



Nome Public Schools

Board of Education Meeting Agenda

December 9, 2025 - 5:30 PM
Regular Board Meeting, NES Library /Zoom
1057 E 5th Ave
Nome, Alaska 99762

PO Box 131
Nome, AK 99762

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

SCHOOL BOARD MEMBERS

Ms. Marjorie Kunaq Tahbone, President
Mrs. Darlene Trigg, Vice President/Clerk
Mr. Jon Gregg, Treasurer
Mrs. Nancy Mendenhall
Ms. Sigvanna Tapqaq
Ms. Sara James, Student Representative

AGENDA

A. Call to Order

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

B. Consent Agenda

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

1. Approval of Minutes: Regular Meeting: November 11, 2025 5
2. Approval of November 2025 Disbursements
3. Approval of November 2025 Gifts, Grants and Bequests
4. Approval of November 2025 Personnel Report 10

C. Correspondence

D. Awards and Presentations

1. Introductions of Guests & Visitors
2. Student Celebrations
3. Presentation: ANSEP Acceleration Academy by Kacey Miller 12
4. Presentation: FY25 Audit Report by Altman, Rogers & Co. 14

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

(3 minutes per speaker, 30 minutes aggregate)

F. Superintendent Report 152

G. Information & Reports

1. Student Representative Report 155
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4. Director Reports 244
5. Business Manager Report 283

H. Second Public Comment Opportunity 290

(Individuals are limited to three minutes each.)

I. Action Item 1

1. Approval of FY25 Audit 291
2. Approval of FY26 Six Year Capital Project List & Capital Priorities 429

3. Approval of FY26 Legislative Priorities

J. Board and Superintendent's Comments & Committee Reports**K. Upcoming Events:**

- Tuesday, January 13, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, January 27, Work Session, 5:30 pm, NES Library
- Tuesday, February 10, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, February 24, Work Session, 5:30 pm, NES Library
- Tuesday, March 10, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, March 24, Work Session, 5:30 pm, NES Library

L. Adjournment

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

To join the **Public Zoom** meeting on your computer or smart device, please use the link below:
<https://us02web.zoom.us/j/83129929100?pwd=70ktp8tEIk9sZA56qbsInmdAe0ySmF.1>

Meeting ID: 831 2992 9100

Passcode: 878819

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

+1 669 900 6833

+1 253 215 8782

+1 346 248 7799

+1 929 205 6099

+1 301 715 8592

+1 312 626 6799

Pledge of Allegiance

Allegiance

(I promise)

Kamaksriḷḡmik akiqsruutmik

(to give)

to the flag

(of our land)

aituḡaa illalitaa nunapta

United States of America.

(here)

and to

(to) the republic

Ittuaq taavrumuḡa nunamun

one

nation

under

God

atausiq nuna ataani Agaiyutim

indivisible

with liberty

avgutaulḡuituaq pituiqsimaḷiq

and justice

for all

atisipḷuni illuqnaitnun.



Our Mission

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

Our Vision

Together, strong in identity, purpose, potential

Board and Superintendent Guiding Principles

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

Board and Superintendent Goals

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

BOARD OF EDUCATION MINUTES
Regular Meeting
Tuesday, November 11, 2025
5:31 pm
NES Library/Zoom

Member Tahbone called the meeting to order at 5:31 pm Tuesday, November 11, 2025 with a quorum present.

Member Tahbone led the Pledge of Allegiance in Inupiaq.

Member Tahbone read the Nome Public Schools Mission Statement.

School Board Members Present:

Marjorie Kunaq Tahbone	Darlene Trigg	Jon Gregg
Nancy Mendenhall	Sigvanna Tapqaq (excused)	
Student Representative, Sara James		

Others in attendance included:

Jamie Burgess	Alisha Papineau	Genevieve Hollins (via Zoom)
Karen Dixon (via Zoom)	Laurie Grassgreen (via Zoom)	Ryan Horton
Ariana Crockett O’Harra	Elizabeth Korenek-Johnson	Jonathan Duarte
Michelle Carton	Jennifer Shreve	Keith Morrison
Emily Annas	Holly Harlow	Teriscovkya Smith
Ryan Horton	Stan Burgess	Mary Donaldson
Richard Sargent	Donna James	Richard Sargent
Penny Olanna		

APPROVAL OF AGENDA

Member Trigg moved to approve the agenda as presented.

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

Marjorie Kunaq Tahbone: yes	Darlene Trigg: yes	Jon Gregg: yes
Nancy Mendenhall: yes	Sigvanna Tapqaq: (excused)	
Sara James (Advisory Vote): yes		

SWEARING IN OF BOARD OF EDUCATION MEMBER

Superintendent Burgess swore in Darlene Trigg to serve a three-year term on the Board of Education until October 2028.

BOARD COMMITTEE ASSIGNMENTS

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

Committee Assignments

Board Policy: Representative 1: Darlene Trigg Representative 2: Marjorie Kunaq Tahbone	Equity Committee: Primary: Sigvanna Tapqaq Alternate: Nancy Mendenhall
Northwest College Advisory: Primary: Nancy Mendenhall Alternate: Jon Gregg	NACTEC: Primary: Marjorie Kunaq Tahbone Alternate: Jon Gregg

Other Roles

Recruitment/Job Fair: Primary: Jon Gregg Alternate: Sigvanna Tapqaq	
NEA Negotiations: Primary: Darlene Trigg Alternate: Nancy Mendenhall	Calendar Committee: Primary: Marjorie Kunaq Tahbone Alternate: Sigvanna Tapqaq

CONSENT AGENDA

Member Gregg moved to approve the minutes from Regular Meeting: September 9, 2025; Regular Meeting: October 14, 2025; the October 2025 disbursements; the October 2025 Gifts, Grants and Bequests; and the October 2025 personnel report; with corrections being made to the board minutes. Discussion followed.

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

Marjorie Kunaq Tahbone: yes	Darlene Trigg: yes	Jon Gregg: yes
Nancy Mendenhall: yes	Sigvanna Tapqaq: (excused)	
Sara James (Advisory Vote): yes		

CORRESPONDENCE

Correspondence included was a letter to the school board from Mason Janke requesting early graduation.

INTRODUCTIONS OF GUESTS AND VISITORS

NONE

STUDENT CELEBRATIONS

NBMHS Principal, Teriscovkya Smith and NBMHS Assistant Principal, Holly Harlow celebrated student Jasmine Nguyen’s achievements.

PRESENTATION

Laurie Grassgreen from AASB presented the Alaska Family Engagement Center.

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA/NON-AGENDA ITEMS

NONE

SUPERINTENDENT REPORT

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

INFORMATION AND REPORTS

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

NEA Representative, Ryan Horton reported. The report is attached to the original of these minutes.

NES Principal, Michelle Carton reported. The report is attached to the original of these minutes. Discussion followed.

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

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

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

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

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

Director of Federal Programs, Karen Dixon 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

Parent and community member, Penny Olanna informed about a couple of situations during the parent teacher conference that had upset her. She gave suggestions on how to integrate Indigenous culture into science for the students. She also expressed how she felt the Migrant Education program wasn't being utilized to its full potential.

Music Teacher, Richard Sargent thanked the administrators for doing whatever they could to help support the music program. He shared some audio clips of the students playing at concerts. Mr. Sargent explained the bad condition the school's music instruments are in. Even with a new repair kit he expects he'll still need to request more instruments.

ACTION ITEMS

Member Trigg moved to approve the ratification of Ms. Sigvanna Tapqaq’s appointment to fill Seat B of the Nome Public Schools Board of Education until the expiration of the original term in October 2026.

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

Marjorie Kunaq Tahbone: yes Darlene Trigg: yes Jon Gregg: yes
Nancy Mendenhall: yes Sigvanna Tapqaq: (excused)
Sara James (Advisory Vote): yes

Member Gregg moved to approve the FY26 Budget Revision #1.

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

Marjorie Kunaq Tahbone: yes Darlene Trigg: yes Jon Gregg: yes
Nancy Mendenhall: yes Sigvanna Tapqaq: (excused)
Sara James (Advisory Vote): yes

BOARD AND SUPERINTENDENT’S COMMENT & COMMITTEE REPORTS

Student Representative, Sara James said she was happy to be on the school board.

Member Gregg said he was glad Sara James was there with them and offered his support.
Member Gregg requested an update on ANSEP.

Member Mendenhall expressed her concern with overloading students per classroom.
Superintendent Burgess responded that classroom sizes aren’t ideal for SEL but it’s not unbearable currently.

Member Trigg welcomed Sara James to the school board.
Member Trigg expressed her concern about students still being hungry after lunch and requested Superintendent Burgess look more into it.
Member Trigg updated on what’s going on at AASB. They are looking into changing the title Portrait of a Graduate to Our Children, Our Way of Life to better reflect supporting students at all grade levels. The AASB annual conference would be taking place that weekend. The full AASB board meets after the conference. Member Trigg continued to participate in several committees for tribal consultation and compacting over public education. She has also started to sit in on the National Association of School Boards meetings.

Member Tahbone was asked to participate in the AASB Budget Committee and attended a meeting last week.
Member Tahbone welcomed Sara James to the school board.
Member Tahbone gave her appreciation to the music department and the heads up that they will be asking for more instruments.
Member Tahbone gave her thanks for the public comments.

Superintendent Burgess said she was excited to have Sara James on the school board and was impressed by her report.
Superintendent Burgess requested to be put on the agenda and participate in a future Student Council meeting.
Superintendent Burgess was pleased to attend the last community gathering.

Superintendent Burgess informed she had been helping with interviews for the Migrant Education program this year.

Superintendent Burgess said she was pleased about the work the Principals and Assistant Principal have been doing.

UPCOMING EVENTS

- Tuesday, November 25, Work Session, 5:30 pm, NES Library
- Tuesday, December 9, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, January 13, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, January 27, Work Session, 5:30 pm, NES Library

ADJOURNMENT

Member Tahbone moved to adjourn at 8:27 pm.

Marjorie Kunaq Tahbone Date
President, Board of Education

Darlene Trigg Date
Vice President/Clerk, Board of Education



Nome Public Schools
 Personnel Items for Approval/Ratification
 December 9, 2025

Certified/Administrative Personnel

NEW HIRES	POSITION	LOCATION	EFFECTIVE DATE
Manning, Sandra	HS Science- LTS	NBMHS	1/12/2026
CHANGE OF ASGMT			
LEFT EMPLOYMENT			

Classified Personnel

NEW HIRES	POSITION	LOCATION	EFFECTIVE DATE
CHANGE OF ASGMT			
LEFT EMPLOYMENT			

Extra Duty Contracts

NAME	POSITION	EFFECTIVE DATE
Topkok, Allison	Secretary Vacancy Coverage	10/14/2025
Ten Eyck, Meghan	RTB Teacher Leader	12/1/2025
Fabignon-Cross, Julie	RTB Teacher Leader	12/1/2025
Horton, Ryan	RTB Teacher Leader	12/1/2025
Wright, Rosa	RTB Teacher Leader	12/1/2025

Non-Staff Coaches

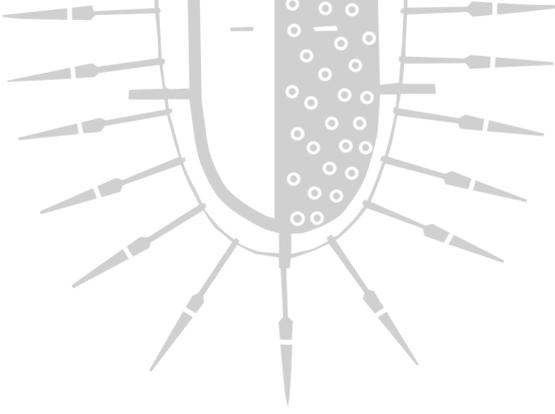
NAME	POSITION	EFFECTIVE DATE

Temporary Personnel

NAME	POSITION	EFFECTIVE DATE
Saenz, Dominique	Substitute	11/12/2025
Chiklak, Marie	Substitute	11/17/2025
Ulroan, Jaden	Substitute	11/21/2025
Lust, Adam	Substitute	11/25/2025
Dillon, Courtney	Substitute	12/3/2025

Volunteers Approved

NAME	EFFECTIVE DATE
Madden, Chase	11/11/2025
Fuller, Garrick	11/11/2025 (Renewal)
Lean, Mikey	11/14/2025
Tran, Beverly	12/2/2025



Founded in 1995 as a scholarship opportunity for a single Indigenous student, ANSEP has grown into a program whose mission is to provide the best possible education for every student in Alaska by building a robust foundation for college success and professional development.

NOME ACCELERATION ACADEMY FALL 2025 REPORT

(AUGUST 26 - DECEMBER 12, 2025)



Nome's Acceleration Academy provides local high school students direct, enhanced opportunities to learn and pursue postsecondary opportunities and pathways. Integrating cultural programming with community-based learning, the Nome ANSEP Acceleration Academy partners with local businesses, research institutions, social services, tribal bodies, and government agencies to bolster academic achievement and postsecondary readiness.

STUDENTS GAIN:

- College-level academic experience in high school.
- Enhanced self-confidence, time management, and critical thinking skills.
- Experience in real-world STEM environments and local projects.
- Understanding of college and career pathways that position them for early college graduation and competitive workforce entry.
- A network of dedicated and supportive peers

The ANSEP Acceleration Academy is open to all Nome Public School students in grades 9–12, offering dual-credit enrollment through the University of Alaska. The program incorporates structured recitation time, student status meetings, and consistent communication with families to provide students with intensive, hands-on support needed for success. Students are encouraged to pursue school leadership, athletics and club activities, and are eligible for postsecondary scholarships and resources upon graduation from ANSEP.

The Nome Acceleration Academy is made possible through collaboration with many partners: Nome School Board, Alaska Department of Education and Early Development, Bering Straits Native Corporation, Norton Sound Economic Development Corporation, Norton Sound Health Corporation, Northwest Alaska Career and Technical Center and the Rasmuson Foundation.

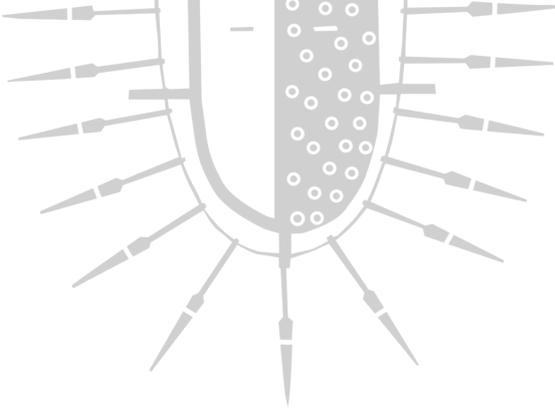
NOME FALL 2025 PROGRAM NUMBERS

- 11 ANSEP Acceleration Academy students
 - 2 Seniors, 5 Juniors, 1 sophomore, 3 freshman
- Rigorous curriculum
 - 9 students enrolled full time (12 credits)
 - 2 students enrolled over half time (7 & 11 credits)

Student Average GPA for Fall 2025 semester: 3.44*

*As of 12/2, anticipating increase after final grade entry deadline-12/17





ANSEP ALASKA NATIVE SCIENCE & ENGINEERING PROGRAM



FRIDAY ENRICHMENT EXPERIENCES

- INVOLVE LOCAL EXPERTS
- INTEGRATE CULTURE
- INCLUDE PARTNERS
- INSPIRE PLACE
- INVESTIGATE FUTURE

FALL 2025 SEMESTER FRIDAY ENRICHMENT PARTNERS:

- UAF MARINE ADVISORY PROGRAM
- NATIONAL PARK SERVICE
- UNAATAQ PILGRIM HOT SPRINGS
- NORTON SOUND HEALTH CORPORATION TRIBAL HEALER - ETTA TALL
- KAWERAK COMMUNITY PLANNING & DEVELOPMENT
- KATIRVIK CULTURAL CENTER
- UKPEAGVIK INUPIAT CORPORATION ARCTIC RESEARCH & LOGISTICS
- OAK RIDGE Ngee ARCTIC
- NOME ARTIST - LISA LEEPER
- BERING STRAIT NATIVE CORPORATION MAINTENANCE DEPARTMENT
- NORTON SOUND HEALTH CORPORATION OPERATIONS & MAINTENANCE DEPARTMENT
- RURAL ALASKA ANIMAL RESOURCES/PAWS OF NOME
- COMMUNITY SERVICE
 - NEST (NOME EMERGENCY SHELTER TEAM) MEAL PREP & DONATION
 - ACSA ANNUAL CAMPOUT CLEANUP
 - NOME INDIGENOUS PEOPLE'S DAY CELEBRATION SETUP + CLEANUP

PROGRAM DEVELOPMENTS & SUPPLEMENTAL EXPERIENCES

- Academy Hydroponics: Plant choice, set up, growth monitoring and harvest
- NACTEC- Driver's Ed Training: 3 ANSEP students pursued NACTEC drivers education for drivers permit, practice testing and behind the wheel experience
- REAP (Rural Alaska Energy Program): Jenny Starr provided sustainable energy education, collecting data on ANSEP Acceleration Academy energy usage.

ANSEP won the 2025 Bering Strait Regional Power Pledge Challenge!

- Katirvik Cultural Center - Inupiaq Language Development:
 - Attended Ilisazaqativut - Inupiaq language Summit at KCC
 - Inupiaq Story Hour - Assisted Amber Ataasiaq Otton with language immersion experience and event
- Alaska Center for Climate Assessment & Preparedness: Rich Thoman presented Strait Science local weather data and climate change impacts
- Alaska Health Education Center: 9 students received Mental Health First Aid Certification from Vincent Villella (AHEC)



LOOKING AHEAD: SPRING 2026

- 11 students enrolled for Spring '26 semester
 - 9 students over full time (12 - 14 credits)
 - 2 students over half time (10 - 11 credits)

Friday Enrichments: Local food production, marine mammal education, leather applied arts and crafts, water safety/swimming instruction, dog mushing, college preparation & career development, outdoor winter sports activities



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

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

Year Ended June 30, 2025

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

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

Year Ended June 30, 2025

NOME PUBLIC SCHOOLS

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Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nome Public Schools (the District), a component unit of the City of Nome, Alaska as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures, and Changes in Fund Balance - Original and Final Budget and Actual and the Schedules of District's Net Pension and OPEB Liabilities and Assets, and the Pension and OPEB Contributions for the Public employees' and Teachers' Retirement Systems and notes to Required Supplementary Information on pages 41-52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Supplementary Information, which include Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and changes in Fund Balances (Deficit), Schedule of Revenues Expenditures and Changes in Fund Balance (Deficit) – Budget and Actual (where applicable), Schedule of Changes in Assets, Liabilities and Fund Balances, Schedule of Compliance - AS 14.17.505, the Schedule of Expenditures of Federal Awards and notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2025 on our consideration of Nome Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nome Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nome Public Schools' internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
November 25, 2025

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

Statement of Net Position

June 30, 2025

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 9,341,415
Accounts receivable	1,638,209
Lease receivable	198,418
Inventories	71,573
Prepaid items	786,254
Total current assets	12,035,869
Non-current assets:	
Lease receivable	673,452
Capital assets, net of accumulated depreciation	960,799
Net OPEB assets	2,819,361
Total non-current assets	4,453,612
Deferred outflows of resources - Pension and OPEB deferrals	878,342
Total assets and deferred outflows of resources	\$ 17,367,823
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	\$ 2,254,273
Accrued payroll liabilities	191,809
Health insurance payable	499,917
Unearned revenue	512,234
Total current liabilities	3,458,233
Non-current liabilities:	
Due within one year:	
Compensated absences	87,303
Due after one year:	
Net pension liabilities	5,026,137
Total long-term liabilities	5,113,440
Deferred inflows of resources:	
Leases	871,870
Pension and OPEB deferrals	130,024
Total deferred inflows of resources	1,001,894
Total liabilities and deferred inflows of resources	9,573,567
<u>Net Position</u>	
Net investment in capital assets	960,799
Restricted	523,829
Unrestricted	6,309,628
Total net position	7,794,256
Total liabilities, deferred inflows of resources and net position	\$ 17,367,823

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

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 6,679,299	-	1,710,513	-	(4,968,786)
Special education instruction	1,731,063	-	325,228	-	(1,405,835)
Special education support services - students	324,459	-	36,500	-	(287,959)
Support services - students	325,912	-	132,224	-	(193,688)
Support services - instruction	3,958,890	-	597,778	-	(3,361,112)
School administration	864,356	-	125,352	-	(739,004)
School administration support services	265,446	-	17,704	-	(247,742)
District administration	456,074	-	36,939	-	(419,135)
District administration support services	1,020,845	-	173,805	-	(847,040)
Operation and maintenance of plant	4,040,213	243,157	25,575	2,171,970	(1,599,511)
Student activities	1,016,428	-	732,051	-	(284,377)
Student transportation- to and from school	598,255	-	472,900	-	(125,355)
Student transportation- school activities	15,848	-	14,739	-	(1,109)
Community services	3,301	-	2,298	-	(1,003)
Food services	801,569	10,157	616,481	-	(174,931)
Total Governmental Activities	\$ 22,101,958	253,314	5,020,087	2,171,970	(14,656,587)
General revenues:					
City appropriations				\$ 3,429,435	
State sources not restricted to specific programs				10,198,881	
Federal sources not restricted to specific programs				49,242	
E-rate				2,488,372	
Interest				305,739	
Other				281,867	
Capital assets transferred to the City of Nome				(1,643,509)	
Total general revenues and transfers				15,110,027	
Change in net position				453,440	
Net position, beginning of year				7,340,816	
Net position, end of year				\$ 7,794,256	

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

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

Balance Sheet - Governmental Funds

June 30, 2025

<u>Assets</u>	Major Funds					Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	NBHS Partial Roof Replacement Capital Project Fund	Nome-Beltz Apartments Special Revenue Fund	Other Governmental Funds	
Assets:						
Cash and cash equivalents	\$ 9,341,415	-	-	-	-	9,341,415
Accounts receivable	712,825	-	54,690	-	870,694	1,638,209
Lease receivable	871,870	-	-	-	-	871,870
Due from other funds	1,209,422	3,341,704	2,124,075	2,298,924	762,162	9,736,287
Inventories	71,573	-	-	-	-	71,573
Prepaid items	769,713	-	-	-	16,541	786,254
Total assets	\$ 12,976,818	3,341,704	2,178,765	2,298,924	1,649,397	22,445,608
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 492,011	-	1,701,623	12,587	48,052	2,254,273
Accrued payroll liabilities	191,329	-	-	-	480	191,809
Health insurance payable	499,917	-	-	-	-	499,917
Unearned revenue	19,596	-	477,142	-	15,496	512,234
Due to other funds	8,526,865	-	-	-	1,209,422	9,736,287
Total liabilities	9,729,718	-	2,178,765	12,587	1,273,450	13,194,520
Deferred inflows of resources:						
Leases	871,870	-	-	-	-	871,870
Total liabilities	10,601,588	-	2,178,765	12,587	1,273,450	14,066,390
Fund balances:						
Nonspendable	841,286	-	-	-	16,541	857,827
Restricted	-	-	-	-	523,829	523,829
Committed	-	3,341,704	-	2,286,337	213,496	5,841,537
Unassigned	1,533,944	-	-	-	(377,919)	1,156,025
Total fund balances	2,375,230	3,341,704	-	2,286,337	375,947	8,379,218
Total liabilities, deferred inflows of resources and fund balances	\$ 12,976,818	3,341,704	2,178,765	2,298,924	1,649,397	22,445,608

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

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

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2025

Total fund balances of governmental funds		\$	8,379,218
Total net assets reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			960,799
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Long-term liabilities reported in these statements consist of: Compensated absences			(87,303)
Proportionate share of the collective net pension liabilities:			
PERS	\$	(1,609,850)	
TRS		<u>(3,416,287)</u>	(5,026,137)
Proportionate share of the collective net OPEB assets:			
PERS		692,800	
TRS		<u>2,126,561</u>	2,819,361
Deferred inflows and outflows of resources are the result of timing differences in the actuarial report:			
Pension/OPEB related assets in the current fiscal year are presented as deferred outflows of resources.			
PERS		412,881	
TRS		<u>465,461</u>	878,342
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.			
PERS		(23,608)	
TRS		<u>(106,416)</u>	<u>(130,024)</u>
Net position of governmental activities		\$	<u><u>7,794,256</u></u>

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

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended June 30, 2025

	Major funds					Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	NBHS Partial Roof Replacement Capital Project Fund	Nome-Beltz Apartments Special Revenue Fund	Other Governmental Funds	
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	243,157	10,157	253,314
Other local	281,867	-	-	-	805,353	1,087,220
Interest	305,739	-	-	-	-	305,739
E-rate	2,488,372	-	-	-	-	2,488,372
Intergovernmental:						
City appropriations	29,435	-	-	-	-	29,435
City direct appropriations	3,400,000	-	-	-	-	3,400,000
State of Alaska	11,038,649	-	2,037,030	-	728,415	13,804,094
Federal sources	49,242	-	-	-	2,565,671	2,614,913
Total revenues	<u>17,593,304</u>	<u>-</u>	<u>2,037,030</u>	<u>243,157</u>	<u>4,109,596</u>	<u>23,983,087</u>
Expenditures:						
Current:						
Instruction	5,417,450	-	-	-	1,071,806	6,489,256
Special education instruction	1,505,889	-	-	-	208,679	1,714,568
Special education support services - students	313,951	-	-	-	7,359	321,310
Support services - students	209,340	-	-	-	110,851	320,191
Support services - instruction	3,432,024	-	-	-	535,170	3,967,194
School administration	816,614	-	-	-	12,805	829,419
School administration support services	280,697	-	-	-	-	280,697
District administration	421,339	-	-	-	582	421,921
District administration support services	902,294	-	-	-	128,523	1,030,817
Operations and maintenance of plant	3,191,633	168,369	-	80,557	157,783	3,598,342
Student activities	314,328	-	-	-	697,751	1,012,079
Student transportation - to and from school	-	-	-	-	598,255	598,255
Student transportation - school activities	-	-	-	-	15,848	15,848
Community services	274	-	-	-	3,027	3,301
Food services	-	-	-	-	819,602	819,602
Construction and facilities acquisition	-	-	2,037,030	-	17,864	2,054,894
Total expenditures	<u>16,805,833</u>	<u>168,369</u>	<u>2,037,030</u>	<u>80,557</u>	<u>4,385,905</u>	<u>23,477,694</u>
Excess (deficiency) of revenues over expenditures	787,471	(168,369)	-	162,600	(276,309)	505,393
Other financing sources (uses) - Transfers, net	(565,000)	300,000	-	-	265,000	-
Net change in fund balance	<u>222,471</u>	<u>131,631</u>	<u>-</u>	<u>162,600</u>	<u>(11,309)</u>	<u>505,393</u>
Fund balances, beginning of year	2,152,759	3,210,073	-	2,123,737	387,256	7,873,825
Fund balances, end of year	<u>\$ 2,375,230</u>	<u>3,341,704</u>	<u>-</u>	<u>2,286,337</u>	<u>375,947</u>	<u>8,379,218</u>

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

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

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

Year Ended June 30, 2025

Net change in fund balances - total governmental funds	\$	505,393
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.		
Depreciation expense	\$	(118,889)
Acquisition of capital assets		<u>1,764,944</u>
		1,646,055
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while government funds are shown as expenditures:		
Completed construction transferred to the City of Nome		(1,643,509)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Change in the unfunded net pension and OPEB liabilities and assets:		
PERS		137,244
TRS		<u>(86,128)</u>
		51,116
Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.		
PERS		19,914
TRS		<u>(123,050)</u>
		(103,136)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, payments of principal of long-term debt in the governmental funds, are not reported as expenses in the Statement of Activities.		
These are the net changes in long-term liability balances-		
Change in accrued compensated absences		<u>(2,479)</u>
Change in net position of governmental activities	\$	<u>453,440</u>

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

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

Notes to the Basic Financial Statements

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

The accompanying financial statements include all the activities of the District. On an annual basis, the School Board is required to submit a budget to the City Council for approval for the purpose of appropriating the local contribution. The School Board has the authority over hiring and firing all personnel and manage its financial operation subject to the limitations established by State Law and City Charter. The school board is required to submit annual budget to the City Council for approval, and all bonded indebtedness is through the City. Based on the criteria of financial interdependency, budget approval, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, the District constitutes a component unit of the City of Nome.

The School District does not have any component units, as defined in Governmental Accounting Standards Board (GASB) Statements.

B. Government-wide and Fund Financial Statements

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

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

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

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

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

The District has the following major governmental funds:

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

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

The *NBHS Partial Roof Replacement Capital Project Fund* accounts for state funding for the roof replacement capital project.

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

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

Notes to the Basic Financial Statements, Continued

Additionally, the District reports the following fund types:

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

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

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

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

Intergovernmental Revenue:

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

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

Local Revenue:

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

Use of Estimates

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

Indirect Costs

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

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

Notes to the Basic Financial Statements, Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balances

1. Cash and Cash Equivalents

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

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are classified as "due to/from other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

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

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

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

5. Unearned Revenue

Amounts received for which services have not yet been rendered are shown as unearned revenue.

6. Deferred Inflows and Deferred Outflows of Resources

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

7. Fair Value of Financial Instruments

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

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

Notes to the Basic Financial Statements, Continued

8. Compensated Absences

Permanent 12-month classified employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary cost. All regular employees accrue sick leave, which is available for use while remaining in a permanent position. Employees' unused sick and personal leave balances are carried forward and can be used during subsequent years unless limited by personnel contracts. Classified staff is eligible for limited sick leave compensation payouts at 50% of the balance if they meet certain minimum balance amounts. A liability is recognized when it is attributable to services already rendered, it accumulates, and it is more likely than not that the District will compensate an employee (either as paid time off or cash payment). Unused leave is accrued utilizing current salary costs as earned by employees, and recorded as a liability in the government-wide statement of net position.

Effective June 30, 2024, the School District implemented GASB Statement No. 101, Compensated Absences. This Statement modifies the recognition and measurement of the compensated absences liability. Under GASB Statement No. 101, all earned, accumulating leave that is more likely than not to be paid or settled, is included in the measurement of compensated absences. The District recognize that portion of leave in the compensated absences as of July 1, 2024. The adoption of this new pronouncement had no effect on the District's balances as of July 1, 2024.

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

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

10. Net Position

Government-wide net position is divided into three components:

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

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

Notes to the Basic Financial Statements, Continued

11. Fund Balances

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

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

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

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

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

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

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

12. Leases

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

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

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

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

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

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

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents

All deposits are carried at cost plus accrued interest.

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

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2025, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2025, the District's balances were fully insured.

B. Receivables

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

	School Operating Fund	NBHS Partial Roof Replacement Capital Project Fund	Other Governmental Funds	Total
Grants	\$ -	54,690	870,694	925,384
Lease	871,870	-	-	871,870
Other	712,825	-	-	712,825
Total	<u>\$ 1,584,695</u>	<u>54,690</u>	<u>870,694</u>	<u>2,510,079</u>

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

C. Leases

The District has entered into an agreement to lease a property to third parties. The lease term is five years. The District received \$235,154 in lease payments for the year ended June 30, 2025. The lease receivable at June 30, 2025 is \$871,870. The District has deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. At June 30, 2025 the deferred inflow of resources is \$871,870.

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

Notes to the Basic Financial Statements, Continued

D. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 313,222	-	-	313,222
CIP – Assets to be contributed	90,287	1,643,509	1,643,509	90,287
Total capital assets not depreciated	<u>403,509</u>	<u>1,643,509</u>	<u>1,643,509</u>	<u>403,509</u>
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,788,566	121,435	64,790	1,845,211
Total capital assets being depreciated	<u>2,453,107</u>	<u>121,435</u>	<u>64,790</u>	<u>2,509,752</u>
Less accumulated depreciation for:				
Improvements	664,541	-	-	664,541
Equipment	1,233,822	118,889	64,790	1,287,921
Total accumulated depreciation	<u>1,898,363</u>	<u>118,889</u>	<u>64,790</u>	<u>1,952,462</u>
Net capital assets, being depreciated	\$ <u>554,744</u>	<u>2,546</u>	<u>-</u>	<u>557,290</u>
Total capital assets, net	<u>\$ 958,253</u>	<u>1,646,055</u>	<u>1,643,509</u>	<u>960,799</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 38,666
District administration	20,386
Operations and maintenance of plant	51,908
Food services	<u>7,929</u>
Total	<u>\$ 118,889</u>

E. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2025 is as follows:

<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
Other Governmental Funds	School Operating Fund	\$ 762,162
General Capital Projects Fund	School Operating Fund	3,341,704
Nome-Belts Apartments Program		
Special Revenue Fund	School Operating Fund	2,298,924
NBHS Partial Roof Replacement		
Capital Project Fund	School Operating Fund	2,124,075
School Operating Fund	Other Governmental Funds	<u>1,209,422</u>
	38	<u>\$ 9,736,287</u>

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

The composition of interfund transfers at June 30, 2025 is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Pupil Transportation Special Revenue Fund	School Operating Fund	\$ 50,000
Food Service Program Special Revenue Fund	School Operating Fund	215,000
General Capital Projects Fund	School Operating Fund	300,000
		<u>\$ 565,000</u>

F. Fund Balances

Detailed information related to amounts classified as nonspendable, restricted, committed and assigned in fund balance at June 30, 2025 are as follows:

	<u>School Operating Fund</u>	<u>General Capital Project Funds</u>	<u>Nome-Beltz Apartments Special Revenue Funds</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:					
Inventories	\$ 71,573	-	-	-	71,573
Prepaid items	769,713	-	-	16,541	786,254
	<u>\$ 841,286</u>	<u>-</u>	<u>-</u>	<u>16,541</u>	<u>857,827</u>
Restricted for:					
Albro Gregory Scholarship	-	-	-	5,374	5,374
Student Activities	-	-	-	430,250	430,250
Games of Chance and Skill	-	-	-	14,488	14,488
Kang Donor	-	-	-	73,717	73,717
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>523,829</u>	<u>523,829</u>
Committed for:					
Pupil Transportation	\$ -	-	-	100,247	100,247
General Capital Projects	-	3,341,704	-	-	3,341,704
Nome-Beltz Apartments	-	-	2,286,337	-	2,286,337
Food Service	-	-	-	113,249	113,249
	<u>\$ -</u>	<u>3,341,704</u>	<u>2,286,337</u>	<u>213,496</u>	<u>5,841,537</u>
Unassigned -	<u>\$ 1,533,944</u>	<u>-</u>	<u>-</u>	<u>(377,919)</u>	<u>1,156,025</u>

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

Notes to the Basic Financial Statements, Continued

G. Fund Deficit

The following funds had a deficit in fund balance:

Capital project funds:

NBHS and NES DDC Control System Upgrade	\$ (65,861)
NES Fire Alarm System Replacement	\$ (5,195)
NBHS Generation Addition	\$ (4,500)
NES Day Tank & Fuel Oil Piping	\$ (56,938)
Nome Teacher VPSO Housing	\$ (229,055)

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

H. Long-Term Debt

The following is a summary of changes in long-term liabilities for the District for the year ended June 30, 2025:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due within one year
Accrued leave	84,824	2,479	-	87,303	87,303
Net pension and OPEB liability	5,378,846	-	(352,708)	5,026,137	-
Total long-term liabilities	<u>5,463,670</u>	<u>2,479</u>	<u>(352,708)</u>	<u>5,113,440</u>	<u>87,303</u>

IV. OTHER INFORMATION

A. Contingent Liabilities

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

B. Employee Retirement Systems and Plans

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

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

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

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

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

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

Plan Memberships

The table below includes the plan membership counts from the separately issued financial statements for the various plans:

	PERS	TRS
Retired plan members or beneficiaries		
currently receiving benefits	36,198	13,236
Inactive plan members entitled to but		
not yet receiving benefits	4,516	751
Inactive plan members not entitled to benefits	9,790	1,504
Active plan members	7,963	2,555
Total plan memberships	58,467	18,046

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

Other Postemployment Benefit Plans (OPEB)

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2025, employer contributions were 0.00% for PERS and 0.00% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2025, the employer contribution rates were 0.24% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended, June 30, 2025, employer contributions were 0.83% for PERS and 0.68% for TRS.

