



Nome Public Schools

TO: Nome Public Schools Board of Education
THRU: Jamie Burgess, Superintendent
FROM: Genevieve Hollins, Alaska Education & Business Services, Inc.
SUBJECT: FY2026 Expenditures: 7/01/2025 through 1/31/2026
 - All Except Special Revenue Programs -
DATE: February 5, 2026

REVENUES:

	Received	Current Budget	Amount Remaining	% Received
State of Alaska - Foundation	\$ 5,967,500	\$ 10,229,234	\$ 4,261,734	58.34%
State of Alaska - TRS On Behalf ¹	-	983,025	983,025	0.00%
State of Alaska - PERS On Behalf ¹	-	65,914	65,914	0.00%
City of Nome	1,152,219	2,700,000	1,547,781	42.67%
Impact Aid - U.S. Government PL-874	530	1,500	970	35.33%
E-Rate	1,320,899	2,514,158	1,193,259	52.54%
Earnings on Investments	81,802	175,000	93,198	46.74%
Other (Fees/Gate/Rentals/Donations)	228,878	340,000	111,122	67.32%
Transfer In From Other Funds	-	950,000	950,000	0.00%
Decrease (Increase) of Fund Balance	-	549,688	549,688	0.00%
Pupil Transportation (Fund 205)	371,504	665,697	294,193	55.81%
Food Service (Fund 255)	507,874	819,000	311,126	62.01%
TOTAL REVENUES	\$ 9,631,207	\$ 19,993,216	\$ 10,362,009	48.17%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	Expended & Encumbered	Current Budget	Amount Remaining	% Expended
General Fund (100)	\$ 9,008,446	\$ 18,508,519	\$ 9,500,073	48.67%
Pupil Transportation (205) ²	675,602	676,050	449	99.93%
Food Service Fund (255)	413,828	819,000	405,172	50.53%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 10,097,876	\$ 20,003,569	\$ 9,905,694	50.48%

Percentage of Revenue Budget Recvd: 48.17%
 Percentage of Budget Expended: 50.48%
 Percentage of Year Passed: 58.90%

Days of Expenditures for this Fiscal Year: 215 Days

Remaining in Fiscal Year for Expenditures: 150 Days

Checking Account Bank Balance as of February 5, 2026 - \$6,327,814
 CD Bank Balance as of February 5, 2026 - \$1,081,640
 Northrim Checking Bank Balance as of February 5, 2026 - \$7,308



¹PERS and TRS On-Behalf Revenues (and expenses) will be recorded at year-end after receipt of State's final On-Behalf report. This is only a book entry and no funds come through the District's bank account.

²All regular route costs are encumbered for the year at \$662k cost +\$3k in extra runs + \$1,353 in RFP ad costs + \$9,000 in Sped Van Transp. Budgeting to use ~ \$96k of Pupil Transp Fund Balance. Year-end FB estimated to be \$54k.



MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: February 5, 2026
Subject: **Financial Narrative**

2025 Calendar Year-End and Quarter-End Complete

Tasks completed include:

- ✓ 2025 annual W2s and 1099s completed and disseminated.
- ✓ Quarter-end 941s, Unemployment Reports
- ✓ Grant Reimbursements
- ✓ 2025 Gaming Annual Financial Statement
- ✓ January Budget Work Session

2025-2026 Legislative Session

There are a handful of education/finance-related house and senate bills currently in session being heard and we are keeping an eye on those.

DEED Reporting

The 2nd Fund Balance reporting was submitted to DEED timely as was the Local Revenues mid-year update.

Standard Operating Procedures (SOP) #6 - Purchasing Procedure

Attached please find SOP #6 - Purchasing Procedure - for your review, reference, and comments. This SOP is one of the most important SOPs related to finance because it ensures accountability and proper tracking of all funds in addition to maximizing public resources. Following these procedures is one way to aid in ensuring clean audits!

Thank you!

