending with my school group have undergone background checks for criminal records consistent with the requirements of the school district, which are current and do not provide any reason to prohibit such adults from chaperoning student participants in the Close Up program.

16. CERTIFICATION

I certify that all information on this form and any attachment is correct and I agree to advise Close Up in writing of all changes to such information that might occur between now and the program start date.

SCHOOL SIGNATURE PAGE

School ID: AK082 School Name: NOME-BELTZ HIGH SCHOOL

I understand and agree to the following:

1. Close Up Travel price is only valid for participants who pay the \$500.00 nonrefundable and nontransferable deposit by the deposit deadline.
2. Close Up's Terms and Conditions.

Agreed to Terms and Conditions: RF 10/17/2023

SCHOOL BOARD COMMUNICATION

Title: Approval of FY24 Budget Revision #1

Date: December 12, 2023

Administrator: Jamie Burgess, Superintendent and Genevieve Hollins, CFO

Attachments: FY24 Budget Revision #1

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

The district budget is revised periodically throughout the year to account for actual expenditures versus projected, and to take into account other changes in revenue and expenditures.

The Fall student count has been submitted to the Department of Education at the end of the October count period. We have a slightly lower enrollment than projected, combined with an increase in the overall number of special education students. As such, we had to increase the amount allocated to the Special Education department to comply with MOE (Maintenance of Effort) as required under the federal IDEA law. The one-time additional funding is reflected under “Other State Revenue”.

In addition, this revision trues up salaries/wages and benefit selections by employees, and adjustments for unfilled vacancies and the use subs to fill other positions. We hired a roaming substitute for Beltz as well. Some of our prior donation funding for cultural and immersion positions has been exhausted and we have been unable to renew. We had a lower than budgeted cost for heating fuel, but less revenue from indirect due to only one COVID grant remaining. This revision also reflects the large transfer into the Food Service Fund previously approved by the Board. We have been able to reduce the use of fund balance by a small amount, but the current projected fund balance will mean we cannot use the fund balance to the same extent in following years. We are budgeted to transfer some monies into our Capital Improvement Fund to offset some vehicle repairs and other continued expenditures on facilities repairs.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the first FY24 budget revision.

Sample Motion: I move to approve the first FY24 budget revision.

Nome Public Schools
PO Box 131
Nome, AK 99762
907-443-2231 – www.nomeschools.org



Nome Public Schools

Together, strong in identity, potential, purpose

NOME PUBLIC SCHOOLS

FY 2024 BUDGET REVISION #1

For Board Approval December 12, 2023

Mrs. Darlene Trigg, President

Mrs. Jamie Burgess, Superintendent

Mr. Bob Metcalf, Vice-President/Clerk

Ms. Marjorie Tahbone, Treasurer

Mrs. Nancy Mendenhall, Board Member

Mr. Jon Gregg, Board Member

MISSION

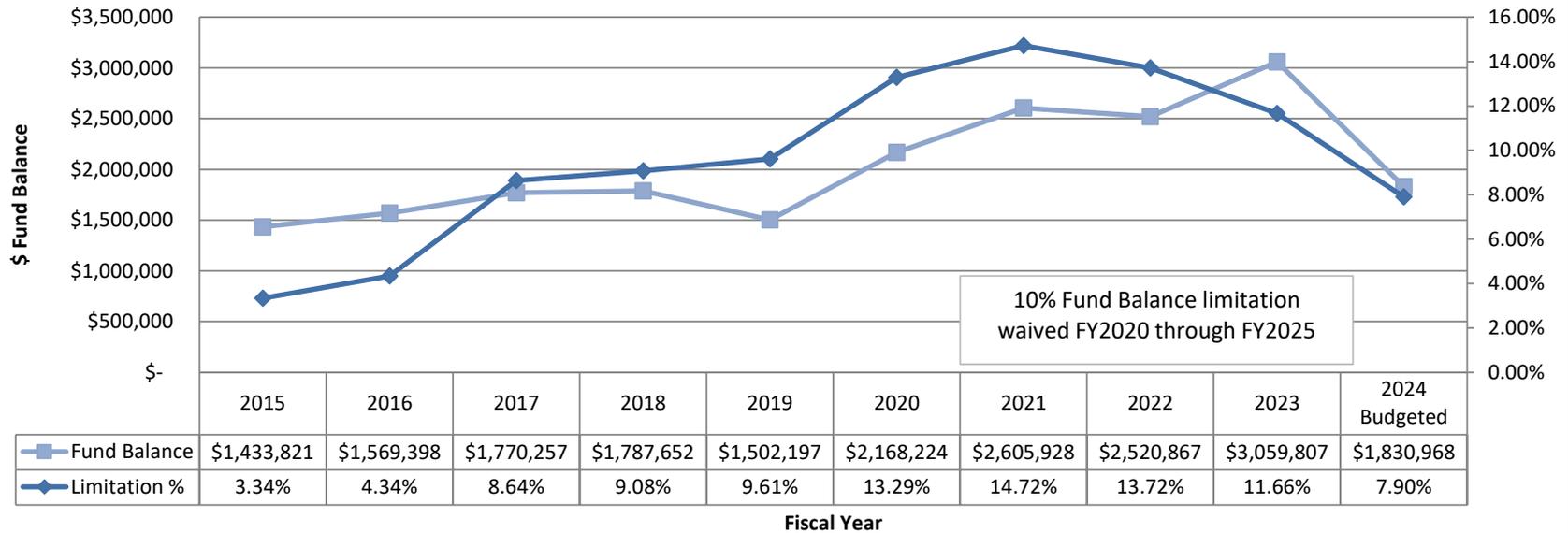
We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.

