Regular Board Meeting

Tuesday, August 13, 2024 5:30 PM
NES Library /Zoom, 1057 E 5th Ave, Nome, Alaska 99762

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

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

1. Approval of Minutes: Regular Meeting/Executive Session: June 11, 2024
2. Approval of June & July 2024 Disbursements
3. Approval of June & July 2024 Gifts, Grants and Bequests
4. Approval of June & July 2024 Personnel Report
5. Approval of Altman, Rogers & Co. Audit Services
6. Approval of Out of State Travel Requests

C. **Correspondence**

D. **Awards and Presentations**

1. Introductions of Guests & Visitors

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

F. **Superintendent Report**

G. **Information & Reports**

1. Director Reports
2. Business Manager Report

H. **Second Public Comment Opportunity**
(Individuals are limited to three minutes each.)

I. **Board and Superintendent's Comments & Committee Reports**

J. **Upcoming Events:**
- **Tuesday, August 27, Work Session, 5:30 pm, NES Library**
- **Tuesday, September 10, Regular Meeting, 5:30 pm, NES Library/Zoom**
- **Tuesday, September 24, Work Session, 5:30 pm, NES Library**
- **Tuesday, October 8, Regular Meeting, 5:30 pm, NES Library/Zoom**
- **Tuesday, October 22, Work Session, 5:30 pm, NES Library**

K. **Adjournment**

Pledge of Allegiance

Allegiance (I promise)

Kamaksriłiġmik akiqsruutmik

(to give) to the flag (of our land)

aituġaa illalitaa nunapta

United States of America.

(here) and to (to) the republic

Ittuaq taavrumuŋa nunamun

one nation under God

atausiq nuna ataani Agaiyutim

indivisible with liberty

avgutaulġuituaq pituiqsimaałiq

and justice for all

atisipłuni illuqnaitnun.

Translated by Clara Sookiayak for Paul F. Asicksik Sr. School in Shaktoolik

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/Executive Session
Tuesday, June 11, 2024
5:33 pm
NES Library/Zoom

Member Trigg called the meeting to order at 5:33 pm Tuesday, June 11, 2024 with a quorum present.

NES Principal, Nick Settle led the Pledge of Allegiance.

Member Trigg read the Nome Public Schools Mission Statement.

School Board Members Present:

Darlene Trigg	Bob Metcalf	Nancy Mendenhall
Jon Gregg	Marjorie Tahbone (arrived 6:00 pm)	

Others in attendance included:

Jamie Burgess	Eric Settle	Genevieve Hollins (via Zoom)
Jonathan Duarte	Nick Settle	Angela Hansen
Anna Lionas	Jill Peters	Holly Harlow
Shamrock Twaddle	Ryan Wharry	Adam Lust

APPROVAL OF AGENDA

Member Mendenhall 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: (excused)
Nancy Mendenhall: yes	Jon Gregg: yes	

CONSENT AGENDA

Member Mendenhall moved to approve the minutes from Regular Meeting: May 14 2024; the May 2024 personnel report; the May 2024 disbursements; the out of state travel requests; and the May 2024 Gifts, Grants and Bequests.

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

Darlene Trigg: yes	Bob Metcalf: yes	Marjorie Tahbone: (excused)
Nancy Mendenhall: yes	Jon Gregg: yes	

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA/NON-AGENDA ITEMS

NBMHS teacher, Ryan Wharry requested a salary increase for teachers. He also commented that he loved his job, colleagues and Nome. Mr. Wharry also took students to AFN where he heard from others that NPS doesn't pay well. He also feels he doesn't get paid enough.

NBMHS SPED teacher, Jill Peters commented she's spent 10 years in Nome and loves her job. She also advocated for a pay raise.

Parent, Angela Hansen expressed concerns for the school dress code at NBMHS. She would like to see changes in the handbook. She commented she's seen crop tops and torn jeans that expose underwear. She preferred the FY23 version of the dress code. She also informed there is documented attempts of staff reaching out to NBMHS Principal, Teriscovkya Smith without success.

Facilities Director, Jonathan Duarte commented he doesn't support moving Maintenance under the City of Nome. He had concerns about the bargaining agreement and wages for current employees. He feels the savings would not outweigh harm to current employees.

SUPERINTENDENT REPORT

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

INFORMATION AND REPORTS

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

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

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

SECOND PUBLIC COMMENT OPPORTUNITY

Community member, Adam Lust commented he wanted qualified teachers in the classrooms every day and supported teacher pay increase. He also supported the HIB visa teachers. He requested a response to his email to the school board he sent in April.

ACTION ITEMS

Member Tahbone moved to approve the Food Services Management Contract with NANA Management Services 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	

Member Metcalf moved to approve the AKEBS Payroll Services Contract Addendum.

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	

Member Tahbone moved to approve the drayage contract with Bonanza Fuel, LLC as presented. 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	

Member Tahbone moved to approve the 2024 – 2025 Board of Education meeting schedule. 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	

Member Tahbone moved to approve the purchase of 180,000 gallons of fuel with a projected cost of $3.55 per gallon.

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	

EXECUTIVE SESSION

Member Mendenhall moved to enter into Executive Session for the purpose of negotiations update at 7:02 pm.

Member Gregg moved to resume the Regular Meeting at 8:29 pm.

BOARD AND SUPERINTENDENT'S COMMENT & COMMITTEE REPORTS

Member Gregg commented her appreciated the discussions at the board meeting.
Member Gregg supported hiring an Executive Administrative Assistant for Superintendent Burgess.
Superintendent Burgess informed that Alisha Papineau was rehired for the position and would begin when Superintendent Burgess came back from vacation.

Member Mendenhall commented that Superintendent Burgess did a good job on negotiations.
Member Mendenhall gave her appreciation for the work that goes into the meetings.

Member Metcalf echoed the previous comments.
Member Metcalf inquired about Adam Lust's email. Superintendent Burgess said she will respond to it tomorrow.

Member Tahbone gave her gratitude to the board members.
Member Tahbone wished everyone a good Summer.

Superintendent Burgess also gave her gratitude to the board members.
Superintendent Burgess wanted to set up one on one meetings with board members once a month next school year.

Member Trigg asked to put "correspondence" on future board agenda's.
Member Trigg confirmed with Superintendent Burgess which board members were up for reelection in October.
Member Trigg reflected on her first year as the school board President.
Member Trigg requested having a Student Representative earlier in the school year.

UPCOMING EVENTS

- Tuesday, August 12, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, August 27, Work Session, 5:30 pm, NES Library
- Tuesday, September 10, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, September 24, Work Session, 5:30 pm, NES Library

ADJOURNMENT

Member Metcalf moved to adjourn at 8:41 pm.

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Darlene Trigg Date
President, Board of Education

Bob Metcalf Date
Vice President/Clerk, Board of Education

Nome Public Schools
Personnel Items for Approval/Ratification
August 13, 2024

Certified/Administrative Personnel

NEW HIRES	POSITION	LOCATION	EFFECTIVE DATE
Thompson, Tamara	Kindergarten Teacher	Nome Elementary	8/19/2024
Spencer, Stacey	SPED Teacher	Nome Elementary	8/19/2024
Papalid, Luchie	SPED Teacher	Nome Elementary	8/19/2024
Castel, Margaret	Cultural Studies Teacher	Nome Elementary	8/19/2024
Carroll, Stephen	MS Social Studies Teacher	Nome-Beltz	8/19/2024
Sargent, Richard	M/HS Music Teacher	Nome-Beltz	8/19/2024
Friederich, Jim	SPED Teacher	Nome-Beltz	8/19/2024
Abangan, Mary Jane	SPED Teacher	Nome-Beltz	8/19/2024
Gomez, Ruby	SPED Teacher	Nome-Beltz	8/19/2024
Lie, Kastyn	MS Reading Teacher	ACSA	8/19/2024
CHANGE OF ASGMT			
Pardee, Marta	Assistant Principal	Nome Elementary	8/1/2024
Anunda, Dorcas	1st Grade Teacher	Nome Elementary	8/19/2024
Fabignon-Cross, Julie	2nd Grade Teacher	Nome Elementary	8/21/2024
LEFT EMPLOYMENT			

Classified Personnel

NEW HIRES	POSITION	LOCATION	EFFECTIVE DATE
Alisha Papineau	Administrative Asst.	District Office	6/27/2024
Stan Burgess	SPED Paraprofessional	Nome Elementary	8/21/2024
CHANGE OF ASGMT			

LEFT EMPLOYMENT			

Extra Duty Contracts

NAME	POSITION	EFFECTIVE DATE
Ventress, Rachel	Extensions Teacher	7/1/2024
Jennifer Shreve	Interactive Board Instructor	8/19/2024

Non-Staff Coaches

NAME	POSITION	EFFECTIVE DATE
Alviso, Veronica	Varsity Volleyball Coach	8/7/2024
Bogart, Kelly	MS Girls Basketball Coach	9/23/2024
Erikson, Corey	HS Wrestling Coach	10/2/2024
Lie, Erik	MS Boys Basketball Coach	9/23/2024
Hensley, Krystal	HS Volleyball Assistant Coach	8/7/2024

Temporary Personnel

NAME	POSITION	EFFECTIVE DATE

Volunteers Approved

NAME	EFFECTIVE DATE

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

June 24, 2024

Genevieve Hollins
Nome Public Schools
P.O. Box 131
Nome, Alaska 99762

Dear Ms. Hollins:

Enclosed is the engagement letter to provide audit services for the year ending June 30, 2024. This engagement letter is addressed to the Audit Committee or Chairman of the School Board; however, they may authorize anyone to sign this contract.

After this engagement letter is signed and returned please either call or email me at donaldh@altrogco.com with your preferences for fieldwork dates. Please feel free to contact me with any questions at (907) 274-2992.

Sincerely,

ALTMAN, ROGERS & CO.

Donald L Hanni

Donald L. Hanni, CPA
Principal

Enclosures

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

June 24, 2024

Audit Committee or Chairman of the School Board
Nome Public Schools
P.O. Box 131
Nome, AK 99762

Dear Audit Committee or Chairman,

We are pleased to confirm our understanding of the services we are to provide for Nome Public Schools for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Nome Public Schools as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), to supplement Nome Public Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nome Public Schools' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Budgetary comparison schedules.
2) Schedules of proportionate share of the net pension and the OPEB liabilities (assets) and contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies Nome Public Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards and related notes.
2) Schedule of state financial assistance and related notes.
3) Additional supplementary information.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1) Improper revenue recognition.
2) Management override of internal controls.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. As required by the Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Nome Public Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB and State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Nome Public Schools' major programs. For federal and state programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Nome Public Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; schedule of state financial assistance, federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of the audit.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards, schedule of state financial assistance (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. You agree to include our report on the schedule of expenditures of federal awards, schedule of state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards and schedule of state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards, and schedule of state financial assistance that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and (2) you believe the schedule of expenditures of federal awards, schedule of state financial assistance including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and schedule of state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the Federal Data Collection Form, financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes of Nome Public Schools in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, schedule of state financial assistance, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, schedule of state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Nome Public Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Altman, Rogers & Co. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Altman, Rogers & Co. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal and state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Don Hanni is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 23, 2024.

Estimated Fees:

Fieldwork:		
Audit Fieldwork	$	34,500
Financial statement preparation and review		10,500
Total estimated fieldwork and financial statement preparation	$	45,000
Federal and state single audits		
First program for state and federal compliance	$	5,500
Each additional program (if required)	$	2,500

Out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) will be billed at actual rate. Preparation of the Data Collection Form for the Federal Audit Clearinghouse and any special reports for the Alaska Department of Education and Early Development will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of Nome Public Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Nome Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

ALTMAN, ROGERS & CO.