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 6 - PURCHASING PROCEDURE

1. **PURPOSE**: To ensure purchases are made in a timely manner and to protect and maximize the value of public resources, educational and support programs by safeguarding public assets through internal controls and procedures.
2. **AUTHORITY**: Board of Education, Superintendent or designee
3. **RESPONSIBILITY**: It is the responsibility of the individual requiring equipment, supplies, and/or services to initiate the requisition, the budget supervisor(s) to approve it and the purchasing clerk to process the requisition by generating the purchase order. The Superintendent or designee will sign [electronic approval and laser signature is considered approval] all purchase orders.
4. **GENERAL PROCEDURES**: The following procedures shall be followed in all instances for payments to vendors for goods and services.
 - 1) All purchases require approval before the transaction occurs. Unapproved purchase of goods will be returned to the vendor at the purchaser's expense. Unapproved purchase of services may result in disciplinary action.
 - 2) All purchases using federal funds must follow OMB Guidance 2 CFR Title 2 Vol 1, Part 200, commonly known as Uniform Guidance (UG). See sections 200.317 through 200.326.
 - 3) Employee may not make purchases using their own funds and then seek reimbursement from the District without prior approval.
 - 4) Requisitions, particularly grant funded requisitions, must be submitted by April 1st to ensure delivery of goods or services and payment by June 30th.
 - 5) The State of Alaska has contracts for many types of items. The District will take advantage of these contracts and negotiated costs (if they are lower than what can be obtained elsewhere). (AS 36.30.700) See <https://doa.alaska.gov/dgs/polisubs>. In addition, there are purchasing cooperatives with low or no-cost memberships (US Communities, KCDA, National IPA, etc.) that offer pre-bid contracts for certain items to school districts.

a. ORIGINATOR'S RESPONSIBILITY

The originator of the requisition shall be the school district employee who is requesting goods and/or services from a vendor.

- 1) Each site shall determine who will have access to enter requisitions into the Remote Requisition system and relay that information to the Chief Financial Officer (CFO).
- 2) CFO will authorize access as applicable and place each user on their correct Approval Chain within the software system.
- 3) Any purchases pertaining to software/technology need to be sent through the Director of Technology for review/approval prior to placing a requisition.
- 4) The originator shall enter all appropriate information in the requisition system including using an approved vendor (if the vendor is not on the approved list, email the Purchasing Clerk), program/grant charges, and submit for approval.
- 5) If the Originator is also a budget supervisor with Remote Requisition approval access, they must ensure their usernames/passwords are never shared.
- 6) Estimated freight or postage shall be listed on the requisition. If in doubt as to an appropriate estimate, use 20% of the merchandise cost. Be certain to define the shipping method (e.g. air freight, insured parcel post, etc.).
- 7) Order pre-planning is strongly encouraged. Failure to plan is not the responsibility of the purchasing department.
- 8) For orders exceeding \$3,500 contact the Purchasing Clerk for assistance.

NOTE: The “ship to” area must be completed with the name and address of the District’s Business Office and shall include the name of the originator.

EXAMPLE: Nome Public Schools
Attn: Jill Smith
PO Box 131
Nome, AK 99762
(907) 443-2231

District purchases may not be shipped to an employee’s home address.

b. BUDGET SUPERVISOR'S RESPONSIBILITY

- 1) The budget supervisor (Principal, Director, Manager, or Superintendent) must first determine that the items being requested are needed or wanted and eliminate any he/she determine to be unneeded or unwanted.
- 2) The entire requisition should be checked for errors and corrected if necessary.
- 3) The proper account code or codes shall be placed on the requisition with a dollar breakdown between codes. (Coding of items shall be completed based on the item and not the budget line item where money is available).