NOME PUBLIC SCHOOLS

Revenue Budget

	FY2023 Actual	FY2024 Original Budget	FY2024 Budget Revision #1	Change (BR#1 - Orig Budget)
<i>Enrollment Projection</i>	<i>693.6+16IN 27.7 corresp</i>	<i>693+16IN 27 corresp</i>	<i>671.41+19IN 25.1 corresp</i>	<i>-21.59+1+3IN -1.9 corresp</i>
 FUND 100: General Operating Fund				
City Appropriation	\$ 3,150,000	\$ 3,200,000	\$ 3,200,000	\$ -
State of Alaska Foundation	9,089,100	9,034,235	9,011,812	(22,423)
Other State Revenue	386,812	-	548,221	548,221
Other State Revenue (TRS)	522,307	595,060	640,162	45,102
Other State Revenue (PERS)	34,025	43,399	32,582	(10,817)
Impact Aid (Federal)	101,716	34,354	110,633	76,279
E-rate Revenue (Federal)	1,367,000	1,338,461	1,338,461	-
Other Revenue (Fees/Gate/Rental)	307,299	310,000	320,000	10,000
Use of (Addition to) Fund Balance	(538,940)	1,288,232	1,228,839	(59,393)
FUND TOTAL	\$ 14,419,319	\$ 15,843,741	\$ 16,430,710	\$ 586,969
TOTAL GENERAL FUND REVENUE	\$ 14,419,319	\$ 15,843,741	\$ 16,430,710	\$ 586,969

Fund Balance 10 Year History FY2015 - FY2024 Budgeted



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Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2024:	\$ 1,830,968	
Less Exemptions per 4 AAC 09.160(a)		
Inventory (Fuel)	\$ 50,000	
Prepaid Items (Liab Insurance, other)	\$ 400,000	
Federal Impact Aid Received	\$ 110,633	
Fund Balance Subject to 10% Limitation	\$ 1,270,335	
Nonexempt fund balance as a percentage of current year expenditures:		
<u>Fund Balance Subject to Limitation</u>	<u>\$ 1,270,335</u>	= 7.90%
Current Year Expenditures (Fxs 100-700)	\$ 16,075,710	
Board Policy 3470 allows calculation of fund balance percentage based on Grand Total Fund Balance / Grand Total Expenses (including transfers). Board approval is required to go below 5 percent.		
<u>Grand Total Fund Balance</u>	<u>\$ 1,830,968</u>	= 11.14%
Grand Total Current Year Expenditures	\$ 16,430,710	

NOME PUBLIC SCHOOLS
Expenditure Summary by Function

		FY 2024 Budget					
Function	FY2023 Actual	FY2024 Original Budget	FY2024 Budget Revision #1	Increase (Decrease)	Percent Increase	Percent of FY 2024 Total	
100	Instruction	\$ 4,544,490	\$ 5,218,705	\$ 5,578,376	\$ 359,671	6.45%	33.95%
200	Special Education Instruction	1,033,849	1,307,426	1,575,601	268,175	17.02%	9.59%
220	Special Education Support	262,667	293,548	311,989	18,441	5.91%	1.90%
300	Support Services - Student	168,338	248,571	214,563	(34,008)	-15.85%	1.31%
35X	Support Services - Instruction	2,348,794	2,396,101	2,348,915	(47,187)	-2.01%	14.30%
400	School Administration	684,032	807,448	781,264	(26,184)	-3.35%	4.75%
	Sub Total Instruction	\$ 9,042,170	\$ 10,271,798	\$ 10,810,706	\$ 538,908	4.98%	65.80%
450	School Administration Support	\$ 286,295	\$ 367,269	\$ 368,376	\$ 1,107	0.30%	2.24%
510	District Administration	329,740	388,293	389,776	1,484	0.38%	2.37%
511	School Board	50,912	47,312	47,312	-	0.00%	0.29%
55X	District Administration Support	693,313	769,165	808,537	39,373	4.87%	4.92%
600	Maintenance & Operations	3,391,151	3,478,284	3,344,383	(133,902)	-4.00%	20.35%
700	Student Activities	310,738	306,619	306,619	-	0.00%	1.87%
	Sub Total Admin/O&M	\$ 5,062,149	\$ 5,356,942	\$ 5,265,003	\$ (91,939)	-1.75%	32.04%
	Sub Total Inst/Admin/O&M	\$ 14,104,319	\$ 15,628,741	\$ 16,075,710	\$ 446,969	2.78%	97.84%
900	Transfers						
900..552	Transfers to Food Service	\$ 75,000	\$ 75,000	\$ 215,000	\$ 140,000	65.12%	1.31%
900..553	Transfers to Pupil Transportation	40,000	40,000	40,000	-	0.00%	0.24%
900..554	Transfers to CIP	200,000	100,000	100,000	-	0.00%	0.61%
900...555	Transfers to Apartment Fund	-	-	-	-	0.00%	0.00%
	Sub Total Transfers	\$ 315,000	\$ 215,000	\$ 355,000	\$ 140,000	39.44%	2.16%
	Total General Fund	\$ 14,419,319	\$ 15,843,741	\$ 16,430,710	\$ 586,969	3.57%	100.00%

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NOME ELEMENTARY

FY 2024 Budget

Location 300

	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,158,611	\$ 2,232,370	\$ 73,759	3.42%
120 Bilingual/Bicultural	242,478	333,893	91,415	37.70%
200 Special Education	640,624	805,157	164,534	25.68%
300 Support Services - Students	250	250	-	0.00%
350 Support Services - Instruction	500	500	-	0.00%
351 Improvement of Instr. Svsc.-Tech	2,700	2,700	-	0.00%
352 Support Services - Library	82,567	87,396	4,829	5.85%
354 Staff Inservice	1,500	1,000	(500)	-33.33%
400 School Administration	302,926	288,894	(14,032)	-4.63%
450 School Administration Support	171,654	176,847	5,193	3.03%
600 Operations & Maintenance	467,950	467,724	(226)	-0.05%
Fund Total	4,071,761	4,396,732	324,971	7.98%
TOTAL	\$ 4,071,761	\$ 4,396,732	\$ 324,971	7.98%
# Students (PreK-5)	338.0	325.1	(12.9)	-3.81%
# Teachers	20.29	21.60	1.3	6.46%
# Classified	7.5	8.0	0.5	6.67%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	18.8	15.1	(3.7)	-19.84%
Average Per Pupil Expenditure	\$ 10,479	\$ 13,524	\$ 3,045	29.05%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 300 Nome Elementary