Donald L Hanni

Donald L. Hanni, CPA
Principal

RESPONSE:

This letter correctly sets forth the understanding of Nome Public Schools.

Management signature: _____

Title: Superintendent

Date: 6/28/24

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development

OFFICE OF THE COMMISSIONER

P.O. Box 110500
Juneau, Alaska 99811-0500
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MEMORANDUM

To: **Superintendents and Business Managers**

From: **Dr. Deena Bishop, Commissioner**

Date: **July 5, 2024**

Subject: **2024 Regular Legislative Session**

The purpose of this memorandum is to provide a summary of education related legislation passed during the regular and special sessions. The formula funding information is preliminary. Please do not hesitate to reach out to our team if you need further information or clarification. We are happy to support you.

Appropriation Budget Bills:

FY2024 Supplemental and FY2025 Operating Budget – House Bill 268 (HB 268) (Chapter 7, SSSLA 24) and Capital Budget – Senate Bill 187 (SB 187) (Chapter 8, SSSLA 24) – Signed by the Governor on June 27, 2024

HB 268 (CCS HB 268 (Corrected)) contains the Department of Education and Early Development's (DEED) operating budget and capital budget for FY2025. Enclosed is a schedule titled "FY2025 Projected State Program Allocations based on Enacted Budget," which includes FY2025 estimated funding levels, by district, for the following programs: Foundation (including $174.6 million one-time funding outside the foundation formula), Pupil Transportation (including $7.3 million one-time funding outside the foundation formula), Permanent Fund Dividend Raffle Grant, Boarding Home Stipends, Residential Boarding Program (including a continuation of the $3.6 million expansion multi-year funding), Youth in Detention, Special Schools, and School Debt Reimbursement for a total funding level of approximately $1.5 billion dollars. The funding levels listed by district are projected allocations and are subject to change based on actual FY2025 average daily membership and/or individual program requirements.

HB 268 includes intent language by the legislature for school districts to report to DEED twice annually, once by the end of the count period set out in AS 14.17.500, and on February 1, 2025, the balance of funds including the school operating fund, special revenue funds, capital project funds, and other governmental funds. The balances must be reported based on the following classifications: 1) nonspendable fund balance, 2) restricted fund balance, 3) committed fund balance, 4) assigned fund balance, 5) unassigned balance. DEED must provide these reports in electronic format to the Co-Chairs of the Finance and Legislative Finance Division by December 20, 2024 and February 15, 2025.

HB 268 also includes several new appropriations for the following items:

- $75.0 thousand for the Alaska Reads Act Advisory panel.
- $5.0 million to the Alaska Native Science and Engineering Program

- $750.0 thousand for Career and Technical Education (CTE) Initiative. This increment will support developing and adopting a comprehensive Alaska Work-Based Learning Continuum; support Career and Technical Student Organizations (CTSO); provide CTE grants to school districts to develop or expand CTE programs and work-based learning opportunities; develop and maintain a post-secondary training and industry resource clearinghouse; and implement secondary career advisors which are instrumental in promoting career readiness among students.

- $1.5 million (one-time funding) for teacher recruitment, retention, and certification support to address on-going support for teacher recruitment and retention efforts, as well as for the development of an apprenticeship program in Alaska. The program is intended to be reevaluated for efficiency after three years.

HB 268 continues to provide funding for the following items:

- $11.3 million for Early Learning programs including:
  - $9.4 million for Head Start Grants
  - $474.7 thousand for Parents as Teachers
  - $320.0 thousand for Best Beginnings
- $6.2 million for Pre-Kindergarten Grants
- $21.0 million for the School Broadband Assistance Grants
- $57.5 million for the School Debt Reimbursement Program

The following capital projects are also included in SB 187:

- $62.8 million deposit funding into the School Major Maintenance Grant fund for FY25 School Major Maintenance[1].
- School Construction Grant Funds – fully funds the first two projects and phasing out the third project on the January 12, 2024, FY2025 Construction Grant Fund[2] list –
  - Newtok K-12 School Relocation/Replacement, Mertarvik $4.0 million
  - Minto K-12 School Renovation/Addition, Supplemental $5.3 million
  - Nelson Island School Replacement, Toksook Bay – Phase 1 $21.6 million
- $26.9 million deposited into the Regional Educational Attendance Area (REAA) and Small Municipal School District School Fund

FY2025 Mental Health Budget – House Bill 270 (HB 270) – Signed by the Governor on June 27, 2024 (Chapter 9, SSSLA 24)

HB 270 (CCS HB 270) includes $562.5 thousand for department student and school achievement efforts associated with mental health.

[1] State of Alaska. Department of Education and Early Development. School Facilities. FY2025 Capital Improvement Projects Major Maintenance Grant Fund. *Final List*.
https://education.alaska.gov/Facilities/final/FY25MaintenanceFinalList.pdf

[2] State of Alaska. Department of Education and Early Development. School Facilities. FY2025 Capital Improvement Projects School Construction Grant Fund. *Final List*.
https://education.alaska.gov/Facilities/final/FY25ConstructionFinalList.pdf

Additional Legislation:

AK Perform. Scholarship; Edu Tax Credits – House Bill 148 (HB 148) – Signed by the Governor on June 26, 2024 (Chapter 4 SSLA 24)
HB 148 (SCS CSHB 148(FIN) AM S) will impact programs in the following ways:

1. Early Childhood Education: HB 148 requires the State to provide funding for Head Start program federal match requirements pro rata.

2. Alaska Performance Scholarship (APS) Program: HB 148 modifies the APS program by expanding eligibility criteria, adjusting award amounts, and introducing new provisions for scholarship recipients' ongoing eligibility and performance assessment. For more information, visit the Alaska Commission on Postsecondary Education (ACPE) APS website[3].

3. Technical and Vocational Education: Reauthorizes the Alaska Workforce Investment Board Technical and Vocational Education program. The bill also alters regulations governing the Alaska Technical and Vocational Education Program by removing a provision related to setting standards for administrative costs of grants, aiming to clarify and streamline administrative processes.

Internet for Schools – House Bill 193 (HB 193) – Signed by the Governor on March 27, 2024 (Chapter 1 SSLA 24)
HB 193 amends the School Broadband Assistance Grants (BAG) program statute AS 14.03.127(a) to provide Alaska school districts with funding to assist eligible schools in their district reach up to 100 megabits per second (Mbps) download speed for internet services. Previously, the cap for the School BAG program was 25 Mbps download speed. This bill will help students across Alaska by providing better internet connectivity for their education.

Proclaim Juneteenth Day a Holiday – Senate Bill 22 (SB 22) – Signed by the Governor on June 27, 2024 (Chapter 10 SSLA 24)
SB 22 establishes Juneteenth – also known as Freedom Day or Emancipation Day – as a legal state holiday observed on June 19th.[4]

Enclosure: FY2025 Projected State Program Allocations based on Enacted Budget

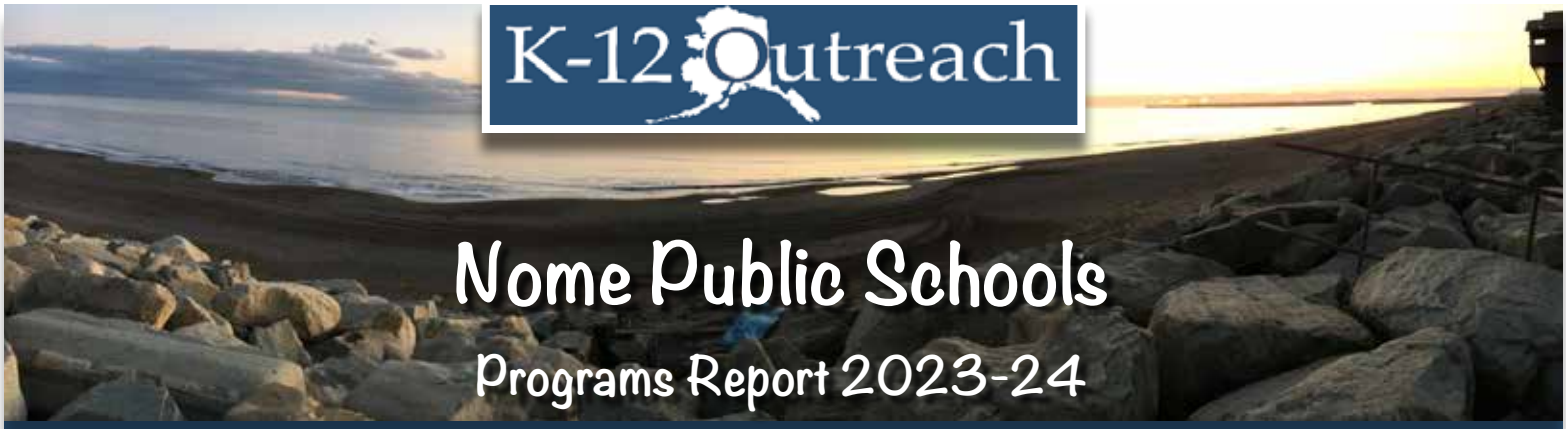
cc: Karen Morrison, Deputy Commissioner
Laurel Shoop, Special Assistant & Legislative Liaison
Tama Carson, Administrative Services Director

[3] State of Alaska. Alaska Commission on Postsecondary Education (ACPE). *Alaska Performance Scholarship (APS)*. https://acpe.alaska.gov/FINANCIAL-AID/AK-Performance-Scholarship
[4] AS 44.12.010 *Legal holidays*

Department of Education and Early Development
FY2025 Projected State Program Allocations
Allocations are subject to adjustment based on individual program requirements
Updated 07/02/2024