c. CHIEF FINANCIAL OFFICER'S RESPONSIBILITY

- 1) Setup correct Approval Chain within software system to ensure that all requisitions \$1,000 or greater, receive approval by the Superintendent. All requisitions receive approval by budget supervisor, and all requisitions flow through both the Purchasing Clerk and the CFO. Users with approval access must ensure their usernames/passwords are never shared.
- 2) If it is determined there is sufficient money in that line item of the budget, the requisition should be approved.
- 3) Grant Program Manager (Director of Federal Programs, Curriculum & Instruction or other Grant Managers) approval must be obtained for all grant funds. IT Coordinator approval shall be obtained for all software and hardware.
- 4) **FEDERAL FUNDING** - For orders less than \$50,000 purchases should be spread among qualified suppliers. Orders for \$50,000 or more must conform to Board Policy (BP) 3311, which states that there must be rate quotes obtained from an adequate number of qualified sources for purchases between \$50,000 and \$150,000. Sealed bids are required for purchases of more than \$150,000. There is a possibility that some purchases may be sole source.
- 5) Purchase orders greater than \$50,000 will require prior approval of the Board. Purchases may not be segmented to circumvent the requirement for approval.
- 6) Purchases under federal awards will meet the standards as described under BP 3311.

d. PURCHASING CLERKS RESPONSIBILITY

- 1) All requisitions shall be checked for accuracy and appropriateness. Inaccurate or inappropriate requisitions will be returned to the budget supervisor.

- 2) If the line item in the budget has an unencumbered balance larger than the requisition amount, it will be processed. If not, the requisition will be returned to the budget supervisor unprocessed.
- 3) The vendor may be changed on a requisition to one that offers lower prices or a lower overall cost to the district if approved by the site/budget supervisor. Alaska vendors are given first preference.
- 4) Several requisitions for similar items may be combined to obtain quantity discounts (normally done for school start-up supply orders).
- 5) **FEDERAL FUNDING** - For orders less than \$50,000 purchases should be spread among qualified suppliers. Orders for \$50,000 or more must conform to Board Policy (BP) 3311, which states that there must be rate quotes obtained from an adequate number of qualified sources for purchases between \$50,000 and \$150,000. Sealed bids are required for purchases of more than \$150,000. There is a possibility that some purchases may be sole source.
- 7) Purchase orders greater than \$50,000 will require prior approval of the Board. Purchases may not be segmented to circumvent the requirement for approval.
- 8) Purchases under federal awards will meet the standards as described under BP 3311.
- 6) After the requisition meets the guidelines above, a purchase order will be printed (or saved as PDF) by the Purchasing Clerk with the Superintendent's laser signature. The Purchasing Clerk will complete this by logging into the financial software (Black Mountain) using an employee specific User ID and password.
- 7) The original copy will be emailed (or faxed) to the vendor and the original will be retained by the Purchasing Clerk, and one copy will be sent to the originator (school secretaries will keep all purchase order copies for their site).

e. OTHER PURCHASING PROCEDURES

- 1) **“On Approval”:** Invoices received by the school district from vendors requesting payment for good and/or services that were requested by an employee who did not follow the above procedures will not be honored by the school district. These vendors will be referred to the employee to collect the billed amount [or employee will provide written authorization for the school district to make payment and deduct the amount from any monies the school district owes the employee].

- 2) Travel: Requisitions for all travel, including airfare, hotel and rental car (accompanied by an approved leave request form) will define the names of all persons traveling, departure point, destination and return as appropriate, dates of travel and purpose for travel.
 - i. Requisitions shall be received in the Business Office no later than three weeks in advance of the departure date to allow time for processing and to enable the District to receive the best airfare prices.
 - ii. All travel must have an approved leave slip signed by the Supervisor/Advisor and/or the Superintendent. See SOP No. 8 – Travel Procedures for more information.
 - iii. All out-of-district travel must have an approved leave slip signed by the Supervisor and the Superintendent. The School Board must pre-approve all out-of-state travel (per BP 6153).
- f. Retain purchasing records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

REFERENCES:

BP 3300 – Expenditures/Expending Authority
BP 3310 – Purchasing Procedures
BP 3311 – Bids
BP 3314 – Payment for Goods and Services
BP 3315 – Relations with Vendors

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

<https://archives.alaska.gov/rims/>

OMB Guidance (Uniform Guidance), 2 CFR Title 2 Vol 1, Part 200.

<https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html>

<https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf>

REVISION DATE: 01/07/2025

EXHIBITS: None