Elementary Account Code	Description	Comments	FY2024 Original Budget	FY2024 Budget Revision #1	Change	
<u>Regular Instruction</u>						
100.300.100	315	Cert-Teacher	16.40 FTE	\$ 1,309,223	\$ 1,364,413	\$ 55,190
100.300.100	316	Extra Duty	1,000	1,000	-	
100.300.100	323	NonCert-Aides	0.00 FTE	43,031	1,500	(41,531)
100.300.100	329	Substitute and Temporary	170 degreed sub days	45,000	45,000	-
100.300.100	361	Health/Life Insurance	(long term sub 1st semester)	256,045	316,364	60,319
100.300.100	362	Unemployment Insurance		6,991	7,060	68
100.300.100	363	Worker's Comp		13,983	14,119	137
100.300.100	364	FICA		25,795	23,418	(2,377)
100.300.100	365	TRS		164,564	171,496	6,932
100.300.100	366	PERS		9,467	330	(9,137)
100.300.100	369	Other Benefits	VISA teachers	500	12,500	12,000
100.300.100	376	TRS On Behalf		169,675	176,828	7,153
100.300.100	377	PERS On Behalf		1,287	-	(1,287)
			\$400 per Cert Teacher Plus			
100.300.100	390	Transportation Allowance	Travel Relocation	20,800	8,893	(11,907)
100.300.100	433	Telecommunications	Postage	2,000	200	(1,800)
			(Meter Rental; copier maintenance;			
100.300.100	440	Other Purchased S Cognia)		7,250	7,250	-
100.300.100	450	Supplies/Material/Media		52,000	52,000	-
100.300.100	471	Textbooks		20,000	20,000	-
100.300.100	475	Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	9,000	9,000	-
100.300.100	490	Other Expenses		1,000	1,000	-
Total	100	Regular Instruction		2,158,611	2,232,370	73,759
<u>Bilingual/Bicultural</u>						
100.300.120	315	Cert-Teacher	2.20 FTE (remainder funded thru grants)	176,200	170,653	(5,547)
100.300.120	323	NonCert-Aides	1.00 FTE (prev funded thru donations)	-	39,926	39,926
100.300.120	329	Substitutes/Temporary	9 degreed sub days	2,500	2,500	-
100.300.120	361	Health/Life Insurance		5,655	47,058	41,403
100.300.120	362	Unemployment Insurance		893	1,065	172
100.300.120	363	Worker's Compensation		1,787	2,131	344
100.300.120	364	FICA		2,746	5,720	2,974
100.300.120	365	TRS		22,131	21,434	(697)
100.300.120	366	PERS		-	8,784	8,784
100.300.120	376	TRS On Behalf		22,835	22,117	(718)

Elementary Account Code	Description	Comments	FY2024		Change
			Original Budget	FY2024 Budget Revision #1	
100.300.120	377 PERS On Behalf		-	5,174	5,174
100.300.120	369 Other Benefits		200	200	-
100.300.120	390 Travel Allowance	\$400 per Cert Teacher &	916	880	(36)
100.300.120	450 Supplies/Material/Media		6,365	6,000	(365)
100.300.120	491 Dues & Fees		250	250	-
Total	120 Bilingual/Bicultural		242,478	333,893	91,415

Special Education

100.300.200	315 Cert-Teacher	3.00 FTE	289,607	247,755	(41,852)
100.300.200	316 Extra Duty	Academic assessments per IEP requirements	16,000	16,000	-
100.300.200	323 NonCert-Aides	4.00 FTE	77,556	154,145	76,589
100.300.200	329 Substitutes/Temporary	94 degreed sub days	25,000	25,000	-
100.300.200	361 Health/Life Insurance		59,668	109,819	50,151
100.300.200	362 Unemployment Insurance		2,041	2,215	174
100.300.200	363 Worker's Compensation		4,082	4,429	347
100.300.200	364 FICA		12,045	17,297	5,252
100.300.200	365 TRS		38,384	33,128	(5,257)
100.300.200	366 PERS		17,062	33,912	16,850
100.300.200	369 Other Benefits		-	640	640
100.300.200	376 TRS On Behalf		37,533	32,109	(5,424)
100.300.200	377 PERS On Behalf		2,255	4,779	2,523
100.300.200	369 Other Benefits		640	480	(160)
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	12,100	4,200	(7,900)
100.300.200	410 Professional & Technical	PT/OT/Speech that is over and beyond what grant can carry	36,500	90,000	53,500
100.300.200	420 Staff Travel		-	18,100	18,100
100.300.200	450 Supplies/Material/Media		10,000	10,000	-
100.300.200	475 Supplies - Technology Related		-	1,000	1,000
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		640,624	805,157	164,534

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		-	-	-
100.300.300	364 FICA		-	-	-
100.300.300	366 PERS		-	-	-
100.300.300	377 PERS On Behalf		-	-	-
100.300.300	369 Other Benefits		-	-	-
100.300.300	450 Supplies/Material/Media		250	250	-
Total	300 Support Services - Students		250	250	-

Support Services - Instruction

100.300.350	420 Staff Travel		500	500	-
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Elementary Account Code	Description	Comments	FY2024		
			Original Budget	FY2024 Budget Revision #1	Change
Total	350	Support Services - Instruction	500	500	-
Improvement of Instructional Services - Technology					
100.300.351	475	Software License Learning A-Z, Starfall, Math	2,700	2,700	-
Total	351	Improvement of Instructional Services - Tech	2,700	2,700	-
Library Services					
100.300.352	323	NonCert-Aides 1.00 FTE	41,714	41,714	-
100.300.352	361	Health/Life Insurance	23,112	26,441	3,329
100.300.352	362	Unemployment Insurance	209	209	-
100.300.352	363	Worker's Compensation	417	417	-
100.300.352	364	FICA	3,191	3,191	-
100.300.352	366	PERS	9,177	9,177	-
100.300.352	377	PERS On Behalf	1,247	1,247	-
100.300.352	450	Supplies/Material/Media	2,500	4,000	1,500
100.300.352	475	Tech Supplies - Software Licenses	1,000	1,000	-
Total	352	Support Service - Instruction - Library	82,567	87,396	4,829
Staff Inservice					
100.300.354	450	Supplies/Material/Media	1,500	1,000	(500)
Total	354	Staff Inservice	1,500	1,000	(500)
School Administration					
100.300.400	313	Principal 2.00 FTE	208,737	208,737	-
100.300.400	316	Extra Duty Pay	-	500	500
100.300.400	361	Health/Life Insurance Positions: 1 Principal & 1	24,762	13,730	(11,032)
100.300.400	362	Unemployment Insurance Assistant Principal	1,044	1,044	-
100.300.400	363	Worker's Compensation	2,087	2,087	-
100.300.400	364	FICA	3,027	3,027	-
100.300.400	365	TRS	26,217	26,217	-
100.300.400	376	TRS On Behalf	27,052	27,052	-
100.300.400	390	Travel Allowance	3,500	-	(3,500)
100.300.400	420	Staff Travel	200	200	-
100.300.400	433	Communications	-	-	-
100.300.400	440	Other Purchased Services Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400	450	Supplies/Materials/Media	1,000	1,000	-
100.300.400	490	Other Expenses	2,000	2,000	-
100.300.400	491	Dues & Fees NAESP Membership x 2	1,300	1,300	-
Total	400	School Administration	302,926	288,894	(14,032)
School Administration Support					
100.300.450	324	NonCert-Support 2.00 FTE	81,329	77,938	(3,391)
100.300.450	329	Substitutes/Temporaries	-	960	960
100.300.450	361	Health/Life Insurance Positions: Secretary and	60,998	69,783	8,785
100.300.450	362	Unemployment Insurance Registrar	407	390	(17)
100.300.450	363	Worker's Compensation	813	779	(34)
100.300.450	364	FICA	6,222	5,962	(259)
100.300.450	366	PERS	17,892	17,146	(746)
100.300.450	377	PERS On Behalf	2,428	2,323	(105)
100.300.450	440	Other Purchased Services Copier Overages (pg count)	1,215	1,215	-
100.300.450	450	Supplies/Materials/Media	350	350	-
Total	450	School Administration Support	171,654	176,847	5,193