DISTRICT	FY2025 Projected ADM	Projected Total Foundation @ $5,960	HB268 - $680 Onetime Grant on AADM	Projected PFD Raffle Grant	Projected Boarding Home	Residential Boarding Program	Supplemental Residential Boarding Program	Youth in Detention	Projected Special Schools	Projected Pupil Transportation	Supplemental Pupil Transportation	Projected Municipal Debt Reimbursement	**PROJECTED FY2025 TOTALS**
ALASKA GATEWAY	369	$ 8,930,967	$ 1,092,740	$ 1,378						$ 765,567	$ 79,235		**$ 10,869,887**
ALEUTIAN REGION	12	961,065	113,078	50						0	0		**1,074,193**
ALEUTIANS EAST	178	2,877,909	536,684	736						61,054	6,319	702,907	**4,185,609**
ANCHORAGE	42,664	303,283,063	49,110,954	167,345				402,911	644,000	19,454,127	2,013,483	20,135,900	**395,211,783**
ANNETTE ISLANDS	296	3,604,843	679,184	1,225						59,496	6,158		**4,350,906**
BERING STRAIT	1,682	28,416,980	4,762,068	6,959		431,184	76,468			90,828	9,401		**33,793,888**
BRISTOL BAY	105	989,815	215,056	422						301,104	31,164		**1,537,561**
CHATHAM	166	3,653,497	435,058	588						44,020	4,556		**4,137,719**
CHUGACH	594	4,536,358	545,646	294		273,600	48,522			0	0		**5,404,420**
COPPER RIVER	401	5,849,862	719,276	1,196						506,617	52,434		**7,129,385**
CORDOVA	370	4,509,273	650,312	1,510						135,415	14,015	882,093	**6,192,618**
CRAIG	677	5,132,354	671,540	939						106,009	10,972		**5,921,814**
DELTA/GREELY	962	10,555,604	1,220,682	2,739						1,211,460	125,385		**13,115,870**
DENALI	872	5,956,447	797,756	712						343,484	35,550		**7,133,949**
DILLINGHAM	391	5,336,702	731,006	1,618	34,310					525,895	54,430	742,166	**7,426,127**
FAIRBANKS	12,400	92,846,822	15,964,162	47,475				119,247		10,349,548	1,071,168	5,578,012	**125,976,434**
GALENA	7,087	40,429,892	4,616,894	1,187		3,517,074	623,736			80,647	8,347		**49,277,777**
HAINES	246	2,536,169	444,672	960						160,544	16,616	896,473	**4,055,434**
HOONAH	107	2,707,776	339,190	443						35,310	3,655		**3,086,374**
HYDABURG	95	1,505,487	176,296	199						0	0		**1,681,982**
IDITAROD	319	5,726,109	740,254	658						37,206	3,851		**6,508,078**
JUNEAU	4,090	28,657,305	5,493,692	16,257				127,611		2,616,714	270,827	440,669	**37,623,075**
KAKE	110	2,162,851	279,724	455						33,000	3,415		**2,479,445**
KASHUNAMIUT	308	3,645,036	762,926	1,274						1,540	159		**4,410,935**
KENAI	8,230	67,184,047	11,416,996	29,501				130,499		7,208,430	746,066	1,795,641	**88,511,180**
KETCHIKAN	2,001	24,226,746	3,410,526	7,932						1,539,351	159,321	436,506	**29,780,382**
KLAWOCK	133	1,865,628	317,192	550						85,785	8,879		**2,278,034**
KODIAK	2,073	23,976,860	3,518,238	7,957						1,698,009	175,742	5,145,947	**34,522,753**
KUSPUK	311	5,498,659	983,320	1,287	6,060					224,542	23,240		**6,737,108**
LAKE AND PENINSULA	299	8,275,941	1,007,944	1,187						121,688	12,595	894,891	**10,314,246**
LOWER KUSKOKWIM	3,772	60,188,542	8,926,592	15,607		1,060,616	188,095	200,485		1,154,232	119,462		**71,853,631**
LOWER YUKON	1,975	32,986,893	5,166,056	8,172		798,000	141,521			1,975	204		**39,102,822**
MAT-SU	19,412	164,810,172	24,121,804	66,797				119,247		16,224,720	1,679,243	16,195,861	**223,217,844**
NENANA	2,081	13,202,651	1,513,014	811		1,382,572	245,192			127,204	13,165		**16,484,610**
NOME	697	8,875,369	1,174,836	2,793						463,050	47,925	59,225	**10,623,198**
NORTH SLOPE	1,822	17,475,168	4,047,570	7,539		331,680	58,822			2,253,814	233,268	75,175	**24,483,035**
NORTHWEST ARCTIC	1,899	38,250,938	4,682,480	7,791		663,360	117,644			50,841	5,262	397,617	**44,175,933**
PELICAN	15	379,457	48,444	62						1,320	137		**429,420**
PETERSBURG	478	6,341,522	909,826	1,978						197,892	20,482	457,867	**7,929,567**
PRIBILOF	60	735,289	161,378	232						0	0		**896,899**
SAINT MARY'S	182	3,817,256	444,720	753						38,766	4,012		**4,305,507**
SITKA	1,089	11,167,784	1,747,042	4,316						493,339	51,060	1,047,016	**14,510,557**
SKAGWAY	135	1,273,249	261,372	559						5,400	559		**1,541,139**
SOUTHEAST	212	4,945,439	562,734	774						238,612	24,696		**5,772,255**
SOUTHWEST	591	8,993,621	1,579,442	2,445	20,000					390,060	40,371		**11,025,939**
UNALASKA	348	3,520,956	683,978	1,438						248,810	25,752		**4,480,934**
VALDEZ	565	4,892,270	1,012,330	2,338						459,345	47,542	1,633,705	**8,047,529**
WRANGELL	270	3,184,870	460,618	1,117						208,980	21,629		**3,877,214**
YAKUTAT	93	1,097,102	161,268	302						60,006	6,211		**1,324,889**
YUKON FLATS	184	4,871,813	724,220	761						53,728	5,561		**5,656,083**
YUKON/KOYUKUK	3,108	23,834,650	2,802,892	1,481	17,344					118,498	12,264		**26,787,130**
YUPIIT	513	8,213,498	1,205,918	2,123						1,026	106		**9,422,671**
Mt. EDGECUMBE	430	2,719,927	494,082	1,778						0	0		**3,215,787**
OTHER \1		30,700,900							3,466,825				**34,167,725**
Sub Totals	127,478	$ 1,162,319,403	$ 174,645,682	$ 437,000	$ 77,714	$ 8,458,086	$ 1,500,000	$ 1,100,000	$ 4,110,825	$ 70,589,008	$ 7,305,894	$ 57,517,670	**$ 1,488,061,283**

\1 OTHER INCLUDES SESA, HB114 EARLY EDUCATION PROGRAM FUNDING, AND OTHER ADJUSTMENTS.



K-12 Outreach

Nome Public Schools

Programs Report 2023-24

Thank you for partnering with us!

Alaska Statewide Mentor Project



Liane Ryan

Your Alaska Statewide Mentor worked with **2** new teachers and **1** new-to-Alaska teacher in Nome-Beltz Jr/Sr High School.

In addition to weekly contacts, Liane made **29** video or voice calls and **7** on-site visits for over **54** hours of one-on-one work with the teachers. She also sent **351** emails, and **83** text messages.

Alaska Teacher & Personnel



Nome Public Schools had **18** vacancies posted this past year and attended **one** job fair.

AT&P staff traveled to **12** states for **19** campus visits during the fall semester. In the spring, AT&P staff attended **14** job fairs across the country, promoting teaching in Alaska and distributing information about living and working in Alaska's schools.

AT&P is continually adapting to better serve districts. Please let us know how we can better assist you!

Educators Rising Alaska



To date, Educators Rising Alaska provided services for students in **26** school districts and **78** schools. Our February state conference had **159** student competitors.

Nome Public Schools had **21** students competing at the State Competitions this year, with **13** placing!

State champions will attend Nationals June 28-July 1, 2024, in Washington, D.C. Alaska's chapter will have **55** competitors attending.

K-12 Outreach Offices — PO Box 755400 — Fairbanks, AK 99775
alaska.edu/k12outreach

UAA UAF UAS

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development

OFFICE OF THE COMMISSIONER

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July 11, 2024

Re: Alaska Supreme Court Summary Order in *State of Alaska, DEED et al. v. Edward Alexander, et al.,* addressing Correspondence Study Programs

Dear Superintendents:

The Alaska Supreme Court on Friday, June 28th, issued an order reversing the Superior Court ruling that struck down Alaska's correspondence school statutes as unconstitutional. I'm very pleased to report that this order, from the highest court in Alaska, restores correspondence programs as they have existed for 10 years and provides certainty and continuity for the more than 22,000 students enrolled in correspondence programs.

The state prevailed on its two primary arguments on appeal to the Alaska Supreme Court. The court held that the superior court had incorrectly found the correspondence statutes to be unconstitutional on their face (meaning the entire statute was struck down as unconstitutional, not just a specific type of spending). The court also ruled that any future lawsuit brought by plaintiffs claiming a specific use of the allotments is unconstitutional must be brought against the school district that approved the specific allotment spending. This is because it is the local school districts, not the State, that establish the individual learning plans, approve the vendors, and issue the allotments. Be assured however that the State still has an interest in any such lawsuit and the proper interpretation of the statute and the constitution. The court also made it clear that plaintiffs must be specific—they must detail exactly what type of spending to what vendor in what circumstance plaintiffs believe is wrong. Then a court can determine if that specific type of spending: (1) complies with the statute; and (2) if it complies with the statute, whether it complies with the constitution.

Importantly, this is not merely a procedural order. The court held that the correspondence statutes have a "plainly legitimate sweep" because there are "many constitutionally permissible uses of allotment funds." The court did not strike down any allotment uses as unconstitutional. In other words, the correspondence school allotment program remains in place and can function as it has for the last decade.

So, what does this mean for existing correspondence programs? It means that school districts may continue to administer correspondence study programs, including reviewing and approving allotment uses consistent with our correspondence statutes and regulations. It means that the

status quo has been restored for the students and families who rely on correspondence programs as their educational choice. While the plaintiffs may pursue an "as-applied" legal challenge to any specific uses of the allotments, they have not yet done so, and the Alaska Supreme Court declined to rule on specific types of allotment spending. Even if the plaintiffs bring another case, the statutes have been held constitutional—the only result the plaintiffs could achieve would be to target a specific type of spending and ask the court to rule on that specific use.

You may want to consult with your school district counsel as to any specific questions related to the court's order or individual school district practices. I anticipate reaching out with further updates as warranted, but please feel free to contact me with questions.

Respectfully,



Deena M. Bishop, Ed.D.

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development

OFFICE OF THE COMMISSIONER

333 Willoughby Ave., 9th Floor, SOB
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Main: 907.465.2800
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Fax: 907.465.2806

July 19, 2024

Re: What Parents Should Know About the Alaska Supreme Court Decision on Correspondence Study Programs

Dear Superintendents and Correspondence School Principals,

I wanted to take a moment to explain the recent Alaska Supreme Court decision and what it means for parents and their children's education through correspondence programs.

Key Points of the Decision:

1. **Continuity and Stability:** The Alaska Supreme Court has restored the correspondence programs as they have been for the past ten years. This means students can continue their education through these programs without any disruptions.
2. **Constitutionality Affirmed:** The court confirmed that the statutes governing correspondence schools are constitutional. This ruling means that the correspondence school allotment program remains in place and can function as it has for the last decade.
3. **Local Control:** Any future legal challenges about how specific allotment funds are spent must be directed at the local school districts that approve these expenditures. This means local school districts remain in control of approving and managing these funds.
4. **Specific Legal Challenges:** If anyone challenges a particular use of allotment funds, they must be very specific about what they are challenging. The court will then decide if that specific use is allowed under the law and the constitution.

What This Means for Parents:

- Their child's correspondence program will continue to operate as it has been, providing the same educational opportunities and support under the correspondence study statutes.
- The funds they receive for their child's education through the correspondence program can be used, within the guidelines set by their local school district.
- The ruling provides reassurance that the overall structure of the correspondence programs is sound and backed by the highest court in Alaska.
- The importance of student's individual learning plans is reaffirmed since the plan authorizes particular uses of allotment funds to purchase services and materials to support each student's unique needs and goals.

This decision is a positive step for correspondence education in Alaska, ensuring that the programs over 22,000 students rely on will continue to serve their needs effectively.

Feel free to forward this letter to your correspondence families to ensure they understand the court's ruling and its implications.

Warm regards,



Deena M. Bishop, Ed.D.