Health Reimbursement Arrangement Plan (HRA)

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

Investments

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

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

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2024 for PERS and TRS for the DB Pension Plan were 8.75% and 8.74%, the ARHCT Plan were 8.89% and 8.90%, the ODD Plan were 9.01% and 8.84%, and the RMP were 9.02% and 8.90%, respectively.

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

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

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.39%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	5.48%
Global Equity (ex-U.S.)	7.14%
Global Equity	5.79%
Aggregate Bonds	2.10%
Real Assets	4.63%
Private Equity	8.84%
Cash Equivalents	0.77%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.21% as of June 30, 2024.

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, these rates are statutorily capped at 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Starting on June 30, 2014, the State of Alaska requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

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

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

Employer Contribution rates for the fiscal year 2025 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	26.76%	4.76%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	22.00%	26.76%	4.76%
TRS:			
Pension	12.56%	28.59%	16.03%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	12.56%	28.59%	16.03%

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the fiscal year 2025, the past service rate for PERS and TRS is 17.88%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2024 (latest available) were determined by an actuarial valuation as of June 30, 2023 which was rolled forward to the measurement date June 30, 2024. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017-2021 actual experience study and applicable tables contained in Pub-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.4% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 6.9% grading down to 4.5%. Initial trend rates are for FY2025. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 actuarial valuation. For the ARHCT and RM plan, the per capita claims costs were updated to reflect recent experience for the June 30, 2023 actuarial valuation.

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

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

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

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

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

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

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

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

NOME PUBLIC SCHOOLS
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Notes to the Basic Financial Statements, Continued

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

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

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

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

Employee Contribution Rate. PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	309,519	7,510	317,029

Public Employees’ Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$40,770 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$106,331 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

Notes to the Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	Pension
District's proportionate share of the net pension liability	\$ 1,609,850
State's proportionate share of the net pension liability	602,563
Total	\$ 2,212,413
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (649,591)
State's proportionate share of the ARHCT OPEB liability (asset)	(240,885)
Total	\$ (890,476)
District's proportionate share of the ODD OPEB liability (asset)	\$ (22,299)
District's proportionate share of the RMP OPEB liability (asset)	\$ (20,910)
Total District's share of net pension and OPEB liabilities and assets	\$ 917,050

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.02935%	0.03830%	(0.00895%)
OPEB:			
ARHCT	0.02950%	0.03830%	(0.0088%)
ODD	0.03735%	0.04703%	(0.00968%)
RMP	0.04486%	0.05632%	(0.01146%)

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

Notes to the Basic Financial Statements, Continued

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$20,545 and \$250,582, respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	15,497	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	309,519	-
Total	\$ 325,016	-
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 352	-
Changes of assumptions	17,441	-
Net difference between projected and actual earnings on OPEB plan investments	9,892	-
Changes in proportion and differences between District contributions and proportionate share of contributions	34,817	-
District contributions subsequent to the measurement date	-	-
Total	\$ 62,502	-

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

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,224)
Changes of assumptions	-	(55)
Net difference between projected and actual earnings on OPEB plan investments	72	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,519	(640)
District contributions subsequent to the measurement date	1,684	-
Total	\$ 9,275	(5,919)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 526	(2,324)
Changes of assumptions	7,076	(14,056)
Net difference between projected and actual earnings on OPEB plan investments	295	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,365	(1,309)
District contributions subsequent to the measurement date	5,826	-
Total	\$ 16,088	(17,689)

\$309,519 and \$7,510 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (43,417)	16,094	35	(2,991)
2026	80,325	65,519	608	174
2027	(11,857)	(10,501)	(149)	(2,754)
2028	(9,824)	(8,610)	112	(1,980)
2029	-	-	415	(1,016)
Thereafter	-	-	651	1,140
Total	\$ 15,497	506,502	1,672	(7,427)

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

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$335,085) and \$213,639 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 2,144,472	1,609,850	1,157,432
Net OPEB ARHCT liability (asset)	\$ (411,311)	(649,591)	(850,109)
Net OPEB ODD liability (asset)	\$ (20,945)	(22,299)	(23,360)
Net OPEB RMP liability (asset)	\$ 3,622	(20,910)	(39,660)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (873,001)	(649,591)	(384,195)
Net OPEB ODD liability (asset)	\$ N/A	(22,299)	N/A
Net OPEB RMP liability (asset)	\$ (42,134)	(20,910)	7,570

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.83% for the retiree medical plan (DB), 0.24% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22.00% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

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

Notes to the Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

The District contributed \$62,452 for the year ended June 30, 2025, which included forfeitures of \$15,737 which have been applied as employer contributions.

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

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

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

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

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

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

Notes to the Basic Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	256,160	34,455	290,615

Teachers' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$798,998 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$949,258 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		Pension
District's proportionate share of the net pension liability	\$	3,416,287
State's proportionate share of the net pension liability		5,875,753
Total	\$	9,292,040
		OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(1,912,311)
State's proportionate share of the ARHCT OPEB liability (asset)		(3,097,874)
Total	\$	(5,010,185)
District's proportionate share of the ODD OPEB liability (asset)	\$	(56,079)
District's proportionate share of the RMP OPEB liability (asset)	\$	(158,171)
Total District's share of net pension and OPEB liabilities and assets	\$	1,289,726

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

Notes to the Basic Financial Statements, Continued

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.18468%	0.19295%	(0.00827%)
OPEB:			
ARHCT	0.19168%	0.19860%	(0.00692%)
ODD	0.70381%	0.62629%	0.07752%
RMP	0.70342%	0.62670%	0.07672%

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$1,225,483 and \$232,374, respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	56,959	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	256,160	-
Total	\$ 313,119	-

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(469)
Changes of assumptions	22,580	-
Net difference between projected and actual earnings on OPEB plan investments	24,228	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,517	-
District contributions subsequent to the measurement date	-	-
Total	\$ 53,325	(469)

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

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(8,862)
Changes of assumptions	-	(80)
Net difference between projected and actual earnings on OPEB plan investments	238	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,120	(7,147)
District contributions subsequent to the measurement date	3,624	-
Total	\$ 7,982	(16,089)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,081	(10,773)
Changes of assumptions	29,510	(61,376)
Net difference between projected and actual earnings on OPEB plan investments	2,251	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,362	(17,709)
District contributions subsequent to the measurement date	30,831	-
Total	\$ 91,035	(89,858)

\$256,160 and \$34,455 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (157,049)	(60,521)	(2,353)	(11,839)
2026	286,310	161,907	(801)	3,820
2027	(39,085)	(26,664)	(2,173)	(9,491)
2028	(33,217)	(21,866)	(1,805)	(8,644)
2029	-	-	(1,562)	(2,764)
Thereafter	-	-	(3,037)	(736)
Total	\$ 56,959	552,856	(11,731)	(29,645)

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

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$176,732) and \$129,674 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 4,956,116	3,416,287	2,112,810
Net OPEB ARHCT liability (asset)	\$ (1,317,965)	(1,912,311)	(2,409,677)
Net OPEB ODD liability (asset)	\$ (56,262)	(56,079)	(55,967)
Net OPEB RMP liability (asset)	\$ (41,748)	(158,171)	(246,084)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (2,463,979)	(1,912,311)	(1,253,215)
Net OPEB ODD liability (asset)	\$ N/A	(56,079)	N/A
Net OPEB RMP liability (asset)	\$ (256,706)	(158,171)	(24,767)

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.68% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

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

Notes to the Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

The District contributed \$423,692 for the year ended June 30, 2025, which included forfeitures of \$20,683 which have been applied as employer contributions.

C. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Municipal League Joint Insurance (AMLJIA), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. AMLJIA is a public entity risk pool which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2025.

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

Health Insurance

The District maintains a health and medical benefit program, which covers all full time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$50,000 for individual claims and \$590,000 for aggregate claims. Health and medical insurance expenditures were \$1,121,660 for the year ended June 30, 2025, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims on a monthly basis, when there are excess of premiums paid, then half of the excess amount is refunded 120 days after year end. There was no such excess amounts, resulting in a liability, accounted for in the General (School Operating) Fund and are included in "Health Insurance Payable." Total estimated liability (receivable) at June 30, 2025 amounted to \$499,917. Changes in the claims liability (receivable) amount were:

Fiscal Year	Beginning Liability (Receivable)	Total Claims Paid	Total Claim Expenditure	Ending Liability (Receivable)
2024	\$ 234,085	1,745,596	1,961,543	450,032
2025	\$ 450,032	1,599,735	1,649,620	499,917

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

Notes to the Basic Financial Statements, Continued

D. Subsequent Accounting Pronouncements

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

- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- GASB 104 *Disclosure of Certain Capital Assets*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The changes primarily include updates to three key areas: management's discussion and analysis, presentation of proprietary fund financial statements, and budgetary comparison information. This Statement also addresses certain application issues.

GASB Statement No. 104 establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. The Statement also establishes requirements for capital assets held for sale and requires additional disclosures for those capital assets. Under the guidance, a capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the asset, and (b) it is probable the sale will be finalized within a year of the financial statement date. A government should disclose the historical cost and accumulated depreciation of capital assets held for sale, by major class of asset.

REQUIRED SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 340,000	330,656	281,867	(48,789)
Interest	100,000	257,057	305,739	48,682
E-rate	2,641,798	2,488,372	2,488,372	-
Intergovernmental:				
City appropriations	-	30,000	29,435	(565)
City direct appropriations	3,400,000	3,400,000	3,400,000	-
State of Alaska	10,349,209	11,033,023	11,038,649	5,626
Federal sources	100,000	49,242	49,242	-
Total revenues	<u>16,931,007</u>	<u>17,588,350</u>	<u>17,593,304</u>	<u>4,954</u>
Expenditures:				
Current:				
Instruction	5,582,103	5,400,263	5,417,450	(17,187)
Special education instruction	1,672,381	1,765,263	1,505,889	259,374
Special education support services - students	311,143	314,838	313,951	887
Support services - students	241,745	210,646	209,340	1,306
Support services - instruction	3,589,904	3,416,458	3,432,024	(15,566)
School administration	810,971	827,340	816,614	10,726
School administration support services	378,402	285,525	280,697	4,828
District administration	434,808	425,985	421,339	4,646
District administration support services	847,347	899,479	902,294	(2,815)
Operations and maintenance of plant	3,353,095	3,189,650	3,191,633	(1,983)
Student activities	296,892	329,808	314,328	15,480
Community services	-	-	274	(274)
Total expenditures	<u>17,518,791</u>	<u>17,065,255</u>	<u>16,805,833</u>	<u>259,422</u>
Excess (deficiency) of revenues over expenditures	<u>(587,784)</u>	<u>523,095</u>	<u>787,471</u>	<u>264,376</u>
Other financing sources (uses):				
Transfers in	600,000	-	-	-
Transfers out	<u>(265,000)</u>	<u>(565,000)</u>	<u>(565,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>335,000</u>	<u>(565,000)</u>	<u>(565,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (252,784)</u>	<u>(41,905)</u>	222,471	<u>264,376</u>
Fund balance, beginning of year			<u>2,152,759</u>	
Fund balance, end of year			<u>\$ 2,375,230</u>	

See accompanying notes to Required Supplementary Information

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

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	192.63%	61 63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	219.66%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	179.87%	63.37%
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	174.85%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	145.69%	63.42%
2021	0.0399%	\$ 3,252,318	\$ 973,047	\$ 4,225,365	\$ 1,931,032	168.42%	61.61%
2022	0.0570%	\$ 2,091,976	\$ 282,553	\$ 2,374,529	\$ 1,842,318	113.55%	76.46%
2023	0.0471%	\$ 2,401,166	\$ 664,851	\$ 3,066,017	\$ 1,696,077	141.57%	67.97%
2024	0.0383%	\$ 1,985,929	\$ 662,709	\$ 2,648,638	\$ 1,759,173	112.89%	68.23%
2025	0.0294%	\$ 1,609,850	\$ 602,563	\$ 2,212,413	\$ 1,564,755	102.88%	67.81%

See accompanying notes to Required Supplementary Information.

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

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0602%	\$ 508,539	\$ 189,262	\$ 697,801	\$ 1,729,430	29.41%	89.68%
2019	0.0618%	\$ 633,294	\$ 183,507	\$ 816,801	\$ 1,755,118	36.08%	88.12%
2020	0.0451%	\$ 66,878	\$ 26,794	\$ 93,672	\$ 1,699,864	3.93%	98.13%
2021	0.0398%	\$ (180,120)	\$ (74,611)	\$ (254,731)	\$ 1,931,032	-9.33%	106.15%
2022	0.0575%	\$ (1,469,122)	\$ (193,823)	\$ (1,662,945)	\$ 1,842,318	-79.74%	135.54%
2023	0.0468%	\$ (921,418)	\$ (264,695)	\$ (1,186,113)	\$ 1,696,077	-54.33%	128.51%
2024	0.0383%	\$ (880,764)	\$ (295,242)	\$ (1,176,006)	\$ 1,759,173	-50.07%	133.96%
2025	0.0295%	\$ (649,591)	\$ (240,885)	\$ (890,476)	\$ 1,564,755	-41.51%	130.59%
Occupational Death and Disability (ODD):							
2018	0.0901%	\$ (12,789)	\$ -	\$ (12,789)	\$ 1,729,430	-0.74%	212.97%
2019	0.0762%	\$ (14,808)	\$ -	\$ (14,808)	\$ 1,755,118	-0.84%	270.62%
2020	0.0536%	\$ (12,999)	\$ -	\$ (12,999)	\$ 1,699,864	-0.76%	297.43%
2021	0.0638%	\$ (17,398)	\$ -	\$ (17,398)	\$ 1,931,032	-0.90%	283.80%
2022	0.0635%	\$ (27,967)	\$ -	\$ (27,967)	\$ 1,842,318	-1.52%	374.22%
2023	0.0535%	\$ (23,455)	\$ -	\$ (23,455)	\$ 1,696,077	-1.38%	348.80%
2024	0.0470%	\$ (24,127)	\$ -	\$ (24,127)	\$ 1,759,173	-1.37%	349.24%
2025	0.0374%	\$ (22,299)	\$ -	\$ (22,299)	\$ 1,564,755	-1.43%	346.81%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 616,628	0.76%	93.98%
2019	0.0762%	\$ 9,702	\$ -	\$ 9,702	\$ 359,677	2.70%	88.71%
2020	0.0675%	\$ 16,137	\$ -	\$ 16,137	\$ 304,986	5.29%	83.17%
2021	0.0797%	\$ 2,650	\$ -	\$ 2,650	\$ 452,109	0.59%	92.23%
2022	0.0747%	\$ (20,055)	\$ -	\$ (20,055)	\$ 459,636	-4.36%	115.10%
2023	0.0630%	\$ (21,870)	\$ -	\$ (21,870)	\$ 420,591	-5.20%	120.08%
2024	0.0563%	\$ (26,744)	\$ -	\$ (26,744)	\$ 389,045	-6.87%	124.29%
2025	0.0449%	\$ (20,910)	\$ -	\$ (20,910)	\$ 325,877	-6.42%	119.87%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 173,815	\$ (173,815)	\$ -	\$ 1,794,827	9.68%
2017	\$ 191,409	\$ (191,409)	\$ -	\$ 1,729,430	11.07%
2018	\$ 229,523	\$ (229,523)	\$ -	\$ 1,755,118	13.08%
2019	\$ 220,579	\$ (219,945)	\$ 634	\$ 1,699,864	12.98%
2020	\$ 226,054	\$ (227,074)	\$ (1,020)	\$ 1,931,032	11.71%
2021	\$ 228,205	\$ (238,571)	\$ (10,366)	\$ 1,842,318	12.39%
2022	\$ 225,991	\$ (214,407)	\$ 11,584	\$ 1,696,077	13.32%
2023	\$ 254,635	\$ (255,081)	\$ (446)	\$ 1,759,173	14.47%
2024	\$ 297,268	\$ (261,358)	\$ 35,910	\$ 1,564,755	19.00%
2025	\$ 303,511	\$ (309,519)	\$ (6,008)	\$ 1,724,909	17.60%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 68,866	\$ (68,866)	\$ -	\$ 1,755,118	3.92%
2019	\$ 76,823	\$ (76,823)	\$ -	\$ 1,699,864	4.52%
2020	\$ 87,814	\$ (87,814)	\$ -	\$ 1,931,032	4.55%
2021	\$ 48,368	\$ (48,368)	\$ -	\$ 1,842,318	2.63%
2022	\$ 52,458	\$ (52,458)	\$ -	\$ 1,696,077	3.09%
2023	\$ 32,904	\$ (32,904)	\$ -	\$ 1,759,173	1.87%
2024	\$ -	\$ -	\$ -	\$ 1,564,755	0.00%
2025	\$ -	\$ -	\$ -	\$ 1,724,909	0.00%
Occupational Death and Disability (ODD):					
2018	\$ 1,381	\$ (1,381)	\$ -	\$ 1,755,118	0.08%
2019	\$ 2,189	\$ (2,189)	\$ -	\$ 1,699,864	0.13%
2020	\$ 2,799	\$ (2,799)	\$ -	\$ 1,931,032	0.14%
2021	\$ 3,385	\$ (3,385)	\$ -	\$ 1,842,318	0.18%
2022	\$ 3,087	\$ (3,087)	\$ -	\$ 1,696,077	0.18%
2023	\$ 2,881	\$ (2,881)	\$ -	\$ 1,759,173	0.16%
2024	\$ 2,563	\$ (2,563)	\$ -	\$ 1,564,755	0.16%
2025	\$ 1,684	\$ (1,684)	\$ -	\$ 1,724,909	0.10%
Retiree Medical Plan (RMP):					
2018	\$ 8,888	\$ (8,888)	\$ -	\$ 359,677	2.47%
2019	\$ 7,916	\$ (7,916)	\$ -	\$ 304,986	2.60%
2020	\$ 14,209	\$ (14,209)	\$ -	\$ 452,109	3.14%
2021	\$ 13,867	\$ (13,867)	\$ -	\$ 459,636	3.02%
2022	\$ 10,655	\$ (10,655)	\$ -	\$ 420,591	2.53%
2023	\$ 10,562	\$ (10,562)	\$ -	\$ 389,045	2.71%
2024	\$ 8,632	\$ (8,632)	\$ -	\$ 325,877	2.65%
2025	\$ 5,826	\$ (5,826)	\$ -	\$ 283,868	2.05%

See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.2151%	\$ 4,001,658	\$ 4,946,597	\$ 8,948,255	\$ 4,976,332	80.41%	⁶⁵ 73.82%
2017	0.2781%	\$ 6,350,471	\$ 5,877,918	\$ 12,228,389	\$ 4,673,662	135.88%	68.40%
2018	0.2095%	\$ 4,245,734	\$ 5,786,624	\$ 10,032,358	\$ 4,700,743	90.32%	72.39%
2019	0.2130%	\$ 4,078,378	\$ 6,064,234	\$ 10,142,612	\$ 4,501,282	90.60%	74.09%
2020	0.1847%	\$ 3,451,847	\$ 5,119,986	\$ 8,571,833	\$ 4,052,747	85.17%	74.68%
2021	0.1682%	\$ 3,419,793	\$ 5,933,281	\$ 9,353,074	\$ 4,476,154	76.40%	72.81%
2022	0.2860%	\$ 2,276,333	\$ 1,931,664	\$ 4,207,997	\$ 4,596,696	49.52%	89.43%
2023	0.2375%	\$ 3,959,239	\$ 5,278,628	\$ 9,237,867	\$ 4,619,514	85.71%	78.33%
2024	0.1930%	\$ 3,392,917	\$ 5,363,629	\$ 8,756,546	\$ 4,710,581	72.03%	77.62%
2025	0.1847%	\$ 3,416,287	\$ 5,875,753	\$ 9,292,040	\$ 5,089,467	67.12%	77.07%

See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.2088%	\$ 384,039	\$ 674,032	\$ 1,058,071	\$ 4,700,743	8.17%	93.75%
2019	0.2127%	\$ 661,259	\$ 985,960	\$ 1,647,219	\$ 4,501,282	14.69%	90.23%
2020	0.1846%	\$ (282,079)	\$ (419,481)	\$ (701,560)	\$ 4,052,747	-6.96%	105.50%
2021	0.1681%	\$ (601,388)	\$ (1,044,941)	\$ (1,646,329)	\$ 4,476,154	-13.44%	113.78%
2022	0.2973%	\$ (3,456,719)	\$ (2,694,707)	\$ (6,151,426)	\$ 4,596,696	-75.20%	145.41%
2023	0.2427%	\$ (2,126,848)	\$ (2,733,370)	\$ (4,860,218)	\$ 4,619,514	-46.04%	134.84%
2024	0.1986%	\$ (2,007,166)	\$ (3,024,421)	\$ (5,031,587)	\$ 4,710,581	-42.61%	140.49%
2025	0.1917%	\$ (1,912,311)	\$ (3,097,874)	\$ (5,010,185)	\$ 5,089,467	-37.57%	137.40%
Occupational Death and Disability (ODD):							
2018	0.6574%	\$ (21,484)	\$ -	\$ (21,484)	\$ 4,700,743	-0.46%	1342.59%
2019	0.7308%	\$ (25,621)	\$ -	\$ (25,621)	\$ 4,501,282	-0.57%	1304.81%
2020	0.7067%	\$ (284,174)	\$ -	\$ (284,174)	\$ 4,052,747	-7.01%	1409.77%
2021	0.6811%	\$ (29,319)	\$ -	\$ (29,319)	\$ 4,476,154	-0.66%	931.08%
2022	0.6235%	\$ (38,001)	\$ -	\$ (38,001)	\$ 4,596,696	-0.83%	1254.36%
2023	0.5658%	\$ (34,175)	\$ -	\$ (34,175)	\$ 4,619,514	-0.74%	1268.28%
2024	0.6263%	\$ (43,333)	\$ -	\$ (43,333)	\$ 4,710,581	-0.92%	1410.42%
2025	0.7038%	\$ (56,079)	\$ -	\$ (56,079)	\$ 5,089,467	-1.10%	1600.56%
Retiree Medical Plan (RMP):							
2018	0.6574%	\$ (31,161)	\$ -	\$ (31,161)	\$ 1,147,033	-2.72%	118.16%
2019	0.7308%	\$ (23,370)	\$ -	\$ (23,370)	\$ 2,172,070	-1.08%	109.56%
2020	0.7062%	\$ (27,090)	\$ -	\$ (27,090)	\$ 2,417,771	-1.12%	110.03%
2021	0.6834%	\$ (67,412)	\$ -	\$ (67,412)	\$ 2,269,912	-2.97%	125.59%
2022	0.6222%	\$ (124,930)	\$ -	\$ (124,930)	\$ 2,147,834	-5.82%	142.54%
2023	0.5647%	\$ (109,360)	\$ -	\$ (109,360)	\$ 2,120,311	-5.16%	140.73%
2024	0.6267%	\$ (138,820)	\$ -	\$ (138,820)	\$ 2,555,732	-5.43%	140.71%
2025	0.7034%	\$ (158,171)	\$ -	\$ (158,171)	\$ 3,021,449	-5.23%	134.72%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 180,778	\$ (180,778)	\$ -	\$ 4,673,662	3.87%
2017	\$ 200,341	\$ (200,341)	\$ -	\$ 4,700,743	4.26% ⁶⁷
2018	\$ 219,437	\$ (219,437)	\$ -	\$ 4,501,282	4.87%
2019	\$ 140,384	\$ (113,224)	\$ 27,160	\$ 4,052,747	3.46%
2020	\$ 156,072	\$ (156,327)	\$ (255)	\$ 4,476,154	3.49%
2021	\$ 156,746	\$ (156,746)	\$ -	\$ 4,596,696	3.41%
2022	\$ 169,229	\$ (168,902)	\$ 327	\$ 4,619,514	3.66%
2023	\$ 239,058	\$ (239,737)	\$ (679)	\$ 4,710,581	5.07%
2024	\$ 225,210	\$ (224,531)	\$ 679	\$ 5,089,467	4.43%
2025	\$ 243,889	\$ (256,160)	\$ (12,271)	\$ 5,687,150	4.29%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 95,188	\$ (95,188)	\$ -	\$ 4,501,282	2.11%
2019	\$ 68,138	\$ (68,138)	\$ -	\$ 4,052,747	1.68%
2020	\$ 88,054	\$ (88,054)	\$ -	\$ 4,476,154	1.97%
2021	\$ 122,340	\$ (122,340)	\$ -	\$ 4,596,696	2.66%
2022	\$ 119,699	\$ (119,699)	\$ -	\$ 4,619,514	2.59%
2023	\$ 344	\$ (344)	\$ -	\$ 4,710,581	0.01%
2024	\$ -	\$ -	\$ -	\$ 5,089,467	0.00%
2025	\$ -	\$ -	\$ -	\$ 5,687,150	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,501,282	0.00%
2019	\$ 2,206	\$ (2,206)	\$ -	\$ 4,052,747	0.05%
2020	\$ 2,237	\$ (2,237)	\$ -	\$ 4,476,154	0.05%
2021	\$ 2,257	\$ (2,257)	\$ -	\$ 4,596,696	0.05%
2022	\$ 2,224	\$ (2,224)	\$ -	\$ 4,619,514	0.05%
2023	\$ 2,574	\$ (2,574)	\$ -	\$ 4,710,581	0.05%
2024	\$ 3,130	\$ (3,130)	\$ -	\$ 5,089,467	0.06%
2025	\$ 3,624	\$ (3,624)	\$ -	\$ 5,687,150	0.06%
Retiree Medical Plan (RMP):					
2018	\$ 23,903	\$ (23,903)	\$ -	\$ 2,172,070	1.10%
2019	\$ 21,784	\$ (21,784)	\$ -	\$ 2,417,771	0.90%
2020	\$ 30,486	\$ (30,486)	\$ -	\$ 2,269,912	1.34%
2021	\$ 26,234	\$ (26,234)	\$ -	\$ 2,147,834	1.22%
2022	\$ 23,075	\$ (23,075)	\$ -	\$ 2,120,311	1.09%
2023	\$ 27,994	\$ (27,994)	\$ -	\$ 2,555,732	1.10%
2024	\$ 32,082	\$ (32,082)	\$ -	\$ 3,021,449	1.06%
2025	\$ 30,831	\$ (30,831)	\$ -	\$ 3,373,336	0.91%

See accompanying notes to Required Supplementary Information.

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

Notes to Required Supplementary Information

June 30, 2025

1. Budgetary Information

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

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

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

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

Annual budgets for the Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. There was no budget legally adopted for the Nome-Beltz Apartments Special Revenue Fund and therefore no budget and actual schedule is presented as required supplementary information for this fund. Project budgets are adopted for Capital Project funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenue and transfers from other funds.

Excess of Expenditures over Appropriations

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

Instruction	\$	17,187
Support services – instruction	\$	15,566
District administration support services	\$	2,815
Operations and maintenance of plant	\$	1,983
Community services	\$	274

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

Notes to Required Supplementary Information, Continued

2. Public Employees' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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

Notes to Required Supplementary Information, Continued

3. Teachers' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2025

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 330,656	281,867	(48,789)
Interest	257,057	305,739	48,682
E-rate	2,488,372	2,488,372	-
Total local sources	<u>3,076,085</u>	<u>3,075,978</u>	<u>(107)</u>
Intergovernmental:			
City of Nome - appropriations	30,000	29,435	(565)
City of Nome - direct appropriation	3,400,000	3,400,000	-
Total City appropriations	<u>3,430,000</u>	<u>3,429,435</u>	<u>(565)</u>
State of Alaska:			
Foundation program	8,977,838	8,977,838	-
Quality schools	27,996	27,996	-
Other state revenue	1,193,047	1,193,047	-
On-behalf TRS	785,902	798,998	13,096
On-behalf PERS	48,240	40,770	(7,470)
Total State of Alaska	<u>11,033,023</u>	<u>11,038,649</u>	<u>5,626</u>
Federal sources -			
Direct sources - Impact Aid	49,242	49,242	-
Total revenues	<u>17,588,350</u>	<u>17,593,304</u>	<u>4,954</u>
Expenditures:			
Instruction:			
Certificated salaries	3,380,653	3,380,248	405
Non-certificated salaries	159,047	156,972	2,075
Employee benefits	1,647,824	1,653,337	(5,513)
Transportation allowance	35,020	34,976	44
Professional and technical services	200	200	-
Staff travel	235	235	-
Student travel	3,414	1,971	1,443
Utility services	675	295	380
Other purchased services	3,820	11,448	(7,628)
Supplies, materials and media	152,954	152,766	188
Tuition- students and stipends	795	795	-
Other	950	950	-
Equipment	14,676	23,257	(8,581)
Total instruction	<u>5,400,263</u>	<u>5,417,450</u>	<u>(17,187)</u>

(continued)

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

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education instruction:			
Certificated salaries	\$ 577,537	577,510	27
Non-certificated salaries	324,709	227,083	97,626
Employee benefits	459,253	345,886	113,367
Transportation allowance	10,598	7,357	3,241
Professional and technical services	335,760	294,336	41,424
Staff travel	10,808	10,808	-
Student travel	6,039	5,329	710
Other purchased services	685	685	-
Supplies, materials and media	38,181	35,353	2,828
Tuition-students and stipends	1,495	1,495	-
Other	198	47	151
Total special education instruction	1,765,263	1,505,889	259,374
Special education support services - students:			
Certificated salaries	139,232	139,232	-
Non-certificated salaries	59,635	59,635	-
Employee benefits	87,875	86,988	887
Staff travel	11,301	11,301	-
Other purchased services	389	389	-
Supplies, materials and media	11,186	11,186	-
Other	5,220	5,220	-
Total special education support services - students	314,838	313,951	887
Support services - students:			
Certificated salaries	118,584	118,584	-
Non-certificated salaries	20,786	20,786	-
Employee benefits	56,247	55,216	1,031
Transportation allowance	600	360	240
Other purchased services	10	-	10
Supplies, materials and media	14,394	14,394	-
Other	25	-	25
Total support services - students	210,646	209,340	1,306
Support services - instruction:			
Certificated salaries	72,665	72,665	-
Non-certificated salaries	221,278	221,278	-
Employee benefits	159,698	175,315	(15,617)
Professional and technical services	2,695	1,900	795
Staff travel	7,472	6,298	1,174
Utility services	2,650,158	2,650,158	-
Other purchased services	740	-	740
Supplies, materials and media	254,701	257,359	(2,658)
Other	1,000	1,000	-
Equipment	46,051	46,051	-
Total support services - instruction	3,416,458	3,432,024	(15,566)

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

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 555,746	555,746	-
Non-certificated salaries	2,490	2,490	-
Employee benefits	256,014	248,921	7,093
Staff travel	(7,618)	(7,618)	-
Utility services	80	46	34
Other purchased services	737	-	737
Supplies, materials and media	14,086	10,912	3,174
Other	5,805	6,117	(312)
Total school administration	<u>827,340</u>	<u>816,614</u>	<u>10,726</u>
School administration support services:			
Non-certificated salaries	166,131	166,131	-
Employee benefits	116,843	110,156	6,687
Utility services	39	29	10
Other purchased services	1,221	3,414	(2,193)
Supplies, materials and media	1,291	967	324
Total school administration support services	<u>285,525</u>	<u>280,697</u>	<u>4,828</u>
District administration:			
Certificated salaries	220,200	220,200	-
Employee benefits	108,188	103,717	4,471
Transportation allowance	-	-	-
Professional and technical services	39,520	39,513	7
Staff travel	15,971	15,971	-
Student travel	9,172	9,172	-
Supplies, materials and media	22,288	22,120	168
Other	10,646	10,646	-
Total district administration	<u>425,985</u>	<u>421,339</u>	<u>4,646</u>
District administration support services:			
Certificated salaries	66,502	66,502	-
Non-certificated salaries	136,913	136,913	-
Employee benefits	254,993	254,010	983
Professional and technical services	404,977	406,146	(1,169)
Staff travel	15,474	15,474	-
Utility services	4,466	4,466	-
Other purchased services	2,974	3,832	(858)
Insurance and bond premiums	60,156	60,156	-
Supplies, materials and media	20,088	20,670	(582)
Other	9,046	10,242	(1,196)
Indirect cost recovery	(76,110)	(76,117)	7
Total district administration support services	<u>899,479</u>	<u>902,294</u>	<u>(2,815)</u>