Elementary			FY2024	FY2024 Budget	
Account Code	Description	Comments	Original Budget	Revision #1	Change
Operations & Maintenance					
100.300.600	431 Water & Sewer		17,550	17,550	-
100.300.600	432 Garbage		9,300	10,000	700
100.300.600	435 Fuel-Heating		285,000	230,174	(54,826)
100.300.600	436 Electricity		156,100	210,000	53,900
Total	600 Maintenance & Operations		467,950	467,724	(226)
Total	100 School Operating Fund		\$ 4,071,761	\$ 4,396,732	\$ 324,971
Total	300 Nome Elementary		\$ 4,071,761	\$ 4,396,732	\$ 324,971

Pottery created by students in Mrs. Colleen Johnson's Art Elective Class.



ANVIL CITY SCIENCE ACADEMY

FY 2024 Budget

Location 025

	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 453,948	\$ 454,148	\$ 200	0.04%
160 Vocational Education	500	1,200	700	140.00%
200 Special Education Instruction	115,300	144,476	29,176	25.30%
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400 School Administration	174,324	176,040	1,716	0.98%
450 School Administration Support	37,741	38,599	859	2.28%
700 Student Activities	3,276	3,276	-	0.00%
Fund Total	785,558	818,209	32,650	4.16%

TOTAL	\$ 785,558	\$ 818,209	\$ 32,650	4.16%
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# Students (6-8)	59.50	60.00	0.50
# Teachers	3.50	4.00	0.50
# Classified	1.50	1.50	0.00
# Administrators	1.00	1.00	0.00
Pupil / Teacher Ratio	17.00	15.00	(2.00)
Average Per Pupil Expenditure	\$ 12,729	\$ 13,637	\$ 907.80

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2024	FY2024	
Account Code	Description	Comments	Original	Budget	\$ Change
			Budget	Revision #1	
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 232,737	\$ 265,572	\$ 32,835
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	27.57 degreed sub days	7,200	7,305	105
100.025.100 361	Health/Life Insurance		92,942	48,245	(44,697)
100.025.100 362	Unemployment Insurance		1,200	1,364	164
100.025.100 363	Worker's Compensation		2,399	2,729	330
100.025.100 364	FICA		3,925	4,410	485
100.025.100 365	TRS		29,232	33,356	4,124
100.025.100 366	PERS		-	-	-
100.025.100 376	TRS On Behalf		30,163	34,418	4,255
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 369	Other Benefits		200	500	300
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	3,500	1,400	(2,100)
100.025.100 420	Staff Travel		3,000	200	(2,800)
100.025.100 433	Communications		1,000	1,000	-
		(Meter Rental; copier maintenance;			
100.025.100 440	Other Purchased Sv Cognia)		4,950	6,150	1,200
100.025.100 450	Supplies/Material/Media		34,000	40,000	6,000
100.025.100 471	Textbooks		1,000	1,000	-
100.025.100 475	Supplies - Tech Related	Software License	6,500	6,500	-
100.025.100 510	Equipment		-	-	-
Total 100	Regular Instruction		453,948	454,148	200
Vocational Education					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	500	1,200	700
Total 160	Vocational Education		500	1,200	700
Special Education Instruction					
100.025.200 315	Cert-Teacher	0.50 FTE	37,942	39,839	1,897
100.025.200 324	Paraprofessional	1.00 FTE	39,161	39,161	0
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	-	2,500	2,500
100.025.200 361	Health/Life Insurance		12,013	13,730	1,717
100.025.200 362	Unemployment Insurance		391	407	16
100.025.200 363	Worker's Compensation		781	815	34
100.025.200 364	FICA		4,546	6,074	1,528
100.025.200 365	TRS		4,765	5,004	239
100.025.200 366	PERS		8,616	8,616	(0)

Anvil City Science Academy			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	\$ Change
100.025.200 376	TRS On-Behalf		4,917	5,163	246
100.025.200 377	PERS On-Behalf		1,168	1,168	(0)
100.025.200 410	Professional & Technical		-	20,000	20,000
100.025.200 450	Supplies		1,000	2,000	1,000
Total 200	Special Education Instruction		115,300	144,476	29,176

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	118,974	118,974	-
100.025.400. 316	Extra Duty Pay	curriculum development/planning	6,600	6,600	-
100.025.400. 361	Health/Life Insurance		11,914	13,630	1,716
100.025.400. 362	Unemployment Insurance		595	595	-
100.025.400. 363	Worker's Compensation		1,190	1,190	-
100.025.400. 364	FICA		1,725	1,725	-
100.025.400. 365	TRS		14,943	14,943	-
100.025.400. 376	TRS On Behalf		15,419	15,419	-
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. 490	Other Expenses		2,000	2,000	-
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		174,324	176,040	1,716

School Administration Support

100.025.450. 324	Non-Cert Support Staff	0.50 FTE	23,321	23,321	-
100.025.450. 361	Health/Life Insurance		5,957	6,815	858
100.025.450. 362	Unemployment Insurance		116	117	1
100.025.450. 363	Worker's Compensation		233	233	0
100.025.450. 364	FICA		1,784	1,784	-
100.025.450. 366	PERS		5,131	5,131	-
100.025.450. 377	PERS On Behalf		700	700	-
100.025.450. 450	Supplies/Materials/Media		500	500	-
Total 450	School Administration Support		37,741	38,599	859

Student Activities

100.025.700. 316	Extra Duty Pay		1,000	1,000	-
100.025.700. 360	Benefits		155	155	-
100.025.700. 376	TRS On-Behalf		121	121	-
100.025.700. 420	Staff Travel	DC Trip Chaperone	2,000	2,000	-
Total 700	Student Activities		3,276	3,276	-

Total 100	School Operating Fund		785,558	818,209	32,650
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Total 025	Anvil City Science Academy		\$ 785,558	\$ 818,209	\$ 32,650
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NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2024 Budget