Alaska District Determination Matrix - 2024 (2022-23 data)**

District: **Nome Public Schools**

Final District Determination: Meets Requirements

Element	Yes/No or %	<5*	Meets Requirements	Needs Assistance	Needs Intervention	Needs Substantial Intervention
1. Did district meet Universal Grant Guidance (UGG) requirements so there are no audit findings?			X			
2. Did district correct noncompliance within timelines?			X			
3. Did district submit timely, complete, and accurate data?			X			
4. Did district meet the compliance target for specified procedural indicators?*			X			
4b. Significant Discrepancy in Suspension and Expulsion **	Yes		X			
9. Disproportionality in Special Education	Yes		X			
10. Disproportionality in Specific Disability Categories	Yes		X			
11. Evaluation within 90 calendar days 100%	100%		X			
12. Part C to B transition, IEP by 3 100%	N/A	0	X			
13. Secondary transition 100%	100%		X			
5. Did district meet the state target for 3 of 5 student and system results indicators:			X			
1. Graduation Rate **	Yes	2				
2. Dropout Rate **	Yes	2				
3B. Participation Rate	No					
5A. LRE for 6-21 yr. olds	Yes					
6A. LRE for 3-5 yr. olds	Yes	3				

Scoring Codes:

1. Meets requirements = Yes
   Needs intervention = No
2. Meets requirements = Yes
   Needs intervention = No
3. Meets requirements = 3/3
   Needs assistance = 2/3 and 1/3
   Needs intervention = 0/3
4. Meets requirements = "Yes" in indicators 4b, 9, and 10 and all other indicators at 90%-100%
   Needs assistance = "Yes" in 4b, 9 10 and 1 or more pct between 75% 89%
   Needs intervention = 1 or more indicators with "No" or < 75%
5. Meets requirements = 5/5, 4/5, 3/5
   Needs assistance = 2/5, 1/5, 0/5

Note: 3 consecutive years in Needs Intervention in any of the elements 1-4 may result in a determination of Needs Substantial Intervention.

“Yes” for indicators 4b, 9, and 10 indicates that the district met this indicator by either: not having disproportionality or a discrepancy OR having disproportionality or a significant discrepancy that was not the result of inappropriate identification or noncompliant policies, procedures, or practices.

* The <5 cells will appear empty unless the district had fewer than five students in the related population. For districts with cell sizes of fewer than five students in the Procedural Compliance Indicators or the Student and System Results Indicators, the state may examine each of the indicators individually.

** Data for Indicators 1, 2 and 4b are from the previous school year.

+ The "Yes/No or %" column shows accurate data but DEED adjusted section rating and final determination based on additional information.

2/18/2021

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Administration
DIVISION OF RETIREMENT AND BENEFITS
6th Floor State Office Building
333 Willoughby Avenue
P.O. Box 110203
Juneau, AK 99811-0203
Phone: (907) 465-4460
Toll-Free: (800) 821-2251
FAX: (907) 465-3086
Alaska.gov/drb

Memorandum

To: All Teachers' Retirement System (TRS) Employers Date: July 16, 2024

From: Brandon Roomsburg
Audit & Review Analyst II
State Social Security Administrator
Division of Retirement & Benefits

RE: TRS certification lapses or periods of non-certification.

Dear TRS Employers,

School Districts must report employees to the retirement system if the position is eligible for participation. To be eligible for the TRS, the employee must hold teacher certification issued by the Department of Education & Early Development (DEED) and be employed with at least a 50% contract.

Membership service in the TRS can only be earned by a certificated teacher. If a teacher experiences a period of service in which they are not certified, they are not eligible for TRS membership service for that period in which they are not certified. (*AS 14.25.220 (23) & (44) & 14.25.590 (17) & (27)).*

TRS regulation 2 AAC 36.193 Certification of Teachers- allows employers to report teachers to the TRS for up to 120-days pending issuance of their certificate. This regulation is to be relied on when the teacher has completed and submitted their complete application to DEED for review, but issuance of their certificate is delayed. In this situation, the teacher has completed and submitted their application for issuance of their certificate with no missing documents, have paid all required fees including submitting their fingerprints, and their application is under administrative review.

It would be appropriate for contributions to be made to the TRS for teachers who have submitted application and completed all requirements for certification because a complete application has been submitted and the effective date of the teacher's certificate will be the date the teacher submitted their completed application. *(DEED regulation 4 AAC 12.300(d))*

DISCLAIMER: The information contained in this letter is based on the specific facts and circumstances presented and cannot be applied to other facts and circumstances. This letter may contain a summary description of benefits, costs, rates, valuations, other calculations, policies or procedures for one or more pension or benefit plans administered by the Division of Retirement and Benefits, including but not limited to, the Public Employees' Retirement System, the Teachers' Retirement System, the Judicial Retirement System, the Supplemental Annuity Plan, the Deferred Compensation Plan, the AlaskaCare Employee Health Plan, or the AlaskaCare Retiree Benefit Plan. The Division of Retirement and Benefits has made every effort to ensure, but does not guarantee, that the information provided is accurate and up to date. Where this letter conflicts with the relevant Plan Document, the Plan Document controls.

When a teacher is hired or has had their certificate lapse and has not completed and applied for a teaching certificate, it would not be appropriate to report or to continue to report this teacher to the TRS. Any contributions reported to the TRS will have to be backed out and the corresponding service removed from the teachers record. *(2 AAC 36.193).*

Additionally, it would not be appropriate to change the teacher's employment status to temporary or substitute employment during a period of non-certification. The employee was not hired as a temporary or substitute employee, and a teacher or member contracting for service with a participating employer is subject to AS 14.25.009-14.25.220. *(AS 14.25.040).*

A teacher who first becomes a member on or after July 1, 2006, shall participate in the plan as a member of the Defined Contribution Retirement (DCR) Plan. *(AS 14.25.330).* When a member of the DCR plan is enrolled in the PERS or TRS in error and contributions are made to the inappropriate system, employers become responsible for any investment losses the member may experience. *(AS 39.35.770(c) & AS 14.25.370(c)).*

If a teacher does not possess a valid teacher certificate issued by DEED, whether at the time of hire or if their certificate lapses while employed, the teacher's position needs to be evaluated for inclusion into the Public Employees' Retirement System (PERS) if the employer's PERS participation agreement allows for the position to participate.

This letter is to remind School Districts to review their PERS participation agreements when a teacher experiences a period of non-certification. If the position is not specifically excluded from PERS participation and is eligible to be reported to the PERS, then the employee must be reported.

If a School District is not in possession of their PERS Participation Agreement (including all amendments), please contact your Regional Retirement and Benefits Counselor to request a copy. You can find counselor contact information at: drb.alaska.gov/contact/counseling.html.

Respectfully,



Brandon Roomsburg
Division Auditor
State Social Security Administrator

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.

Nome Public Schools
Superintendent Report
Jamie Burgess
August 13, 2024

Board/Leadership Areas of Focus for FY2025:

Family/Community Engagement

We will be utilizing our AASB Family Engagement Grant and are starting with the AASB Bridging to the Future program, which focuses on engaging families in their student's post-secondary planning process. Attached are some documents on this program.

One of my personal goals is to work more closely and authentically with our tribal partners. I had a brief meeting at the beginning of the summer with Megan Tapqaq, Barb Gray and Cameron Piscoya, but was unable to attend a four tribes meeting in the summer since I was informed the morning of the meeting. I have attached the guidance from the US Department of Education as well as DEED with regards to tribal consultation. Karen Dixon and I will both be working to attend tribal meetings to make presentations and to provide tribal councils with documentation for their review and response well ahead of our district deadlines.

Karen has developed a Parent Voices group which consists of family members of migrant-eligible children – they held a self-directed meeting to share more information about the migrant program in late June. Karen plans to grow this group into a more active role to give input on grants but also on district decision making processes.

Culturally Relevant Curriculum

We are in discussions to determine if we can include the Cultural Curriculum Coordinator position in our FY25 budget. We are also reviewing the possibility of including costs to develop curriculum in a grant opportunity through DEED (Stronger Communities), although this is a competitive grant and would not provide enough funding for the Coordinator position. In addition, Ms. Dixon has indicated that collection and development of curriculum is a high priority for her this year. Our goal is to present the Board with a selection of written curriculum and pacing guides by the end of the school year for approval.

Value and Grow Staff

The District is implementing an "Adopt A Teacher" program which invites families and community members to "adopt" a new teacher and include them in community and subsistence activities during the first few months of the school year. We know that teachers who develop connections to our community are more likely to return each year, and that the initial experiences of teachers from outside of our community and state are foundational and key to how they view themselves and their place here in our district. Ms. Korenek-Johnson will be conducting a mentoring program for staff new to the district (and in some cases, to the United States) throughout the year to provide additional support; her deep roots in the community will assist her in providing the best possible information for our new staff members and build good relationships.

Nome Public Schools
Superintendent Report
Jamie Burgess
August 13, 2024

Staffing Update

We are pleased that we have few unfilled positions as we approach the beginning of the new year. We are welcoming a home-grown teacher to the ACSA staff with the hiring of Kastyn Lie as a reading teacher, and are also happy to announce that Margaret Castel will move into the Cultural Studies teaching position at Nome Elementary. We will be welcoming 16 new staff members this year, four of which will be coming from the Philippines, and one from Trinidad and Tobago. We are working with a new immigration attorney and we anticipate our international staff should arrive much sooner than last year.

Funding Update

I will be working with Ms. Hollins on our first FY25 budget revision over the next several months as our hiring is finalized and our new hires make their benefit selections. We will have to take into consideration the outcome of certified negotiations, the increased healthcare costs from FY24, and the increased cost of food service and drayage.

The State has approved funding for the Beltz High School roof replacement, as well as the Beltz generator replacement. The City will be issuing the RFPs for these projects as well as reissuing the RFP for the security upgrades to NES and Beltz entrances – we will likely break the concrete work at Beltz out separately in order to attract potential local contractors for that portion. These projects will require the use of approximately $2.4M of our Capital Improvement Fund.

DOLWD/DEED Commissioner Visits

We will be pleased to welcome DEED Commissioner Deena Bishop and DOLWD Commissioner Cathy Muñoz and staffers to Nome on September 9th and 10th. They will be visiting with various organizations that support education and workforce development, including NACTEC and Nome Public Schools.

City Manager Transition

With the recently announced departure of City Manager Glenn Steckman, I am working with him to identify unresolved issues and what information should be shared with his replacement. Topics include the proposed new teacher apartment building, an MOA between the City and District with respect to the swimming pool, and discussion about the City taking over maintenance and custodial operations for the district.

BSLT Meeting

On July 24th, the Bering Strait Leadership Team met after a long hiatus. We heard presentations from Nils Andreassen, Executive Director for the Alaska Municipal League, from the Ted Stevens Arctic Center and from Lisa Pullock, Workforce Development Specialist with the UAF Northwest Campus. I shared the district's need for progress on the proposed teacher apartment building, and Mr. Steckman updated the group with news that the City had to decline the recent $5M grant due to the restrictions which would have required the tenants of the building be

primarily low-income; this would have excluded teachers and police officers. He asked that the BSLT consider working together to donate towards the building to make up the shortfall between a proposed revenue bond and the cost of the building.

Board Meetings and Principal/Director Reports

I am proposing a few changes to how our directors and principals report to the Board this year. I would like to propose a rotation between our various directors (Special Education, Federal Programs, Human Resources, Technology and Maintenance) to allow one director each month to formally present their report to the Board. This will allow more direct interactions with the Board members and our district leaders. The directors will all continue to submit monthly reports.

The principals have been directed to choose a minimum of two site-specific goals which directly support the Board's chosen priorities for the year. Their October reports will focus on the selected goals, their intended measurements for progress, and their baseline data. They will present a mid-year update in their February reports and a final report for May. Reports outside of these months will follow a similar format to prior years, keeping the Board apprised of events, celebrations, and classroom activities.

Back to School

We are excited about the upcoming school year! Attached is a copy of the inservice schedule; we invite our Board members to attend any of the meetings or trainings they would like.