(continued)

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

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Operations and maintenance of plant:			
Non-certificated salaries	\$ 5,100	5,059	41
Employee benefits	915	387	528
Utility services	103,311	102,567	744
Energy	1,431,412	1,429,548	1,864
Other purchased services	1,270,600	1,271,201	(601)
Insurance and bond premiums	291,000	290,987	13
Supplies, materials and media	82,086	86,658	(4,572)
Other	226	226	-
Equipment	5,000	5,000	-
Total operations and maintenance of plant	<u>3,189,650</u>	<u>3,191,633</u>	<u>(1,983)</u>
Student activities:			
Certificated salaries	63,358	63,358	-
Non-certificated salaries	50,805	50,805	-
Employee benefits	28,361	24,929	3,432
Professional and technical services	16,879	16,879	-
Staff travel	4,011	4,011	-
Student travel	112,233	111,090	1,143
Other purchased services	1,061	488	573
Supplies, materials and media	48,580	37,312	11,268
Other	4,520	5,456	(936)
Total student activities	<u>329,808</u>	<u>314,328</u>	<u>15,480</u>
Community services -			
Employee benefits	-	274	(274)
Total expenditures	<u>17,065,255</u>	<u>16,805,833</u>	<u>259,422</u>
Excess (deficiency) of revenues over expenditures	<u>523,095</u>	<u>787,471</u>	<u>264,376</u>
Other financing uses:			
Transfers to other funds:			
Food Service program	(215,000)	(215,000)	-
Pupil Transportation	(50,000)	(50,000)	-
General Capital Project Fund	(300,000)	(300,000)	-
Total other financing uses	<u>(565,000)</u>	<u>(565,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(41,905)</u>	222,471	<u>264,376</u>
Fund balance, beginning of year		<u>2,152,759</u>	
Fund balance, end of year		\$ <u><u>2,375,230</u></u>	

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

General Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:		\$	-
Expenditures:			
Operations and maintenance of plant:			
Professional and technical services			1,208
Other purchased services			56,667
Supplies, materials and media			44,673
Equipment			65,821
Total expenditures			168,369
Excess (deficiency) of revenues over expenditures			(168,369)
Other financing sources - Transfers from School Operating Fund			300,000
Net change in fund balance			131,631
Fund balance, beginning of year			3,210,073
Fund balance, end of year		\$	3,341,704

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

NBHS Partial Roof Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues:	
Intergovernmental -	
State of Alaska	\$ <u>2,037,030</u>
Expenditures:	
Construction and facilities acquisition:	
Certificated salaries	2,269
Employee benefits	53
Professional and technical services	83,621
Other purchased services	<u>1,951,087</u>
Total expenditures	<u>2,037,030</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	\$ <u><u>-</u></u>

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

Nome-Beltz Apartments Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues:	
Local sources -	
Charges for services - rental receipts	\$ <u>243,157</u>
Expenditures:	
Operations and maintenance of plant:	
Utility services	5,358
Energy	17,010
Other purchased services	51,026
Supplies, materials and media	6,585
Other	<u>578</u>
Total expenditures	<u>80,557</u>
Excess (deficiency) of revenues over expenditures	162,600
Fund balance, beginning of year	<u>2,123,737</u>
Fund balance, end of year	\$ <u><u>2,286,337</u></u>

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

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2025

	Special Revenue Funds								
	School Broadband Assistance	Pupil Transportation	Raising the Bar for Rural Alaska Educators	Early Learning	AK Literacy	Positive Behavior Intervention Strategies	Food Service Program	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program
Assets									
Assets:									
Accounts receivable	\$ -	-	57,206	45,187	70,936	5,821	5,028	1,327	68,352
Due from other funds	8,904	100,247	-	-	-	-	108,221	-	-
Prepaid items	-	-	14,299	2,121	-	-	-	-	-
Total assets	\$ 8,904	100,247	71,505	47,308	70,936	5,821	113,249	1,327	68,352
Liabilities and Fund Balances (Deficit)									
Liabilities:									
Accounts payable	\$ 8,904	-	-	-	-	-	-	-	80
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	71,505	47,308	70,936	5,821	-	1,327	68,352
Total liabilities	8,904	-	71,505	47,308	70,936	5,821	-	1,327	68,352
Fund balances (deficit):									
Nonspendable	-	-	14,299	2,121	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	100,247	-	-	-	-	113,249	-	-
Unassigned	-	-	(14,299)	(2,121)	-	-	-	-	-
Total fund balances (deficit)	-	100,247	-	-	-	-	113,249	-	-
Total liabilities and fund balances (deficit)	\$ 8,904	100,247	71,505	47,308	70,936	5,821	113,249	1,327	68,352

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds							
	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	REAP - RLIS Education
<u>Assets</u>								
Assets:								
Accounts receivable	\$ 13,101	30,809	30,069	112,444	239,933	2,092	19,775	12,037
Due from other funds	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	\$ <u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>
<u>Liabilities and Fund Balances (Deficit)</u>								
								81
Liabilities:								
Accounts payable	\$ -	655	-	-	13,310	-	-	-
Accrued payroll liabilities	-	-	-	-	480	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	13,101	30,154	30,069	112,444	226,143	2,092	19,775	12,037
Total liabilities	<u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficit)	\$ <u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds							Total Special Revenue Funds
	Indian Education	Johnson O'Malley	National Endowment for the Arts	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	
<u>Assets</u>								
Assets:								
Accounts receivable	\$ 85,625	-	-	-	-	19,684	-	819,426
Due from other funds	-	12,047	3,449	5,374	73,717	435,715	14,488	762,162
Prepaid items	-	-	-	-	-	121	-	16,541
Total assets	<u>\$ 85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>5,374</u>	<u>73,717</u>	<u>455,520</u>	<u>14,488</u>	<u>1,598,129</u>
<u>Liabilities and Fund Balances (Deficit)</u>								
								82
Liabilities:								
Accounts payable	\$ 34	-	-	-	-	25,149	-	48,052
Accrued payroll liabilities	-	-	-	-	-	-	-	480
Unearned revenue	-	12,047	3,449	-	-	-	-	15,496
Due to other funds	85,591	-	-	-	-	-	-	796,655
Total liabilities	<u>85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>-</u>	<u>-</u>	<u>25,149</u>	<u>-</u>	<u>860,683</u>
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	121	-	16,541
Restricted	-	-	-	5,374	73,717	430,250	14,488	523,829
Committed	-	-	-	-	-	-	-	213,496
Unassigned	-	-	-	-	-	-	-	(16,420)
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,374</u>	<u>73,717</u>	<u>430,371</u>	<u>14,488</u>	<u>737,446</u>
Total liabilities and fund balances (deficit)	<u>\$ 85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>5,374</u>	<u>73,717</u>	<u>455,520</u>	<u>14,488</u>	<u>1,598,129</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds							
	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Swimming Pool	Nome Teacher VPSO Housing	Total Capital Project Funds	Total Other Governmental Funds
<u>Assets</u>								
Assets:								
Accounts receivable	\$ -	-	-	-	1,268	50,000	51,268	870,694
Due from other funds	-	-	-	-	-	-	-	762,162
Prepaid items	-	-	-	-	-	-	-	16,541
Total assets	\$ -	-	-	-	1,268	50,000	51,268	1,649,397
<u>Liabilities and Fund Balances (Deficit)</u>								
Liabilities:								83
Accounts payable	\$ -	-	-	-	-	-	-	48,052
Accrued payroll liabilities	-	-	-	-	-	-	-	480
Unearned revenue	-	-	-	-	-	-	-	15,496
Due to other funds	65,861	5,195	4,500	56,938	1,268	279,005	412,767	1,209,422
Total liabilities	65,861	5,195	4,500	56,938	1,268	279,005	412,767	1,273,450
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	-	-	16,541
Restricted	-	-	-	-	-	-	-	523,829
Committed	-	-	-	-	-	-	-	213,496
Unassigned	(65,861)	(5,195)	(4,500)	(56,938)	-	(229,005)	(361,499)	(377,919)
Total fund balances (deficit)	(65,861)	(5,195)	(4,500)	(56,938)	-	(229,005)	(361,499)	375,947
Total liabilities and fund balances (deficit)	\$ -	-	-	-	1,268	50,000	51,268	1,649,397

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

Other Governmental Funds

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

Year Ended June 30, 2025

	Special Revenue Funds						Positive Behavior Intervention Strategies
	School Broadband Assistance	Pupil Transportation	Raising the Bar for Rural Alaskan Educators	Safety and Wellbeing	Early Learning	AK Literacy	
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	135,912	475,487	-	-	117,016	-	-
Federal sources:							
Direct	-	-	-	-	-	-	-
Pass-through	-	-	79,268	7,102	-	108,511	41,790
Total revenues	<u>135,912</u>	<u>475,487</u>	<u>79,268</u>	<u>7,102</u>	<u>117,016</u>	<u>108,511</u>	<u>41,790</u>
Expenditures:							
Current:							
Instruction	-	-	37,254	-	88,233	23,472	1,964
Special education instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	25,296
Support services - instruction	135,912	-	41,432	6,791	23,658	74,150	12,700
School administration	-	-	-	-	-	6,137	-
District administration	-	-	582	-	-	-	-
District administration support services	-	-	-	311	5,125	4,752	1,830
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	596,671	-	-	-	-	-
Student transportation - school activities	-	5,280	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-
Total expenditures	<u>135,912</u>	<u>601,951</u>	<u>79,268</u>	<u>7,102</u>	<u>117,016</u>	<u>108,511</u>	<u>41,790</u>
Excess (deficiency) of revenues over expenditures	-	(126,464)	-	-	-	-	-
Other financing sources -							
Transfers from School Operating Fund	-	50,000	-	-	-	-	-
Net change in fund balance	-	(76,464)	-	-	-	-	-
Fund balance (deficit), beginning of year	-	176,711	-	-	-	-	-
Fund balance (deficit), end of year	\$ -	<u>100,247</u>	-	-	-	-	-

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds						
	Food Service Program	Fresh Fruits and Vegetables	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled	School Improvement	Title II-A
Revenues:							
Local sources:							
Charges for services	\$ 10,157	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Direct	-	-	-	-	-	-	-
Pass-through	609,559	25,050	217,449	115,233	3,755	20,552	62,384
Total revenues	<u>619,716</u>	<u>25,050</u>	<u>217,449</u>	<u>115,233</u>	<u>3,755</u>	<u>20,552</u>	<u>62,384</u>
Expenditures:							
Current:							
Instruction	-	-	-	-	-	12,139	-
Special education instruction	-	-	200,567	-	3,591	-	-
Special education support services - students	-	-	7,359	-	-	-	-
Support services - students	-	-	-	-	-	3,410	399
Support services - instruction	-	-	-	115,233	-	4,103	57,678
School administration	-	-	-	-	-	-	1,575
District administration	-	-	-	-	-	-	-
District administration support services	-	-	9,523	-	164	900	2,732
Operations and maintenance of plant	24,384	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Food services	794,552	25,050	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-
Total expenditures	<u>818,936</u>	<u>25,050</u>	<u>217,449</u>	<u>115,233</u>	<u>3,755</u>	<u>20,552</u>	<u>62,384</u>
Excess (deficiency) of revenues over expenditures	(199,220)	-	-	-	-	-	-
Other financing sources -							
Transfers from School Operating Fund	215,000	-	-	-	-	-	-
Net change in fund balance	15,780	-	-	-	-	-	-
Fund balance (deficit), beginning of year	97,469	-	-	-	-	-	-
Fund balance (deficit), end of year	<u>\$ 113,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds								
	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Homeless	Carl Perkins	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education	Indian Education
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	-	-	12,142	214,654
Pass-through	40,958	304,992	553,582	3,720	1,000	36,747	78,940	-	-
Total revenues	40,958	304,992	553,582	3,720	1,000	36,747	78,940	12,142	214,654
Expenditures:									
Current:									
Instruction	29,915	280,922	340,425	3,557	-	30,457	719	-	204,656
Special education instruction	-	4,521	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	3,210	-	74,581	-	-	-	-	3,955	-
Support services - instruction	3,446	894	32,233	-	956	4,681	-	-	636
School administration	-	-	-	-	-	-	-	4,093	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	1,794	13,357	42,353	163	44	1,609	33,662	527	9,401
Operations and maintenance of plant	-	-	-	-	-	-	25,575	-	-
Student activities	2,593	-	54,838	-	-	-	18,984	3,567	-
Student transportation - to and from school	-	-	1,584	-	-	-	-	-	-
Student transportation - school activities	-	3,000	7,568	-	-	-	-	-	-
Community services	-	2,298	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	40,958	304,992	553,582	3,720	1,000	36,747	78,940	12,142	214,654
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Other financing sources -									
Transfers from School Operating Fund	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-	-

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds							Capital Project Funds	
	Johnson O'Malley	UAF TASK	National Endowment for the Arts	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	Total Special Revenue Funds	NBHS and NES DDC Control System Upgrade
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	10,157	-
Other local	-	-	9,551	-	20,000	640,862	-	670,413	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	728,415	-
Federal sources:									
Direct	-	-	20,000	-	-	-	-	246,796	-
Pass-through	6,292	1,991	-	-	-	-	-	2,318,875	-
Total revenues	6,292	1,991	29,551	-	20,000	640,862	-	3,974,656	-
Expenditures:									
Current:									
Instruction	6,016	1,991	10,125	-	-	-	-	1,071,806	87
Special education instruction	-	-	-	-	-	-	-	208,679	-
Special education support services - students	-	-	-	-	-	-	-	7,359	-
Support services - students	-	-	-	-	-	-	-	110,851	-
Support services - instruction	-	-	18,426	-	1,972	269	-	535,170	-
School administration	-	-	1,000	-	-	-	-	12,805	-
District administration	-	-	-	-	-	-	-	582	-
District administration support services	276	-	-	-	-	-	-	128,523	-
Operations and maintenance of plant	-	-	-	-	-	-	-	49,959	-
Student activities	-	-	-	-	-	617,769	-	697,751	-
Student transportation - to and from school	-	-	-	-	-	-	-	598,255	-
Student transportation - school activities	-	-	-	-	-	-	-	15,848	-
Community services	-	-	-	-	-	-	729	3,027	-
Food services	-	-	-	-	-	-	-	819,602	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	17,864
Total expenditures	6,292	1,991	29,551	-	1,972	618,038	729	4,260,217	17,864
Excess (deficiency) of revenues over expenditures	-	-	-	-	18,028	22,824	(729)	(285,561)	(17,864)
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	265,000	-
Net change in fund balance	-	-	-	-	18,028	22,824	(729)	(20,561)	(17,864)
Fund balance (deficit), beginning of year	-	-	-	5,374	55,689	407,547	15,217	758,007	(47,997)
Fund balance (deficit), end of year	\$ -	-	-	5,374	73,717	430,371	14,488	737,446	(65,861)

(continued)

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

Other Governmental Funds

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

	Capital Project Funds						Total Capital Project Funds	Total Other Governmental Funds
	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	Nome Teacher VPSO Housing		
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	10,157
Other local	-	-	-	27,116	107,824	-	134,940	805,353
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	728,415
Federal sources:								
Direct	-	-	-	-	-	-	-	246,796
Pass-through	-	-	-	-	-	-	-	2,318,875
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,116</u>	<u>107,824</u>	<u>-</u>	<u>134,940</u>	<u>4,109,596</u>
Expenditures:								
Current:								
Instruction	-	-	-	-	-	-	-	1,071,806
Special education instruction	-	-	-	-	-	-	-	208,679
Special education support services - students	-	-	-	-	-	-	-	7,359
Support services - students	-	-	-	-	-	-	-	110,851
Support services - instruction	-	-	-	-	-	-	-	535,170
School administration	-	-	-	-	-	-	-	12,805
District administration	-	-	-	-	-	-	-	582
District administration support services	-	-	-	-	-	-	-	128,523
Operations and maintenance of plant	-	-	-	-	107,824	-	107,824	157,783
Student activities	-	-	-	-	-	-	-	697,751
Student transportation - to and from school	-	-	-	-	-	-	-	598,255
Student transportation - school activities	-	-	-	-	-	-	-	15,848
Community services	-	-	-	-	-	-	-	3,027
Food services	-	-	-	-	-	-	-	819,602
Construction and facilities acquisition	-	-	-	-	-	-	17,864	17,864
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,824</u>	<u>-</u>	<u>125,688</u>	<u>4,385,905</u>
Excess (deficiency) of revenues over expenditures	-	-	-	27,116	-	-	9,252	(276,309)
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	265,000
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,116</u>	<u>-</u>	<u>-</u>	<u>9,252</u>	<u>(11,309)</u>
Fund balance (deficit), beginning of year	(5,195)	(4,500)	(56,938)	(27,116)	-	(229,005)	(370,751)	387,256
Fund balance (deficit), end of year	<u>\$ (5,195)</u>	<u>(4,500)</u>	<u>(56,938)</u>	<u>-</u>	<u>-</u>	<u>(229,005)</u>	<u>(361,499)</u>	<u>375,947</u>

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

School Broadband Assistance Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ <u>144,815</u>	<u>135,912</u>	<u>(8,903)</u>
Expenditures -			
Support services - instruction - Utility services	<u>144,815</u>	<u>135,912</u>	<u>8,903</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ 475,487	475,487	-
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries	-	16,300	(16,300)
Employee benefits	-	1,275	(1,275)
Other purchased services	475,487	579,096	(103,609)
Total student transportation - to and from school	<u>475,487</u>	<u>596,671</u>	<u>(121,184)</u>
Student transportation - school activities - Other purchased services	<u>-</u>	<u>5,280</u>	<u>(5,280)</u>
Total expenditures	<u>475,487</u>	<u>601,951</u>	<u>(126,464)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(126,464)</u>	<u>(126,464)</u>
Other financing sources - Transfers from School Operating Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	\$ <u><u>50,000</u></u>	(76,464)	<u><u>(126,464)</u></u>
Fund balance, beginning of year		<u>176,711</u>	
Fund balance, end of year		\$ <u><u>100,247</u></u>	

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

Raising the Bar for Rural Alaskan Educators Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ -	79,268	79,268
Expenditures:			
Instruction:			
Certificated salaries	-	32,824	(32,824)
Employee benefits	-	4,430	(4,430)
Total instruction	<u>-</u>	<u>37,254</u>	<u>(37,254)</u>
Support services - instruction:			
Certificated salaries	-	15,600	(15,600)
Employee benefits	-	2,155	(2,155)
Professional and technical services	-	3,213	(3,213)
Staff travel	-	20,040	(20,040)
Supplies, materials and media	-	424	(424)
Total support services - instruction	<u>-</u>	<u>41,432</u>	<u>(41,432)</u>
District administration -			
Staff travel	-	582	(582)
Total expenditures	<u>-</u>	<u>79,268</u>	<u>(79,268)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Safety and Well Being Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 10,000	7,102	(2,898)
Expenditures:			
Support services - instruction -			
Staff travel	9,562	6,791	2,771
District administration support services -			
Indirect costs	438	311	127
Total expenditures	<u>10,000</u>	<u>7,102</u>	<u>2,898</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Early Learning Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State sources	\$ 123,345	117,016	(6,329)
Expenditures:			
Instruction:			
Certificated salaries	46,307	46,307	-
Employee benefits	15,147	13,875	1,272
Transportation allowance	400	-	400
Professional and technical services	13,427	12,607	820
Supplies, materials and media	19,651	15,444	4,207
Total instruction	94,932	88,233	6,699
Support services - instruction:			
Certificated salaries	17,974	17,975	(1)
Employee benefits	4,037	4,683	(646)
Professional and technical services	1,000	1,000	-
Total support services - instruction	23,011	23,658	(647)
District administration support services - Indirect costs	5,402	5,125	277
Total expenditures	123,345	117,016	6,329
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

AK Literacy Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 149,642	108,511	(41,131)
Expenditures:			
Instruction:			
Professional and technical services	11,640	8,489	3,151
Supplies, materials and media	78,285	14,983	63,302
Total instruction	89,925	23,472	66,453
Support services - instruction:			
Certificated salaries	10,639	2,631	8,008
Employee benefits	-	390	(390)
Professional and technical services	2,990	6,137	(3,147)
Staff travel	23,278	22,244	1,034
Student travel	763	763	-
Other purchased services	5,000	-	5,000
Supplies, materials and media	-	41,985	(41,985)
Total support services - instruction	42,670	74,150	(31,480)
School administration:			
Certificated salaries	2,317	6,000	(3,683)
Non-certificated salaries	3,400	-	3,400
Employee benefits	4,777	137	4,640
Total school administration	10,494	6,137	4,357
District administration support services - Indirect cost	6,553	4,752	1,801
Total expenditures	149,642	108,511	41,131
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Positive Behavioral Intervention Strategies Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 42,647	41,790	(857)
Expenditures:			
Instruction -			
Supplies, materials and media	1,964	1,964	-
Support services - students -			
Supplies, materials and media	25,985	25,296	689
Support services - instruction:			
Certificated salaries	5,000	5,000	-
Non-certificated salaries	750	750	-
Employee benefits	181	178	3
Professional and technical services	1,253	1,253	-
Staff travel	5,647	5,519	128
Total support services - instruction	<u>12,831</u>	<u>12,700</u>	<u>131</u>
District administration support services -			
Indirect cost	1,867	1,830	37
Total expenditures	<u>42,647</u>	<u>41,790</u>	<u>857</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Food Service Program Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	10,157	10,157
Intergovernmental -			
Federal sources - through the State of Alaska	-	609,559	609,559
Total revenues	<u>-</u>	<u>619,716</u>	<u>619,716</u>
Expenditures:			
Operations and maintenance of plant - Equipment	<u>-</u>	<u>24,384</u>	<u>(24,384)</u>
Food services:			
Other purchased services	-	768,248	(768,248)
Supplies, materials and media	-	23,938	(23,938)
Other	-	2,366	(2,366)
Total food services	<u>-</u>	<u>794,552</u>	<u>(794,552)</u>
Total expenditures	<u>-</u>	<u>818,936</u>	<u>(818,936)</u>
Excess (deficiency) of revenues over expenditures	-	(199,220)	(199,220)
Other financing sources - Transfers from School Operating Fund	<u>-</u>	<u>215,000</u>	<u>215,000</u>
Net change in fund balance	<u>\$ -</u>	<u>15,780</u>	<u>15,780</u>
Fund balance, beginning of year		<u>97,469</u>	
Fund balance, end of year		<u>\$ <u>113,249</u></u>	

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

Fresh Fruits and Vegetables Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>25,050</u>	<u>25,050</u>	<u>-</u>
Expenditures -			
Food services -			
Other purchased services	<u>25,050</u>	<u>25,050</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 217,449	217,449	-
Expenditures:			
Special education instruction:			
Professional and technical services	198,518	198,923	(405)
Staff travel	658	658	-
Supplies, materials and media	986	986	-
Total special education instruction	<u>200,162</u>	<u>200,567</u>	<u>(405)</u>
Special education support services - students:			
Professional and technical services	1,625	1,220	405
Staff travel	6,139	6,139	-
Total special education support services - students	<u>7,764</u>	<u>7,359</u>	<u>405</u>
District administration support services - Indirect costs	<u>9,523</u>	<u>9,523</u>	<u>-</u>
Total expenditures	<u>217,449</u>	<u>217,449</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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

Title I-A Consolidated Admin Pool Program Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 115,233	115,233	-
Expenditures:			
Support services - instruction:			
Certificated salaries	90,423	90,423	-
Employee benefits	22,305	22,305	-
Staff travel	1,540	1,540	-
Supplies, materials and media	965	965	-
Total expenditures	<u>115,233</u>	<u>115,233</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,755	3,755	-
Expenditures:			
Special education instruction -			
Professional and technical services	3,591	3,591	-
District administration support services -			
Indirect costs	164	164	-
Total expenditures	<u>3,755</u>	<u>3,755</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

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

School Improvement Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 58,029	20,552	(37,477)
Expenditures:			
Instruction:			
Certificated salaries	19,500	-	19,500
Employee benefits	8,126	-	8,126
Supplies, materials and media	14,171	12,139	2,032
Total instruction	<u>41,797</u>	<u>12,139</u>	<u>29,658</u>
Support services - students:			
Certificated salaries	500	500	-
Non-certificated salaries	3,000	2,500	500
Employee benefits	186	225	(39)
Supplies, materials and media	-	185	(185)
Total support services - students	<u>3,686</u>	<u>3,410</u>	<u>276</u>
Support services - instruction:			
Professional and technical services	630	626	4
Staff travel	3,477	3,477	-
Total support services - instruction	<u>4,107</u>	<u>4,103</u>	<u>4</u>
School administration:			
Certificated salaries	3,000	-	3,000
Professional and technical services	2,370	-	2,370
Total support services - instruction	<u>5,370</u>	<u>-</u>	<u>5,370</u>
District administration support services -			
Indirect costs	<u>2,541</u>	<u>900</u>	<u>1,641</u>
Student transportation - school activities -			
Other purchased services	<u>528</u>	<u>-</u>	<u>528</u>
Total expenditures	<u>58,029</u>	<u>20,552</u>	<u>37,477</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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

Title II-A Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 84,936	62,384	(22,552)
Expenditures:			
Support services - students -			
Other	-	399	(399)
Support services - instruction:			
Certificated salaries	22,500	18,600	3,900
Employee benefits	11,269	2,125	9,144
Professional and technical services	15,265	13,816	1,449
Staff travel	22,318	22,318	-
Supplies, materials and media	6,264	559	5,705
Other	3,600	260	3,340
Total support services - instruction	81,216	57,678	23,538
School administration:			
Certificated salaries	-	1,400	(1,400)
Employee benefits	-	175	(175)
Total school administration	-	1,575	(1,575)
District administration support services -			
Indirect costs	3,720	2,732	988
Total expenditures	84,936	62,384	22,552
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title IV-A Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 62,416	40,958	(21,458)
Expenditures:			
Instruction:			
Certificated salaries	-	19,625	(19,625)
Employee benefits	-	2,915	(2,915)
Professional and technical services	-	1,920	(1,920)
Supplies, materials and media	11,008	5,455	5,553
Total instruction	11,008	29,915	(18,907)
Support services - students -			
Professional and technical services	5,300	3,210	2,090
Support services - instruction:			
Certificated salaries	31,000	3,000	28,000
Professional and technical services	9,610	446	9,164
Total support services - instruction	40,610	3,446	37,164
District administration support services -			
Indirect costs	2,733	1,794	939
Student activities:			
Certificated salaries	2,000	2,000	-
Employee benefits	193	47	146
Supplies, materials and media	572	546	26
Total student activities	2,765	2,593	172
Total expenditures	62,416	40,958	21,458
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 377,879	304,992	(72,887)
Expenditures:			
Instruction:			
Certificated salaries	158,191	112,142	46,049
Non-certificated salaries	98,287	96,487	1,800
Employee benefits	72,324	67,378	4,946
Transportation allowance	800	800	-
Supplies, materials and media	10,664	4,115	6,549
Total instruction	340,266	280,922	59,344
Special education instruction:			
Non-certificated salaries	4,166	4,166	-
Employee benefits	355	355	-
Total special education instruction	4,521	4,521	-
Support services - instruction:			
Professional and technical services	1,000	894	106
Staff travel	5,320	-	5,320
Supplies, materials and media	4,925	-	4,925
Total support services - instruction	11,245	894	10,351
District administration support services -			
Indirect costs	16,549	13,357	3,192
Student transportation - school activities -			
Other purchased services	3,000	3,000	-
Community services:			
Certificated salaries	2,000	2,000	-
Employee benefits	298	298	-
Total community services	2,298	2,298	-
Total expenditures	377,879	304,992	72,887
Excess (deficiency) of revenues			
over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 703,533	553,582	(149,951)
Expenditures:			
Instruction:			
Certificated salaries	100,163	100,163	-
Non-certificated salaries	3,000	3,000	-
Employee benefits	24,978	3,928	21,050
Student travel	68,776	67,293	1,483
Other purchased services	2,000	1,870	130
Supplies, materials and media	110,274	96,306	13,968
Tuition - students and stipends	79,865	67,865	12,000
Total instruction	<u>389,056</u>	<u>340,425</u>	<u>48,631</u>
Support services - students -			
Supplies, materials and media	75,000	74,581	419
Support services - instruction:			
Certificated salaries	3,000	3,000	-
Non-certificated salaries	59,373	28,500	30,873
Employee benefits	822	733	89
Total support services - instruction	<u>63,195</u>	<u>32,233</u>	<u>30,962</u>
District administration support services:			
Non-certificated salaries	17,000	16,358	642
Employee benefits	4,952	4,723	229
Indirect costs	27,313	21,272	6,041
Total district administration support services	<u>49,265</u>	<u>42,353</u>	<u>6,912</u>
Student activities:			
Certificated salaries	4,500	4,500	-
Non-certificated salaries	6,800	6,800	-
Employee benefits	610	573	37
Student travel	97,607	42,965	54,642
Total student activities	<u>109,517</u>	<u>54,838</u>	<u>54,679</u>
Student transportation - to and from school -			
Other purchased services	2,000	1,584	416
Student transportation - school activities -			
Other purchased services	15,500	7,568	7,932
Total expenditures	<u>703,533</u>	<u>553,582</u>	<u>149,951</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>10,179</u>	<u>3,720</u>	<u>(6,459)</u>
Expenditures:			
Instruction -			
Supplies, materials and media	<u>9,733</u>	<u>3,557</u>	<u>6,176</u>
District administration support services -			
Indirect costs	<u>446</u>	<u>163</u>	<u>283</u>
Total expenditures	<u>10,179</u>	<u>3,720</u>	<u>6,459</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Homeless Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 1,000	1,000	-
Expenditures:			
Support services - instruction -			
Staff travel	956	956	-
District administration support services -			
Indirect costs	44	44	-
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 36,747	36,747	-
Expenditures:			
Instruction -			
Supplies, materials and media	30,457	30,457	-
Support services - instruction -			
Staff travel	4,681	4,681	-
District administration support services -			
Indirect costs	1,609	1,609	-
Total expenditures	36,747	36,747	-
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Elementary and Secondary School Emergency Relief III Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 78,942	78,940	(2)
Expenditures:			
Instruction -			
Student travel	-	719	(719)
District administration support services:			
Professional and technical services	31,325	31,325	-
Indirect costs	2,337	2,337	-
Total district administration support services	<u>33,662</u>	<u>33,662</u>	<u>-</u>
Operations and maintenance of plant -			
Other capital outlay	25,575	25,575	-
Student activities -			
Student travel	19,705	18,984	721
Total expenditures	<u>78,942</u>	<u>78,940</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 12,493	12,142	(351)
Expenditures:			
Support services - students -			
Professional and technical services	2,865	3,955	(1,090)
School administration:			
Certificated salaries	4,000	4,000	-
Employee benefits	387	93	294
Total school administration	4,387	4,093	294
District administration support services -			
Indirect costs	547	527	20
Student activities -			
Student travel	4,694	3,567	1,127
Total expenditures	12,493	12,142	351
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Indian Education Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 224,007	214,654	(9,353)
Expenditures:			
Instruction:			
Certificated salaries	148,136	128,156	19,980
Non-certificated salaries	2,710	6,770	(4,060)
Employee benefits	43,219	56,819	(13,600)
Professional and technical services	4,800	1,000	3,800
Staff travel	-	618	(618)
Supplies, materials and media	14,882	11,254	3,628
Total instruction	213,747	204,617	9,130
Support services - instruction -			
Staff travel	-	636	(636)
District administration support services -			
Indirect costs	10,260	9,401	859
Total expenditures	224,007	214,654	9,353
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Johnson O'Malley Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 18,309	6,292	(12,017)
Expenditures:			
Instruction:			
Non-certificated salaries	-	1,050	(1,050)
Employee benefits	-	90	(90)
Professional and technical services	2,600	500	2,100
Staff travel	2,000	-	2,000
Supplies, materials and media	10,273	4,376	5,897
Other	2,500	-	2,500
Total instruction	<u>17,373</u>	<u>6,016</u>	<u>11,357</u>
District administration support services - Indirect costs	<u>936</u>	<u>276</u>	<u>660</u>
Total expenditures	<u>18,309</u>	<u>6,292</u>	<u>12,017</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

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

UAF TASK Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ <u>1,991</u>	<u>1,991</u>	<u>-</u>
Expenditures -			
Instruction -			
Supplies, materials and media	<u>1,991</u>	<u>1,991</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

National Endowment for the Arts Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Other local - donations	\$ -	9,551	9,551
Intergovernmental -			
Federal sources - direct	20,000	20,000	-
	<u>20,000</u>	<u>29,551</u>	<u>9,551</u>
Expenditures:			
Instruction -			
Professional and technical services	10,125	10,125	-
Support services - instruction:			
Certificated salaries	5,800	5,800	-
Non-certificated salaries	2,500	2,500	-
Employee benefits	1,074	1,074	-
Professional and technical services	7,996	7,996	-
Staff travel	1,056	1,056	-
Total support services - instruction	<u>18,426</u>	<u>18,426</u>	<u>-</u>
School administration -			
Professional and technical services	1,000	1,000	-
Total expenditures	<u>29,551</u>	<u>29,551</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(9,551)</u>	-	<u>9,551</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

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

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

Kang Donor Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:	
Local sources -	
Other local - donations	\$ <u>20,000</u>
Expenditures:	
Support services - instruction:	
Professional and technical services	450
Staff travel	<u>1,522</u>
Total expenditures	<u>1,972</u>
Excess (deficiency) of revenues over expenditures	18,028
Fund balance, beginning of year	<u>55,689</u>
Fund balance, end of year	\$ <u><u>73,717</u></u>

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

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:		
Local sources - Other local	\$	<u>640,862</u>
Expenditures:		
Support services - instruction - Supplies, materials and media		<u>269</u>
Student activities:		
Certificated salaries		250
Non-certified salaries		8,200
Employee benefits		382
Professional and technical services		4,790
Student travel		466,834
Other purchased services		5,502
Supplies, materials and media		93,988
Tuition-students and stipends		1,900
Other		<u>35,923</u>
Total student activities		<u>617,769</u>
Total expenditures		<u>618,038</u>
Excess (deficiency) of revenues over expenditures		22,824
Fund balance, beginning of year		<u>407,547</u>
Fund balance, end of year	\$	<u><u>430,371</u></u>