Location 010



	FY2024 Original Budget	FY2024 Budget Revision #1	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,024,233	\$ 2,144,106	\$ 119,873	5.92%
120 Bilingual/Bicultural	23,499	95,611	72,112	306.87%
160 Career Tech Instruction	137,673	155,566	17,893	13.00%
200 Special Education	551,502	625,968	74,466	13.50%
300 Support Services - Students	248,321	214,313	(34,008)	-13.70%
352 Library Services	70,971	7,113	(63,858)	-89.98%
354 Staff Inservice	1,500	3,000	1,500	100.00%
400 School Administration	330,198	316,330	(13,868)	-4.20%
450 School Administration Support	157,874	152,930	(4,945)	-3.13%
600 Operations & Maintenance	1,135,200	1,001,000	(134,200)	-11.82%
700 Student Activities	303,343	303,343	-	0.00%
Fund Total	4,984,314	5,019,279	34,965	0.70%
TOTAL	\$ 4,984,314	\$ 5,019,279	\$ 34,965	0.70%
# Students (6-12)	295.0	286.3	(8.7)	-2.95%
# Teachers	24.5	24.5	0.0	0.17%
# Classified	7.0	5.8	(1.3)	-17.86%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	11.7	(0.3)	-2.79%
Average Per Pupil Expenditure	\$ 16,895.98	\$ 17,531.54	\$ 635.56	3.76%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
<u>Regular Instruction</u>					
100.010.100.	315	Cert-Teacher	17.89 FTE	\$ 1,259,995	\$ 1,257,896 \$ (2,099)
100.010.100.	316	Cert-Extra Duty		7,550	7,550 -
100.010.100.	323	Aides	Permanent Roaming Sub	-	42,328 42,328
100.010.100.	329	Substitute and Temporary	275 degreed teacher sub days; 2 Long-Term Subs plus regular subs	43,000	73,000 30,000
100.010.100.	361	Health/Life Insurance		179,572	217,430 37,858
100.010.100.	362	Unemployment Insurance		6,553	6,904 351
100.010.100.	363	Worker's Compensation		13,105	13,808 702
100.010.100.	364	FICA		21,559	27,172 5,612
100.010.100.	365	TRS		159,204	158,940 (264)
100.010.100.	369	Other Benefits		900	900 -
100.010.100.	376	TRS On Behalf		163,295	163,023 (272)
100.010.100.	390	Travel Allowance	\$400 per Teacher; Includes Travel Relocation	21,600	28,157 6,557
100.010.100.	433	Telecommunications	(Meter Rental; copier maintenance	1,400	500 (900)
100.010.100.	440	Other Purchased S	contract; Cognia)	12,000	12,000 -
100.010.100.	450	Supplies/Material/Media		70,000	70,000 -
100.010.100.	471	Textbooks		20,000	20,000 -
100.010.100.	475	Supplies - Tech Re	\$8,500 Apex (eLearning) & \$8,300 (Read 180) Dual-Credit Courses through UAF NW	26,000	26,000 -
100.010.100.	480	Tuition & Stipends	Campus EOY activities (i.e. bowling alley rental, pool rental)	15,000	15,000 -
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		2,024,233	2,144,106 119,873

Bilingual/Bicultural

100.010.120.	315	Cert-Teacher	1.15 FTE (grant funding for the remaining 0.85 FTE)	16,564	76,884 60,320
100.010.120.	329	Substitute/Temporary	3.5 teacher sub days	375	925 550
100.010.120.	361	Health/Life Insurance		2,773	3,966 1,193
100.010.120.	362	Unemployment Insurance		85	389 304
100.010.120.	363	Worker's Compensation		169	778 609
100.010.120.	364	FICA		269	1,186 917
100.010.120.	365	TRS		2,080	9,657 7,577
100.010.120.	376	TRS On Behalf		851	1,117 266

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.120.	390	Travel Allowance	48	460	412
100.010.120.	450	Supplies/Material/Media	285	250	(35)
		Indian Ed & JOM pay for majority of supplies			
100.010.120.	490	Other Expenses	-	-	-
Total	120	Bilingual/Bicultural	23,499	95,611	72,112

Career and Technical

100.010.160.	315	Cert-Teacher	1.00 FTE (Career & Tech Teacher)	71,667	81,521	9,854
100.010.160.	329	Substitute/Temporary	15.1 teacher sub days	4,000	4,000	-
100.010.160.	361	Health/Life Insurance		36,337	41,570	5,233
100.010.160.	362	Unemployment Insurance		378	428	50
100.010.160.	363	Worker's Compensation		756	855	99
100.010.160.	364	FICA		1,345	1,488	143
100.010.160.	365	TRS		9,001	10,239	1,238
100.010.160.	376	TRS On Behalf		9,288	10,565	1,277
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		137,673	155,566	17,893

Special Education

100.010.200.	315	Cert-Teacher	3.00 FTE	209,574	239,740	30,166
100.010.200.	316	Extra Duty Pay		-	-	-
100.010.200.	323	NonCert-Aides	3.00 FTE	122,649	112,351	(10,298)
100.010.200.	329	Substitute/Temporary	30.2 teacher sub days	-	8,000	8,000
100.010.200.	361	Health/Life Insurance		71,663	54,001	(17,662)
100.010.200.	362	Unemployment Insurance		1,701	1,800	99
100.010.200.	363	Worker's Compensation		3,402	3,601	199
100.010.200.	364	FICA		13,033	12,683	(350)
100.010.200.	365	TRS		26,322	30,111	3,789
100.010.200.	366	PERS		26,983	24,717	(2,266)
100.010.200.	369	Other Benefits		600	600	-
100.010.200.	376	TRS On Behalf		27,161	31,070	3,909
100.010.200.	377	PERS On Behalf		3,663	3,343	(319)
100.010.200.	390	Travel Allowance	\$400 per Teacher & Relocation Reimb	3,000	7,200	4,200
100.010.200.	410	Professional & Technical		16,500	71,000	54,500
100.010.200.	420	Staff Travel	Mileage reimb	8,400	8,400	-
100.010.200.	450	Supplies/Material/Media		11,500	12,000	500
100.010.200.	475	Supplies-Technology Related		5,200	5,200	-
100.010.200.	491	Dues & Fees		150	150	-
Total	200	Special Education		551,502	625,968	74,466

Support Services - Students

100.010.300.	316	Extra Duty Pay		-	2,640	2,640
100.010.300.	318	Cert-Specialist (Counselor)	1.50 FTE	89,921	98,426	8,506
			454			