We particularly invite you to sit in on the Visible Learning training, as our guest from Corwin will share the basics of our new instructional model and expectations for teachers. This model nicely overlaps with all of our work with PBIS (Positive Behavioral Interventions and Support) as well as Kagan Cooperative Learning Structures. The Equity Committee will be reviewing the aspects of Visible Learning and discussing connections with Inupiaq values and native ways of knowing and learning to share with our instructional staff.

We will have some ongoing training with Visible Learning and the National Institute for Excellence in Teaching, all paid for by the Raising the Bar Grant.



Every Student Succeeds Act (ESSA)

Tribal Consultation Overview for School Districts

WHAT: Tribal consultation, required by the Every Student Succeeds Act (ESSA), is a formal process between tribal leaders and school districts that serve Alaska Native or American Indian students.

WHO: This consultation process is required of any district that received a Federal Title VI grant (subpart 1 of Part A) that exceeds $40,000 in the previous fiscal year, or with a school or district with an enrollment of Alaska Native or American Indian student population of at least 50 percent.

WHY: This consultation process creates opportunities for school districts and tribal leaders to work together to meet the needs of Alaska's Native students. Consultation allows affected school districts to gather input from tribal organizations, fostering collaboration that is a critical part of improving academic outcomes for Alaska Native students. Please refer to the Dear Colleague letter from the United States Department of Education for additional information on tribal consultation.

HOW: Affected school districts must ensure meaningful consultation with tribes before submitting plans or applications on the following:

- Title I, Part A (Improving Basic Programs Operated by State and Local Educational Agencies)
- Title I, Part C (Education of Migratory Children)
- Title I, Part D (Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk)
- Title II, Part A (Supporting Effective Instruction)
- Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)
- Title IV, Part A (Student Support and Academic Enrichment Grants)
- Title IV, Part B (21st Century Community Learning Centers)
- Title V, Part B, subpart 2 (Rural and Low-Income School Program)
- Title VI, Part A, subpart 1 (Indian Education Formula Grants to Local Educational Agencies)

Meaningful consultation is defined as an opportunity to provide input and feedback to the school district on plans for any covered program. Consultation must be done "in a manner and in such time that provides an opportunity for such appropriate officials from Indian tribes or tribal organizations to meaningfully and substantively contribute" (Sec 8538(a)).

WHEN: A school district should consider providing a list of issues or questions on which the school district seeks input, or provide draft plans for this purpose, in advance of the consultation and before it makes a final decision on significant and substantive issues related to the content of the plans. School districts should consider providing written responses to explain how input was considered. Consultation required under Section 8538 shall not interfere with timely submission of the plans or applications.

Photo courtesy of Anchorage School District. Used with permission.

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT

Under the Congressional Review Act, Congress has passed, and the President has signed, a resolution of disapproval of the accountability and State plans final regulations that were published on November 29, 2016 (81 FR 86076). This guidance document is unaffected by that resolution and remains applicable.

UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

September 26, 2016

Dear Colleague:

Thank you for your hard work and commitment in implementing the new requirements of the Every Student Succeeds Act (ESSA), the reauthorization of the Elementary and Secondary Education Act of 1965 (ESEA). The ESSA represents a unique opportunity to increase equity and access for all children. I write today to offer guidance on a provision in the law that is of particular importance to our Nation's tribal communities: the new requirement under section 8538 of the ESEA, as amended by the ESSA,[1] for affected local educational agencies (LEAs) to consult with Indian tribes and tribal organizations on issues affecting Native students.[2]

Consultation will create opportunities for LEAs and tribal leaders to work together on behalf of American Indian and Alaska Native students. The consultation process will allow affected LEAs to gather input from Indian tribes and tribal organizations, fostering the collaboration that is a critical part of improving academic outcomes for Native students.[3]

The enclosed Frequently Asked Questions provide basic information to assist LEAs in ensuring that this process drives positive outcomes for administrators, Indian tribes and tribal representatives, and, most importantly, Native students.

I look forward to continuing to work with you and your staff to address the needs of our Native students.

Sincerely,

/s/

Ann Whalen
Senior Advisor to the Secretary Delegated
the Duties of Assistant Secretary for
Elementary and Secondary Education

Enclosure

[1] Throughout this document, unless otherwise indicated, citations to the ESEA refer to the ESEA, as amended by the ESSA.
[2] Under Title I, State educational agencies (SEAs) are also required to conduct timely and meaningful consultation with Indian tribes, among other entities, prior to submitting their State plan to the Secretary (ESEA section 1111(a)(1)(A)).
[3] The U.S. Department of Education conducted tribal consultations on the changes to the ESEA generally, which included the SEA and LEA consultation requirements, with four meetings which took place on April 24, April 28, May 12, and June 27, 2016.

Frequently Asked Questions
ESEA, Section 8538, CONSULTATION WITH INDIAN TRIBES AND TRIBAL ORGANIZATIONS

1. What are the consultation requirements under section 8538 of the ESEA[1]?

In general, section 8538 requires affected local educational agencies (LEAs) (see Question 3 for definition of "affected LEA") to consult with Indian tribes, or those tribal organizations approved by the tribes located in the area served by the LEA, prior to submitting a plan or application for covered programs (see Question 5 for more information on the programs covered by section 8538). This requirement is designed "to ensure timely and meaningful consultation on issues affecting American Indian and Alaska Native students." The consultation must be done "in a manner and in such time that provides the opportunity for such appropriate officials from Indian tribes or tribal organizations to meaningfully and substantively contribute" to plans under covered programs.

2. When do the consultation requirements under section 8538 of the ESEA begin?

Consultation requirements under section 8538 of the ESEA begin with the plans or applications for fiscal year (FY) 2017 formula grant funding, or for the 2017-2018 school year. Affected LEAs (see Question 3) that educate American Indian/Alaska Native (AI/AN) students will be required to consult with local Indian tribes prior to submitting a plan or application under covered ESEA formula grant programs (see Question 5).

3. Which LEAs must consult with Indian tribes in accordance with section 8538 of the ESEA?

Under section 8538, an affected LEA is one that either: 1) has 50 percent or more of its student enrollment made up of AI/AN students; *or* 2) received an Indian education formula grant under Title VI of the ESEA, as amended by the ESSA[1], in the previous fiscal year that exceeds $40,000. In order to determine whether an LEA has 50 percent or more of its enrollment made up of AI/AN students, an LEA should use the enrollment data from the 2016-2017 school year to determine whether it is an affected LEA in FY 2017. The total AI/AN enrollment data would include those students who self-identify as AI/AN alone and AI/AN in combination with one or more races, regardless of Hispanic ethnicity. An LEA that receives an Indian education formula grant award greater than $40,000 in FY 2016 is an affected LEA for consultation purposes in FY 2017. Please contact Bernard Garcia, at bernard.garcia@ed.gov, Group Lead for Title VI Indian Education Formula Program, Office of Indian Education, OESE, for assistance in determining whether an LEA is an affected LEA under section 8538 of the ESEA.

4. How can an LEA find information about tribes?

The Bureau of Indian Affairs (BIA) publishes an official list of federally recognized tribes each year. This list is available at the Title VI community of practice website under "Additional Resources": https://easie.grads360.org/#communities/pdc/documents/9980. To find tribal addresses, see the list at the National Congress of American Indians (NCAI) website: http://www.ncai.org/tribal-directory. If you need information about the tribes in your service area, contact your respective state office for assistance.

[1] Throughout this document, unless otherwise indicated, citations to the ESEA refer to the ESEA, as amended by the ESSA.

5. On which programs must an affected LEA consult with Indian tribes?

Beginning with FY 2017, affected LEAs must consult with Indian tribes before submitting plans or applications for the following programs under ESEA:

- Title I, Part A (Improving Basic Programs Operated by State and Local Educational Agencies)
- Title I, Part C (Education of Migratory Children)
- Title I, Part D (Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk)
- Title II, Part A (Supporting Effective Instruction)
- Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)
- Title IV, Part A (Student Support and Academic Enrichment Grants)
- Title IV, Part B (21st Century Community Learning Centers)
- Title V, Part B, subpart 2 (Rural and Low-Income School Program)
- Title VI, Part A, subpart 1 (Indian Education Formula Grants to Local Educational Agencies)

6. When should affected LEAs conduct the consultation required under section 8538 of the ESEA?

LEAs should conduct their consultation in advance of making significant decisions regarding plans or applications for covered programs, to ensure an "opportunity for . . . appropriate officials from Indian tribes or tribal organizations to meaningfully and substantively contribute" to an LEA's plan (section 8538(a)). The timeline for each consultation is dictated by requirements of the relevant formula grant program, which have different application deadlines. For example, a State may have a deadline for LEAs to submit a consolidated local plan to the State by a certain date in 2017, so for those programs the consultation must be completed before that date. Given that tribes may receive multiple requests for consultation, LEAs should consider arranging for informational meetings prior to consultation.

7. What should an LEA do to ensure "meaningful consultation"?

In order to ensure that consultation is meaningful, LEAs should provide Indian tribes, or those tribal organizations approved by the tribes located in the area served by the LEA, an opportunity to provide input and feedback to the LEA on plans for any covered program. An LEA should consider providing a list of issues or questions on which the LEA seeks input, or provide draft plans for this purpose, in advance of the consultation. An LEA should consult before it makes a final decision on significant and substantive issues related to the content of the plans. In addition, an LEA should consider providing written responses to tribal input received during consultation to explain how input was considered.

8. What documentation is required for consultation with Indian tribes under section 8538 of the ESEA?

Each LEA must maintain in the agency's records and, for State-administered ESEA programs, provide to the SEA, a written affirmation signed by the appropriate officials of the participating tribes (or tribal organizations approved by the tribes) that the required consultation occurred. If tribal officials do not provide such affirmation within a reasonable period of time, the LEA must forward to the SEA documentation that consultation has taken place.

9. May an LEA combine this consultation with other requirements regarding tribal or parent involvement?

Yes, an LEA may coordinate or consolidate the required ESEA consultation with the parent activities required under the Indian Education formula grant program, the Impact Aid program, and the Johnson O'Malley program. An LEA may only do so, however, if the activity in question – *i.e.*, the consultation – meets all of the requirements of each program. For example, an LEA may plan a public hearing or meeting with its local tribe regarding its education program generally in order to meet the Impact Aid requirements for Indian Policies and Procedures; that hearing with the tribe could incorporate the elements of the LEA's proposed plans under the covered programs, rather than hold a separate consultation event. The LEA should involve the local tribe or tribes in planning the best approach that satisfies the needs of the tribe(s) and the LEA in a time-effective manner, and that meets the requirements of the various programs.

10. If an LEA has multiple tribes in the geographic area it serves, or if there is one tribe and multiple LEAs, must there be separate consultations with each tribe or LEA?

Where there are multiple tribes and a single LEA, the LEA may hold a consultation that includes all affected local tribes. Similarly, where there are multiple LEAs and one tribe, there is no federal prohibition against a joint consultation held by several LEAs. In both cases the LEA must ensure that the tribe or tribes have a meaningful and timely opportunity to give input into an LEA's plans or applications.

11. Can the Department provide additional information?

Yes, the Department may offer assistance or provide other information upon request. Please contact the Office of Indian Education (OIE) at IndianEducation@ed.gov.

COALITION FOR EDUCATION EQUITY OF ALASKA

Report to School Boards for FY24

Submitted by Caroline Storm, Executive Director
July 15, 2024

For over 20 years the Coalition for Education Equity (formerly Citizens for the Educational Advancement of Alaska's Children) has taken the lead in working towards an equitable status for all students among all school districts in Alaska using advocacy, policy development and the legal system. Our work towards equity is ongoing because of the changing needs of our students, as well as uncertain political trends. As sure as we are about the needs of our children in public education, there are always counter opinions and work in opposition to ours.