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

Games of Chance and Skill Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures -	
Community services -	
Other	<u> 729</u>
Excess (deficiency) of revenues over expenditures	(729)
Fund balance, beginning of year	<u> 15,217</u>
Fund balance, end of year	\$ <u><u> 14,488</u></u>

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

NBHS and NES DDC Control System Upgrade Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures -	
Construction and facilities acquisition -	
Other capital outlay	<u> 17,864</u>
Excess (deficiency) of revenues over expenditures	(17,864)
Fund balance (deficit), beginning of year	<u> (47,997)</u>
Fund balance (deficit), end of year	\$ <u><u> (65,861)</u></u>

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

NES Fire Alarm System Replacement Capital Project Fund

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

Year Ended June 30, 2025

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

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

NBHS Generator Addition Capital Project Fund

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

Year Ended June 30, 2025

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

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

NES Day Tank & Fuel Oil Piping Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance (deficit), beginning of year	<u> (56,938)</u>
Fund balance (deficit), end of year	\$ <u><u> (56,938)</u></u>

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

Secure Access ADA Upgrades Capital Project Fund

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

Year Ended June 30, 2025

Revenues -		
Local sources -		
Other local	\$	<u>27,116</u>
Expenditures		<u>-</u>
Excess (deficiency) of revenues over expenditures		27,116
Fund balance (deficit), beginning of year		<u>(27,116)</u>
Fund balance (deficit), end of year	\$	<u><u>-</u></u>

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

Swimming Pool Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues -		
Local sources -		
Other local	\$	<u>107,824</u>
Expenditures -		
Operations and maintenance of plant -		
Other purchased services		18,286
Other capital outlay		<u>89,538</u>
Total expenditures		<u>107,824</u>
Excess (deficiency) of revenues over expenditures		-
Fund balance, beginning of year		<u>-</u>
Fund balance (deficit), end of year	\$	<u><u>-</u></u>

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

Nome Teacher VPSO Housing Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$	<u>-</u>
Expenditures		<u>-</u>
Excess (deficiency) of revenues over expenditures		-
Fund balance (deficit), beginning of year		<u>(229,005)</u>
Fund balance (deficit), end of year	\$	<u><u>(229,005)</u></u>

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

Student Activity

Schedule of Changes in Assets, Liabilities and Fund Balances

Year Ended June 30, 2025

	Beginning Balance	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 16,148	3,536	-	19,684
Prepaid items	120	1	-	121
Due from School Operating Fund	395,128	40,587	-	435,715
	<u>\$ 411,396</u>	<u>44,124</u>	<u>-</u>	<u>455,520</u>
Liabilities:				
Accounts Payable	\$ 3,849	21,300	-	25,149
Fund Balances:				
Districtwide				
Technology	32,598	1,532	269	33,861
Mini-Grants - Funding by City of Nome	806	-	806	-
	<u>33,404</u>	<u>1,532</u>	<u>1,075</u>	<u>33,861</u>
Middle/High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	12,577	-	8,500	4,077
ACSA -- 8th Grade Class of 2025 DC Trip	1,387	6,976	8,363	-
ACSA -- 8th Grade Class of 2026 DC Trip	1,864	338	-	2,202
ACSA -- 8th Grade Class of 2027 DC Trip	141	-	-	141
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	5,437	-
ACSA -- DC Ticket Account	21,409	5,197	1,663	24,943
ACSA -- Student Council	5,806	1,495	2,256	5,045
Archery Club	40	-	-	40
Boys Varsity Basketball	35,564	78,763	57,299	57,028
Class of 2024	2,677	-	2,677	-
Class of 2025	12,540	(1,976)	10,564	-
Class of 2026	400	14,001	7,059	7,342
Cross Country	7,936	18,324	16,995	9,265
Culinary Club	929	-	-	929
Culture Club	10,182	-	-	10,182
Design Technology	83	-	-	83
Drama Club	10,382	1,173	1,000	10,555
EdRising	(270)	36,922	32,741	3,911
Esports	859	536	-	1,395
General	558	-	-	558
Girls Varsity Basketball	(2,165)	43,854	30,524	11,165
Gym Banners	15,398	37,937	39,090	14,245
Honor Society	427	1,224	57	1,594
HS Student Council	1,719	493	-	2,212
Jr. High Boys Basketball	46,351	30,332	29,499	47,184
Jr. High Cheerleading	4,965	9,515	9,389	5,091
Jr. High Girls Basketball	(448)	20,761	20,690	(377)
Jr. High Student Council	4,410	-	-	4,410
Jr. High Volleyball	9,002	15,493	19,850	4,645
Jr. High Wrestling	-	16,226	10,590	5,636

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

Student Activity

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

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Middle/High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	10,638	-	-	10,638
Let Us Buy - Student Store (HS)	3,629	-	-	3,629
Let Us Buy - Student Store (MS)	311	-	-	311
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	15,534	8,891	4,149	20,276
Nanook News	315	-	-	315
Native Youth Leadership NNYLO	1,580	-	-	1,580
Native Youth Olympics NYO	2,601	8,491	5,175	5,917
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	12,904	65,777	59,106	19,575
NBHS Engagement Team	-	750	227	523
Nome Youth Peace Corp Club	-	24,278	24,586	(308)
Norton Sound Shootout	4,385	-	-	4,385
NYO Junior Account	2,591	-	2,591	-
Senior DC Trip 2025	-	25,986	25,986	-
Skills USA VICA	24,913	-	-	24,913
Ski Team	5,118	20,426	23,039	2,505
Spirit Committee	845	2,015	1,612	1,248
Student Career Exploration Trips	320	23,126	23,126	320
Subway Showdown	10,005	(724)	-	9,281
Swim Team	1,195	-	-	1,195
Track & Field	12,776	23,800	33,749	2,827
The PRIDE Club	401	-	-	401
Varsity Cheerleading	(216)	13,594	5,514	7,864
Varsity Volleyball	14,616	56,555	58,852	12,319
Varsity Wrestling	18,495	26,940	29,265	16,170
Yearbook	-	205	-	205
Total Middle/High School	365,953	637,694	611,220	392,427

(continued)

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

Student Activity

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Fund balances, continued:				
Due to student groups, continued				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	999	2,450	1,448	2,001
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	29	-	-	29
Ski Team	-	40	-	40
Youth Basketball	(3,805)	4,096	9,245	(8,954)
Total elementary school	<u>8,190</u>	<u>6,586</u>	<u>10,693</u>	<u>4,083</u>
 Total fund balance	 <u>407,547</u>	 <u>645,812</u>	 <u>622,988</u>	 <u>430,371</u>
 Total liabilities and fund balance	 \$ <u>411,396</u>	 <u>667,112</u>	 <u>622,988</u>	 <u>455,520</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Agency/ Program Title	Pass Through/ Grant Number	Assistance Listing Number	Total Grant Award	Federal Share of Expenditures
U.S. Department of Education:				
Direct programs:				
Impact Aid	AK-2025-110501	84.041	\$ 49,242	49,242
Indian Education	S060A240518	84.060A	224,007	214,654
REAP-RLIS	S358C240013	84.358C	12,493	12,142
Passed through the State of Alaska,				
Department of Education and Early Development:				
Title II-A	IP 25.NPSD.01	84.367A	105,247	62,384
Title II-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.367	600	600
Total ALN 84.367			105,847	62,984
Special Education Cluster:				
Positive Behavioral Intervention Strategies	PB 25.NPSD.01	84.027	7,000	5,009
Title VI-B IDEA	SE 25.NPSD.01	84.027A	217,449	217,449
Preschool Disabled	SE 25.NPSD.01	84.173A	3,755	3,755
Total Special Education Cluster			228,204	226,213
Carl Perkins	EK 25.NPSD.01	84.048A	36,747	36,747
Title I-A Basic	IP 25.NPSD.01	84.010	377,879	304,992
Title I-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.010	47,367	47,367
School Improvement	SI 25.NPSD.01	84.010A	50,000	20,552
Total ALN 84.010			475,246	372,911
Title IV-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.424A	600	600
Title IV-A	IP 25.NPSD.01	84.424A	54,788	40,958
Total ALN 84.424			55,388	41,558
COVID-19 Elementary & Secondary School Emergency Relief Refund	ER 25.NPSD.01	84.425U	78,942	78,940
COVID-19 Positive Behavioral Intervention Strategies	PB 25.NPSD.01	84.425U	51,408	36,781
COVID-19 Homeless	AH 25.NPSD.01	84.425W	1,000	1,000
Total ALN 84.425			131,350	116,721
AK Literacy	AL 25.NPSD.01	84.371C	133,853	108,511
Title I-C Migrant Education	IP 25.NPSD.01	84.011	703,533	553,582
Title I-C Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.011	66,666	66,666
Migrant Book	MB 25.NPSD.01	84.011A	10,179	3,720
Total ALN 84.011			780,378	623,968
Passed through Alaska Council of School Administrators -				
Raising the Bar for Rural Alaskan Educators	None	84.374A	79,268	79,268
Passed through University of Alaska Fairbanks -				
UAF TASK	None	84.362A	33,300	1,991
Total U.S. Department of Education			2,345,323	1,946,910
U.S. Department of Health and Human Services -				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Safety & Well Being	SW 25.NPSD.01	93.243	10,000	7,102
U.S. Department of the Interior -				
Passed through Kawerak, Inc.:				
Johnson O'Malley	FY25	15.130	10,530	6,292
U.S. Department of Agriculture:				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	03501	10.553	193,640	193,640
National School Lunch Program	03501	10.555	389,614	389,614
Commodity Supplemental Food Program	FY25	10.555	23,186	23,186
Fresh Fruit & Vegetable Program	FF 25.NPSD.01	10.582	3,131	3,131
Fresh Fruit & Vegetable Program	FF 25.NPSD.02	10.582	21,919	21,919
Total Child Nutrition Cluster			631,490	631,490
Food Distribution Admin Fee Reimbursement	FD 25.NPSD.01	10.560	3,119	3,119
Total U.S. Department of Agriculture			634,609	634,609
National Endowment for Humanities -				
Direct Programs -				
Promotion of the Arts Grants to Organizations & Individuals	1927124-51-24	45.024	20,000	20,000
Total Expenditures of Federal Awards			\$ 3,020,462	2,614,913

See accompanying notes to the Schedule

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

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Nome Public Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair value of commodities received and disbursed. For the year ended June 30, 2025, the District received \$23,186 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

Note 5. Indirect Costs

Nome Public Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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

Schedule of State Financial Assistance

Year Ended June 30, 2025

<u>State Agency/ Program Title</u>	<u>Award Number</u>	<u>Total Award Amount</u>	<u>State Expenditures</u>
State of Alaska, Department of Education and Early Development:			
Direct:			
# Foundation Quality Schools	None	\$ 8,977,838	8,977,838
# Foundation HB 268 One-Time Grant	None	27,996	27,996
Dividend Raffle Funds	None	1,189,844	1,189,844
Broadband Assistance Grant	None	3,203	3,203
# Pupil Transportation	BA 25.NPSD.01	144,492	135,912
Pupil Transportation HB268 One-Time Grant	None	429,765	429,765
Early Learning	None	45,722	45,722
# Nome Beltz Jr/Sr High School Roof Replacement	PE 25.NPSD.01	123,345	117,016
# Nome Beltz Jr/Sr High School Roof Replacement	19-018	1,556,442	1,556,442
# Nome Beltz Jr/Sr High School Roof Replacement	25-020	2,655,062	480,588
Total State Financial Assistance		\$ <u>15,153,709</u>	<u>12,964,326</u>

See accompanying notes to schedule.

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

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Nome Public Schools under programs of the State of Alaska for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	\$ 12,964,326
PERS On-Behalf	40,770
TRS On-Behalf	798,998
Total State Financial Assistance	\$ <u>13,804,094</u>

COMPLIANCE SECTION

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools, a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Nome Public Schools' basic financial statements, and have issued our report thereon dated November 25, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Anchorage, Alaska
November 25, 2025

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Nome Public Schools' major federal programs for the year ended June 30, 2025. Nome Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Anchorage, Alaska
November 25, 2025

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

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

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

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

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

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

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

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

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

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, and 10.582	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? X Yes No

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

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

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

Section III – Federal Award Findings

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

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Nome Public Schools' major state programs for the year ended June 30, 2025. Nome Public Schools' major state programs are identified on the accompanying Schedule of State Financial Assistance.

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 25, 2025

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

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

Noncompliance material to the financial statements noted?

_____ Yes X No

State Awards

Internal control over major programs:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

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

Unmodified

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes _____ No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

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

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

Letter to the Governing Board

Year Ended June 30, 2025

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

Letter to the Governing Board

Year Ended June 30, 2025

November 25, 2025

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2.U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nome Public Schools are described in Note 1 to the Financial Statements. During 2024, as discussed in Note 1 to the financial statements, the Nome Public Schools changed accounting policies related to the recognition, measurement, and financial reporting for compensated absences as required by GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Nome Public Schools during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

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

Governmental Activities:

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

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

Management's estimate of the compensated absences balance, which includes accrued leave, sick leave, and related benefits, is based upon historical payroll data. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2025.

Management Consultations with Other Independent Accountants

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

Internal Control Matters

See the June 30, 2025 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes to Fund Balance- Original and Final Budget and Actual- School Operating Fund, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees’ Retirement System and the Teachers’ Retirement System and notes, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and changes in Fund Balances (Deficit), Schedule of Revenues Expenditures and Changes in Fund Balance (Deficit) – Budget and Actual (where applicable), Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards and notes, and the Schedule of State Financial Assistance and notes, as listed in the table of contents of the financial statements, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings or Issues

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

Accounting Assistance

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

Restriction of Use

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

Altman, Rogers & Co.

Anchorage, Alaska

Public Comment Statement

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

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

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



Board/Leadership Areas of Focus for FY2026:

Family/Community Engagement

We are looking forward to various holiday events for the upcoming weeks.

Michelle Carton will be working with the District Office to submit a grant request to AASB's Alaska Family Engagement Center to provide funding for various family events for NES for spring semester.

Culturally Relevant Curriculum

No update.

Value and Grow Staff

The District is holding its annual Holiday Bash on December 17th to provide food, entertainment and some prizes donated by local merchants/organizations for staff prior to the start of winter break. NMS has generously donated the catering.

Tribal Consultation

The MOA template is still under construction, but will be ready to be presented to the Board and tribal entities in early January. A tribal consultation with Nome Eskimo Community is scheduled for December 11th. A consultation with the three remaining tribes will be scheduled for early January. The district budget calendar has been updated to add February for the month to present the district's budget during consultation to the four tribal organizations for their comments and feedback.

Financial Update

December is the month for districts to complete reconciliation for the Fall Count period – I am working with districts where there is not yet agreement on enrollment for students who moved to/from Nome before or during the count period – this will be submitted to DEED by December 12th.

The Alaska Superintendent Association has encouraged superintendents to contact legislators for a possible override vote on SB 113 when the legislature returns. This legislation was vetoed by the Governor and would collect state sales tax on online vendor sales in Alaska; a provision within SB 113 would trigger a clause in HB 57 to fund reading proficiency grants and additional CTE funding. I plan to prepare a letter to submit to Representative Foster and Senator Olson stating support for an override of SB 113.

I will be working with Ms. Hollins the last week of December to prepare a preliminary first draft for the FY27 budget. Principals and directors will be asked to do a deep dive into their current site budgets to prepare for a “zero-based budgeting approach” where they will need to analyze expenditures with a critical eye.



Nome Public Schools
 Superintendent Report
 Jamie Burgess
 December 9, 2025

City Council Members have requested a property walkthrough with an eye to an understanding of the condition of the current facilities. This will be scheduled in January, with Board members being invited as well.

NBMHS Roof Replacement Project Update

A report from John Mortenson will be included in the January Board report. The contractor, design team and district team will be meeting on December 10th to develop a plan for completion of the project in late spring of 2026.

NOTES ON ENROLLMENT NUMBERS BELOW – 3 drop-outs are pursuing GEDs, 2 are elementary aged children where we are waiting on a Records Request (will update code upon receipt).

FY25 Enrollment for Same Month = 664

ENROLLMENT REPORT - 12/9/25

Students Enrolled End of FY25	650
Students Graduated FY25	42
New Kinders Fall 2025	52
New to District	18
Returning Students	40
Total Students Withdrawn	48

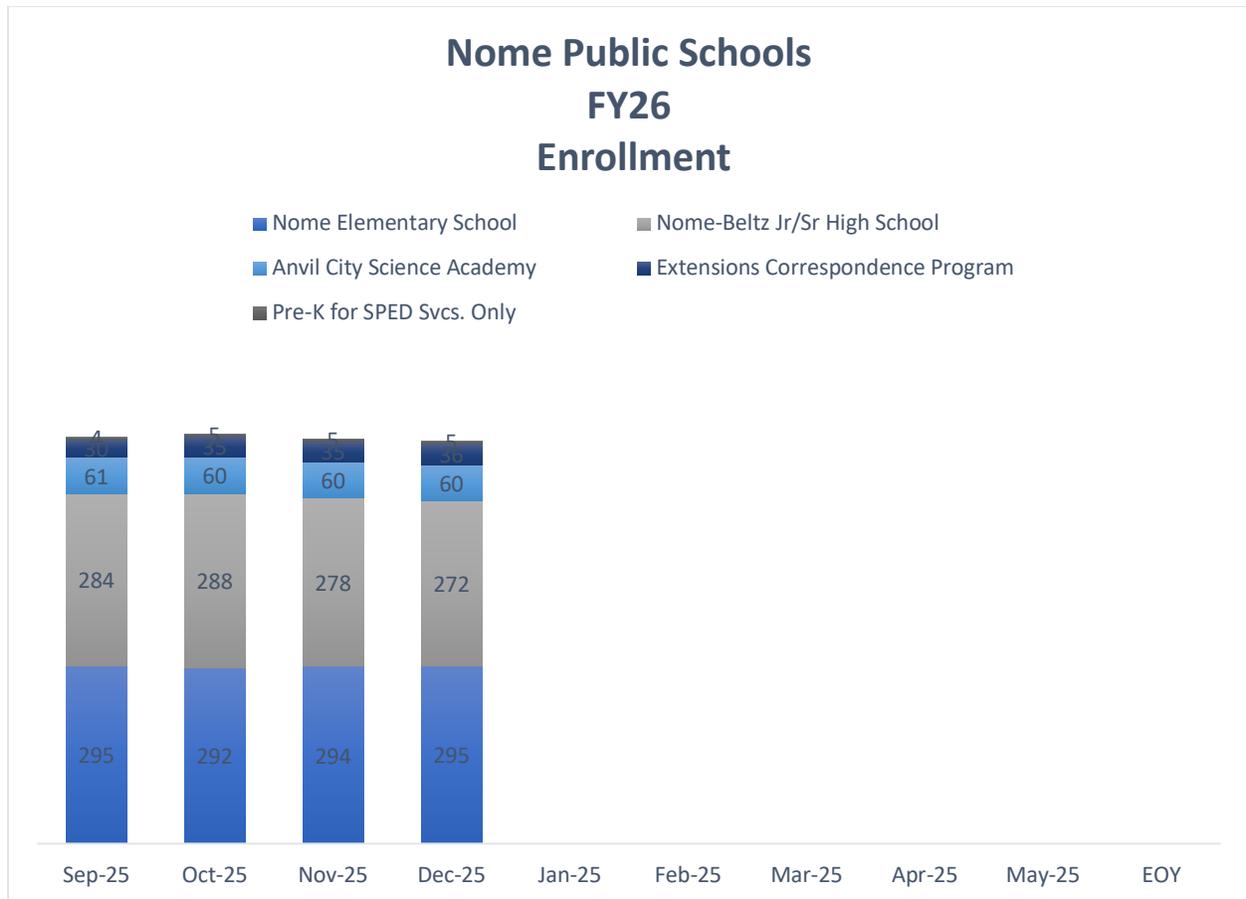
WITHDRAWAL REPORT	
Enrolled at Mt. Edgecumbe High School	3
Moved Out of State	6
Moved within State	25
Dropped Out	14
Early Graduates	0
TOTAL WITHDRAWN	48

CURRENT DISTRICT ENROLLMENT 12/9/25	
Nome Elementary School	295
Nome-Beltz Middle/High School	272
Anvil City Science Academy	60



Nome Public Schools
 Superintendent Report
 Jamie Burgess
 December 9, 2025

Extensions Correspondence Program	36
Pre-K for SPED Svcs. Only	5
TOTAL ENROLLMENT	668





Nome-Beltz Middle High School

PO Box 131, Nome Alaska 99762

Phone: 907-443-5201

Fax: 907-443-3626

Date: 04 December 2025

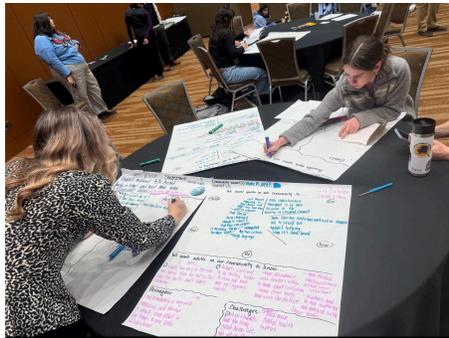
To: NPS Board

From: Sara James

Subject: December Board Report

Student Council:

- Ivy and I attended the Youth Leadership Institute Annual Conference hosted by the Alaska Association of School Boards last month. I was there representing Educators Rising while I also helped Ivy represent Nome when I could. At the conference we did a lot of team building, resiliency training and leadership development based activities. There was also a focus on engaging with other students across the state. We also heard from Lisa Murkowski on empowering the youth and her personal experiences. One of the main focuses of the conference was creating an Empowerment Planning Project Vision Board that sets goals for the future of their school and/or programs. The Educators Rising board focused on outreach and effective communication across the state. The Nome board had focused increasing rigor in schools while also preparing the students for that rigor. Other goals from the Nome vision board included more action in student council, more connection to culture in our school, and encouraging all students to make change. *The first photo is Ivy and I presenting our vision board to the other students, the middle photo is Ivy working on the vision board, and the last photo is all the students at the conference posing for a photo with Lisa Murkowski.*



- Our Student Council is also focusing on a community service project that will be submitted to AASG once completed. We threw around a couple ideas such as compost bins, trash pick up, or shoveling snow, but we ultimately decided to host a food drive. We will make the food drive a competition between grades. The grade with the most non-perishable food items will win a prize.

- We are also participating in the Fireman's Carnival and hosting the cake-walk as a fundraiser. We have been working on the planning for that which involves assigning shifts, gathering and making Christmas themed decorations, and making sure we have enough cakes.
- We are planning to have a Christmas themed assembly. We are also currently doing a secret santa. Every locker will have a stocking and the assigned people will be announced soon.
- We are currently working on a parliamentary procedure to include Youth Court as a viable option to replace disciplinary actions such as suspensions.
- We have made an amendment to our student council constitution to add a position. This position is called public relations and will be in charge of online management, advertisement, and communicating with other programs. It will be an executive position. This position will be open to other students and the vote will take place next week.
- The middle school student council has held their elections and now have elected and filled positions. We invited the President and Vice President to one of our meetings. We have also sent three members including me to watch one of their meetings. I saw a lot of potential and it was really great to see their communication skills and motivation to make change.

Issues from the Student Body:

- We started recommendation boxes at school where our class representatives host a table with a box and a list. Here are some of the responses:
 - 8 forms about thicker toilet paper
 - 7 forms requesting vending machines
 - 4 forms for larger portions of food
 - 4 forms for hall monitors, they would watch for bullying, vaping, and wandering in the halls.
 - 2 forms for neater bathrooms
 - 1 form about longer periods to change schedules
 - 1 form suggesting administration to be closer to students
 - 1 form requesting more variety in menstrual products
 - 1 form requesting higher quality bathroom products
 - 1 form opposing the snack policy
 - 1 form voicing their concerns about the bathrooms smelling like vapes
 - 1 form about longer lunch
 - 1 form about the underclassmen skipping class
 - 1 form requesting an art class for next semester.

- Other issues brought to our attention include:
 - Opening the library and;
 - Considering a weighted gpa (grade point average).

- We were brainstorming some things about the food issues mentioned last meeting, although we mainly focused on the food waste. We came up with the idea about having a compost bin but we think there may be a lot of obstacles such as heavy management and low student participation.

Student Activities:

- Volleyball girls went to volleyball state where they put up a good fight.

- Our seniors are working on painting the plow after they decided their design.

- Girls Basketball, boys basketball, and cheerleading started practice last Wednesday, December 3rd.

- The girls and boys basketball teams have their first travel this month December 18th-20th at a Grace Christian Tournament. They will also have an Alumni Tourney on December 27th.

- The cheerleading team is hosting a candy gram fundraiser for \$10.

- The varsity wrestling team went to Anchorage where they went to both a Grace Christian tournament and a Wasilla High School Tournament. Wrestling regionals will be next week and the following weekend will be the state tournament.

December 9th School Board Meeting: Classroom Snapshots
Nome Education Association

Jon Senas Story: Middle School History (ACSA)

In this activity, our class is gathered around the table playing our “Conquistador Game,” a fun pre-lesson activity designed to help us understand how exploring and taking over new lands happened in history. Students worked together to move pieces across the map, make choices about lands, and collect resources. The game also included vocabulary challenges and a short video analysis to help everyone build stronger background knowledge about the topic. Its purpose is to let students experience how different groups in the past competed for land and supplies, and how those actions affected the people already living there. This activity prepares us for a clear and thoughtful discussion about colonialism and its impact in a way that 5th graders can understand. Everyone was excited and engaged though some were not happy with the game’s results and there were plenty of playful complaints afterward. Still, I am very happy that they were able to understand the learning goal of the game.

Marivic Vetrico: Elementary School Teacher’s Aid

Practicing collaboration and critical thinking are ways that students are challenged to work together and come up with solutions on issues they are trying to discuss. They learned about teamwork and listening to different perspectives and realized how a small action can make a big difference.

Erica Rhodes: NBMS ELA and NBHS Spanish 1 and 2

My 8th grade English Language Arts class has been doing Art Friday all year. At the end of each week, we set down our pencils and keyboards and classroom novels, and we exchange them for sharpies, paint brushes and oil pastels. We discuss warm and cold colors, texture, multi-media art and blending. Sometimes our art helps us reflect on what we are reading and writing in class, and sometimes our art just helps us calm down, reconnect with ourselves and each other, and embrace abilities and interests that aren’t always developed in the classroom. A few of my students read or catch up on missed work, but mostly they draw and paint and create. Our last project had them illustrating nuclear explosions, related to a reading about Project Chariot in Point Hope. Our current project is creating holiday cards for Nome elders at QCC & the XYZ center.

If anyone would like to join us for art, it's every Friday from noon-1pm in my classroom, and you're more than welcome.

Tamara Lee: High School Language Arts

Liben, Wharry and Coulter and I have teamed up to emphasize the importance of reading and analyzing informational texts across the academic disciplines. I have begun a unit analyzing non-fiction text elements to deepen the students knowledge and understanding of the information they read. Teachers have provided me with informational texts from their current units of study so that we can apply real world applications of reading in all subjects. The partnership will also strengthen background knowledge as students are able to read the informational texts closely several times.

Rachel Ventress: ACSA Language Arts

ACSA science and writing teachers Keane Richards and Rachel Ventress collaborated to have students evaluate the environmental impacts of various proposed economic development projects and draft letters explaining their findings, evaluation, and whether or not they support the proposed project. Students used place-based learning to evaluate real projects with very real implications, and they learned the process and structure of writing a formal letter to present their findings. Keep an eye out in case the Nugget decides to print any of their letters!

November 11th School Board Meeting: Classroom Snapshots

Kim Erikson Story: Elmenarty School, 3rd grade

Mrs. Leeper comes in on Friday afternoons to help Mrs. Erikson with art class for all three, third grade classrooms. Mrs. Leeper usually has the activity chosen and the skills to be covered before she comes in to teach. Mrs. Erikson then proceeds to collect all needed materials for the lesson. So far we have drawn animals (moose), made origami pieces and drawn a haunted house using 1-point perspective. We can't wait to see what else we will be learning this year!

Tamara Lee Story: High School Language Arts

A classroom activity that was enjoyed by all and enriched our learning was a kinesthetic activity that connected comprehension and visualization techniques of the novels we are reading (Romeo and Juliet for 9th grade and Things Fall Apart for 10th). During Act I Scene V of Romeo and Juliet, ninth grade students created masks to help them recall and comprehend that Romeo went to the masked ball to meet Rosaline but this is where he actually met Juliet. Sophomores created maps of the small village of Umuofia based on the village described in the novel and what they visualize during their reading. Their art is on display in the hallway outside of the classroom!

Jon Senas Story: Middle School History (ACSA)

Recently, Alaska experienced the effects of Typhoon Halong, making our lesson directly connected to real events in the state. In line with our Social Studies standard, “Analyze the impact of natural disasters and human-induced hazards on human populations,” students worked in groups to create a Disaster Impact and Response (DIR) Map. They examined how families and the government prepared before, during, and after the typhoon, the damage it caused, and what lessons communities can learn from the experience.

After completing their DIR Map, students used their findings to create a poster that visually presented the impact of the typhoon and key preparedness strategies. A few groups then volunteered to present their posters to the class, sharing both the impacts they identified and their suggestions for improving preparedness—such as keeping emergency kits ready, ensuring clear communication plans, and strengthening community support systems.

This activity helped students understand that natural disasters require readiness, cooperation, and resilience so communities can stay safe and recover effectively.

Jen Berry Story...Middle School Science

During my 6th grade Space unit, I taught Ray Bradbury's "All Summer in a Day", which is a story about a girl from Earth who moves to Venus and is bullied by the kids there. She has seen the Sun, but they only get to see it once every seven years. We discussed many SEL topics and I challenged my students to find new kids to sit with at lunch and include them in their friend groups. It was powerful!



Nome Elementary School Board Report

December 6, 2025

To: NPS Board

From: Michelle Carton, NES Principal

Subject: December Board Report

NES Data:

Current Enrollment (steady): 295

- Kinder: 52
- 1st grade: 35
- 2nd grade: 44
- 3rd grade: 67
- 4th grade: 54
- 5th grade: 43

Attendance: (all grades attendance % data trending down for November)

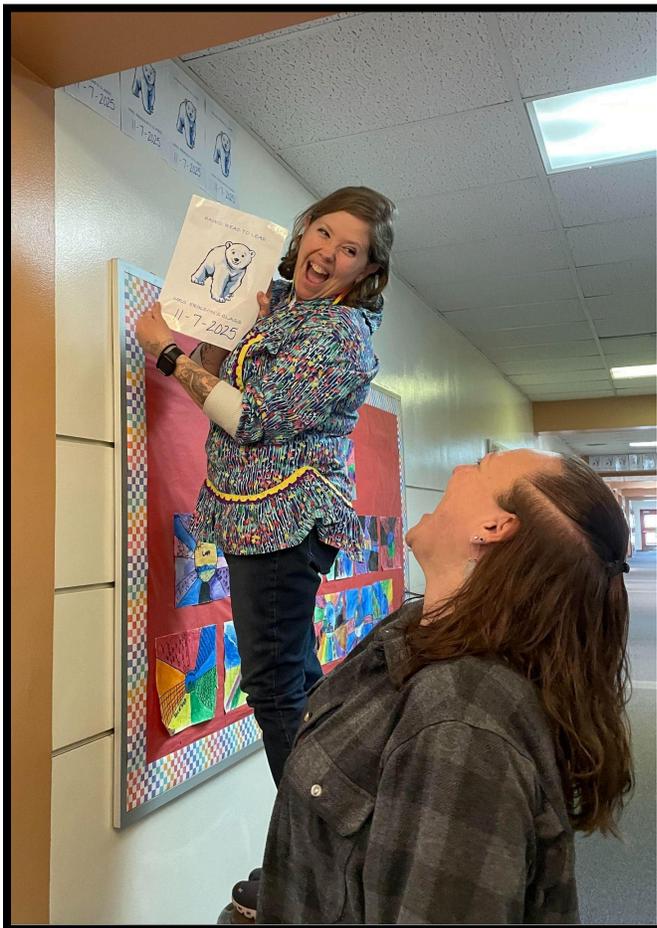
- Kinder October: 89.90% Kinder November: 82.66%
- 1st grade October: 86.36% 1st grade November: 84.48%
- 2nd grade October: 89.7% 2nd grade November: 86.83%
- 3rd grade October: 87.92% 3rd grade November: 86.66%
- 4th grade October: 89.76% 4th grade November: 83.56%
- 5th grade October: 89.2% 5th grade November: 82.21%

Staffing at NES:

- Dominique Saenz : 5th grade LTS (& NES student teacher)
- Agness Kyombela : Arrived to NPS, SPED teacher

Celebrations:

- Full NES SPED roster. Team is monitoring and evaluating SPED para pairings and student case managers. We have seen better outcomes from this flexibility in SPED team.
- Physical Education Initiative (Healthy Futures) making more traction, as more students are submitting forms.
- K-2 teachers met to re-evaluate grouping for primary tutoring (daily from 2:10-2:40, Wed from 1:10-1:40) finding that many students are making marked progress in the right direction. Kinder tutoring (same time) will begin in January.
- Student discipline concerns and referrals are down from previous months; students are utilizing tools and resources to find more self-management success.
- “Strive for 5”: routine in place, positive feedback from families & teachers
- Digital image showcase at the entrance of NES receiving positive feedback from stakeholders
- Reading Logs Celebration (Kagan structures) encouraging more students to read and turn in logs.