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.300.	322 NonCert-Specialist	0.75 FTE (NEW Gen Fund Position; Previously grant funded; Position is VACANT as of 11/16/23)	55,695	41,771	(13,924)
100.010.300.	329 Substitute/Temporary		-	-	-
100.010.300.	361 Health/Life Insurance		53,194	23,902	(29,292)
100.010.300.	362 Unemployment Insurance		728	714	(14)
100.010.300.	363 Worker's Compensation		1,456	1,428	(28)
100.010.300.	364 FICA		5,564	4,660.96	(903)
100.010.300.	365 TRS		11,295	12,694	1,399
100.010.300.	366 PERS		12,254	9,190	(3,064)
100.010.300.	376 TRS On Behalf		11,653	12,756	1,103
100.010.300.	377 PERS On Behalf		1,727	1,295	(432)
100.010.300.	390 Travel Allowance	\$400 per Teacher	600	600	-
100.010.300.	440 Other Purchased Services	copier usage	10	10	-
100.010.300.	450 Supplies/Materials/Media		3,800	3,800	-
100.010.300.	490 Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
Total	300 Support Services - Students		248,321	214,313	(34,008)

Library Services

100.010.352.	323 NonCert-Aides	0.00 removed for FY24	39,161	-	(39,161)
100.010.352.	329 Substitute/Temporary		801	5,000	4,199
100.010.352.	361 Health/Life Insurance		11,914	-	(11,914)
100.010.352.	362 Unemployment Insurance		200	25	(175)
100.010.352.	363 Worker's Compensation		400	50	(350)
100.010.352.	364 FICA		3,057	383	(2,675)
100.010.352.	366 PERS		8,616	-	(8,616)
100.010.352.	377 PERS On Behalf		1,168	-	(1,168)
100.010.352.	440 Other Purchased Services		355	355	-
100.010.352.	450 Supplies/Material/Media		4,000	-	(4,000)
100.010.352.	475 Software License	Companion Corporation Subscription	1,300	1,300	-
Total	352 Support Services - Instruction - Library		70,971	7,113	(63,858)

Staff Inservice

100.010.354.	450 Supplies/Material/Media		1,500	3,000	1,500
Total	354 Staff Inservice		1,500	3,000	1,500

School Administration

100.010.400.	313 Principal	2.00 FTE	209,291	214,693	5,402
100.010.400.	316 Extra Duty Pay		-	250	250
100.010.400.	361 Health/Life Insurance		48,250	27,260	(20,990)
100.010.400.	362 Unemployment Insurance		1,047	1,073	26
100.010.400.	363 Worker's Compensation		2,093	2,147	54
100.010.400.	364 FICA		3,035	3,113	78
100.010.400.	365 TRS		26,287	26,965	678
100.010.400.	366 PERS		2,234	2,234	-
100.010.400.	376 TRS On Behalf		27,124	27,824	700
100.010.400.	390 Relocation Reimbursement		3,000	2,813	(187)
		455			

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.400.	410	Professional & Technical	-	-	-
100.010.400.	420	Staff Travel	-	-	-
100.010.400.	440	Other Purchased Services	1,537	-	(1,537)
100.010.400.	450	Supplies/Materials/Media	3,000	4,537	1,537
100.010.400.	475	Supplies - Technology Related Canva subscription Nome Nugget 'Back to School' Advertisement	-	120	120
100.010.400.	490	Other Expenses	2,000	2,000	-
100.010.400.	491	Dues & Fees NASSP Registration x 2	1,300	1,300	-
Total	400	School Administration	330,198	316,330	(13,868)

School Administration Support

100.010.450.	324	NonCert-Support	2.00 FTE	86,916	90,841	3,925
100.010.450.	329	Substitutes/Temporary		500	500	-
100.010.450.	361	Health/Life Insurance		36,438	28,313	(8,125)
100.010.450.	362	Unemployment Insurance		437	457	20
100.010.450.	363	Worker's Compensation		874	913	39
100.010.450.	364	FICA		6,687	6,988	301
100.010.450.	366	PERS		19,121	19,985	864
100.010.450.	377	PERS On Behalf		2,601	2,723	122
100.010.450.	433	Telecommunications		2,100	10	(2,090)
100.010.450.	440	Other Purchased Services		700	700	-
100.010.450.	450	Supplies/Materials/Media		1,500	1,500	-
Total	450	School Administration Support		157,874	152,930	(4,945)

Operations & Maintenance

100.010.600.	431	Water & Sewer		28,000	28,000	-
100.010.600.	432	Garbage		24,000	24,000	-
100.010.600.	435	Fuel-Heating		675,000	540,500	(134,500)
100.010.600.	436	Electricity		400,000	400,000	-
100.010.600.	452	General Maintenance Supplies		500	500	-
100.010.600.	458	Gas & Oil		7,700	8,000	300
100.010.600.	490	Other Expenses		-	-	-
Total	600	Maintenance & Operations		1,135,200	1,001,000	(134,200)

Student Activity

100.010.700.	316	Extra Duty Pay	Coaches and Club Advisors	98,500	98,500	-
100.010.700.	329	Substitutes and Temporary	Referees	15,000	15,000	-
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)		11,978	11,978	-
100.010.700.	376	TRS On Behalf		12,766	12,766	-
100.010.700.	377	PERS On Behalf		-	-	-
100.010.700.	410	Professional & Technical	Referee Association	7,500	7,500	-
100.010.700.	420	Staff Travel		5,000	5,000	-
100.010.700.	425	Student Travel	Student groups to pickup remainder of travel costs	120,000	120,000	-

Middle/High School				FY2024	FY2024	
Account Code	Description	Comments		Original Budget	Budget Revision #1	Change
100.010.700.	440	Other Purchased Services	NMS Athletic Meals	16,600	16,600	-
			Outside of regular meal			
100.010.700.	450	Supplies	Balls, nets, jerseys, bibs,	10,000	10,000	-
			flags, whistles, mats, etc.			
100.010.700.	458	Gas & Oil		1,000	1,000	-
100.010.700.	490	Other Expenses, Dues & Fees	ASAA Due	5,000	5,000	-
Total	700	Student Activity		303,343	303,343	-
Total	100	School Operating Fund		4,984,314	5,019,279	34,965
Total	010	Middle/High School		\$ 4,984,314	\$ 5,019,279	\$ 34,965