It has been a deep honor to serve as the executive director of CEE for the last 10 months. With a new director comes a new vision and new relationships. I have done my utmost to foster allies in the legislature and new associations with other organizations like CEE around the country so that we can be part of a much larger coalition working to secure a robust public school system regardless of where we are in the nation.

Since September 2024:

1. Advocacy

a. **State Legislature**:
   i. Despite a permanent BSA increase being vetoed by the Governor in the last legislative session, and as disappointing as the veto override fail has been, it must be noted that without the consistent and coordinated efforts to raise awareness of the public education crisis by CEE, Great Alaska Schools, ACSA, AASB AFLO-CIO and NEA the governor would have felt more at liberty to veto the one-time BSA funds and/or the additional projects added to the Major Maintenance fund by the House Finance Committee.
   ii. Through vulnerable and targeted discussions, our conversations with legislators have cracked the door to talking about the unpredictable cost of food, transportation, energy, and insurance premiums that continue to upend district teaching budgets and that the impact of "fixed costs" needs to be addressed by the legislature in a manner that holds teaching budgets harmless.
   iii. In conjunction with Great Alaska Schools, we led an impactful and successful call for testimony in opposition to Bob Griffin of the Alaska Policy Forum being reappointed to the State Board of Education. For education advocates this is meaningful since Mr. Griffin has been instrumental in leading the push from within the board to enact a voucher program.

b. **Federal Government**:
   i. After the AASB Annual Conference and hearing yet again about the dire state of district major maintenance around the state, CEE made an application to Senator Murkowski's office for additional congressional designated spending on behalf of Kuspuk School District to repair the Sleetmute school. Sleetmute/John Egnaty Sr. School is in dire need of repair and has languished on the major maintenance list for 17 yrs. Although the additional congressional spending was not awarded to CEE on behalf of Sleetmute, the high exposure of the condition of the school through media and legislative testimony led to an additional 13 projects (including Sleetmute) being added to the Cap. Budget in House Finance, passed by both bodies and those additional projects not being vetoed by the governor.

c. **Local Municipal governments**:
   i. CEE continues to work with AML and the Anchorage Assembly to strategize on pathways for easier access to maintenance grants and other funds for districts across the state.

d. Coalition building:

i. CEE is in continuous contact with affiliates to engage business groups and parents to pressure their legislators to permanently increase the BSA. Affiliates are: Great Alaska Schools, NEA, ACSA, AASB, AFL-CIO, NAACP and we all continue to strategize on how to improve our statewide messaging in increase public education funding.
ii. PEER (Partnership for Equity & Education Rights) peerforeducation.org: CEE has had the privilege to join the PEER group of organizations in monthly sessions to share strategies and messaging regarding the top issues facing public schools across the nation. Monthly discussions focus on a particular topic each month with a current focus on voucher programs state by state, regressive policy and funding shortfalls.

2. Funding Adequacy Lawsuit

a. In November of 2023, the CEE board voted to approve efforts required to prepare for litigation.
b. Data: CEE continues to gather information from school districts on budgets and shortfalls.
c. Studies: CEE Commissioned Picus & Odden to provide an updated and expanded evidence based "adequacy" study for CEE to use in advocacy and litigation. The Study will be finalized in first quarter of FY 25 pending feedback from members.
d. Additional support:
    i. Scott Kendall and Jahna Lindemuth have offered to assist with litigation moving forward.
    ii. AML, AASB, NEA, ACSA and the Municipality of Anchorage have indicated support in the form of Amicus Briefs. NEA had indicated financial support for a suit, however that commitment is in flux at this point in time.
    iii. PEER has indicated that there are national funders that may be willing to support CEE's suit and will be assisting CEE in making those connections to fundraise.

3. Membership/Partners

a. New Members: Haines, Petersburg, Unalaska, and Kuspuk.
b. Actively solicitating potential members: Juneau, Fairbanks, Kodiak, Kenai
c. Meetings with tribal orgs/corps are ongoing to solicit support.
d. The Membership Fee Schedule was revised in March 2024, lowering the dues for most districts to reduce barriers to membership.

4. Other Items past, ongoing and future.

a. Executive Leadership Institute (ELI) and additional coaching:
    i. CEE Executive Director took part in the Foraker Executive Leadership Institute in the first Quarter of 2024 (paid for by a grant from the Alaska Community Foundation) and is currently taking part in executive coaching sessions with a coach from Rethinc (free to CEE though PEER).
b. Fellow Program:
    i. CEE has hired a "Fellow" through the Alaska Fellowship Program. We hired Nisha Marino, a Political Science Graduate from Bryn Mawr to lead a comprehensive communications campaign about the successes of our schools and districts across Alaska. Nisha was awarded the Community Building Honor Roll in her final year. Our Fellow will be in Juneau Sept '24-May '25, and we are lucky to have her on board.
c. PEER November Convening:
    i. CEE staff Caroline and Nisha will be attending the PEER convening in November to participate in social justice, holding elected individuals accountable, affirming school environments and voucher sessions.
d. News Media:
    i. CEE worked with Emily Schwing on her reporting of Sleetmute. CEE was on Alaska Public Media discussing the possibility of legal action against the state after the BSA veto was sustained.
e. AFN:
    i. Nisha and I will be attending AFN in Anchorage in October 2024, and we look forward to seeing you there.

Nome Public Schools
Director of Technology Report

Jim Shreve
13 AUGUST 2024

Current projects

Our Internet Service Provider (SES Defense) completed our bandwidth increase on 01JUL24 from 150 Mbps to 300Mbps (100Mbps per school site). This increase is in conjunction with our approved application for BAG100 from the State of Alaska. This increased bandwidth speed should continue to improve our capabilities and delivery of digital resources to staff and students.

After countless hours, late nights, and many long weekends, the conversion of Apple devices from Jamf Pro to JumpCloud for our Mobile Device Management solution is nearing completion. All staff devices are converted and are ready to or have been issued to returning staff. Our 300 plus student iPads are currently in process of being converted with a projected completion date of 23AUG24.

Large focus over the Summer was the distribution / replacement of printers, as well as the provisioning of replacement ChromeBooks, MacBooks, and iPads. Our new Systems Administrator has completed ChromeBook audits, cleaning, updates, and account refreshes for ACSA, NBMHS, and NES. The Technology Department provisioned and disbursed 4 classroom computer carts, replaced 50 classroom ChromeBooks, and 50 ChromeBox computers at NES computer labs. We are awaiting shipping materials for the sell back of the 50+ iMacs(2013 & 2015) and approximately 40 MacBook Air (2015) to SecondLife Mac.

Future Projects

Continue to build on the District's Data Protection Policy by implementing many of the information security processes covered in the virtual Chief Information Security Officer course I am now certified in. I am identifying many policies that either need added our updated to ensure compliance with industry standards. Once I complete my list I will submit drafts of these policies to the Policy Committee.

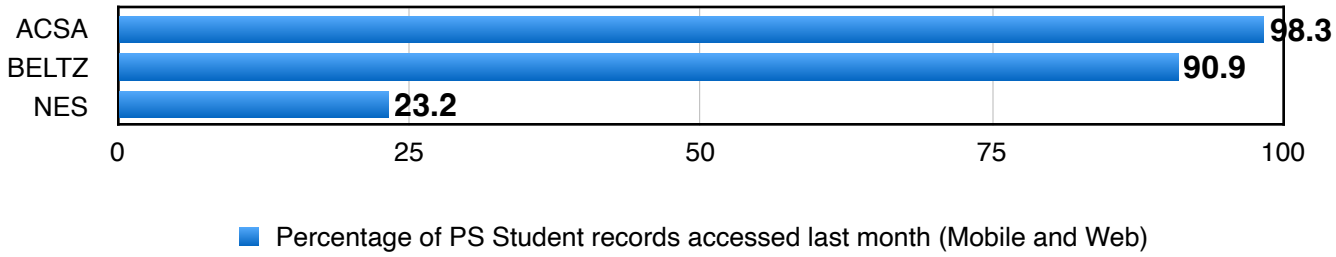
Network diagraming for our entire network infrastructure in support of District Data Protection Policy.

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. I have received the quote from our Juniper Switches vendor for support on this monumental task and am reviewing my budget for availability of funds.

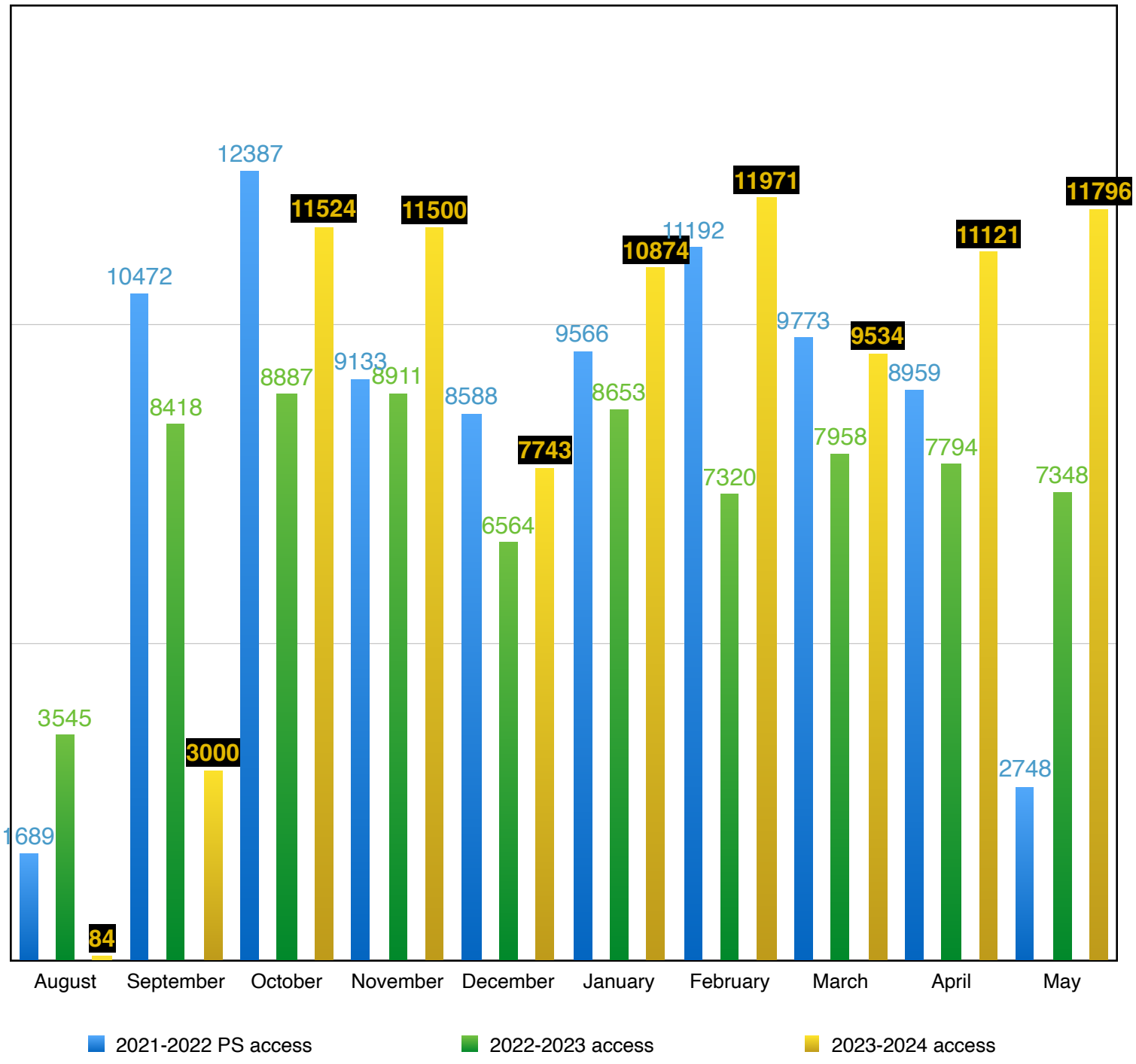
PowerSchool Online Enrollment

The SY24-25 Returning Student Enrollment form launched on 29JULMAY24 with notifications sent to 636 student families. As of 04AUG24 the SY24-25 New Student Enrollments forms completed are at 43 (18 for Kindergarten) and the SY24-25 Returning Student Enrollment forms completed are at 140 for a total of 183 records of 654 (28%). SY24-25 Returning Student Enrollment forms are scheduled to close on 01NOV24.