- High Table (Fridays) resulting in 90%+ family turnout to celebrate students. Pictures below:



Movement towards our goals:

- **Successful Inuit Day Assembly: motivating, language rich, student centered**







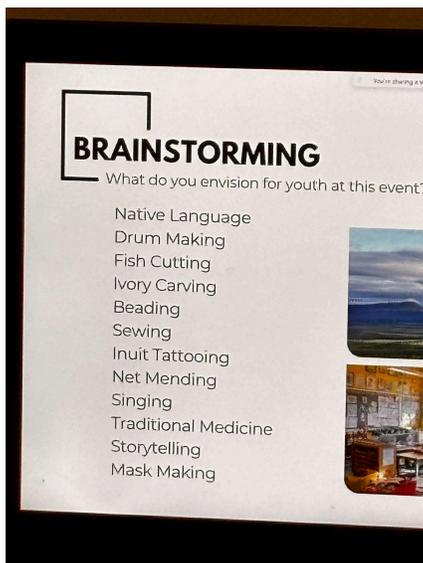
- Student feeling of connected and respected is strong. See pictures below:







- MC is working with cultural & community entities on Bering Straits Cultural Festival Youth Ed event, slated for the end of April 29-May 2nd: hands-on learning, exhibitions, and arts, K-12



- Partnering with Stanford Alternative Spring Break program (through the Stanford Rural Healthcare course) to bring student and family engagement through science, for Friday March 27th
- Created a “Raising Reading Scores” layout to address the needs of the Reads Act. *See appendix 1*
- Identified need from “Raising Reading Scores” document led to NES principal creation of the “Understanding DIBELS Report and Family Resources”. *See appendix 2*
- Principal completed professional goals, aligned to the NES Continuous Improvement Goals, *see appendix 3*
- Created and sent continuous improvement goal check-in for families and community. *See below:*



NES Family & Community Check-in

This year our continuous improvement school goal #1 revolves around integrating cultural and place based learning and opportunities at NES, as well as sharing that integration with families & the community through visual showcases and school opportunities. Goal #2 revolves around NES creating and hosting meaningful family engagement opportunities to aid students and families in feeling an integral part of the school culture at NES.

As we are halfway through the 2025-2026 school year, NES leadership would like to garner feedback from our stakeholders to help drive the rest of our school year. This survey should take less than 5 minutes to complete. Your participation helps us grow and become even better.

Pick one answer below: I see culturally enriched representation in events, NES social media posts, ^{*} class lessons, materials, posters, and art around the school.

- Strongly Agree
- Agree
- Disagree
- Strongly Disagree

Pick one answer below: NES teaches and showcases local history and culture of the people and landscape in our community and region. *

Strongly Agree

Agree

Disagree

Strongly Disagree

Pick one answer below: NES creates effective opportunities for family engagement in activities within the school. *

Strongly Agree

Agree

Disagree

Strongly Disagree

⋮

Pick one answer below: The school does a good job communicating with families. 

Checkboxes 

Strongly Agree ×

Agree ×

Disagree ×

Strongly Disagree ×

Add option or [add "Other"](#)

Answer key (0 points)   Required 

Pick one answer below: The front office (and administration) is welcoming and partners with families to help students and families feel supported. *

Strongly Agree

Agree

Disagree

Strongly Disagree

⋮

We are desiring to integrate parent input on many aspects of what we do at NES. Would you be interested in joining the PTA to be a part of the parent voice? (We will meet again late January). NES can cover the \$8 PTA fee required by the state PTA, if it is needed. *

- Yes, as long as children can come (activity for children)
- Yes, as long as I can attend over zoom
- Yes, as long as there is food available (potluck is ok, too)
- Yes
- No; I would like to, but can't fit that in at this time.
- No, I am not interested
- No, I don't feel welcomed at school

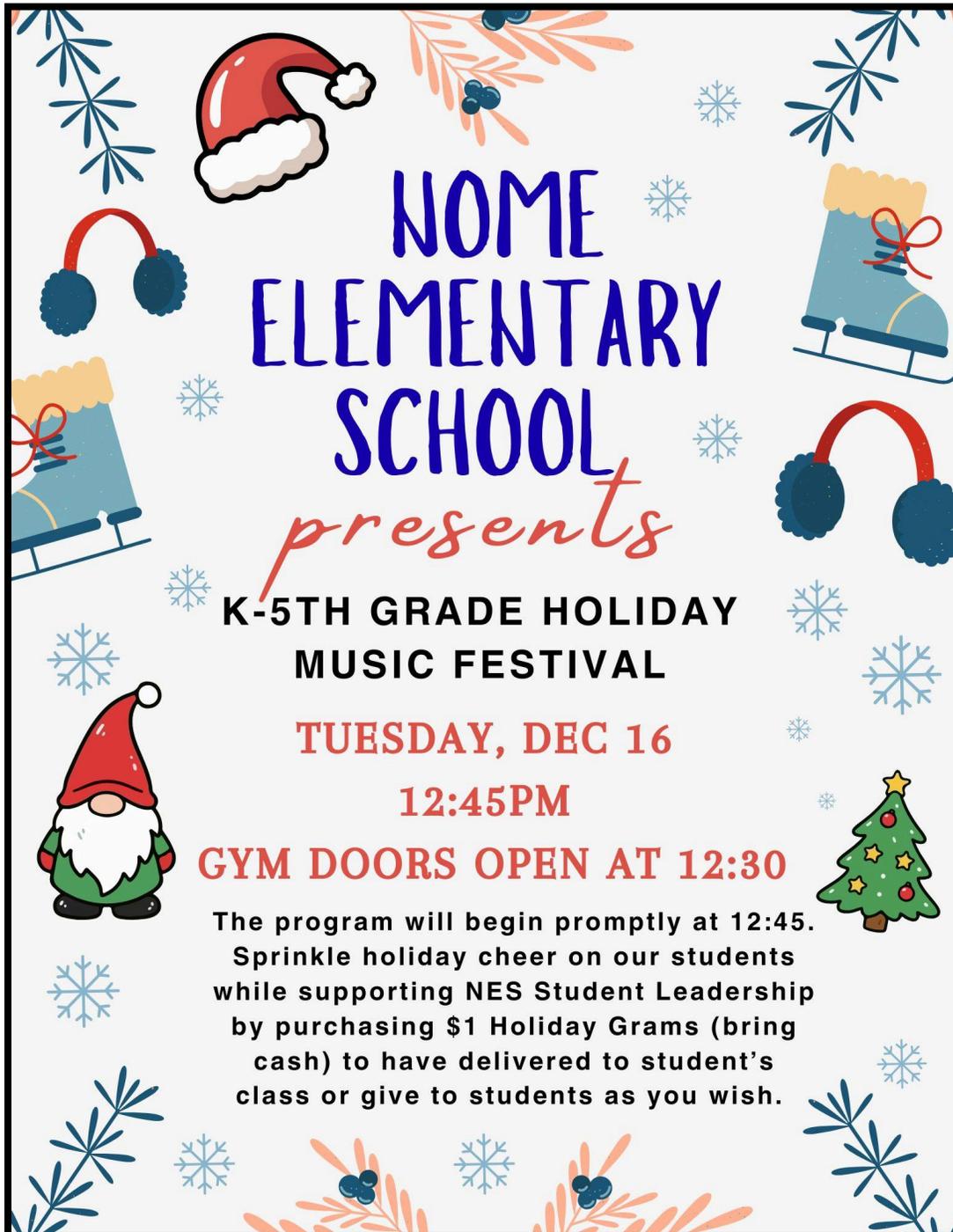
We are desiring to integrate parent input on many aspects of what we do at NES. Would you be interested in engaging in parent feedback and input in another way? *

- Yes, as long as it is during the school day
- Yes, as long as it can be done from home (surveys, zooms, etc.)
- Yes, I am open to a variety of opportunities
- No; I would like to, but can't fit that in at this time.
- No, I am not interested

Do you have any feedback that can help us with our two school goals listed above, or anything you would like to have happen at NES? Please include your name and contact number if you would like us to reach out! *

Long answer text

Upcoming Events:



**NOME
ELEMENTARY
SCHOOL**
presents

**K-5TH GRADE HOLIDAY
MUSIC FESTIVAL**

TUESDAY, DEC 16
12:45PM

GYM DOORS OPEN AT 12:30

The program will begin promptly at 12:45. Sprinkle holiday cheer on our students while supporting NES Student Leadership by purchasing \$1 Holiday Grams (bring cash) to have delivered to student's class or give to students as you wish.

Rural Cap Elder Mentoring Program:



RurAL CAP

Rural Alaska Community Action Program, Inc.

Join the Elder Mentor Program!

Are you 55+ and interested in mentoring youth?

Do you want to make a difference?



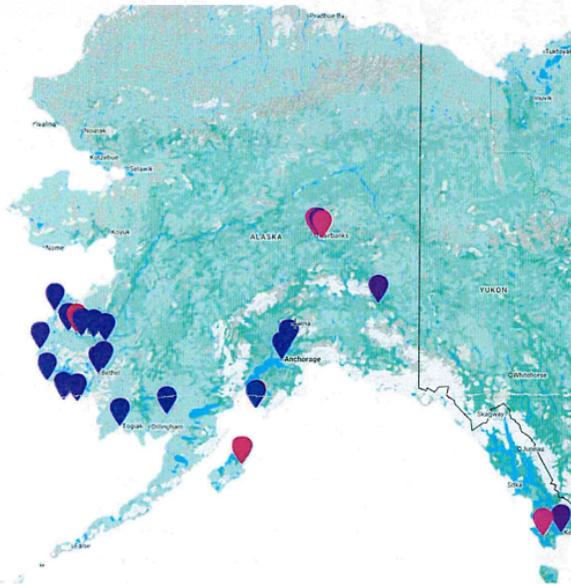
**DON'T
MISS
OUT!**

Earn a small stipend \$, support students, and help your community!

Apply online or give us a call!
eldermentor.org | 907-717-7932

*Note: must be income eligible

WHERE OUR VOLUNTEERS SERVE



This past year we had 73 Elder Mentors volunteers serve throughout Alaska. Volunteers serve a minimum of 5 hours per week. Some of our host sites included:

- Homer Flex High School
- Anchorage School District
- Lower Yukon School District
- Lower Kuskokwim School District
- Kodiak Middle School
- Kodiak Head Start
- Kwethluk Head Start
- Mentasta Lake Katie John School

The Elder Mentor program mentored over **1200 youth** and schools reported that having an Elder Mentor Volunteer in their school helped them meet their classroom needs. One school site supervisor reported:

“Having individual attention for my kindergarteners makes them feel loved, important, and ready to learn. I cannot give each student the kind of time that our Elder Mentor is able to give.”

“The biggest success of the Elder Mentor volunteers at our school has been their role in revitalizing and preserving the Yup’ik language and culture within our school community”

HELP RECRUIT!

If you would like to bring Elders Mentors into your school the first step is to recruit for volunteers in your community. We have included a flyer to post at the school and an interest form for interested volunteers to complete. If there are people 55+ in your community that are interested you can have them call us or complete the interest form and we will follow up. Rural CAP completes an onboarding process and background checks before volunteers are placed.



VOLUNTEER BENEFITS

Elder Mentor volunteers receive the following benefits for serving:

- Small tax-free stipend (does not count as income or effect other benefits)
- Mileage and meal reimbursement
- Training opportunities in Anchorage
- PTO and Holidays

MORE INFORMATION

More information about the Elder Mentor program can be found at our website www.eldermentor.org or email eldermentors@ruralcap.org and we will send you a flyer to post in your community!

Thank you to our funders! This program is made possible through the generous support of the following funders:



www.eldermentor.org | asp@ruralcap.org | 907-717-7932



RurAL CAP
Rural Alaska Community Action Program, Inc.

731 E 8th Ave
Anchorage AK 99501
Fax: 1-866-287-7053
email: asp@ruralcap.org
Phone: 907-717-7932

Volunteer Interest Form

The Rural Alaska Community Action Program (RurAL CAP) provides volunteer opportunities for older adults (ages 55+) to give back to their communities. All volunteer opportunities are within the community where the volunteer is located. The two programs that are currently available are, **The Elder Mentor Program** and **The Senior Companion Program**.

Elder Mentors volunteer in schools, Head Starts, or Afterschool Programs as a positive role model and mentor for youth. **Senior Companions** volunteer with seniors who may need extra assistance to lead healthy independent lives. Both programs provide a non-taxable stipend to "income eligible" volunteers. If you are interested in volunteering for one of our programs please feel out the information below.

First and Last Name :

Date Of Birth : **Phone Number :**

E-Mail :

Address/PO Box : **City:** **Zip Code:**

Which program are you interested in volunteering with?

Elder Mentor Program (Volunteer with youth)

Senior Companion Program (Volunteer with other adults)

How did you hear about our program? (if it was at a tabling event provide the name of event)

If you were referred to the program by a current AmeriCorps Senior volunteer provide their name so they can receive a prize

Mail this form back to: **AmeriCorps Seniors Program 731 E 8th Ave Anchorage AK 99501**
or Fax it to 1-866-287-7053 or scan and email it to asp@ruralcap.org
If you have any questions call us at 907-717-7932

Volunteer Interest Form
Last Update: 7/9/2024



Needs:

- Assistance in rollout of Rural Cap Elder Mentoring program
- Cultural Presenter for January 5th inservice.
- Reflective items/gear for student walkers.
- Discussions around multi-cultural diversity, not just indigenous. Parent responses speak to potential larger issues in the community. Some really like seeing more indigenous inclusion, whereas others are very off put by more indigenous cultural focus, and not other cultures.

Appendix 1: NES Raising Reading Scores Implementation Plan

Using the [Reads Act Compliance list](#) to address (found [here](#))

Compliance steps:

Portion of the Reads Act Compliance	Where is it located / what progress level are we at?
District Reading Improvement Plan (DRIP)	https://docs.google.com/document/d/1lxmbYtIL7oyZUcKKYSWq7tpzqKpuagu6BeulbxM_iec/edit?usp=sharing
Department Reading Program	HB114, MTSS, ensure we have plan for the following 7 categories: 1. Screening tools (yes - DIBELS, MAP, NAEP, mClass progress monitoring bi-weekly)
STEP 2	2. CORE as HQIM reading curriculum, aligned to CCSS (Bookworms is a core reading curriculum) YES
STEP 3	3. Progress Monitoring: bi-weekly for students in bottom two levels. YES , this is on teacher's google calendar.
STEP 4	4. Parent Notification: teachers reached out, letters sent, communication at conferences, signed IRIP letters, bi monthly DIBELS sent home YES
STEP 5	5. IRIPS- yes , created/offered for/to all students in Red & Yellow
STEP 6 Yellow highlights need Data Team and admin discussion.	6. Home support- Quarterly literacy events, resource for parents to understand DIBELS report here . Need more regular home support. Need home resource for 3-5th grade. Especially for 3rd grade, per READS act.
STEP 7 Yellow highlights need Data Team and admin discussion.	7. Professional Development- "Training for educators in reading interventions". Student Data Team- Is this a need? How do we go about feeling confident in this category? How do we support teachers that struggle in providing interventions?
Last Step:	Available on the DEED website, have we used these? Offered them to families? How could we leverage

Virtual Learning Consortium	<p>these identified resources? Student Learning Resources here: Consider integrating into a family engagement night to showcase these to families.</p>
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Committee Task- January 21, 2026

- See questions below (and yellowed areas above)

What tasks are NES doing to raise reading scores:

- See [DRIP](#) for activities we are currently doing to raise reading scores
- Are there any other “tasks” that we are doing and are not outlined in the DRIP?
- Push for attendance (incentive- [State’s Strive for five](#)) is helping us address a foundational component that allows the other components to be successful.

Questions to address district’s directive:

- What programs could potentially be used to leverage outside of school learning for 3rd grade (and all grades, potentially) that will maximize our ROI (return on investment)?
- Are we utilizing intervention programs (can we, are we, how do we) that are already state approved, such as Boost (Amplify–same company as DIBELS and progress monitoring) to use outside of school?
- Can we offer 3rd grade access to Migrant Ed tutoring and split the cost? Or find funding?
- Can a program like SORA or EPIC, or _____, help K-3 (and beyond) students practice fluency and stamina outside of school? (The cost of EPIC is \$4500 for a full year access)
- Where in our Bookworms curriculum are we at fidelity, where are we not and what context can help us understand why (so that we can seek support as needed)?

What are we going to offer 3rd grade (to be in compliance with Reads’ Act):

- *This is an area for us to focus on as an NES Student Data team*
- *At what point do we decide, as a data team, if a student needs a referral and do teachers have tools to know HOW and guidelines to collect data for a referral? (Thus far it looks like we have been encouraging it to come from parents. Is there a procedure for identifying potential referrals from “in house”?)*
- *If a family declines the IRIP, what can we offer (outside of the school day) so that these students are also being provided support? What is our obligation to do so, if parents decline?*

Data to Note:

- 67 total 3rd grade students.
- 26 students on IRIPS
- 6 are in Migrant Ed
- 24 identify as Alaska Native

Potential Ideas (looking into)

- Purchase 26 site licenses for iReady Reading from Migrant Ed
- Purchase 67 site licenses for iReady Reading from Migrant Ed (so all 3rd grade has access to it), offer training for parents that are interested in having students do it at home.
- Offer opportunity after school for 20 non migrant ed IRIP students to go to a computer lab to do their independent iReady practice (Mon-Friday) for 20-30 minutes. We would not be able to offer transportation. This would be monitored first by MC and ran by 3rd grade aide, then released to 3rd grade aide with radio support as needed.

Appendix 2:

Understanding DIBELS report & Family Resources

What are DIBELS and what is assessed?

The Dynamic Indicators of Basic Early Literacy Skills (**DIBELS**) are a set of procedures and measures for assessing the acquisition of early literacy skills from kindergarten through 5th grade at NES. They are designed to be short (one minute) fluency measures used to regularly monitor the development of early literacy and early reading skills. DIBELS is a predictor of literacy strategies (what strategies students use to be able to read words as fluency is a foundational marker for reading ability and growth).

DIBELS are comprised of *seven* measures to function as indicators of phonemic awareness, alphabetic principle, accuracy and fluency with connected text, reading comprehension, and vocabulary. DIBELS were designed for use in identifying children experiencing difficulty in acquisition of basic early literacy skills in order to provide support early and prevent the occurrence of later reading difficulties. (www.dibels.org)

The Nome Public Schools School District (NPSSD) uses the “DIBELS” Progress Monitoring assessment to monthly monitor the development of early literacy and early reading skills in Kindergarten through third for all students and in fourth and fifth grades for students at the intensive and strategic levels. As stated on the DIBELS website, “DIBELS were designed for use in identifying children experiencing difficulty in acquisition of basic early literacy skills in order to provide support early and prevent the occurrence of later reading difficulties.” Nome Public Schools assesses students three times each year (BOY: beginning of year; MOY: middle of year & EOY: end of year).

The five (5) key basic early literacy skills:

1. **Phonemic Awareness:** The knowledge that spoken words can be broken apart into smaller segments of sound known as phonemes. This is the ability to blend sounds into words and take them apart (decode and encode).
2. **Alphabetic Principle & Phonics:** Understanding the relationship between a specific letter and its sound, as it relates to the written word. The knowledge that letters of the alphabet represent phonemes and that these sounds blend together

to form written words. Phonemes are the smallest unit of sound in a word. (cat = c/a/t; fish = f/i/sh).

3. **Accurate and Fluent Reading:** The ability to recognize words easily and to read accurately and smoothly with few mistakes.

4. **Reading Comprehension:** Understanding what is spoken or read. Students demonstrate understanding using skills such as summarizing.

5. **Vocabulary:** Understanding and correctly using a variety of words. Student increase vocabulary through text (using context clues) and individual vocabulary lists.

How are DIBELS scores interpreted? What does “benchmark” mean?

A DIBELS report will include both a Composite Score and individual section scores.

- The “Goal” listed on the sheet indicates the lowest score a student can receive to be considered at “benchmark.”
- Benchmark scores indicate adequate reading progress. This means the student is likely to achieve the next benchmark goal. Statistically, these students have an 80-90% chance to remain on benchmark throughout the year.

While the Composite Score is considered to provide the *best estimate* of early literacy skills and/or reading proficiency, all of a student’s individual scores should be reviewed. Some students with a Composite Score at benchmark may still need additional support in a specific area, as evidenced by a below benchmark score on an individual section.

Green/Benchmark: Means a student obtained the benchmark score (she/he is on grade level). Odds of achieving subsequent literary goals: 80-90%.

Supports (at home and school)

- Family: continue to encourage student(s) to read on their own, every day, to continue developing/advancing the skill. Research shows this is the best approach to maintaining/advancing reading ability.
- To support the research, reading logs are a part of the weekly homework at NES, to be turned in every Friday. *Classrooms are celebrated based on number of total student reading logs returned to school.*
- Individual reading is also regularly encouraged by classroom teachers, and students in this category are given time each day to do independent reading as part of differentiated instruction rotations.

Yellow/Strategic: Means a student fell below “benchmark”: also known as **below** grade level. Their measurement of success is within a range of scores for

which future success is more difficult to predict. *To ensure success, it is recommended that these students receive targeted additional support in the particular skills area, with regular monitoring.* Odds of achieving subsequent early literacy goals: 40-60%.

Supports (at home and school)

- Teachers do a small group rotation during the school day, where they work specifically with students for targeted intervention support.
- Some students in this category get small group intervention during “Title 1 services”. Students are selected by greatest need,
- Some students qualify for and receive special education services.
- Yellow category students can be supported at home using intentional reading together with family (and can be used for reading logs).
- Easy to follow at home guide for each grade level, which can guide parents to support growth towards grade level, can be found at <https://education.alaska.gov/Alaska-Reading-Resources/parent-resources> (click on the grade level listed)
- If you would like a printed version of the above resource, please email our principal, Michelle Carton, and ask for a parent reading resource guide. Include your kiddo’s name and grade level.
michellecarton@nomeschools.org

Red/Intensive: Means a student fell below “benchmark” (far below proficient). This score indicates that the student is unlikely to achieve reading goals without additional, targeted instructional support. The intensive support needed should incorporate something more or different from the core curriculum. Odds of achieving subsequent early literacy goals: 10-20%.

Supports (at home and school)

- 1-2nd grade students in these categories are eligible to receive structured tutoring support after school, from 2:10-2:40 PM.
- Starting in January, Kinder students identified in the category of “red” will also qualify for tutoring in this area.
- Most students in this category get small group intervention during “Title 1 services”.
- Some students in this category qualify for, and receive, special education services.
- Red category students can be supported at home using intentional reading together with family (and can be used for reading logs).
- Easy to follow at home guide for each grade level, which can guide parents to support growth towards grade level, can be found at

<https://education.alaska.gov/Alaska-Reading-Resources/parent-resources>
(click on the grade level listed)

- If you would like a printed version of the above resource, please email our principal, Michelle Carton, and ask for a parent reading resource guide. Include your kiddo's name and grade level.

michellecarton@nomeschools.org

What happens if a student is not at benchmark?

The elementary school admin team is responsible for ensuring that DIBELS scores are reviewed and that appropriate interventions are provided to students, per the Alaska Reads Act. This process is referred to within the schools as “Response to Intervention” or “RTI.” NES has a student data committee, and leadership team, that will support administration and teachers in the implementation of interventions. If you are concerned about your child's reading skills, please have a discussion with your child's teacher to inquire how we, at school and family at home, can support your child.

Useful information for reading the DIBELS report: For more information: DIBELS:
www.dibels.org

This document was prepared for parents by Nome Elementary School.

The information below is provided by a variety of sources:

Resources for Parents

From the **University of Oregon DIBELS** Website

- The Parent Guide to DIBELS Assessment takes a deeper dive into information on the different DIBELS measures, what is being assessed, and what they mean
<https://dibels.uoregon.edu/sites/dibels1.uoregon.edu/files/2021-06/dibelsparentguide.pdf>
- The **National Center on Improving Literacy** offers resources for families to support their student's reading progress. Families and Schools Partnering for Children's Literacy Success Implementation Toolkit (below):
<https://improvingliteracy.org/kit/families-and-schools-partnering-childrens-literacy-success>
- Parents & Families Page: <https://improvingliteracy.org/family>
- Understanding Screening: Overall Screening and Assessment brief and infographic:
<https://improvingliteracy.org/brief/understanding-screening-overall-screening-and-assessment>
- Increasing Instructional Intensity Across Tiers of Support brief and infographic:

<https://leadforliteracy.org/briefs/increasing-instructional-intensity-across-tiers-support>

Terminology

Assessment: A process of collecting information, seen as “testing”

Benchmark: A standard, or point of reference, against which other similar things can be compared. Also seen as “right on track” when referring to a student as at benchmark.

Progress Monitoring: The frequent, ongoing assessment of a student's progress toward the goals of an intervention. This happens bi-weekly at NES.

Risk: The chance that a student may not be on track to meet grade level goals in reading.

Screening: Short processes to find students who need help in reading, writing, spelling, or math.

Appendix 3: Administrator Professional Goals

2 Interdependent (related) Goals:

Goal 1: Students will exhibit growth in SEL skills, personal celebration, interpersonal skills, leadership, and ownership.

Goal 2: Students will feel connected to their learning environment as a place to feel culturally grounded, supported, and vulnerable to take risks.

Specific: By creating intentional systems, structures, and opportunities at NES, while experiencing extensive engagement with families, students and family SCCS data will exhibit growth in SEL and cultural connectedness (family & student SCCS). This growth will create a foundation for student to elevate academic growth through building a love for learning in a space that is culturally connected and emanates semblance of safety.

Measurable:

For Students:

- According to SCCS, the question "If someone asks me, I can tell them how I am feeling" registered the rate for 2024-25 @42% favorably, and for 2025-26 @28% favorably (14% drop from '24-'25 SY). By the end of SY '25-'26, the rate of "favorably" will be raised to 42% (the same as the previous year).
- According to SCCS, the question, "Students believe they use SEL skills in self-awareness, social awareness, self-management, relationship skills, and good decision making" registered the rate for 2024-25 @63% favorably, and for 2025-26 @54% favorably (9% drop from '24-'25 SY). By the end of SY '25-'26, the rate of "favorably" will be raised to 63% (the same as the previous year).
- According to SCCS, the question, "I respect people even if they are different" registered the rate for 2024-25 @92% favorably, and for 2025-26 @80% favorably (12% drop from '24-'25). By the end of SY '25-'26, the rate of "favorably" will be raised to 92% favorably.

- Student SEL growth will correlate with student academic growth, overall, and especially within grades 3-5.

For Families/Community:

- For SY '24-'25 NES scored 79% positive rating in the area of cultural connectedness, whereas, according to SCCS Survey on the subject of Cultural Connectedness is defined as, "Cultural Perceptions of cultural identity, cultural responsiveness/sensitivity, and instructional equity. Higher scores are better because they reflect more favorable perceptions of cultural connectedness." By the end of SY '25-'26, the rate of "favorably" will be raised to 89%.
- According to the 2025 School Climate & Connectedness Survey 2025 Family Survey, 44% of respondents felt they needed better communication with the school, the highest expressed needs by 7 percentage points. By the end of the year, SCC survey will indicate a 7% drop in this category.

Achievable: How will these be achieved?

For Students:

- Principal will guide the school to become more founded in cultural approaches and language acquisition and practice, both English and Inupiaq.
- Principal will be intentional about celebrating students, *and* addressing student discipline, using the AK cultural standards, community guidance, and the Inupiaq values.
- Principal will work with leadership team, stakeholders, and community entities to enrich the cultural and place based experiences, learning, and knowledge at NES.
- Principal will create intentional opportunities to celebrate and connect with students, to create a foundation for student overall growth and desire for self management. Principal will work closely to develop opportunities to build student leadership.

- Students in grades 3-5 will participate in NES created leadership opportunities and communication with adults and community members.
- Principal will partner with Rural Cap, utilizing their Elder Mentor Program to bring in elders and volunteers in a manner that honors and celebrates the connection and learning.

For Families/Community:

- Principal will connect the SEL markers (above) to the Inupiaq values and AK Cultural standards in creation of school wide goals for SY 25-26. Principal will work closely with a leadership team to create structures and system that become foundational.
- Principal will be intentional about including families in communicating the workings of NES to families and the community. The principal will work with stakeholders to grow the school environment to feel as though it is a "living, breathing reflection of the learning within" through visual engagement/representation.
- Principal will initiate and be a part of creating school wide continuous improvement goals around engaging families and the communities in placed based exploration and learning, as well as culturally connected opportunities and events.
- Principal will seek opportunities to connect with community entities, seek input from cultural and community entities, and provide intentional opportunities for families to share feedback, both in principal initiated opportunities (a one-pager requests at a school board meeting, resource fair at open house, creation and engagement in cultural event (Inuit Day, Indigenous Peoples' Day), etc.) and engagement in existing opportunities (family engagement center, calendar and safety committees, etc.)
- Principal will partner with Rural Cap, utilizing their Elder Mentor Program to bring in elders and volunteers in a manner that honors and celebrates the connection and learning.

Relevant: By reaching these goals, students will feel more connected to the school environment, families will feel more welcome and desiring to be a part of the "portrait of a graduate", cultural practice will begin feeling foundational while intentionally rooting in the NPS board priorities.

Time-Bound: The stated goals will be considered and examined monthly, beginning in December, to monitor progress towards completion, and will be reevaluated at the end of 2025-26 school year to consider renewal and adjustment for following year. These goals are designed to be a three year progress and evaluative plan.



ACSA School Board Report December 9 , 2025

Emily Annas, Principal

Attendance Update

- 5th Grade - 89%
- 6th Grade - 87%
- 7th Grade - 95%
- 8th Grade - 94%

- There have been no new enrollments since the last board report.

Upcoming Events

- Reader's Theater - A Christmas Carol - in-house presentation
- Winter Holiday Party planned by House Council
- Silent auction - an opportunity for students to buy gifts for others and then a wrapping session in the afternoon

Academics

- Spelling Bee practice has started

Instructional Highlights

- Swimming pool time has been going well
- [Code.org](https://code.org) as an elective choice
- Students are starting to think about their science fair projects

Social and Emotional and Cultural Learning

- Taught students how to play tetherball
- Set up soccer net and spikeball nets - students are enjoying them very much
- ACSA has renamed their House Council names with Iñupiaq names.
 - Sura/Willow, Asiavik/Blueberry, Paungag/Blackberry, Kavlat/Cranberry
- Seasons of Giving - Focusing on giving kindness, respect, etc. - looking for donations so that students can buy gifts for others during our school auction

Other Items



Nome-Beltz Middle High School

PO Box 131, Nome Alaska 99762

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

Date: 04 December 2025

To: NPS Board

From: Teriscovkya Smith and Holly Harlow

Subject: December Board Report

Nome-Beltz Middle/High School: Our Mission, Vision, & Values

NBMHS WILL GRADUATE STUDENTS WHO ARE PREPARED TO BE SUCCESSFUL ADULTS.	ATTENDANCE PRIORITIZE student attendance to improve academic readiness while maximizing their educational experience.	<ul style="list-style-type: none">• Spirituality• Humility• Reverence Toward Nature• Pride in Culture• Speaking Our Traditional Language• Honesty• Cooperation• Patience• Responsibility• Hard Work• Obedience• Open Communication• Avoidance of Conflict• Commitment to the Family• Love of Children• Respecting Others• Respect of Elders• Sharing• Humor• Cultural diversity and innovation
	ACADEMICS IMPLEMENT an academic plan with fidelity to increase student achievement.	
	BEHAVIOR ENSURE a school environment where staff and students can be successful.	
	ENGAGEMENT SUPPORT student, family, and community engagement to grow a culture of belonging.	
	NBMHS BEHAVIOR STATEMENT: We care for ourselves and others in our culturally diverse world by making SAFE choices, showing RESPECT , and acting RESPONSIBLY as lifelong learners and citizens.	

NBMHS Data:

- Current Enrollment: 272
 - 6th-Grade: 42
 - 7th-grade: 34
 - 8th-grade: 39
 - 9th-grade: 57
 - 10th-grade: 40
 - 11th-grade: 33
 - 12th-grade: 27
- Student contact days: 17
- Student Attendance: 86%

Student Celebrations

- HS:
 - Lauryn Erlich-Piscoya, 10th-grade
 - Korbin Knipfer, 12th-grade
- MS:

- Rose Ozenna, 8th-grade

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

- **Vacancies:**
 - **High School Science:**
 - After great energies, we have secured a long-term substitute for our HS Science vacancy. We have yet to lock in a permanent hire, but will spend the Spring honing in on our recruitment efforts. We are realizing that our social and news media presence is bringing some interest from interested candidates throughout the state and country.
 - **Attendance Secretary (Secretary I)**
 - We have not been able to fill our Attendance Secretary vacancy; this has caused gaps in our ability to do outreach with parents and guardians for students absent and our systems for absences of more than one day. Mrs. Ulroan, our admin intern and Ms. Harlow have helped with morning calls and substitute preparations and our Registrar, Ms. Topkok, has absorbed extra duties from 8:00-4:00 for a stipend. We are grateful for these supports, but they are not sustainable and our attendance initiatives will be impacted as a result.
- ***FY 27 Cultural Arts Forward Planning***
 - This continues to be an area of great concern and finding qualified individuals to grow the Cultural Arts program in partnership with Ms. Walluk poses numerous challenges. When it comes to recruitment, local entities offer competitive salaries and we continue to struggle in how to embed values campus-wide in long-term planning. The Cultural Arts program and its courses have been an integral part of a student's experience at Nome-Beltz for decades. We would still like support in securing time to meet with board, local entities, and community members to plan forward and work with Ms. Walluk on a plan for when she is ready to pass the torch.
- ***Long-Term Career and Technical Education (CTE)***
 - Ruth Fremson, a *New York Times* photographer, was in Nome working on a piece about the Port of Nome Deep Draft Port Project and plans to capture a local workforce. Conversations with Mayor Hughes, City Manager Smith, and Port Director Baker led to NBMHS's partnership with NACTEC, including the Heavy Equipment Operator course offered this semester, as well as Welding and Carpentry courses taught by Mr. Coulter. Ms. Fremson came to our site to capture classes in session and conversations quickly turned to the funding and resource realities we will face as we work to improve our vocational education opportunities.