DISTRICT WIDE

FY 2024 Budget

Location 500

	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Fund 100: School Operating			
<u>Location 500 District-Wide</u>			
Function 100 Regular Instruction - Extension	\$ 177,763	\$ 161,481	\$ (16,281)
Function 220 Special Education - Support Services	293,548	311,989	18,441
Function 350 Support Services - Instruction	72,666	72,704	38
Function 351 Support Services -Technology	2,154,728	2,165,532	10,804
Function 354 In-service Training	8,500	8,500	-
Function 510 Office of Superintendent	388,293	389,776	1,484
Function 511 Board of Education	47,312	47,312	-
Function 550 District Admin Support Services	613,290	649,998	36,707
Function 553 Human Resources	155,874	158,540	2,665
Function 600 Operations & Maintenance	1,875,134	1,875,659	524
Function 900 Other Financing Uses	215,000	355,000	140,000
Fund Total	\$ 6,002,108	\$ 6,196,490	\$ 194,382
 TOTAL	 \$ 6,002,108	 \$ 6,196,490	 \$ 194,382

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Regular Instruction - Extensions					
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	67,443	42,131	(25,313)
100.500.140.. 316	Extra Duty Pay	0.34 FTE Extra Duty	-	28,685	28,685
100.500.140.. 361	Health/Life Insurance		18,169	20,785	2,616
100.500.140.. 362	Unemployment Insurance		337	354	17
100.500.140.. 363	Worker's Compensation		674	708	34
100.500.140.. 364	FICA		978	1,027	49
100.500.140.. 365	TRS		8,471	8,894	423
100.500.140.. 376	TRS On Behalf		8,741	9,178	437
100.500.140.. 390	Travel Allowance		200	200	-
100.500.140.. 433	Communications	Postage	1,200	100	(1,100)
100.500.140.. 440	Other Purchased Services	Cognia Advanced Ed Accred	2,250	2,250	-
100.500.140.. 450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$8,000 for Ext Supplies	68,100	45,800	(22,300)
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	1,200	1,200	-
100.500.140.. 491	Dues & Fees		-	170	170
Total 140	Regular Instruction - Extensions		177,763	161,481	(16,281)
Special Education Instruction - Support Svcs					
100.500.220.. 314	Cert - Director/Coordinator	1.00 FTE	114,436	114,436	0
100.500.220.. 316	Extra Duty	Trainer stipend - sped teachers training para's;	10,000	10,000	-
100.500.220.. 324	Support Staff	1.00 FTE	46,633	46,633	0
100.500.220.. 361	Health/Life Insurance		47,774	54,654	6,880
100.500.220.. 362	Unemployment Insurance		855	855	0
100.500.220.. 363	Worker's Compensation		1,711	1,711	(0)
100.500.220.. 364	FICA		5,227	5,227	(0)
100.500.220.. 365	TRS		14,373	14,373	0
100.500.220.. 366	PERS		10,259	10,259	0
100.500.220.. 369	Other Benefits		250	250	-
100.500.220.. 376	TRS On Behalf		14,831	14,831	(0)
100.500.220.. 377	PERS On Behalf		1,399	1,399	0
100.500.220. 390	Travel Allowance		3,000	-	(3,000)
100.500.220. 410	Professional & Technical		-	5,000	5,000
100.500.220.. 420	Staff Travel		200	200	-
100.500.220.. 440	Other Purchased Services		4,100	1,500	(2,600)
100.500.220.. 450	Supplies	test forms, curriculum	8,000	15,000	7,000
100.500.220. 475	Supplies - Tech Related	Powerschool License & Subscript.	10,000	10,000	-
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment		-	5,160	5,160
Total 220	Special Education Instruction - Support Svcs		293,548	311,989	18,441

Districtwide Dept. Account Code	Description	Comments	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Support Services-Instruction					
100.500.350.. 314	Cert - Director	0.26 FTE	27,642	27,608	(34)
100.500.350.. 316	Extra Duty	DW Professional Development - Cert	30,000	29,400	(600)
100.500.350.. 329	Substitutes/Temporaries	DW Professional Development - Class Position: 1 Dir of Fed Programs (71% sal/ben funded by CAP)	-	600	600
100.500.350.. 361	Health/Life Insurance		3,455	3,489	34
100.500.350.. 362	Unemployment Insurance		288	285	(3)
100.500.350.. 363	Worker's Compensation		276	276	0
100.500.350.. 364	FICA		401	400	(1)
100.500.350.. 365	TRS		3,471	3,468	(3)
100.500.350.. 376	TRS On Behalf		3,583	3,578	(5)
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350. 420	Staff Travel	District Test Coordinator training was UAA Alaska Statewide Mentor Projec	750	800	50
100.500.350.. 440	Other Purchased Services		-	-	-
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		72,666	72,704	38

Support Services - Technology

100.500.351.. 318	Cert - Specialist	0.5 FTE	39,718	41,348	1,630
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	96,906	96,906	-
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	64,981	64,981	(0)
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems Administrator & 1 50% Tech Specialist	36,158	41,366	5,208
100.500.351.. 362	Unemployment Insurance		1,008	1,016	8
100.500.351.. 363	Worker's Compensation		2,016	2,032	16
100.500.351.. 364	FICA		12,960	12,984	24
100.500.351.. 365	TRS		4,989	5,193	204
100.500.351.. 366	PERS		35,615	35,615	0
100.500.351.. 376	TRS On Behalf		5,147	5,359	212
100.500.351.. 377	PERS On Behalf		8,151	8,363	212
100.500.351.. 390	Travel Allowance		200	3,200	3,000
100.500.351.. 420	Staff Travel	ASTE	7,900	7,900	-
100.500.351.. 433	Communications	Offset by E-Rate Revenue (90% Reimb Internet) 150 Mbps	1,520,779	1,520,779	-
100.500.351.. 440	Other Purchased Services		200	490	290
100.500.351.. 450	Supplies/Material/Media		5,000	5,000	-
100.500.351.. 475	Supplies - Tech Related	School Mgmt & Content Software; Staff & Student Devices; Powerschool 504 also included here	285,000	285,000	-
100.500.351. 510	Equipment		28,000	28,000	-
Total 351	Support Services - Technology		2,154,728	2,165,532	10,804

In-service Training

100.500.354.. 410	Professional Services		2,500	2,500	-
100.500.354.. 450	Supplies		6,000	6,000	-
Total 354	Staff Inservice		8,500	8,500	-