NO DATA captured for JUN/JUL24 PowerSchool Student Information System Access data.

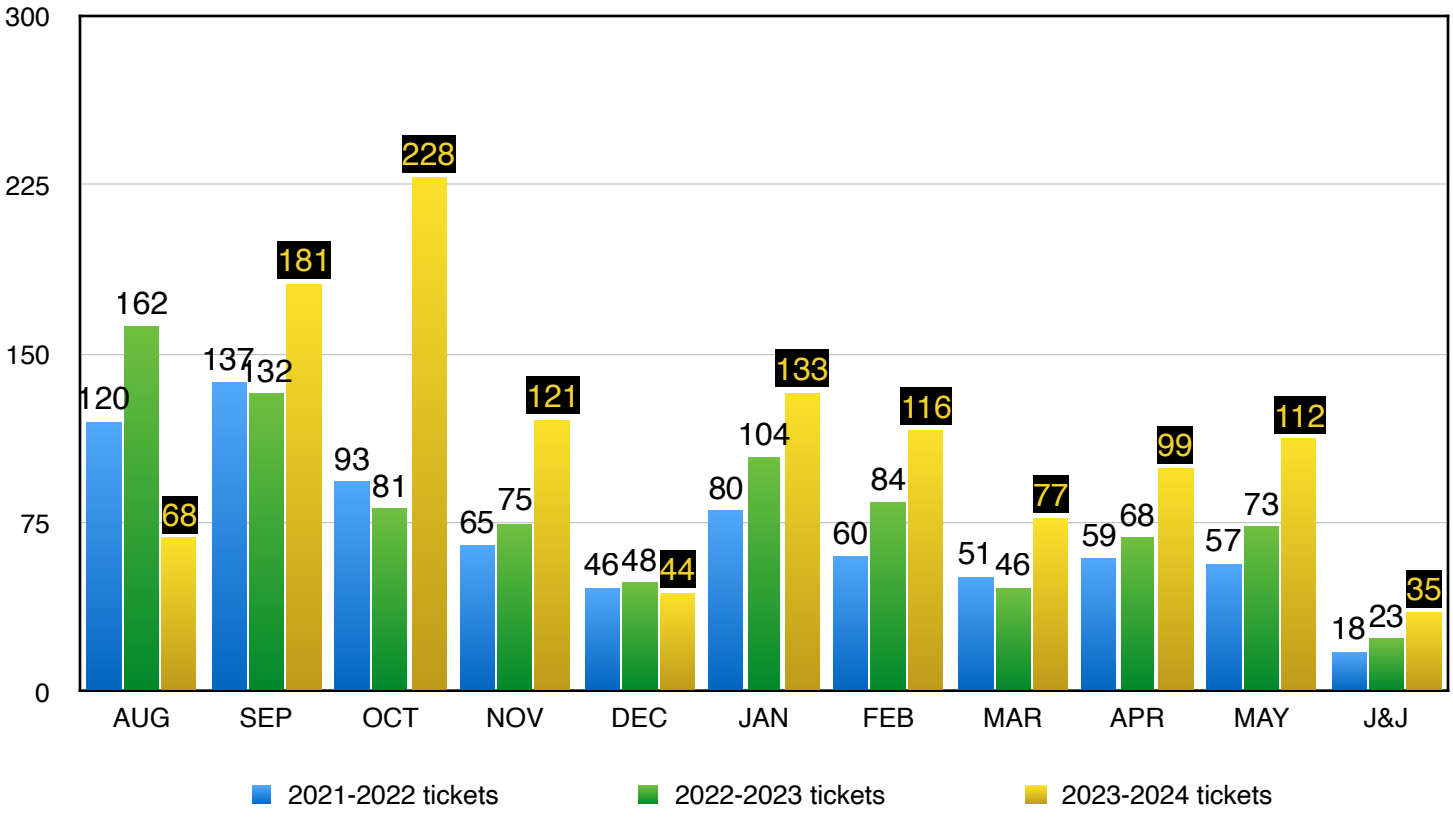


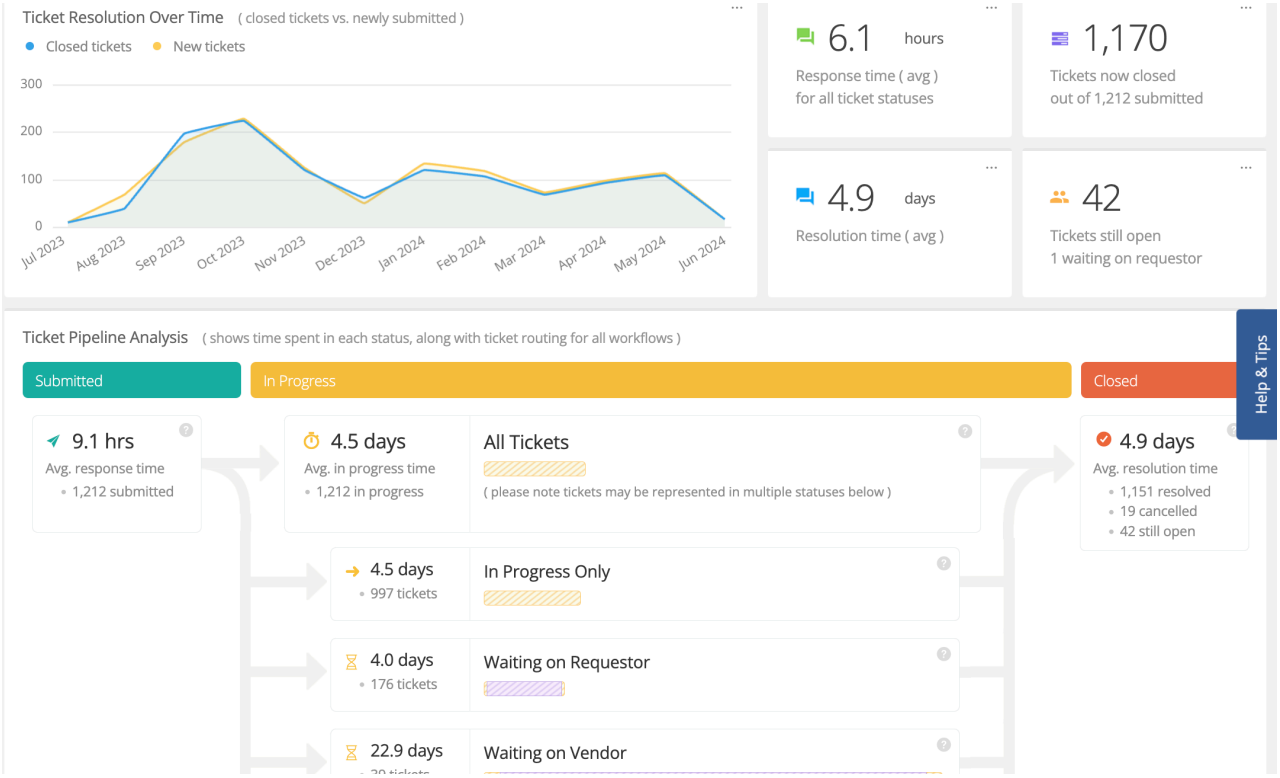
NO DATA captured for JUN/JUL24



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. For all of SY23-24 we closed / resolved 1,170 of 1,212 (96.5%) of the tech requests submitted through the system. Our average response time was 6.1 hours and average resolution time was 4.9 days. Many of the outstanding tickets are for student device repairs and issues reported at the end of the school year or tickets input by Tech Dept personnel during device audits / cart cleaning.





Nome Public School Board, Facilities Service Report, August 2024
Jonathan Duarte, Facilities Director

Maintenance Snapshot:

- Scheduled Work Order in progress: 78

Staffing:

- Custodian Rotational Supervisor- Darius Johnson
- Custodian Lead- Julianna Duarte
- Custodian III -Bill Baxter
- Custodian III- Stan Burgess
- Custodian II- Thuong Nguyen
- Maintenance Technician III- Laban Iyatunguk and James Sherman
- Maintenance Technician II - Jakob Ploch and Cody Sherman

Maintenance Department Tasks with Status:

- ADEC Compliance Review on Public Water Systems (PWS).
- District Door PM's at 60% complete.
- DOT- Closet faucet repairs ongoing.
- NBHS- Boiler room sump pump under review.
- NBHS- Fire system annual inspections completed - Pending estimated quote on discrepancies.
- NBHS- Fire Water Pump and Motor Replaced - Pending parts for motor components.
- NBHS- Exterior lighting timers. Pending electrician for terminations.
- NBHS- Exterior wall repairs are 30% complete.
- NBHS- Gym speaker installations pending. (new)
- NBHS- Gym bathroom motor fans inoperable. Pending quote for replacement.
- NBHS- Hot water generators. Pending quote for new replacements. Servicing the inefficient ones in the meantime.
- NBHS- Kitchen heat exchanger needs to be replaced. Pending installation quote from AIS.
- NBHS- Parking lot maintenance completed.
- NBHS- Parking barricades buffed and painted for both locations.
- NBHS- Plumbing projects throughout- 50% completed.
- NBHS- Roof leaks are temporarily minimized.
- NBHS- Interior wall patch repairs are ongoing. 75% complete.
- NBMHS- Classroom furniture arrangements and shuffle completed.
- NBMHS- Main office carpets upgraded.
- NES- Boiler 2 Power flame fan motor over current. Pending new replacement from AIS.
- NES- City feed power and building transfer switches have been serviced and back in full operation.
- NES- Classrooms 127, 129, 141 and 185 motor fans inoperable. Pending installation.
- NES- Fuel level sensor installation underway.
- NES- Plumbing project cleanout completed.
- NES- Landscaping maintenance in progress.
- NES- Main glycol pumps under continual repairs. Gathering quotes for replacements from AIS.
- NES- Roof repairs are nearly 90% completed.
- NES- Window replacements are being reviewed. Gathering quotes from available vendors.
- Pool entrance wall is nearly complete.
- Pool DEC/DDC Integration is underway.
- Volvo- Snow pusher under review.

Janitorial Department Tasks with Status:

- Janitorial summer projects completed. Deep cleaned classrooms and waxed floors.
- Storage areas organized and re-stocked with supplies.

Safety Concerns:

- Beltz- Fire water system not operational.