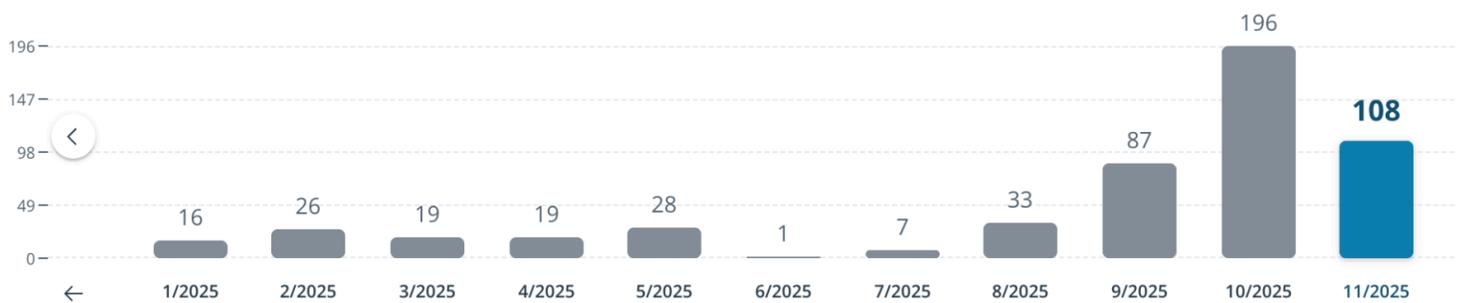
Building a comprehensive program with vocational pathways and clusters to prepare our students for post-secondary employment in the region will require more than our current allocations allow. Currently, Mr. Coulter runs the entire program and its logistics, materials inventory, lesson planning, and maintenance for under \$30,000. There is no doubt that CTE courses provide valuable skill sets to all students, but we are not meeting the needs of a large percentage of NBHS graduates who would benefit from more access to these courses and employment preparations.

- **FY26 Budget**

- We are facing extreme budgetary challenges for general education supplies, textbooks, technology subscriptions ([Read 180](#), [Walsworth](#)), and administrative spending. Numerous allocated funds have either run out, are in a deficit, or will be exhausted in the next couple of months.

- **Vape and Dab Usage**

- Vaping continues to be a significant issue in schools, and Nome Beltz is no exception. While we have previously brought this concern to the City Council, we appreciate Superintendent Burgess for revisiting the issue in November. Even without local access, students can easily obtain vape devices through mail order. Students are receiving TAD violations, with the first cases of second-time violations now occurring. Billy Strickland, director of ASAA, has described the situation as “an epidemic.” See the data below, which tracks instances by month. This information is provided by the 10 Verkada sensors installed throughout the school.

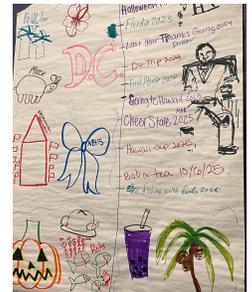


- Daily Average: (# of instances/#of school days)
 - September: ~4.15/day
 - October: ~9/day (+117% from September)
 - November: ~6.5/day (-30% from October)

- **Growing our Own**

- NBMHS Administrative Intern Update - Mary Ulroan

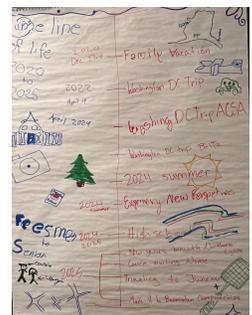
- In November, I helped with several school activities as part of my internship. I assisted Dudley Homelvig Scramble wrestling tournament, helping things run smoothly and supporting students and staff.
- I also spent time learning about the school budget and how money is planned and used. I looked at school climate by paying attention to how people in the school interact and what helps create a positive environment. I worked on school improvement by reviewing what the school is focusing on and ways we can continue to grow.
- Another task I completed was sending out a survey to all middle and high school teachers. The survey asked for feedback about the Indigenous People’s Day activities they did in October. This helped me gather information on what went well and what could be improved.



● **Instructional Highlights**

○ **World History: A Contextual Exercise**

- Mr. Wharry’s World Literature students collaborated to create a visual timeline of life highlights and favorite events. The focus was on storytelling, empathy, organization, and teamwork. Students learned that everyone has unique experiences and these skillsets are vital for success in school, work, and life.



○ **Middle School STEM Outreach (picture)**

- **Next Generation Ecosystem Experiments** (NGEE) Arctic and Arctic Research logistics teams visited Ms. Berry’s middle school science classes to conduct mini-experiments on soil density, absorbency, temperature, and microbe studies. Students were immersed in hands-on learning of the scientific process and made connections to our region.



○ **Regional Climate Change and Transfer Learning**

- Rick Thoman, an Alaska and Arctic Climate Specialist, presented in Ms. Liben and Mrs. Berry’s classes on regional climate change. Students applied his information to an activity



on sea birds and changes in the Northern Bering Sea Region. This is the third year Mr. Thoman has visited NBMHS. This year, his Fellows student Anjali Shah, presented on Harmful Algal Blooms (HAB) to Biology classes and students engaged with Ms. Shah’s research by constructing a timeline of HAB events in the region. Thank you both for bringing relevant and vital information and learning opportunities to the Den!



○ **Aviation in Action**

- NACTEC has truly been an incredible partner. Students in Mr. Paskvan’s Aviation course are gaining hands-on skills beyond anything that we could offer. Mr. Paskivan collaborated with Bering Air mechanics, who have been visiting class and teaching riveting and metal fabrication as students learn various methods of wing construction that create strong, lightweight structural joints. Thank you NACTEC, Mr. Paskivan, and Bering Air!



○ **Cultivating a Love for Reading**

- A neurological advantage to teaching middle school aged students is that the maturing prefrontal cortex allows for making robust neural connections. Mr. Horton’s students create a fireplace and holiday tree where they gather to read and process literature. These imaginative and positive learning moments can be transformative in a student’s perception of learning and subject matter. #lifelongloveofreading



○ **Life Skills in Practice** (Tweet’s class, pictures she sent)

- In our September board report, we highlighted Ms. Tweet, who in partnership with local entities (NACTEC, Public Health, and the CAMP department), developed a semester-long course for 8th-grade students to teach skills in the following areas:



- *Personal Development & Well-being*
- *Communication & Relationships*
- *Practical Life Skills*
- *Thinking & Problem-Solving Skills*



- Recently, Ms. Tweet’s Life Skills class partnered with Mr. Horton’s 8th-grade ELA class to strengthen student communication skills. In anticipation of a visit from Mayor Hughes, students learned how to respectfully pose relevant questions; they wrote, practiced, and applied their skills with the mayor! Using a podium and mic, the students were really respectful and it was a great learning moment. Thank you Mayor Hughes for visiting our school and supporting the growth of our future leaders!

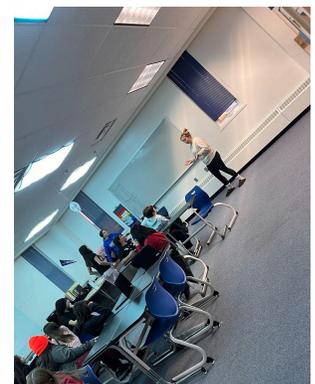


- For her “How to Give back to the Community” unit, Ms. Tweet cultivates skills in volunteerism. Students pick a local non-profit and develop a fictional fundraiser or call to volunteerism. The students become engaged and excited about their capacity to make a difference. Real world examples?

- Emily Stotts with PAWS also visited Ms. Tweets class to share their mission and asked for the students to help use their technology skills to make her dream a reality: Students will design and create a logo for PAWS!
- The Nome PTA is sponsoring a Holiday Greeting Project for the elders in our community residing at Quyaana Care Center, Munaqsri Senior Living, and the XYC Senior Center. Ms. Tweet’s students will create personalized holiday messages through art, writing, and other mediums to ensure that our elders are wrapped in holiday spirit!

- **Math, Mentoring, and Motivation**

- In October, we shared Sophomore Vivian Bloodgood’s transformation with the School Board and Vivian spoke to her experience and the support that helped her develop a growth mindset and academic and personal success. Now, Vivian finishes her high school day and heads to the middle school. She visits Mr. Sargent’s Band class and Mrs. Robb’s 6th-grade Math class to mentor and support students in making affirming choices and to encourage behaviors that promote success. Click this link to learn more about Vivian’s purpose: “[Why help mentor others?](#)” Teens mentoring youth strengthens a student’s

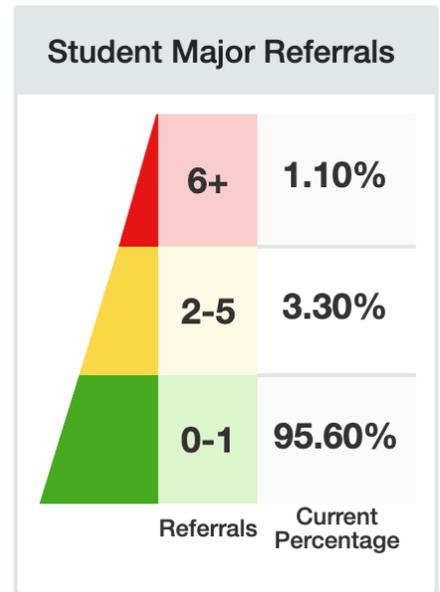


sense of belonging, empathy, reasoning, and school and family relationships. And yes: Vivian is also a member of our Educator’s Rising program!

- **Social Emotional and Cultural Learning**

- **PBIS Updates**

- In November, the administration reviewed our PBIS implementation and its practices. In addition to a 36% increase in points awarded, PBIS has provided clearer, more actionable data regarding student behavior. Major referrals now help highlight when classroom supports have been exhausted and administrative intervention is needed, allowing administration to respond more effectively and consistently. Current data shows that about 95% of students are meeting behavioral expectations (0-1 major referrals), creating more time and opportunity to access academic content.



- **Behavior Specialist**

- Kristine McRae is taking the Behavior Specialist role to an entirely new level. Along with the traditional responsibilities of ISS and lunch detentions, she is proactively supporting students identified through the PBIS rewards system for frequent behavior needs. Her work includes providing targeted academic support, running check-in/check-out systems, and helping students navigate intrapersonal conflicts. Her expanded approach is strengthening student success and building a more supportive school culture.



- **Cultivating Relationships (picture)**

- Mr. Arman paused content in US History to engage students in a teambuilding activity that energized his class, fostered some giggles, and refreshed energies for diving back into content. These uncomplicated strategies increase energy levels, make classrooms fun, and promote positive class climates.



- **Basket Weaving Project**

- Inspired by a course he took on basket weaving, Mr. Heinrich gathered beach grass and is in the process of teaching students sorting, drying, design and weaving techniques. He works in tandem with Ms. Walluk's classes and the creative energy is palpable! Andrea Irrigoo visited to work independently with students on their respective projects and she will support Mr. Heinrich and the class on creating designs and dying their baskets. Mr. Heinrich plans to grow this activity and incorporate students into harvesting and more creations!



- **Bullying Prevention**

- Our counselors know how to grow students. During October's National Bullying Prevention Month, Nome-Beltz Middle and High School students participated in a series of lessons and activities designed to raise awareness, build empathy, and promote a positive school culture. High school students joined Mr. Brown and Ms. Tweet at the middle school to discuss bullying facts, the insidious behaviors that cause real damage to others, and the high schoolers invited middle schoolers to create skits about how to address bullying when they witness it.



- **October Indigenous Peoples' Day Activities**

- As noted in our September report, NBMHS teachers and staff opted to infuse the entire month of October with Culturally Relevant activities in honor of IPD and November's Native American Heritage Month. This has been a catalyst for continued efforts to connect students with their history, land, and traditional ways. Activities included:



- ANSEP students recited the Pledge in Inupiaq;
- Ms. Liben taught the science of salmon and students learned how to process, cut, and can their own fish;
- NBHS held a Fashion Share and students, teachers, and staff showcased their cultural regalia;
- Brooke Anungazuk, a former Miss WEIO pageant title holder, presented to MS students on the pageant experience and importance of representing indigenous ways;
- Mrs. Berry worked with students on posters reflecting our region's Cultural Values and taught students the significance of Orange Shirt Day (The National Day for Truth and Reconciliation);
- 7th-grade read *Two Old Women* (Wallis), 8th-grade students read *My Name is Not Easy* (Edwardson), about a fictional boarding school near Fairbanks, and 9th-grade English classes read *The Smell of Other People's Houses* (Hitchcock)
- Mr. Coulter taught students how to make ice chisels;
- Students wrote letters to elders, learned oral traditions (Big Mouth Baby and the lore of the Iñukuns), explored Inupiaq creation stories, and conducted a Graphing Culture activity in their math classes;
- Ms. Tweet and Mr. Brown brought the 9th-grade to the Katirvik Cultural Center;
- Ms. Peters taught *Taaqtumi: Arctic Horror Stories*.



- **Fish and Game Musk Ox Processing** (click the title for a quick view!)
 - On October 23rd, Alaska Fish and Game partnered with Nome- Beltz for an incredible activity. Students and teachers learned how to process a Musk Ox and safely package the meat for everyone to take home. Thank you Sara Hensley and her crew for bringing this incredible day to our learning community. Plans are in the works for us to be a staging area for

processing game. It is vital that our students learn subsistence ways and this was spot on!



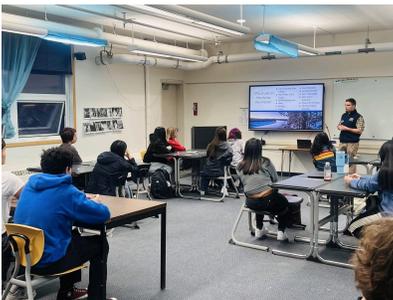
- **NBMHS Site Council Update**

- In our November report, we presented the FY26 School Improvement Plan (SIP). Our three primary focus areas are: career and postsecondary planning, family and community engagement, and behavioral and academic supports. The Site Council’s next steps include developing an actionable timeline, distributing responsibilities among stakeholders, and beginning the work they are eager to carry forward over the next three years. You have the finalized SIP included with this report.

- **NBMHS Student Activities**

- **College and Career Fair (click the title for a quick view!)**

- On November 4th, more than 20 entities descended on our campus for a vibrant and engaging College and Career Fair. This incredibly organized event allowed students to choose career rotations and participate in presentations and panels. At the end of the day, our guests set up in the gym for another round of information booths. Grades 8-12 attended and we could not be more grateful to all participants who traveled and spent their day teaching our youth about the plethora of post-secondary opportunities in our region and throughout the state. Thank you Mr. Brown for organizing and facilitating this event!



○ *Halloween Carnival & Haunted House*

- The Junior class held a 2-day event for its annual Carnival, which garnered funds to pay for the Junior Prom and the class of 2027 graduation celebration. We faced a series of staffing challenges and volunteers from the staff, community came forward to help make this event a success!



○ *MS Student Council Elections (Mr. Horton, Advisor)*

- We are proud to announce our middle school student government; working in tandem with the high school council, Mr. Horton facilitates student agency to improve the middle school student experience. Elections were held in October and here is the 2025-2026 Middle School Student Council!

- President: Ava Bhanke (8th-grade)
- Vice President: Melody Johnson (8th-grade)
- Photographers: Jossalyn Martin (6th-grade) & Rejina Jones (6th-grade)
- Secretary: Tegan Oleson (7th-grade)
- 6th Grade Reps: Svea Stimpfle & Mesa Peacock
- 7th Grade Reps: Wayne Henry & Michael Kosto
- 8th Grade Reps: Roze Ozenna & Harold Panitiaaq

○ *Parent/Teacher Conferences*

- Monday, November 8 from 3:00-8:00pm; Tuesday, November 9 from 11:00-4:00pm
- Parent/Teacher Conferences were a resounding success, achieving the highest participation rate in years. Last year, our goal was to increase attendance to 50%, but spring conference participation reached only 31%. This year, with a whopping 44.2% attendance, we are approaching that goal and are optimistic about surpassing 50% at the upcoming spring conferences. See the data below for a grade-level breakdown:
 - 6th-Grade: 42.9%
 - 7th-grade: 55.9%
 - 8th-grade: 40%
 - 9th-grade: 36.8%
 - 10th-grade: 42.1%
 - 11th-grade: 41.4%
 - 12th-grade: 50%
- In addition to conferences, we scheduled both days to allow for a 2-part PBIS (Positive Behavioral Interventions and Supports) Professional Development Training to review and reteach specific components of our framework. Successful implementations require collecting data and determining areas for coaching and re-teaching in order to grow and empower all stakeholders. NBMHS is fortunate in that we have a collective of expertise that allows for us to provide in house learning opportunities. You can check out the content by clicking this link: [November PBIS Reboot](#)

UPCOMING EVENTS FOR THE DEN:

December 5	Q2 mid-quarter progress report cards mailed out
December 16	Holiday Music Performance
December 6	SAT
December 22-January 2	Winter Break → No School
January 12-February 27	Winter MAP testing window
January 5	Inservice → No school
	● Professional Development Plan:
	○ Regulation Strategies (Counselors)
	○ Trauma Informed Education (Ms. Wright)
	○ PBIS: Classroom Assessment Tool
	○ Visible Learning: Teacher Clarity (Mr. Davies)
	○ ALICE: Safety Protocol (Ms. Smith & Ms. Harlow)

January 12-16

HS Fall Semester Review & Finals

- We are looking at a finals schedule that promotes academic success so that students have a maximum of 4 finals for each of the two-day testing window. More details to come!

January 16

Semester 1/2nd Quarter ends (S1/Q2)

January 19

Semester 2/3rd Quarter begins! (S2/Q3)



Successful School Improvement Plan

School Information:

School Name:	Nome Beltz Middle/High School	Plan Year:	2025-2026
City/Village:	Nome, AK	Designation Year:	2024-2025
Principal:	Teriscovkya Smith	Email/phone:	tsmith@nomeschools.org 907-443-5201
District:	Nome Public Schools		
District Liaison:	Karen Dixon	Email/phone:	kdixon@nomeschools.org 907-434-6197
Superintendent:	Jamie Burgess		
ESSA Designation:	Additional Targeted Supports	TSI Student Groups: (if applicable)	Special Education

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(check box if) This school improvement plan will be used as a Schoolwide Plan for Title IA requirements. More information on SIP as a SW plan can be found on the [DEED Forms Page \(Form 05-23-065\)](#)



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

School Vision: Together, strong in identity, purpose, potential

School Plan

School plans are built from the 4 Big Conclusions surmised through the program, profile, and practice reviews. This is a 3-year plan based on data collected through the reviews and created in collaboration with school and community members (SCLT).

Goal #1 & Strategies

Goal #1: By Spring 2028, 100% of Nome-Beltz students will have a personalized and updated Life Plan connecting coursework, career exploration, and postsecondary goals.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. Percent of students with completed Life Plans	Percent of students with completed Life Plans	0%	15%	85%	100%
2. Graduation Rate	PS/State Report	77%	85%	93%	100%

Strategy #1: If we build a comprehensive career exploration and life-planning system in grades 6–12, this will strengthen student engagement, ensure programming aligns with student interests, and support higher graduation rates and testing outcomes.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. Sc-4C.2: Teachers and staff help students explore possibilities, articulate their personal aspirations, and connect their learning to the pursuit of these aspirations.	Percent of students with completed Life Plans	0%	15%	85%	100%



Year 1 Milestones and Actions (2025-2026)

Milestone 1: Develop grade-level Life Plan templates.

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Identify yearly objectives for each grade level	Documents for each grade level use with advisors	By May 2026	School Leadership Team Stipends \$4000 Utilize grade-level appropriate self-inventories (Meyers Briggs, 16 personalities)	Guidance Counselor	School Leadership Team Cohort advisors, Special Education teachers and Director Appropriate grade level teachers
2. Collaborate with responsible personnel in yearly objectives work; include special education to incorporate transition plans.	Documents for each grade level use with advisors	By May 2026	Cohort advisor stipends through site budget according to the Negotiated Agreement	Site Administration	Special Education Department; Guidance Counselors and cohort advisors Appropriate grade level teachers
3. Identify resources available for each yearly objectives (personnel, partners, curriculum, etc)	Documents for each grade level use with advisors Document of contacts for partners	By May 2026	School Leadership Team Stipends; Family Engagement & Climate Team	School Community Leadership Team	Family Engagement Team PLCs Appropriate grade



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
			Leader Stipend (\$1400) Bimonthly Family Engagement Team meetings & Climate Professional Learning Community meetings		level teachers Site Administration

Milestone 2: Develop a College & Career Readiness Program

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
4. Identify yearly college and career exploration objectives for each grade level	Documents for each grade level use with advisors	By May 2026	School Leadership Team Stipends (\$4000)	Guidance Counselor	School Leadership Team Cohort advisors, Special Education teachers and Director Appropriate grade level teachers
5. Collaborate with responsible personnel in yearly college and career exploration objectives work.	Documents for each grade level use with advisors	By May 2026	Cohort advisor stipends through site budget according to the	Site Administration	Special Education Department; Guidance



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
			Negotiated Agreement		Counselors and cohort advisors Appropriate grade level teachers
6. Identify resources available for each yearly college and career exploration objectives (personnel, partners, curriculum, etc)	Documents for each grade level use with advisors & Document of contacts for partners	By May 2026	School Leadership Team Stipends; Family Engagement & Climate Team Leader Stipend (\$1400) Bimonthly Family Engagement Team meetings & Climate Professional Learning Community meetings	Guidance Counselor	Family Engagement Team Climate PLC Appropriate grade level teachers Site Administration
7. Develop a Senior Exit Survey	Fillable Google Form dispersible to NBMHS seniors	By April 2026	Quarterly School Community Leadership Team Meetings	Site Administrators	School Community Leadership Team

Year 2 Milestones and Actions (2026-2027)

Milestone 1: Evaluate first year and launch plans



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Professional Development (training) for responsible personnel in yearly objectives work (Life Plan)	Presentation/Handouts highlighting grade level objective “checklists”	August-September 2026	The School Leadership Team will provide pre-planning professional development during inservice and collaborative time.	Site Administrators	SCLT, Guidance Counselor, Middle School Counselor
2. All students complete their first Life Plan document; Students in special education complete their transition plans.	All grades complete respective Life Plan documents	Varies by grade level; all grade levels completed by May 2027	Materials for creation of student portfolios (\$1000) Established scheduling system to ensure all students complete yearly objectives	Advisors	Classroom teachers Special Education Teachers and Director
3. School Community Leadership Team reviews each grade level objective	Refined grade level objectives in updated life plan documents	May 2027	School Community Leadership Team stipends for (minimum) quarterly meetings	Site Administrators	School Community Leadership Team

Milestone 2: Partner with community and regional agencies for career and training exposure.



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Establish engagement strategies for partnering with community and regional agencies.	<p>Quarterly communications with existing and potential partners on updates from NBMHS</p> <p>Strategic goals within the Family Engagement team's implementation plan</p>	<p>Quarterly communications</p> <p>May 2027</p>	<p>Bimonthly Family Engagement Team meetings</p>	<p>Family Engagement Team Leader</p>	<p>School Community Leadership Team</p> <p>Counselors</p>
2. Administer senior exit survey	<p>Completed senior exit surveys</p>	<p>March/ April 2027</p>	<p>Incorporate survey into current check out system</p> <p>Provided time during monthly senior cohort meetings for instruction on and completion of survey</p> <p>Senior advisor stipends through site budget according to the Negotiated Agreement</p>	<p>Site Administrators</p>	<p>Senior Advisors</p>
3. Share and review data from senior exit survey, as part of the	<p>Presentation to SCLT and</p>	<p>May 2027</p>	<p>School Community</p>	<p>Site Administrators</p>	<p>SCLT, Guidance Counselor ,</p>



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
end of year School Improvement Plan presentation.	appropriate stakeholders (teachers/staff, School Board)		Leadership Team stipends for (minimum) quarterly meetings		Senior Advisors

Year 3 Milestones and Actions (2027-2028)

Milestone 1: Review and sustain Life Plan portfolios

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Gather feedback from participants	Completed surveys from all grade levels and feedback from appropriate staff	March 2028	Surveys will be generated during School Community Leadership Team meetings; staff meeting times provide a window for staff to complete.	Site Administration	Guidance Counselor; School Community Leadership Team
2. Review and evaluate components of Life Plan	Modified portfolio documents that reflect stakeholder input	April 2028	School Community Leadership Team meeting times	School Community Leadership Team	Guidance Counselor & Middle School Counselor
3. Integrate Life Plans and special education transition plans into student-led conferences.	Documents to guide student led conferences, with special education processes as well	Middle School SLC November 2028 Middle & High	Provide two-fold training on Student Led Conferences (phase 1 for MS and phase 2 for	SLC Trainer Site administration	Classroom & special education teachers



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
		School SLC February 2028	HS) SLC Trainer Stipend (\$400)		

Milestone 2: Expand regional opportunities and establish training programs

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Establish student pathways to career interests	Documents that outline career-based pathways, including academic work and experiences, including self-inventories and assessments	May 2028	Create training and support specific to NBMHS pathway opportunities Establish meeting times with local entities to discuss student opportunity access and pathway partnerships	Guidance Counselor Site administration	School Leadership Team Cohort advisors, Special Education teachers and Director Local/Tribal entities Guidance counselor NACTEC (BSSD)
2. Begin to embed activities in content areas, orientation and other school related activities.	Course descriptions, syllabi, unit plans, and orientation materials	Beginning Fall 2027	PLC leader stipends (\$4200) Provide	Classroom teachers Site	School Community Leadership Team



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
	incorporate career experiences and college planning opportunities		collaborative professional time during PLCs (bi-monthly) to integrate our career exploration opportunities into their existing programming	Administration	Guidance Counselor School Climate PLC Core Content PLCs Classroom teachers

Goal #2 & Strategies

Goal #2: By Spring 2028, Nome-Beltz will increase family and community engagement through consistent communication, collaboration, and participation.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. Family/School Partnership (Family Survey)	SCCS	71%	+5% 76%	+5% 81%	+5% 86%
2. Community Event Participation	Sign-in sheets		+5%	+5%	+5%

Strategy #1: If we establish systems for teacher-parent communication, building a stronger social media and public presence, and engaging local organizations, then it will strengthen trust, visibility, and shared ownership of student success.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. Sc-4A.5: School facilitates two-way communication and face-to-face association among school leaders, teachers, staff, students, students' families, and community members to work together to advance student learning.	Contact Logs/PS	DNE % of parents contacted	60%	+10% 70%	+10 80%



Year 1 Milestones and Actions (2025-2026)

Milestone 1: Revise communication systems and outreach

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
<p>1. Evaluate and revise a school-wide communication plan that outlines methods (email, newsletters, social media, student-led updates) and frequency of communication;</p>	<p>Training for families on school-wide messaging system</p> <p>Schedule for newsletters to be dispersed to families</p> <p>Analysis of communication data sources (newsletter analytics, district messaging reports, social media trends, etc.)</p>	<p>By May 2026</p>	<p>District approved messaging system</p> <p>Smore Newsletters</p> <p>Student activity reports</p> <p>Facebook/Instagram accounts</p>	<p>Site Administration</p>	<p>Special education department</p> <p>Family Engagement Team</p> <p>Student Groups</p> <p>Technology department</p>
<p>2. Special education increases parent/guardian contact and support.</p>	<p>Formulate a plan for support including home visits, resources, credit acquisition/graduation progress and follow up.</p>	<p>By May 2026</p>	<p>PowerSchool data /Graduation plan progress, attendance, grade reports</p> <p>Appropriate scheduling system for home visits (compensatory time, substitutes</p>	<p>Special Education Director</p>	<p>Special Education department</p>



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
			as needed, transportation) District/Special Education vehicle		
3. Train student organizations to serve as communication ambassadors – e.g., weekly updates, event promotion, peer-to-peer outreach.	<p>Flyers, social media posts, etc outlining upcoming events and completed activities</p> <p>Scripted parent communication to invite parents to conferences</p>	By May 2026	<p>Group Sponsor Stipends as outlined in the NA</p> <p>Technology access for students to create content (Canva)</p>	<p>Site Administration</p> <p>Club advisors</p>	<p>Student Council</p> <p>National Honor Society</p> <p>Spirit Club</p>
4. Implement a parent contact log system (PowerSchool) and train staff to record and track parent interactions.	<p>Formalize log entry system to include definitions and entry processes</p> <p>An increase in log entries that reflect an increase in parent contact and communications</p> <p>Family Engagement team will create incentives for staff to contact parents and create logs</p>	Data is pulled bi-monthly, until May 2026	<p>PowerSchool</p> <p>Family Engagement biweekly team meetings</p> <p>Incentives for Staff to contact Families</p>	School Leadership Team	<p>Family Engagement team</p> <p>Classroom teacher</p>



Year 2 Milestones and Actions (2026-2027)

Milestone 1: Implement and publicize community events at school.

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
<p>1. Plan and implement quarterly community engagement night with rotating themes, highlighting cultural activities and resources</p>	<p>Special education “chill and skill nights”</p> <p>One event per quarter for families at Beltz</p>	<p>One event per quarter</p>	<p>Family Engagement bimonthly meetings provide time to plan community events</p> <p>Funding for events (\$1000)</p> <p>Climate PLC Leader Stipend (\$700)</p>	<p>Climate PLC Leader</p>	<p>Family Engagement Team</p> <p>Climate PLC</p> <p>Special Education Department</p> <p>Site Administration</p>
<p>2. Launch the 'Adopt-a-Teacher' program by identifying community members and matching them with new teachers based on interests and needs.</p>	<p>Established criteria for program that includes components, advertising, and tracking</p> <p>Partnerships between new teachers and community members</p> <p>Exit Survey for staff and families about experience</p>	<p>September 2026</p>	<p>Flyers for program</p> <p>Provided times for outreach to invite families to partner</p> <p>Funding for initial event that outlines program and garners feedback (\$300)</p>	<p>Family Engagement Team Leader</p>	<p>Family Engagement Team</p> <p>District office personnel</p> <p>Union Leadership</p> <p>School Community Leadership Team</p> <p>Site Administration</p>



Milestone 2: Strengthen systems and expand partnerships

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
<p>1. Implement the communication plan based on feedback from staff, parents, and students and utilize data to inform family engagement strategies</p>	<p>Provide inservice/ professional development training to all staff; embed expectations into professional documents (Teacher Handbook and summative evaluations)</p> <p>Develop data tracking systems in addition to PowerSchool</p> <p>System for collecting information from a variety of staff/coaches to inform stakeholders</p>	<p>By September 2026</p> <p>Inservice/ Professional Development</p> <p>By May 2027</p> <p>By May 2027</p>	<p>The School Leadership Team will provide pre-planning professional development during inservice and collaborative time.</p>	<p>Site Administration</p>	<p>School Leadership Team</p>
<p>2. Provide a “meet-and-greet” event for teachers to collaborate and align content with community partners</p>	<p>Semester Unit Plans/Pacing guides incorporating community collaborations</p>	<p>By January 2027</p>	<p>Meet-and-greet event (\$300)</p> <p>Compensatory/ in service schedule allowing multiple community entities to meet with staff</p>	<p>Site Administration</p>	<p>NPS School Board</p> <p>School Community Leadership Team</p> <p>NBMHS PLCs</p> <p>School Leadership Team</p>



Year 3 Milestones and Actions (2027-2028)

Milestone 1: Review and evaluate components of community engagement activities.

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Utilize data to increase participation in community engagement events.	<p>Refined processes for outreach and participation</p> <p>System for regular data collection and evaluation</p> <p>Formalized systems embedded within the school calendar and timelines.</p>	By May 2028	<p>PowerSchool (data tracking)</p> <p>Community Events (\$1000)</p> <p>Google platform (Forms, Calendar)</p> <p>SCCS</p>	Site Administration	<p>Family Engagement Team</p> <p>Climate PLC</p> <p>Special Education Department</p> <p>School Community Leadership Team</p>
2. Establish annual review to determine effectiveness of "Adopt-a-Teacher" program and make adjustments on an as-needed basis	<p>Refined opportunities for new teachers to connect with community members</p> <p>Increase in SCCS data</p>	Various; Establish changes to program by May 2028	<p>Flyers/Social Media advertising for program</p> <p>Provided times for outreach to invite families to partner</p> <p>Funding for regularly scheduled events that outline program and garners feedback</p>	School Community Leadership Team	<p>Family Engagement Team</p> <p>District office personnel</p> <p>Union Leadership</p> <p>School Community Leadership Team</p> <p>Site administration</p>



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
			(\$300) Exit survey data from "Adopt-A-Teacher" program		
3. Utilize community connections to integrate culture bearers into the school experience	Resource list for teachers Unit Plans that include community entities and members in activities that reflect Inupiaq culture	Twice per academic year per teacher	Meet-and-greet yearly event (\$300) Compensatory/in service schedule allowing multiple community entities to meet with staff	Site Administration	NPS School Board School Community Leadership Team NBMHS PLCs School Leadership Team

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Milestone 2: Celebrate community partnerships and expand outreach

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Showcase student/community experiences to recruit additional community partners.	Newsletter highlights about community partners	Ongoing; in quarterly scheduled newsletter	Smore Digital Newsletter Social Media Accounts Local newspaper and media	Site Administration	Family Engagement Team Student Groups
2. Develop formal partnerships with organizations to ensure	Documentation that outlines	Spring 2028	MOUs with district support	Site Administration	NBMHS Teams, PLCs



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
ongoing commitment.	commitments (MOUs)		Secure off campus meeting times with administration and potential partners		Counselors School Leadership Team
3. Host a year-end Community Celebration Night to showcase achievements and honor partners.	A year-end Community Celebration Night	Early May 2028	Funding for event (\$500) Advertising/invitations Compensatory time for teachers to attend event if needed	School Community Leadership Team	Climate PLC Family Engagement Team NBMHS Staff NHS/Student Council

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Goals #3 & Strategies

Goal #3: By Spring 2028, students will demonstrate growth in academic achievement and expected behaviors, as measured by MAP/AK Star results, PBIS data and SCCS.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. AK Star English Language Arts proficiency rates	DEED System for School Success	8.76% 2024-2025 Report	13.76%	16.76%	18.76%
2. AK Star Mathematics proficiency rate	DEED System for School Success	0% 2024-2025	5%	8%	10%



Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
		Report			
3. OSS exclusionary data	PowerSchool	# of OSS FY25 = 125	-5%	-10%	-15%

Strategy #1: If there is a focus on testing culture, and behavioral support alongside intentional academic growth, it will support the development of confident, capable, and connected learners.