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Districtwide Dept. Account Code	Description	Comments	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Office of Superintendent					
100.500.510.. 311	Cert-Superintendent	1.00 FTE	143,165	143,165	(0)
100.500.510.. 314	Cert-Assistant Superintende	0.50 FTE	62,943	62,943	(1)
100.500.510.. 361	Health/Life Insurance		54,506	54,790	285
100.500.510.. 362	Unemployment Insurance		1,031	1,031	(0)
100.500.510.. 363	Worker's Compensation		2,061	2,061	0
100.500.510.. 364	FICA		2,989	2,989	(0)
100.500.510.. 365	TRS		25,887	25,887	0
100.500.510.. 376	TRS On Behalf		26,711	26,711	0
100.500.510.. 390	Transportation Allowance		1,500	1,500	-
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.. 440	Other Purchased Services		-	1,200	1,200
100.500.510.. 450	Supplies/Material/Media		750	750	-
100.500.510.. 490	Other		5,750	5,750	-
100.500.510.. 491	Dues & Fees	AASA	17,000	17,000	-
Total 510	Office of Superintendent		388,293	389,776	1,484
Board of Education					
100.500.511.. 410	Professional & Technical Ser	AASB Board Development	4,000	4,000	-
100.500.511.. 420	Staff Travel	Nov AASB Annual Conf (3); Dec Winter	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	23,787	23,787	-
100.500.511.. 510	Equipment		-	-	-
Total 511	Board of Education		47,312	47,312	-
District Admin Support Services					
100.500.550.. 324	Non-Cert - Support Staff	1.88 FTE	129,360	119,008	(10,352)
100.500.550.. 361	Health/Life Insurance	Positions: 1	23,827	27,260	3,433
100.500.550.. 362	Unemployment Insurance	AP/Receiving/Purchasing, 1 Admin.	647	595	(52)
100.500.550.. 363	Worker's Compensation		1,294	1,190	(104)
100.500.550.. 364	FICA		9,896	9,104	(792)
100.500.550.. 366	PERS	\$134,878 salary floor from FY2008 not	148,459	161,060	12,600
100.500.550.. 369	Other Benefits		735	735	-
100.500.550.. 377	PERS On Behalf		3,917	3,596	(321)
100.500.550.. 410	Professional & Technical Ser	Black Mtn and Frontline Education	26,000	30,700	4,700
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services	263,200	263,200	-
100.500.550.. 420	Staff Travel		1,500	1,500	-
100.500.550.. 433	Communications	Postage	1,200	1,200	-
100.500.550.. 440	Other Purchased Services	AS400 Hosting/Storage	6,500	6,500	-
100.500.550.. 441	Rentals	Pitney Bowes machine	3,000	3,000	-
100.500.550.. 445	Insurance - Liability		70,455	77,000	6,545
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	-

Districtwide Dept. Account Code	Description	Comments	FY2024	FY2024 Budget	\$ Change
			Original Budget	Revision #1	
100.500.550.. 491	Dues & Fees		200	1,250	1,050
100.500.550.. 495	Indirect Recovery	FY21 Actual: -\$91,709; FY22 Actual: - \$106,590; FY23 Actual: -\$82152; large COVID grants gone in FY24	(90,000)	(70,000)	20,000
Total 550	District Admin Support Services		613,290	649,998	36,707
Human Resources					
100.500.553.. 314	Cert - Director	0.50 FTE	62,943	62,943	(1)
100.500.553.. 361	Health/Life Insurance		18,168	20,785	2,616
100.500.553.. 362	Unemployment Insurance		315	315	(0)
100.500.553.. 363	Worker's Compensation		629	629	0
100.500.553.. 364	FICA		4,815	4,815	0
100.500.553.. 365	TRS		7,907	7,906	(1)
100.500.553.. 376	TRS On-Behalf		8,157	8,157	0
100.500.553. 410	Professional & Technical Ser	Digital Insurance Services	23,940	23,940	-
100.500.553.. 420	Staff Travel	DEED Training	6,000	6,000	-
100.500.553.. 433	Communications		-	50	50
100.500.553.. 440	Other Purchased Services	Background Checks	3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media		4,000	4,000	-
100.500.553.. 475	Supplies-Technology Related		1,000	1,000	-
100.500.553.. 490	Other Expenses		2,000	2,000	-
100.500.553.. 491	Dues & Fees	ATP; RISQ EaseCentral	12,500	12,500	-
Total 553	Human Resources		155,874	158,540	2,665
Operations & Maintenance					
100.500.600.. 325	NonCert-Maint/Custodial	1.00 FTE	126,892	65,134	(61,758)
100.500.600.. 329	Substitutes	Temp workers	25,000	25,000	-
100.500.600.. 361	Health/Life Insurance		35,027	26,441	(8,585)
100.500.600.. 362	Unemployment Insurance		760	451	(309)
100.500.600.. 363	Worker's Compensation		1,519	901	(618)
100.500.600.. 364	FICA		11,620	6,895	(4,725)
100.500.600.. 366	PERS		33,416	19,829	(13,587)
100.500.600.. 377	PERS On Behalf		3,531	1,647	(1,884)
100.500.600.. 369	Other Benefits		200	200	-
100.500.600.. 410	Professional & Technical Services		4,000	4,000	-
100.500.600.. 420	Staff Travel	Training - Asbestos Training, AASB	1,000	1,000	-
100.500.600.. 431	Water & Sewage		15,000	15,000	-
100.500.600. 432	Garbage		10,500	10,500	-
100.500.600.. 433	Communications		6,200	6,200	-
100.500.600.. 435	Fuel for Heat	Budgeted at sites	-	-	-
100.500.600.. 436	Electricity		51,000	51,000	-
100.500.600.. 440	Other Purchased Services	Increase commensurate with reduction in Emolovee expense	1,215,000	1,300,000	85,000
100.500.600.. 443	Purchase Vehicle Maint		1,000	1,000	-
100.500.600.. 446	Property Insurance		278,970	285,960	6,990
100.500.600.. 450	Supplies/Material/Media		20,000	20,000	-
100.500.600.. 453	Custodial Supplies		2,000	2,000	-
100.500.600.. 458	Gas & Oil		32,000	32,000	-
100.500.600.. 490	Other Expenses		500	500	-
Total 600	Operations & Maintenance		1,875,134	1,875,659	524

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Districtwide Dept. Account Code	Description	Comments	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Transfer of Funds					
100.000.900.. 552	Food Service	Increased per Board action 8/8/2023	75,000	215,000	140,000
100.000.900. 553	Pupil Transportation		40,000	40,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	100,000	100,000	-
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
Total 900	Transfer of Funds		215,000	355,000	140,000
Total 100	General Operating Fund		\$ 6,002,108	\$ 6,196,490	\$ 194,382
Total	District Wide		\$ 6,002,108	\$ 6,196,490	\$ 194,382