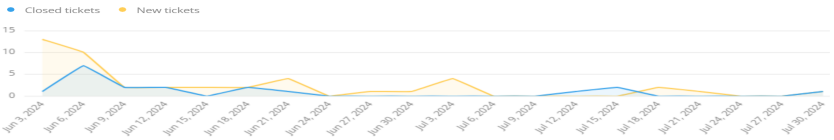
All Activity

Explore ticket analytics filtered only by your permission level

Please wait - Exporting PDF ..

06/01/2024 > 08/01/2024

Ticket Resolution Over Time (closed tickets vs. newly submitted)



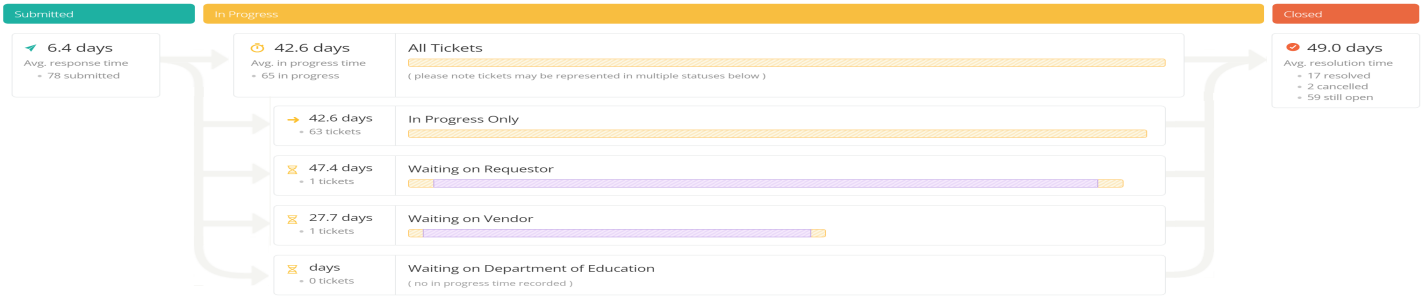
5.3 days
Response time (avg)
for all ticket statuses

19
Tickets now closed
out of 78 submitted

47.2 days
Resolution time (avg)

59
Tickets still open
0 waiting on requestor

Ticket Pipeline Analysis (shows time spent in each status, along with ticket routing for all workflows)



Top Models (sorted by total tickets)



Total tickets

40.6 minutes
Avg. time logged per ticket

SLA Response Time

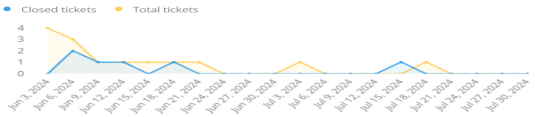
No data available

SLA Resolution Time

No data available

Tickets by Priority

Total Tickets Over Time



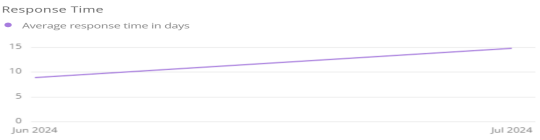
% Parts Used

No data available

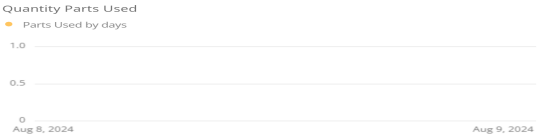
Tickets Submitted For



Response Time



Quantity Parts Used



Resolution Time



Top 10 Parts Used

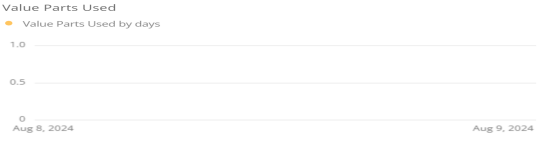
No data available

Top 10 Parts Used

% Value Parts Used

No data available

Value Parts Used



Top Issue Categories (sorted by total tickets)



Total tickets

Overall Satisfaction (click bars below for specific results details)

No data available

Avg. rating (out of 5.0)
Survey responses

Nome Public Schools

MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: August 7, 2024
Subject: **Financial Narrative**

Welcome back!

FY2024 Close-Out

Attached herein you will find the nearly final numbers for FY2024. There will be a few more changes as we make final entries to wrap-up for audit. Overall, we were within budget with 95% of Revenue Budget received/used and just under 95% of Expense Budget spent.

FY2025 Budget

As you are probably aware, we did not receive an increase to the BSA, but will receive a one-time payment from the State which will be based on our finalized October student count. The budget already includes $400,000 of that increase, so the additional amount to be received is estimated to be $774,836.

Anticipated FY2025 Budget Revision needs based on increases that occurred after budget was finalized and approved by the Board:

- Increase health costs by approximately $145,000 (will depend on final coverages chosen by incoming staff)
- Increase fuel budget by $12,000 to account for drayage contract increase
- Increase districtwide in-service budget to account for new hire in-service $4,000

Pupil Transportation is receiving a boost in its funding as well, which will help offset the increase to the Pupil Transportation contract this year.

FY2025 Food Service

We want to remind everyone that as more students participate in the free breakfast and lunch services, the per meal cost to the district actually decreases. So please encourage students to take a free breakfast and lunch each day!

Capital Improvement Projects Awarded Through DEED's Major Maintenance

The Nome-Beltz Generator and Electrical Replacement Project and the Nome-Beltz Roof Replacement Supplemental Funding Project were both funded by DEED. Our participating share will be $642,637 and $1,807,930 (prior award + supplemental) respectively.

Standard Operating Procedure (SOP) #27 - Audit

Attached please find SOP #27 – Audit for your review, reference, and comments. It has been revised to note the correct deadline for financial audited statements to be remitted to the Dept. of Education and it also now references that the documentation for audit will be held electronically. This is quite timely as it is now the time of year when we prepare for audit!

Thank you and have a great school year!

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 6/30/2024
- All Except Special Revenue Programs -
DATE: June 30, 2024

REVENUES:

	Received / Accts Rec	Current Budget	Amount Remaining	% Received
State of Alaska - Foundation	$ 8,861,322	$ 8,778,748	$ (82,574)	100.94%
State of Alaska - One Time	590,686	587,369	(3,317)	100.56%
State of Alaska - TRS On Behalf	602,557	640,162	37,605	94.13%
State of Alaska - PERS On Behalf	31,682	32,582	900	97.24%
City of Nome	3,221,299	3,221,279	(20)	100.00%
Impact Aid - U.S. Government PL-874	152,704	110,633	(42,071)	138.03%
E-Rate	954,227	1,125,659	171,432	84.77%
Earnings on Investments	109,954	-	(109,954)	
Other (Fees/Gate/Rentals/Donations)	317,029	320,000	2,971	99.07%
Decrease (Increase) of Fund Balance	800,151	1,687,349	887,198	47.42%
Pupil Transportation (Fund 205)	499,695	499,695	-	100.00%
Food Service (Fund 255)	847,443	761,000	(86,443)	111.36%
TOTAL REVENUES	**$ 16,988,749**	**$ 17,764,476**	**$ 775,727**	**95.63%**

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	Expended	Current Budget	Amount Remaining	% Expended
General Fund (100)	$ 15,641,611	$ 16,503,781	$ 862,170	94.78%
Pupil Transportation (205)[1]	580,772	610,000	29,228	95.21%
Food Service Fund (255)	818,896	761,000	(57,896)	107.61%
TOTAL EXPENDITURES AND ENCUMBRANCES	**$ 17,041,279**	**$ 17,874,781**	**$ 833,502**	**95.34%**

Percentage of Revenue Budget Recvd: 95.63%
Percentage of Budget Expended: 95.34%
Percentage of Year Passed: 100.00%

Days of Expenditures for this Fiscal Year: 366 Days

Remaining in Fiscal Year for Expenditures: 0 Days



Checking Account Bank Balance as of June 30, 2024 - $5,166,442
CDs Bank Balance as of June 30, 2024 - $2,024,459
Northrim Checking Book Balance as of June 30, 2024 - $2,500

Nome Public Schools

TO: Nome Public Schools Board of Education
THRU: Jamie Burgess, Superintendent
FROM: Genevieve Hollins, Alaska Education & Business Services, Inc.
SUBJECT: FY2025 Expenditures: 7/01/2024 through 7/31/2024
- All Except Special Revenue Programs -
DATE: August 7, 2024

REVENUES:

	Received	Current Budget	Amount Remaining	% Received
State of Alaska - Foundation	$ 738,462	$ 9,085,980	$ 8,347,518	8.13%
State of Alaska - One Time	-	400,000	400,000	0.00%
State of Alaska - TRS On Behalf	68,634	808,112	739,478	8.49%
State of Alaska - PERS On Behalf	4,681	55,117	50,436	8.49%
City of Nome	119,278	3,400,000	3,280,722	3.51%
Impact Aid - U.S. Government PL-874	-	100,000	100,000	0.00%
E-Rate	-	2,641,798	2,641,798	0.00%
Earnings on Investments	11,631	100,000	88,369	11.63%
Other (Fees/Gate/Rentals/Donations)	19,596	340,000	320,404	5.76%
Transfer In From Other Funds		600,000	600,000	0.00%
Decrease (Increase) of Fund Balance		252,783	252,783	0.00%
Pupil Transportation (Fund 205)		560,975	560,975	0.00%
Food Service (Fund 255)		847,000	847,000	0.00%
TOTAL REVENUES	**$ 962,282**	**$ 19,191,765**	**$ 18,229,483**	**5.01%**

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	Expended & Encumbered	Current Budget	Amount Remaining	% Expended
General Fund (100)	$ 1,232,369	$ 17,783,790	$ 16,551,421	6.93%
Pupil Transportation (205)[1]	596,842	604,342	7,500	98.76%
Food Service Fund (255)	-	847,000	847,000	0.00%
TOTAL EXPENDITURES AND ENCUMBRANCES	**$ 1,829,210**	**$ 19,235,132**	**$ 17,405,922**	**9.51%**

Percentage of Revenue Budget Recvd: 5.01%
Percentage of Budget Expended: 9.51%
Percentage of Year Passed: 8.49%

Days of Expenditures for this Fiscal Year: 31 Days

Remaining in Fiscal Year for Expenditures: 334 Days

Checking Account Bank Balance as of June 30, 2024 - $5,430,363
CDs Book Balance as of June 30, 2024 - $2,024,459
Northrim Checking Book Balance as of June 30, 2024 - $2,500



[1]All regular route costs are encumbered for the year. Budgeting to use ~ $43,000 of Pupil Transp Fund Balance.

NOME PUBLIC SHOOLS
Nome, Alaska

SOP No. 27

AUDIT

1. PURPOSE: To establish uniform procedures to be prepared for the annual audit

2. AUTHORITY: Superintendent

3. RESPONSIBILITY: CFO

4. PROCEDURE: The following procedures shall be followed for annual audit preparation:

    a. The CFO contacts the District's audit firm the beginning of the calendar year to determine the audit date. The audit must occur and financial statements finalized prior to November 15th (see AS 14.14.050).

    b. The CFO receives an audit preparation list no later than May 1st by the auditing firm.

    c. The CFO thoroughly reviews the audit preparation list and the items pertinent to the different areas under audit – payroll, accounts payable, cash receipts, etc.

    d. The CFO notates on the audit preparation list who in the business office is responsible for each item. That information is disbursed to the various responsible individuals.

    e. Preparation begins with setting up the electronic audit prep files and filling them with complete and accurate schedules and backup documentation.

    f. A week before the audit commences, the business office staff will review each item that has been assembled and mark off each item one last time to insure all items are prepared.

    g. Items that have received findings in the past will receive extra scrutiny prior to audit.

REFERENCES:
BP 3400 – Management of District Assets/Accounts

REVISION DATE: 08/07/2024

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.