Measures:

Indicator(s)	Data Source	Baseline	Target Yr 1	Target Yr 2	Target Yr 3
1. Sc-3B.3: Teachers and staff receive initial and ongoing training in using evidence-based instructional practices, with opportunity to practice the skills in the training.	PowerSchool- Cohort Graduation Progress	TBD- Based on each cohort credit expectations	65% on target	70% on target	75% on target
2. Sc-4C.3: Teachers and staff help students and their families formulate education goals and understand and use a variety of data sources about student progress and interests.	AK Star Growth	ELA 30.71% Math 13.95%	+5% ELA 35.71% Math 18.95%	+8% ELA 38.71% Math 21.95%	+12% ELA 42.71% Math 25.95%
3. Sc-4A.4: School promotes, recognizes, and celebrates growth and success in school rituals and routines, such as morning announcements, awards assemblies, hallway and classroom wall displays, and student competitions.	SCCS "Connectedness/Belonging"	71%	+5% 76%	+10% 81%	+15% 86%

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Year 1 Milestones and Actions (2025-2026)

Milestone 1: Maintain PBIS Tier 1 fidelity and implement Tier 2/Tier 3 systems

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Coach returning and new staff on PBIS expectations and systems for data tracking and collection to inform Tier 2/3 activities. PBIS Rewards Data tracking will be	A minimum of 80% implementation for Tier 1 as measured by	May 2026	PBIS Rewards (\$2100) tracking system & PBIS store (\$4000)	PBIS Site Coordinator	Administration & classroom teachers



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
frequently dispersed to staff in a variety of mediums to inform decision making.	<p>Tiered Fidelity Inventory</p> <p>Reviewed interventions such as check in, check out forms (TFI: 2.5), and select new research based interventions (TFI: 2.7).</p>	Beginning January 2026	PBIS Site Coordinator Stipend (\$3000)		Tier 2/3 Team
2. Pilot Classroom Assistance Tool (CAT) and highlight components of the CAT for use in professional development	Professional development “mini-sessions” over components of the Classroom Assistance Tool	January 2026-May 2026	<p>The School Leadership Team will provide professional development over elements of the CAT during inservice and collaborative time.</p> <p>The PBIS Site Coordinator will begin walkthroughs that align with the Classroom Assistance Tool professional development.</p>	Site Administration	<p>PBIS Site Coordinator</p> <p>MS/HS PBIS Team Leader</p>



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
			Training will be required at Northwest PBIS Conference (\$2000)		
3. Conduct Tiered Fidelity Inventory (TFI) and utilize results to create an implementation plan with a focus on Tier 2/3 for the 2026-2027 school year.	Completed Tiered Fidelity Inventory PBIS Implementation Plan	May 2026	The PBIS Site Coordinator will complete the TFI. This training will also come from the Northwest PBIS Conference. The PBIS team will create an implementation plan during bimonthly meetings.	PBIS Site Coordinator PBIS Team Leader	Site Administration

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Milestone 2: Develop academic growth routines and recognition systems

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Revise BP 5123 to develop more equitable cohort tracking systems. School Leadership team will use their weekly meeting time to discuss changes, and concerns before working with collaborators to make appropriate changes in the Board	Revised board policy Credit tracking system by cohort that reflect the board policy	October 2025	School Leadership team (\$4000)	Site Administration	Counselors, Technology Department NPS School Board



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
Policy	change and ensures accountability				
4. Design materials and processes that inform families and students of MAP/AK Star scores, student growth goals, and relevancy to course .	Family newsletter that informs families and students of academic testing, interpreting growth/proficiency, and setting content goals. Individual student reports for use with families and academic interventions.	February 2026	Mailing & Postage Supplies	Site Administration	Family Engagement Team Registrar District Testing Coordinator
5. Integrate MAP goal-setting in Mathematics, Science & English/Language Arts course content	Completed goal setting forms	March 2026	Goal setting forms Content area class time	Core content teachers	Content area PLCs

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Year 2 Milestones and Actions (2026-2027)

Milestone 1: Utilize Tier 1 PBIS data collection to inform work of Tier 2/Tier 3 interventions

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Develop and implement Tier 2 interventions and identify students needing targeted support	Documentation of existing interventions efficacy (TFI: 2.5),	Data reviewed at least quarterly;	PBIS Rewards (\$2100) tracking system & PBIS store (\$4000)	PBIS Site Coordinator	MS/HS PBIS teams



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
	and incorporating research based interventions identified in year one (TFI: 2.7) for Tier 2.	interventions applied on an as-needed basis	PBIS Site Coordinator Stipend (\$3000)		Tier 2/3 Team
2. Incorporate sections of the Classroom Assistance Tool into quarterly professional development planning	Professional development sessions over sections (Environmental Factors, Curriculum & Instruction, and Classroom Behavior Systems) of the Classroom Assistance Tool	3 separate sessions spread out through the year (Sept, Nov, Jan)	The School Leadership Team will provide pre-planning professional development during inservice and collaborative time.	Site Administration	PBIS Site Coordinator MS/HS PBIS Team Leader
3. Conduct Tiered Fidelity Inventory (TFI) and utilize results to create an implementation plan for the 2027-2028 school year	Completed Tiered Fidelity Inventory PBIS Implementation Plan	May 2027	The PBIS Site Coordinator will complete the TFI. The PBIS team will create an implementation plan for Tiers 1-3 during bimonthly meetings.	PBIS Site Coordinator MS/HS PBIS Team Leader	Site Administration MS/HS PBIS teams

Milestone 2: Implement academic growth routines and recognition systems



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Implement MAP/AK Star student/parent information and communication systems, including student goal setting	Family newsletter that informs families and students of academic testing, interpreting growth/proficiency, and setting goals. Individual student reports for use with families and academic interventions.	By February 2027	Mailing & Postage Supplies (\$1200) Smore Digital Newsletters (\$179)	Site Administration	Family Engagement Team Registrar District Testing Coordinator
2. Host one celebratory event or utilize incentive systems for Tier 1 student successes in MAP/AK Star test results.	One event highlighting student successes in achievement and growth in MAP/AK Star.	By May 2027	Event funds (\$300) Data results	Climate Team Leader	Building Test Coordinators Climate Team District Test Coordinator
3. Develop an incentive system for students in Tier 2 and Tier 3 for MAP/AK Star test completion and growth.	Students in our targeted group receive additional incentives for MAP/AK Star test completion and achievements.	By May 2027	Incentive funds (\$300)	Building Test Coordinators, Site Administration Special Education PLC Team Leader	Special Education PLC District Test Coordinator



Year 3 Milestones and Actions (2027-2028)

Milestone 1: Monitor and sustain PBIS Tiers 1/2 and expand Tier 3 interventions

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Develop and implement Tier 3 interventions and identify students needing targeted support	Identified Tier 3 students Established evidence based practices for interventions	Data reviewed at least quarterly; interventions applied on an as-needed basis	PBIS Rewards (\$2100) tracking system & PBIS store (\$4000) PBIS Site Coordinator Stipend (\$3000)	PBIS Site Coordinator	Special Education Department Special Education PLC Site Administration
2. Utilize experienced teachers to mentor and support new staff in PBIS Tier 1 practices	Training materials/guide for teacher mentors	Completed by Fall 2027, for use in new teacher trainings	The School Leadership Team will provide professional development during inservice and collaborative time to returning teachers. Provided mentor stipends as outlined in the NA.	Site Administration	PBIS Site Coordinator PBIS Teams Returning staff
3. Align elements of the Classroom Assistance Tool into formative and summative teacher evaluations	Completed CATs for every teacher, connecting to elements of formative observation and	Ongoing, cumulative in spring final observations, May 2028	Marzano Scales and evidence Reference Document	Administration	Superintendent



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
	summative evaluations.		Classroom Assistance Tool form from PBIS.org		
4. Conduct Tiered Fidelity Inventory (TFI) and utilize results to communicate success to stakeholders	Completed Tiered Fidelity Inventory Presentation for School Board/families	May 2028	The PBIS Site Coordinator will complete the TFI. The PBIS team will create an outline of findings during bi-monthly meetings. Site administration will disperse information to stakeholders	PBIS Site Coordinator PBIS Team Leader	Site Administration

Milestone 2: Evaluate and integrate academic growth routines and recognition systems

Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
1. Incorporate goal setting into school systems (PTC, aligning scores to academic opportunities, classroom lessons. and discourse)	Lesson plans aligning with MAP growth goals for each content area Students understand significance of standardized testing when placed in advanced courses	Ongoing Fall/Spring Semester rostering	Professional development over incorporating goal setting and data into lessons. This will require time during inservice and collaborative	School Leadership Team District MAP liaison Building Test Coordinators	Classroom teachers PLCs Guidance Counselor



Actions	Anticipated Outputs	Timeline	Resources/Budget	Person Responsible	Collaborators
	Established PTC processes that highlight MAP/AK Star proficiency and growth.	Fall & Spring Conferences (October/February)	time. PLC bimonthly meeting times to review data and align them to standards		
2. Communicate academic achievement to the broader community. PLCs will report their data to administration for presentation in the SIP.	Presentation to SCLT and appropriate stakeholders (teachers/staff, School Board)	May 2028	PLCs bimonthly meetings to discuss data and growth	Administration	PLCs
3. Establish systems for celebrations/incentives for students at school for AK Star/MAP Testing	Bi-yearly celebrations for academic testing growth Tiered incentive systems for testing celebrations. This may vary based on student need and respective goals	February 2028	Incentives/celebration budget (\$1000)	Climate Team Leader	Building Test Coordinators Site Administration Classroom teachers



Reporting for Goal #1

Please note results for data collected around Goals, Strategies, Milestones, and Actions. In 1-3 sentences, please include comments on this data as well as causes and adjustments in the plan for the next year of implementation.

Year 1 Progress Reporting (To be completed at the end of the 2025-2026 school year)

Goal: By Spring 2028, 100% of Nome-Beltz students will have a personalized and updated Life Plan connecting coursework, career exploration, and postsecondary goals.

231

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

Strategy:

Indicator #:	Actual Results:		Comments:	
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Indicator #:

Actual Results:

Comments:

Milestones and Actions

% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Year 2:

Year 2 Progress Reporting (To be completed at the end of the 2026-2027 school year)

Goal:

By Spring 2028, 100% of Nome-Beltz students will have a personalized and updated Life Plan connecting coursework, career exploration, and postsecondary goals.

Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:

Strategy:



Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:

Milestones and Actions

% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Year 3:

Year 3 Progress Reporting (To be completed at the end of the 2027–2028 school year)

Goal:

By Spring 2028, students will demonstrate growth in academic achievement and expected behaviors, as measured by MAP/AK Star results, PBIS data and SCCS.

Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:



Strategy:

[Redacted]

Indicator #:

[Redacted]

Actual Results:

[Redacted]

Comments:

[Redacted]

Indicator #:

[Redacted]

Actual Results:

[Redacted]

Comments:

[Redacted]

Milestones and Actions

% Milestones Completed:

[Redacted]

% Actions Completed:

[Redacted]

Causes and Adjustments for Next Year:

[Redacted]



Reporting for Goal #2

Please note results for data collected around Goals, Strategies, Milestones, and Actions. In 1-3 sentences, please include comments on this data as well as causes and adjustments in the plan for the next year of implementation.

Year 1 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, Nome-Beltz will increase family and community engagement through consistent communication, collaboration, and participation.

Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:

235

Strategy:

Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:

Milestones and Actions

% Milestones Completed:

% Actions Completed:



Causes and Adjustments for Year 2:

[Redacted area]

Year 2 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, Nome-Beltz will increase family and community engagement through consistent communication, collaboration, and participation.

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

236

Strategy:

[Redacted area]

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

Milestones and Actions



% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Year 3:

Year 3 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, Nome-Beltz will increase family and community engagement through consistent communication, collaboration, and participation.

Indicator #:

Actual Results:

Comments:

237

Indicator #:

Actual Results:

Comments:

Strategy:

Indicator #:

Actual Results:

Comments:

Indicator #:

Actual Results:

Comments:



Milestones and Actions

% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Next
Year:



Reporting for Goal #3

Please note results for data collected around Goals, Strategies, Milestones, and Actions. In 1-3 sentences, please include comments on this data as well as causes and adjustments in the plan for the next year of implementation.

Year 1 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, students will demonstrate growth in academic achievement and social-emotional skills, as measured by MAP/PEAKS results and SEL indicators.

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

Strategy:

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

Milestones and Actions

% Milestones Completed: % Actions Completed:



Causes and Adjustments for Year 2:

[Redacted area]

Year 2 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, students will demonstrate growth in academic achievement and social-emotional skills, as measured by MAP/PEAKS results and SEL indicators.

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

240

Strategy:

[Redacted area]

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

Milestones and Actions



% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Year 3:

Year 3 Progress Reporting (To be completed at the end of the school year)

Goal: By Spring 2028, students will demonstrate growth in academic achievement and social-emotional skills, as measured by MAP/PEAKS results and SEL indicators.

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	

241

Strategy:

Indicator #:	Actual Results:		Comments:	
Indicator #:	Actual Results:		Comments:	



Milestones and Actions

% Milestones Completed:

% Actions Completed:

Causes and Adjustments for Next
Year:



Assurances

By my signature below, I assure that

- *the district has reviewed and approved the school's improvement plan as submitted through GMS,*
- *it meets all requirements based on its Alaska System for School Success score and, if applicable, its designation as a Comprehensive or Targeted Support and Improvement School.*
- *that the district will continue to support the school in the full implementation of the plan as presented, and*
- *the district liaison for school improvement or school principal will contact the DEED School Improvement Specialist for discussion and approval of any significant changes to the plan during the school year.*
- *the district will ensure federal funds are spent in compliance with the [Uniform Grant Guidance](#).*

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Superintendent's Signature:  Date: 11/26/25

By my signature below, I assure that I will support the full implementation of the school improvement plan as submitted through GMS by

- *holding regular School and Community Leadership Team planning meetings,*
- *monitoring the implementation of the actions and tasks according to the timeline and*
- *communicating with the DEED School Improvement Specialist about the plan's implementation and any anticipated changes to the plan.*

Principal's Signature:  Date: 26 Nov 2025

Nome Public Schools Director of Technology Report

Jim Shreve
09 DECEMBER 2025

Current / Completed projects

As mentioned in past reports, as a cost savings measure, the Tech Dept is looking at replacing staff Apple devices with ChromeBook Plus. The cost of most ChromeBook Plus devices are \$500 less than a MacBook. Additional advantages of ChromeBook Plus are rapid restart, scheduled and faster operating system upgrades, easier settings controls through the Google Admin Console, longer life span through the extended Automatic Update Expiration (10 years from date of manufacture vs five to seven years for MacBook). Another advantage is that staff would be using systems similar to the ones students use and would have the knowledge to provide better guidance on use, keyboard shortcuts, etc. Since the second week of November, I have been utilizing only a ChromeBook Plus in order to test the capabilities and feasibility of use for NPS Staff. To date I have not found anything that I cannot do on a ChromeBook Plus that I could do on my MacBook. It requires a little bit of a shift in how tasks are completed but the capabilities exist. I have been able to remote connect to macOS, WindowsOS, and ChromeOS devices for remote assistance or for server management / access. I am able to create, combine, and sign PDFs. I can cast my device to interactive displays and control them from the touch screen of the ChromeBook (this capability does not exist with MacBook). I also gained access to the improved version of the MyViewboard software with increased presentation capabilities that our current ViewBoard interactive displays will not update to. There are many offline capabilities with ChromeBook Plus that do not exist for standard ChromeBook, an important feature for periods without internet connection. After suggestions by staff observing my use, I have ordered additional models with increased capabilities to test. These models include devices with 2 in 1 screens (able to fully open the display 360° and utilize it as a tablet with a touch screen and stylus). These options increase mobility of faculty who desire to move around the classroom instead of teaching from the panel. When the additional devices arrive I plan to rotate them through various staff to test them and provide feedback.

We have started preparing our network environment for the conversion to ChromeBook Plus pending the outcome of the tests of ChromeBook Plus devices by staff. Part of this process is implementing settings specific to staff devices in our multiple organizational units (groups) in Google Admin Console. These settings will allow us to define who is allowed to login to devices (one staff to assigned device), scope specific printers, and apply settings or assign internet filters as required by e-rate, Board Policy, and or cyber security requirements / best practices.

Kindergarten Report Card converted to Google Sheets. Because of the foundational standards specific to this grade level, the Kindergarten Report is unique, so it resides outside of PowerSchool / PowerTeacher. The previous version consisted of an Excel spreadsheet, a Word document specifically created for Mail Merge processes, required edits of the merged document to remove fields from future terms, and then printing a specific number of pages from the edited sheets. The conversion to Google Sheets allowed for the use of a script to execute from inside of the spreadsheet that produces the report cards, from a protected template, for records specifically marked to Print. The use of the script automatically removes the extra fields that were imported in the previous process and the generation of null reports (blank reports from extra rows in the spreadsheet that did not contain values. The script generates individual PDF documents with the Student Name in the title for easy identification and printing. The use of the Google Sheet also allows for greater control and easy access for teachers to input student data and grades. It is estimated that the conversion will save approximately 20 to 30 minutes of time for each teacher during the end of term generation / printing events. Site admins also gain easier access / oversight of the process.

Replacement ChromeBooks distributed to 3 classroom carts at Nome-Beltz Middle High School. Our Systems Administrator, Andrew White, was able to provision and distribute 75 replacement devices to 3 classroom carts at NBMHS during November Family Teacher Conference days. The swap of these student devices is part of the Technology Department device replacement plan that schedules replacement every 7 to 10 years for student devices.

Category I and Category II e-rate year. This year our Category I (Cat-I) Internet and Category II (Cat-II) internal network equipment contracts go out for bid. I normally contract our Cat-I for five years in order to align to the 5 year renewal budget of the Cat-II. This cycle saves me time instead of having to process Cat-I on a yearly basis. It also produces discounted rates for internet prices under the longer contract. This year we enter into a unique bid season for Cat-I Internet because of new Internet services capabilities in our area that were previously unavailable. With the introduction and greatly enhanced capabilities of Low Earth Orbit (LEO) satellite systems, installation of the LEO land station in Nome, and general increases in Internet Service Provider capabilities it should increase the number of bids we expect to receive. There are also grant options available under LEO that could equate to zero district cost and no limitation on bandwidth like there is under Broadband Assistance Grant100 (BAG100) which caps each school at 100Mbps speed. The hope is that with the increase in capabilities we will see cost reduction of services in general or be able to greatly increase bandwidth for little to no cost to the district when coupled with our 90% Cat-I and 85% Cat-II reimbursement through the e-rate program. For Cat-II services we expect to replace most of our network switches and Access Points (WiFi antennas) throughout the district.

Future Projects

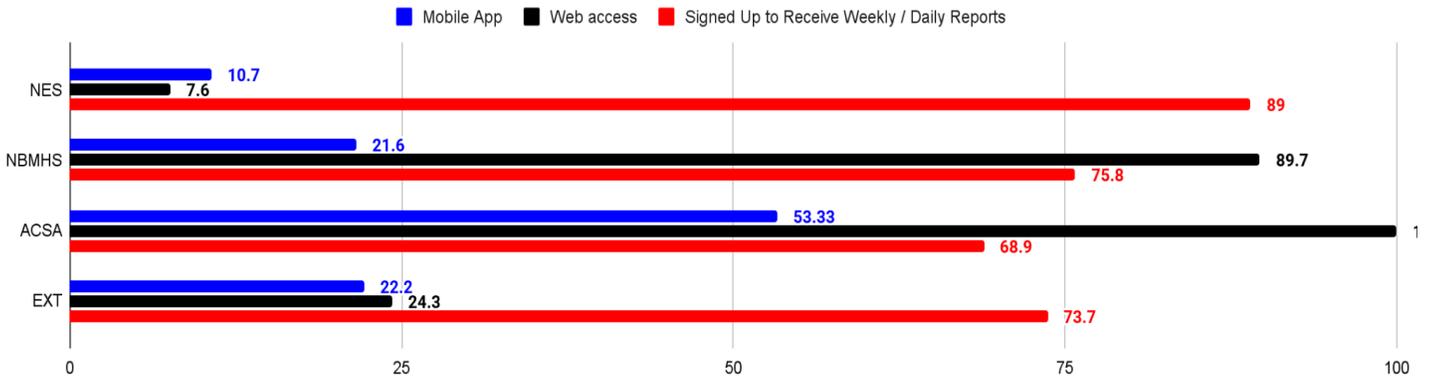
No Change - Continue to build on the District's Data Protection Policy by implementing many of the information security processes covered in the virtual Chief Information Security Officer course I am now certified in. I am identifying many policies that either need added or updated to ensure compliance with industry standards. I have submitted a few drafts of these policies for consideration by the Policy Committee.

No Change - Network diagramming 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.

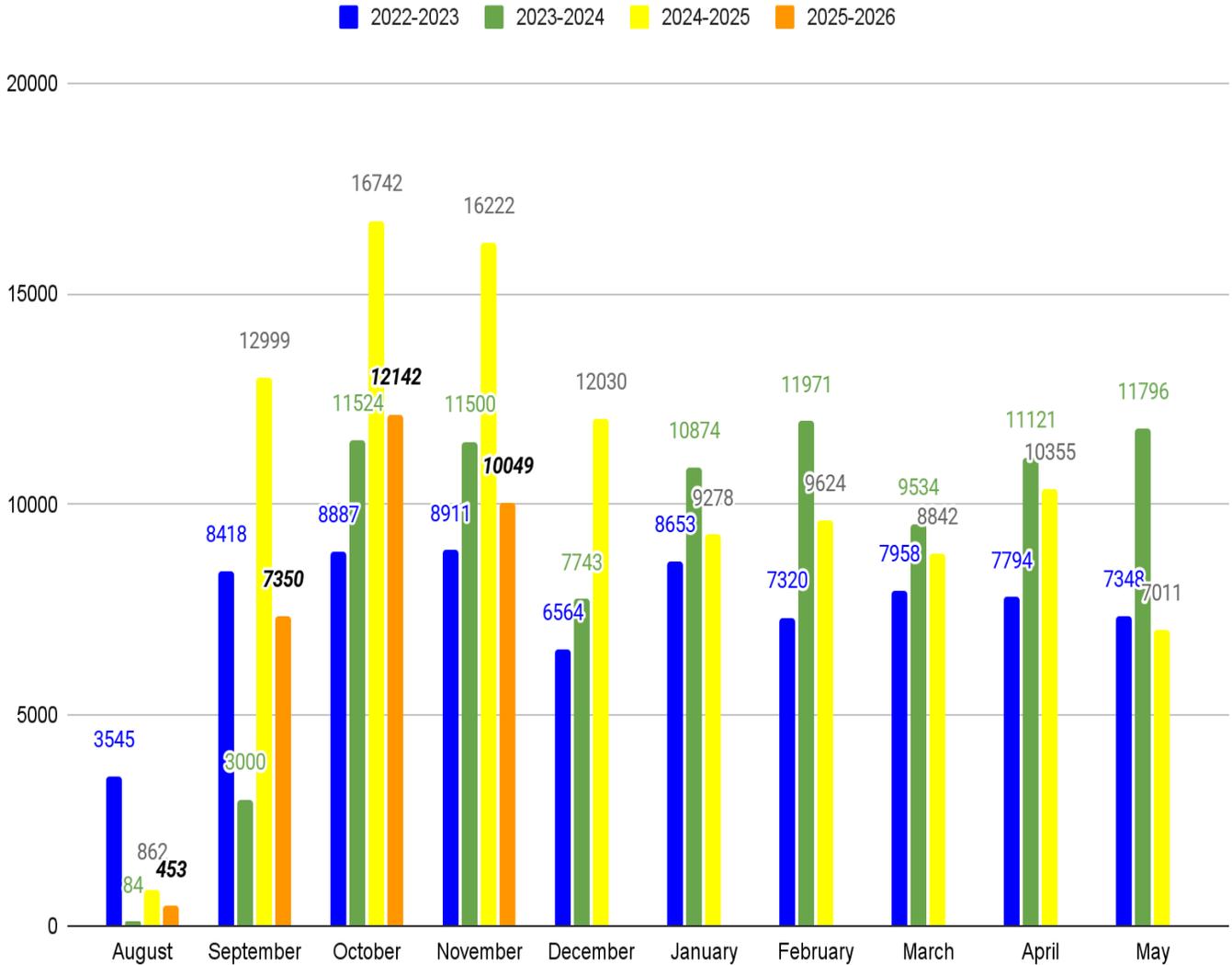
PowerSchool Online Enrollment

As of 30NOV25 the SY25-26 New Student Enrollments forms completed are at 130 (47 for Kindergarten) and the SY25-26 Returning Student Enrollment forms (launched on 31JUL25 - Closed 30NOV25) completed are 482 of 556 (86.7% complete) for a total of 612 of 669 K-12 Student records (91.5%) submitted through online enrollment. This is 10.25% higher than this same period last SY and the highest level of completed forms since the inception of online enrollment for NPS in SY19-20.

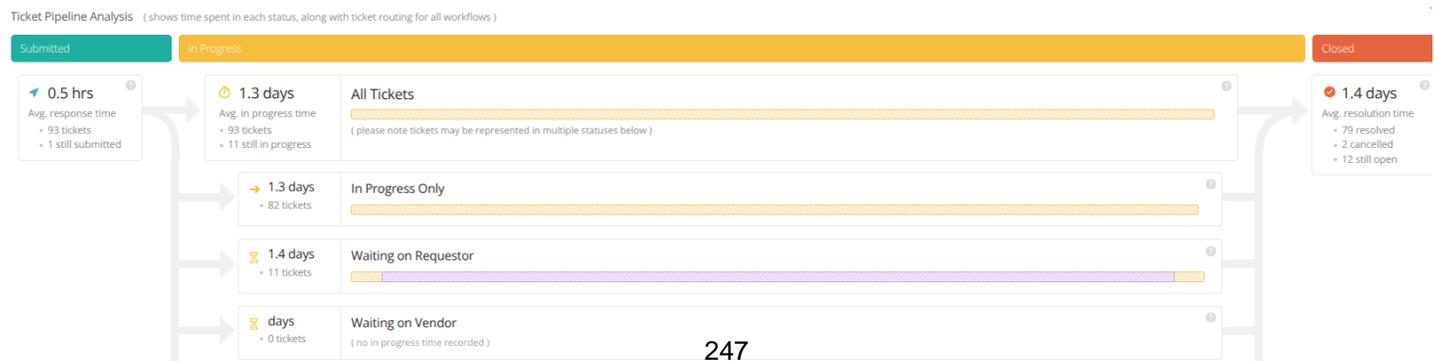
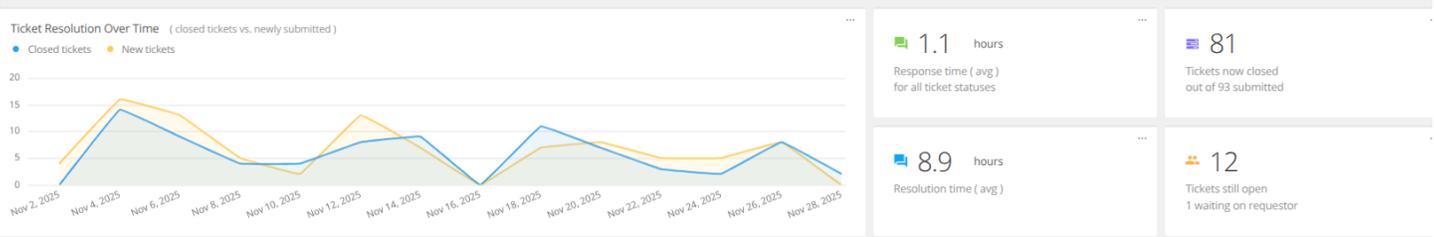
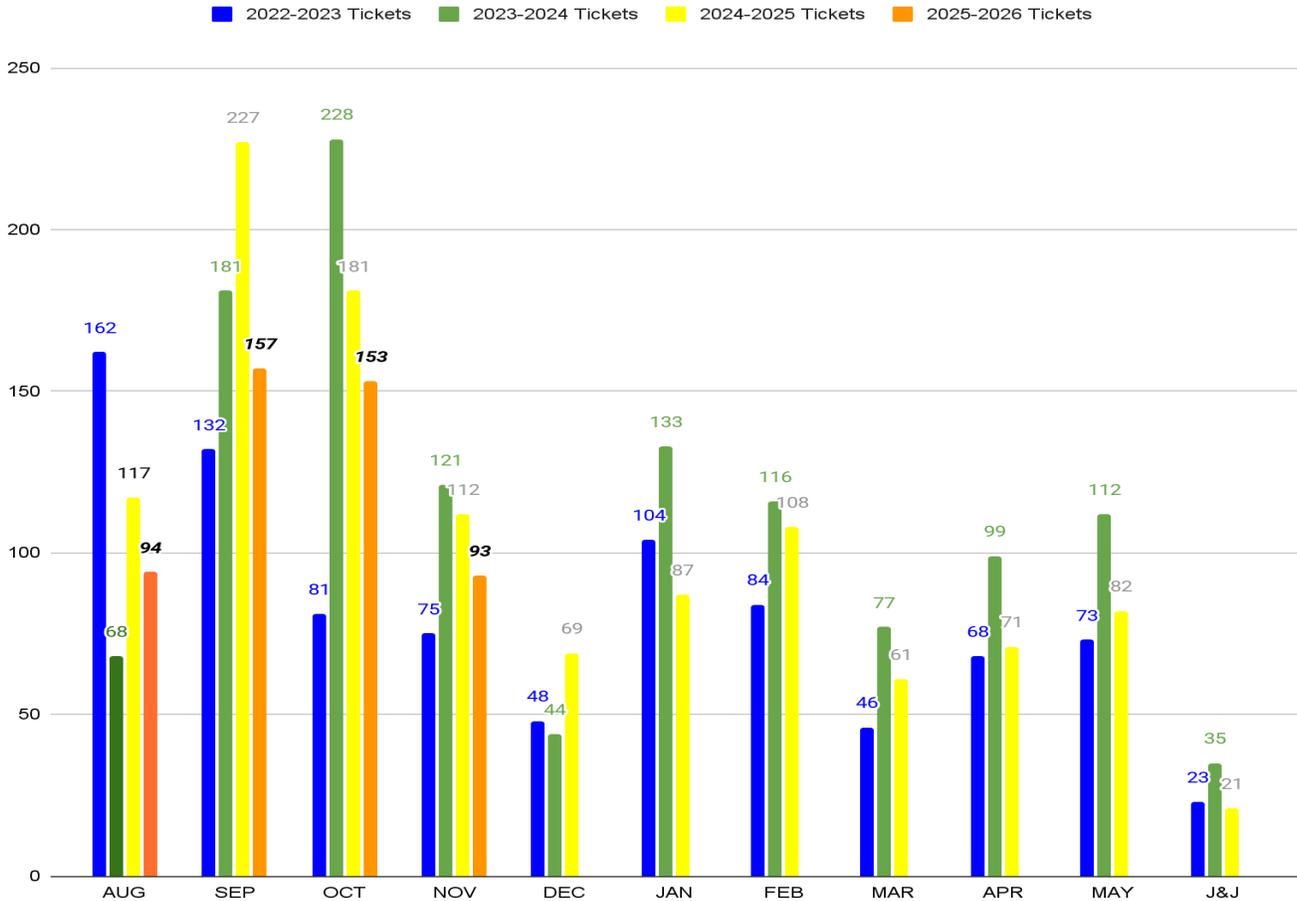
PowerSchool Student Information System Access Data. Percentage of access by Parents or Students for last month



Total Parent and Student PS Access Sessions



Part of the Technology Department's role is to maintain the Technology Web Help Desk for staff to request repairs, training, and troubleshooting. Last month we closed / resolved 81 out of 93 (89%) tech requests submitted through the system. Our average response time was 1.1 hours and average resolution time was 8.9 hours.



December Board Report 2025 Mary Donaldson, Special Education Director

Coming together is a beginning. Keeping together is progress.

Working together is a success.



Positive comments from our stakeholders and guest professionals

*Thank you - I truly appreciate you and your team. How open minded and willing to think outside the box the staff is at that school is second to none. I like it, appreciate it and I am glad your team and the staff at Nome Beltz are the ones that are working with my kiddos. Happy Holidays to you and yours. Thank you **Travis Tesar Parent***

*Thank you Mary! I still have a lot of skills to gain in this field and I'm looking forward to being a part of this path! It's so good to have a supervisor who communicates their confidence as much as you do with our team! Thank you for sharing your truth and your heart in all of this. **Erin Nelson - Para Elementary***

*I debriefed with Tricia today, and she had nothing but praise for your team!! Your dedication to your students and your willingness to work together for the betterment of their day-to-day program is commendable. She cited how willing all of you are to support her in new ideas and follow through with all your students. Your extra time, dedication, and attitude do not go unnoticed or unappreciated. Tricia has been doing this a long time, and she shared that you all are one of the best! **Tricia Shambach Consultant***

*It is clear that the supports that are in place at NBHS are first-rate and ready to guide xxxxx toward success at the time when he once more is willing to utilize them. These supports include the special education classroom, established routines, the long-standing, strong, and supportive relationship with Jill Peters, and support from the administration. **SESA after their visit***

Learning Together

The weekend training resulted in positive feedback and application to their positions servicing the children of Nome and surrounding communities.



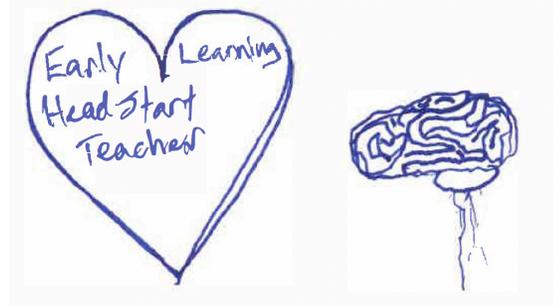
*Information gathered from the 33 training evaluation forms

The training met or exceeded my expectations
 4.85/5
My personal or professional interests and needs were met
 4.75/5
The information made sense
 4.9/5
The information was useful
 4.95/5
I would recommend this training to others
 4.95/5

Overall Satisfaction with the training:



10. Please use the space below to draw a picture, or use a few words to describe your thoughts and feelings about this session:



Vary informative, feeling ~~to~~ more prepared on what to do, ~~these~~ tools are easy to understand ~~for~~ and use ~~are~~ are a good guide on what I can do

This session made me understand my students' behaviours better.



Thank you for expanding my brain / thinking on these topics.

© FASCETS.org www.fascets.org

15. What suggestions do you have for improving this training in the future?

Keep this training going

Refer to question 10. A follow-up training on accommodating students with FA/NB.

this training is very helpful & I think we need more - the training is perfect.

12. What is one thing that you plan to do differently based on this information?

to be more understanding on the children's behavior

NOME
PUBLIC
SCHOOLS
Driven By
Data

Karen Dixon, Director
of Curriculum, Federal
Programs,
Assessment
Board Report
December 2025

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

Vision Statement:
Together, strong in identity, purpose, potential

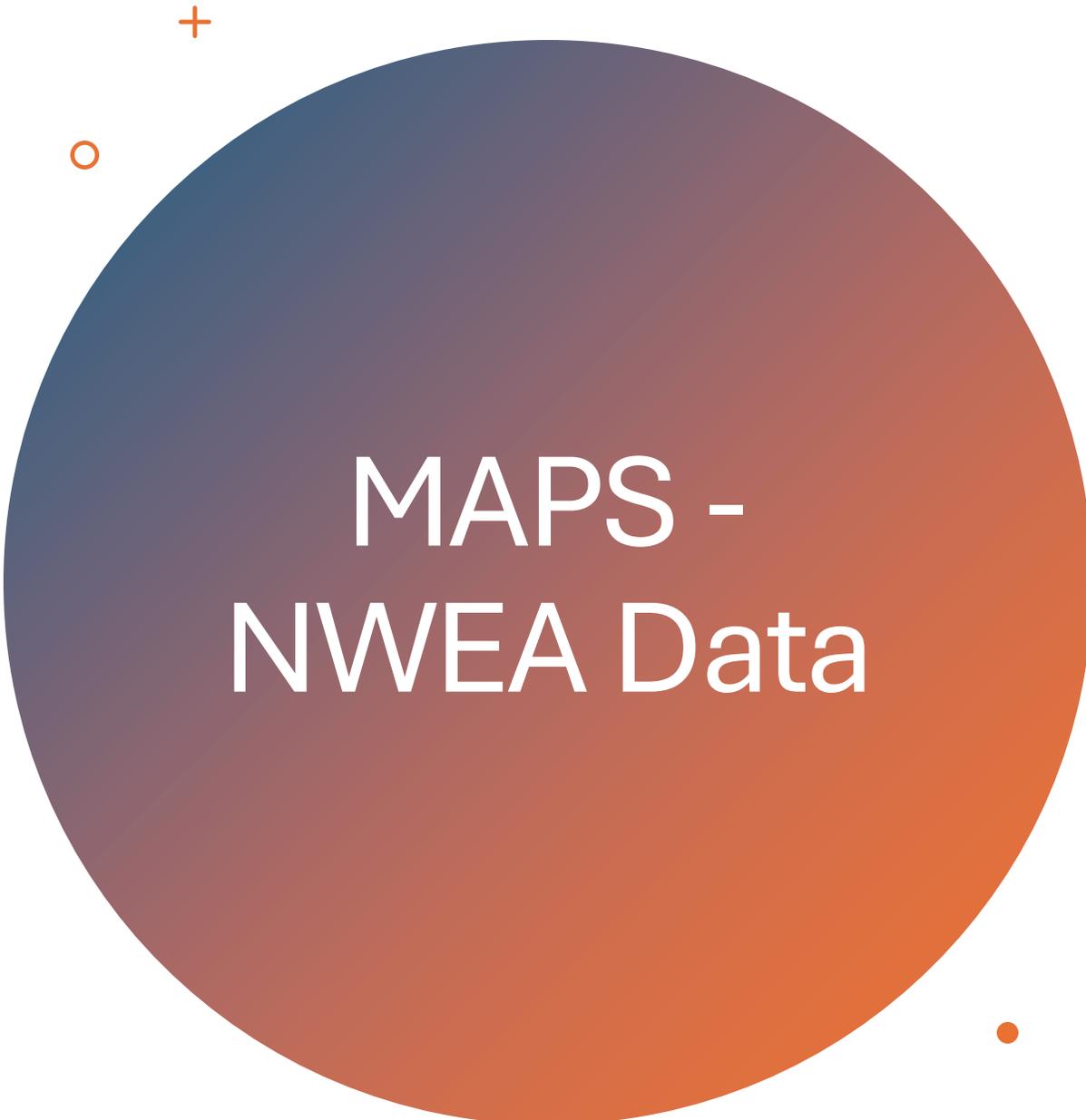


December Report Focus

- This report will focus on Assessments which can impact a wide range of educational systems. For instance:
 - Curriculum Design
 - Instructional Practices
 - Student Support Systems
 - Professional Development
 - Accountability systems
- These systems are all interconnected, and assessments help ensure that each one supports student growth and success.

Assessment Calendar

	#1: September 2 -26, 2025 <u>mClass</u> – grade K-5
September 17 - November 1, 2025 <u>Alaska Developmental Profile (ADP) Reading Readiness</u> – grade K	
	<u>Measures of Academic Progress (MAP)</u>
#2: December 8, 2025 - January 16, 2026 <u>mClass</u> – grades K-5	
	<u>Measures of Academic Progress (MAP)</u>
	March 23 - May 8, 2026 <u>Alternate Assessment (Dynamic Learning Maps)</u> grades 3-10 (If indicated in student's IEP.)
	<u>AK Systems of Academic Readiness (AK STAR) & AK Science</u>
	May <u>Measures of Academic Progress (MAP)</u> <u>Required Reading, Language, & Math – grades K- 2 and 10 Only.</u>
	#3: April 27 - May22, 2026 <u>mClass</u> – grades K-5
(Date TBD) <u>Work Keys</u> Locating Info, Reading for Info, Applies: grades 11-some 12	
	(Date TBD) <u>PSAT</u> Reading, Writing, Math grades 10-11
(Date TBD) <u>ASVAB</u> Various: grades 10, 11, 12	
	December 14, 2025 <u>ACT</u> Reading, Writing, Math, Science: grades 11, 12
(Registration Dates TBD) Test Dates: October 4, 2025 November 8, 2025 December 6, 2025 May 2, 2026 <u>SAT (no Essay)</u> Language Arts, Math: grades 11, 12	



MAPS - NWEA Data

- NWEA refers to the results from Northwest Evaluation Association Assessments, primarily the MAP growth computer- adaptive test



What NWEA data shows



- **Achievement and growth:** The data helps track how much a student has learned over time and how they are progressing academically.
- **Performance on a RIT scale:** Scores are based on the RIT (RASCH unit) scale, which is an equal-interval measurement scale, similar to a ruler, that simplifies the interpretation of test results and allows for accurate tracing of progress.
- **Student and Class performance:** Teacher can see individual student performance and overall class performance in specific subject area to identify strengths and areas of improvement
- **National and state comparisons:** The data can be compared to national norms to provide context for a student's performance and help educators see how students are performing relative to their peers nationwide.

How the data is used



Personalized learning: Teachers use the data to tailor lessons and create learning plans that meet each student's unique needs and abilities.



Plan Instruction: the results inform lesson planning and allow educators to make data-driven decisions about curriculum and teaching strategies



Support students: the data can help identify students who may need additional support or intervention and can be used to set goals with students.



Support different subjects: While the tests focus on math, reading, language, and science, the data can also be used to support instruction in other subjects like history

What strategies do teachers use to help student improve their RIT scores based on NWEA data?



Data Analysis and
Instructional
Planning:



Identify Strengths and
Weaknesses



Leverage the Learning
Continuum

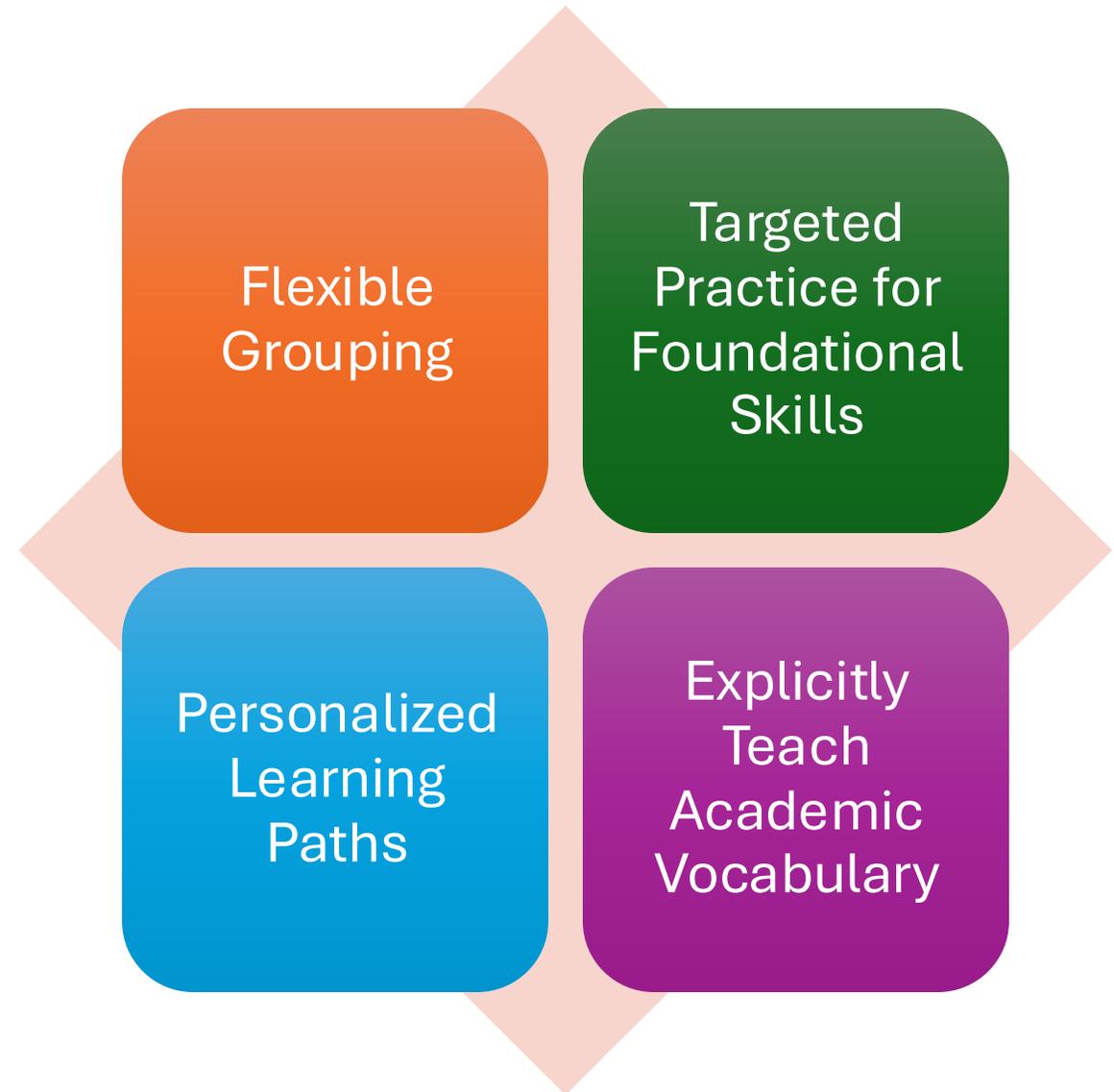


Combine with
Formative
Assessment

Nome Public School – Deep Dive

- Building a strong student culture
- Working on character development
- Developing dedicated teachers
- Understanding data analysis and use of data
- Dedicating summer work on curriculum and perhaps interim assessments for Kindergarten – eighth grade
- Developing an interim assessment calendar
- Developing formal data-drive instruction for new teachers
- Re-teaching focus with a series of PD around checking for understanding
- Training for school leadership in leading assessment analysis meetings

Differentiated Instruction and Interventions



Goal Setting and Student Engagement



COLLABORATIVE
GOALS SETTING



STUDENT
CONFERENCES



POSITIVE
REINFORCEMENT

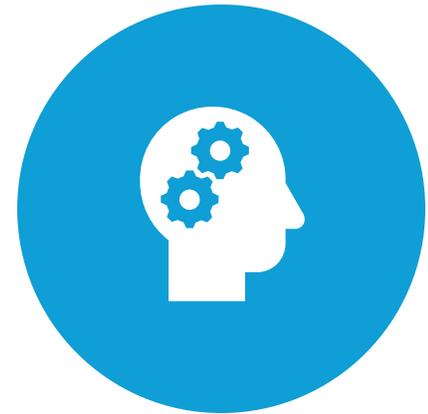
General Classroom and Test-Taking Strategies



PRACTICE TEST-TAKING SKILLS



ENSURE COMPUTER LITERACY



ACTIVE PRIOR KNOWLEDGE

AK STAR DISTRICT RESULTS –Math K-12

District Profile								
Achievement by Grade								
Nome School District Math K-12								
Grade ↑	Achievement Fall 2025-2026 Median and Distribution				Sort by	Average RIT	Number of Students	
					-- select an option --			
K	59th	12%	12%	29%	29%	18%	144	49
Grade 1	63rd	16%	19%	12%	37%	16%	160	32
Grade 2	63rd	15%	13%	15%	32%	25%	175	40
Grade 3	35th	27%	34%	12%	16%	11%	178	64
Grade 4	38th	28%	23%	15%	21%	13%	192	53
Grade 5	41st	21%	29%	32%	11%	7%	201	56
Grade 6	34th	38%	29%	14%	12%	7%	202	56
Grade 7	17th	57%	13%	11%	11%	8%	207	47
Grade 8	21st	47%	25%	12%	8%	8%	207	51
Grade 9	37th	22%	33%	23%	14%	8%	220	51
Grade 10	46th	15%	27%	31%	21%	6%	224	33

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

Rostered Winter 2025-2026
Tested Fall 2025-2026

AK STAR DISTRICT RESULTS – Reading K-12

District Profile				
Achievement by Grade				
Nome School District Reading				
Grade ↑	Achievement Fall 2025-2026 Median and Distribution	Sort by -- select an option --	Average RIT	Number of Students
K	50th 4% 25% 35% 22% 14%		140	49
Grade 1	52nd 24% 12% 18% 28% 18%		156	33
Grade 2	55th 16% 19% 22% 27% 16%		169	37
Grade 3	23rd 46% 17% 8% 20% 9%		176	65
Grade 4	40th 31% 19% 25% 19% 6%		189	52
Grade 5	42nd 24% 25% 29% 11% 11%		198	55
Grade 6	33rd 39% 16% 27% 7% 11%		201	56
Grade 7	23rd 47% 25% 13% 11% 4%		202	47
Grade 8	22nd 46% 23% 21% 6% 4%		203	48
Grade 9	43rd 21% 19% 37% 19% 4%		212	53
Grade 10	44th 22% 25% 17% 22% 14%		214	36

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

Rostered Winter 2025-2026
Tested Fall 2025-2026

AK STAR DISTRICT RESULTS – Language Usage K-12

District Profile

Achievement by Grade

Nome School District | Language Usage

Grade ↑	Achievement Fall 2025-2026 Median and Distribution	Sort by -- select an option --	Average RIT	Number of Students
Grade 2	84th 43% 57%		188	7
Grade 3	31st 43% 16% 9% 21% 11%		176	63
Grade 4	35th 34% 21% 24% 15% 6%		187	53
Grade 5	36th 27% 35% 16% 11% 11%		195	55
Grade 6	39th 38% 18% 21% 12% 11%		197	56
Grade 7	33rd 36% 26% 26% 8% 4%		199	47
Grade 8	21st 48% 26% 16% 10%		199	50
Grade 9	41st 22% 27% 24% 27%		209	49
Grade 10	46th 19% 26% 35% 10% 10%		212	31

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

Rostered Winter 2025-2026
Tested Fall 2025-2026

AK STAR DISTRICT RESULTS – Science K-12

District Profile

Achievement by Grade

Nome School District | Science K-12

Grade ↑	Achievement Fall 2025-2026 Median and Distribution	Sort by	Average RIT	Number of Students
Grade 5	38th 	-- select an option --	197	56
Grade 6	47th 		204	15
Grade 7	47th 		210	14 268
Grade 8	40th 		204	50
Grade 9	45th 		211	45
Grade 10	52nd 		214	27

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

Rostered Winter 2025-2026
Tested Fall 2025-2026

AK STAR DISTRICT RESULTS – Life Science

District Profile

Achievement by Grade

Nome School District | Life Sciences

Grade ↑	Achievement Fall 2025-2026 Median and Distribution	Sort by	-- select an option --	Average RIT	Number of Students
Grade 10				198	1

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

Rostered Winter 2025-2026
Tested Fall 2025-2026

Laying the Foundation for Effective Action

- For analysis to be useful it must be timely.
- Systems must be put in place to ensure insights of the data-driven instruction are put to use.
- Calendar for interim assessments are analyzed with 48 hours of being scored - use Wednesday PLCs:
 - ½ days following each round of interim assessments to allow for analysis resulting in a 3-day turnaround from results to action plans.
- Teacher and Leader Side By Side:
 - Leadership training is crucial
- Implement with fidelity

Circle Back: Nome Public School – Deep Dive

- Building a strong student culture
- Working on character development
- Developing dedicated teachers
- Understanding data analysis and use of data
- Dedicating summer work on curriculum and interim assessments for Kindergarten – eighth grade
- Developing an interim assessment calendar
- Developing formal data-drive instruction for new teachers
- Re-teaching focus with a series of PD around checking for understanding
- Training for school leadership in leading assessment analysis meetings

Foundations of Effective Analysis

- If assessments define the ultimate goals, analysis identifies the strategy and tactics needed to get there



Mathematics Strategies by RIT Range

- Focus of the specific concepts students in a given RIT band

RIT Band	Typical Skills & Concepts	Instructional Strategies & Activities
151-160	<ul style="list-style-type: none"> ○ Simple fractions (equivalence, representation) ○ Basic place value with multi-digit numbers ○ Whole number multiplication/division concepts 	<ul style="list-style-type: none"> ○ Use visual aides like fraction bars or pie charts to model equivalence ○ Provide hands-on activities with manipulatives to build number sense ○ Use word problems to introduce basic multiplication/division concepts
161-170	<ul style="list-style-type: none"> ○ Problem-solving with basic units (foot, inch, mile) ○ Data representation (bar graphs, pictographs) ○ Simple angle measurement concepts 	<ul style="list-style-type: none"> ○ Integrate measurement activities using rulers and yardsticks ○ Have students create simple bar graphs from collected classroom data (e.g., favorite colors). ○ Introduce money concepts through simulations using coins and dollars.
180 - 190	<ul style="list-style-type: none"> ○ More complex multiplication concepts ○ Introduction to decimals ○ Area and perimeter calculations 	<ul style="list-style-type: none"> ○ Focus on repeated addition to reinforce multiplication concepts ○ Use graph paper for drawing rectangles and calculating area and perimeter ○ Teach academic vocabulary related to these geometric and computation concepts.

Reading Strategies by RIT Range

- For reading, strategies align with increasing complexity in vocabulary, comprehension, and analysis.

RIT Band	Typical Skills & Concepts	Instructional Strategies & Activities
161-170	<ul style="list-style-type: none"> ○ Recognizing simple sight words and decoding ○ Identifying basic story elements (character, setting) ○ Comprehending simple, explicit instructions 	<ul style="list-style-type: none"> ○ Engage in frequent paired reading and shared reading activities. ○ Use word families and phonetics exercises to build decoding skills. ○ Practice following multi-step written directions in fun activities.
180-190	<ul style="list-style-type: none"> ○ Understanding the main idea and supporting details in simple texts ○ Making simple inferences and predictions ○ Expanding basic vocabulary 	<ul style="list-style-type: none"> ○ Practice summarizing paragraphs orally or in writing. ○ Use the text to “find the evidence” for predictions and inferences. ○ Introduce new vocabulary through context clues with the reading material.
200+	<ul style="list-style-type: none"> ○ Analyzing text development and structure ○ Determining the author’s purpose ○ Citing specific textual evidence to support analysis 	<ul style="list-style-type: none"> ○ Implement active reading strategies like note-taking, highlighting key points, and summarizing sections of texts. ○ Facilitate student discourse and debates about the author’s message or argument. ○ Provide opportunities for self-directed learning and research on related topics



Looking for patterns – Questions to Ask During Interim Assessment Analysis

Dig in” Questions

- Bombed questions – did students all choose same wrong answer? Why or Why not?
- Break down each standard: Did students do similarly on every question within the standard or were some questions harder? Why?
- Compare similar standards: Do results in one influence the other?
- Sort data by student scores: Are there questions that separate proficient and nonproficient students?
- Look horizontally by student: Are there any anomalies occurring with certain students?

Changing Teaching to Enhance Learning

- School Improvement Plans are strategic:
 - Data-driven instruction is worthless unless that information is used in the classroom
 - Data drives instruction resulting in instructional change
 - What is NPSs' Data-Driven Success Story?
 - DRIP/MTSS Plans
 - ATSI Plans
 - Professional Development is impacted
 - Implement with fidelity
- Curriculum – Absolutely Required
 - Unit and lesson plan
 - Implement with fidelity
- Grants:
 - Individual grant requirements are met
 - Tribal Consultation
 - Implement with fidelity
- Collaborative Process:
 - Directors
 - School Leadership
 - Parents
 - Community

An Example - Action Plan Template

TASK	ACTIVITY	TIMELINE	PERSON RESPONSIBLE	EVALUATION
RE-TEACH STANDARDS: What standards need to be re-taught to the whole class?	ANALYSIS: Why didn't the students learn it?	6-Week Instructional Plan	Principal Teacher	
	INSTRUCTIONAL PLAN: What techniques will you use to address these standards?			

Week 1 Dates 10/27 - 31	Week 1 Dates 11/3- 11/7	Week 1 Dates 11/10 - 14
Standards for Review and Re-Teach	Standards for Review and Re-Teach	Standards for Review and Re-Teach
10/27 – Multiplication	11/3 - Algebraic Subtraction	11/11 - Comparison
10/30 – OE (Exponents)	11/4 – Place Value: Value Identity	11/12 – OE (Eggs)



School Board Comments and Questions



Nome Public School Board, Facilities Service Report, December 5, 2025

Jonathan Duarte, Facilities Director

Maintenance Snapshot:

- Scheduled Work Order in progress: 16
- Completed Tickets: 164

Staffing:

- Custodian Rotational Supervisor- Jake Mckeown/ Nathan Lopez
- Custodian III -Stan Burgess
- Custodian II- Thuong Nguyen
- Custodian II- Julianna Duarte (Rotational)
- Custodian I- Jordan Tessateskie and Trevor Ozenna.
- Custodian I- Jonaie Duarte (Rotational)
- Custodian I- Jorena Duarte (Rotational)
- Maintenance Technician III- Ilya Komarov
- Maintenance Technician II- James Ventress
- Maintenance Technician II- Bill Baxter
- Maintenance Technician I- David Immingan

Maintenance Department Tasks with Status:

- Dorm bathroom ventilation upgrades.
- District Buildings A,B,C and G, PM's are on going. Lighting pack upgrades.
- District Wide door inspections to repair or replace with locksmith have been completed.
- District Vehicle and equipment annual PM's are nearly completed.
- Fire Inspection- Discrepancy repairs are being added to the schedule.
- Incident IQ work order close progress is ongoing.
- NACTEC equipment training opportunities. Servicing and practical understanding.
- NBMHS Bathroom urinal dividers installation, per student request are pending vendor quotes.
- NBMHS Carpentry shop machinery PM's are ongoing.
- NBMHS Painting hallways and damaged areas.
- NBHS Mechanical Room- 6 month Pm's are underway.
- NES Bathroom disposal containers are being worked on.
- Snow removal support from Alaska Gold Company.

Janitorial Department Tasks with Status:

- New employees are onboarding with training and learning the position.
- Dorm bathrooms are going through a deep cleaning process.

Safety Concerns:

- District wide commercial doors are being reviewed by Able Locksmith. Many doors require a complete new replacement after years of repairs and antiquated components.

Facilities & Maintenance Summary Report

Reporting Period: November 2025 through December 2025

During the most recent review period, the district received a high volume of facilities, maintenance, and operations requests across all buildings and housing units. These requests highlight ongoing needs driven by aging infrastructure, winter conditions, and increased utilization of instructional and residential spaces. The following summarizes the major categories and trends observed.

1. Heating, HVAC, and Boilers

Heating and ventilation challenges represent the largest share of incoming requests. Numerous classrooms, offices, and dorm units report temperatures that are either excessively hot or too cold, often due to malfunctioning valves, thermostats, fans, or circulation pumps. Several boilers require service, and multiple buildings have glycol contamination, low airflow, or non-functioning HVAC components. This is due to the second phase of the DDC upgrades. These issues directly affect learning conditions and remain top priority for maintenance teams.

2. Door Hardware, Locks, and Key Access

A significant number of requests involve malfunctioning doors, broken handles, misaligned thresholds, and locks that either fail to latch or can be forced open. Security concerns are present in several instructional and residential spaces. Key-related needs—including re-keying/ pinning, processing keys, and software support for key management—continue to grow, especially for programs with expanded staffing such as ANSEP.

3. General Building Repairs & Safety Issues

Facilities requests span from wall, ceiling, and flooring repairs; window issues; plumbing leaks; restroom fixture failures; mold cleanup; and minor structural damage caused by weather or wear. Several program and student areas require repair of damaged cabinetry, shelving, partitions, and blinds. Dorms and apartments report additional needs including appliance fixes, bathroom repairs, and general remodeling support.

4. Grounds, Exterior Maintenance & Snow Removal

Seasonal weather continues to place heavy demand on grounds crews. Snow removal is required across all campuses, parking areas, dorms, and district office facilities. I am very thankful Alaska Gold has been supporting us at this point in time. Exterior issues include damaged entryways, playground defects, uneven gravel walkways, non-functional outdoor lighting, and fencing repairs. Staff have also requested improvements to pedestrian safety and vehicle movement areas around ACSA. We are adding more signs around building “D”.

5. Electrical, Lighting, Custodial & Equipment Needs

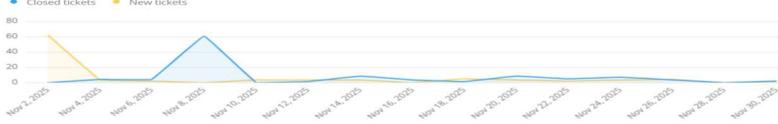
Many requests relate to lighting outages, bell/intercom issues, and electrical equipment failures. Custodial staff submitted needs for cleaning equipment, dispenser replacements, and trash management.

Educational programs requested assistance moving furniture, relocating materials, and preparing spaces for alternative instructional uses. District vehicles require annual maintenance, tire changes, winterizing, and mechanical repairs. At this point in time we have two out of fifteen pieces of equipment and vehicles that are now serviced.

Summary

Overall, the district continues to experience a high number of facilities and maintenance needs, driven largely by aging systems and harsh seasonal conditions. Heating and ventilation issues remain the most impactful to instructional quality, while door hardware and key-access concerns present ongoing safety priorities. Continued coordination between maintenance, custodial, and administrative teams will be essential to address urgent needs while planning for long-term infrastructure improvements.

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



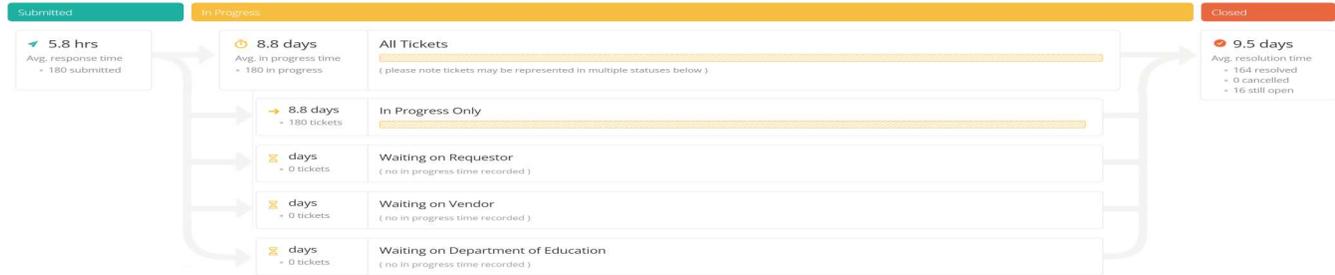
11.6 hours
Response time (avg)
for all ticket statuses

164
Tickets now closed
out of 180 submitted

3.1 days
Resolution time (avg)

16
Tickets still open
0 waiting on requestor

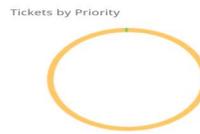
Ticket Pipeline Analysis (shows time spent in each status, along with ticket routing for all workflows)



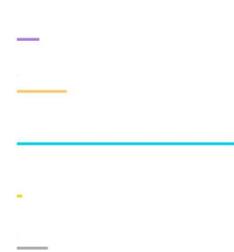
Top Models (sorted by total tickets)



188.3 minutes
Avg. time logged per ticket



Tickets Submitted For



% Parts Used



Quantity Parts Used



Top 10 Parts Used



% Value Parts Used



Value Parts Used



Top Issue Categories (sorted by total tickets)



Overall Satisfaction (click bars below for specific results details)

No data available



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 11/30/2025
 - All Except Special Revenue Programs -
DATE: December 4, 2025

REVENUES:

	<u>Received</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Received</u>
State of Alaska - Foundation	\$ 4,262,500	\$ 10,229,234	\$ 5,966,734	41.67%
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	913,609	2,700,000	1,786,391	33.84%
Impact Aid - U.S. Government PL-874	-	1,500	1,500	0.00%
E-Rate	880,599	2,514,158	1,633,559	35.03%
Earnings on Investments	66,294	175,000	108,706	37.88%
Other (Fees/Gate/Rentals/Donations)	145,274	340,000	194,726	42.73%
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)	161,318	665,697	504,379	24.23%
Food Service (Fund 255)	168,736	819,000	650,264	20.60%
TOTAL REVENUES	\$ 6,598,331	\$ 19,993,216	\$ 13,394,885	33.00%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	<u>Expended & Encumbered</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Expended</u>
General Fund (100)	\$ 6,211,412	\$ 18,508,519	\$ 12,297,107	33.56%
Pupil Transportation (205) ²	668,763	676,050	7,288	98.92%
Food Service Fund (255)	257,311	819,000	561,689	31.42%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 7,137,485	\$ 20,003,569	\$ 12,866,084	35.68%

Percentage of Revenue Budget Recvd: 33.00%
 Percentage of Budget Expended: 35.68%
 Percentage of Year Passed: 41.92%

Days of Expenditures for this Fiscal Year: 153 Days

Remaining in Fiscal Year for Expenditures: 212 Days

Checking Account Bank Balance as of November 30, 2025 - \$6,367,522
 CD Bank Balance as of December 4, 2025 - \$1,081,640
 Northrim Checking Bank Balance as of December 4, 2025 - \$2,242



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: December 4, 2025
 Subject: **Financial Narrative**

Welcome to December! The year is flying by quickly!

FY2025 Audited Financial Statements

The audited financial statements are under Action items for formal approval by the Board.

FY2025 Per Pupil Expenditure (PPE) Reporting

The DEED-required PPE reporting has been submitted and will be published online to the public in January 2026 on [the Compass](#).

FY2025 Per Pupil Expenditure Report: Horizontal View

	Anvil City Science Academy	Extensions Correspondence	Nome Elementary	Nome-Beltz Middle/High
Enrollment	60.00	33.25	294.38	272.10
<u>Site-Level Expenditures</u>				
State/Local	13,335	4,105	15,005	22,019
Federal	2,439	1,264	3,600	2,955
Site-Level Total	15,774	5,369	18,605	24,974
<u>Site Share of District Expenditures</u>				
State/Local	4,642	4,642	4,642	4,642
Federal	79	79	79	79
Site Share of District Total	4,722	4,722	4,722	4,722
Total School Expenditures	\$ 20,496	\$ 10,090	\$ 23,326	\$ 29,696

Standard Operating Procedures (SOP) #4 - Payroll Processing Procedures

Attached please find SOP #4 - Payroll Processing Procedures - for your review, reference, and comments. One change was made since last review, which is the addition of requirement to submit a prenote to the bank prior to issuing direct deposits. This is a precautionary measure to ensure security and correctness of account information being initiated or changed.

FY2027 Budget Process & Timeline Additions/Notations Below

FY 2027 BUDGET PROCESS AND TIMELINE

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

BP 3100 - BUDGET – The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

FY 2027 1st Draft Budget presented to the Board at regular meeting

January 13, 2026

Work Session: “Budget Deep Dive”

January 27, 2026

Tribal Consultations

February 2026

FY 2027 2nd Draft presented to the Board at regular meeting

March 10, 2026

FY 2027 3rd Draft/Final Budget presented to the Board at regular meeting

April 14, 2026

FY 2027 Budget Adoption at special session

April 28, 2026

Thank you!

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 4 - PAYROLL PROCESSING PROCEDURES

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Chief Financial Officer (CFO) and Payroll Technician
4. PROCEDURES: The following procedures should be followed for completing transactions in the payroll cycle:
 - a. EMPLOYEE AND PERSONNEL/PAYROLL RECORDS
 - (1) Each employee shall have a file which contains a copy of the contract of employment, relevant tax and deduction information, W-4, a current personnel action form (or the like) which includes salary information and account coding, and any other information that is relevant and/or necessary for payroll processing.
 - (2) All personnel changes shall be prepared by HR or designee and signed [e-signed or wet signed], and approved by the Superintendent or designee, as indicated by signature.
 - (3) The master personnel file in software system shall be maintained by the Payroll Specialist.
 - (4) Any changes to employee direct deposit banking information shall be confirmed by phone call to the employee's District work phone number of record, in addition to receiving the completed authorization form. All new or updated direct deposit information shall require a prenote to be uploaded to the banking institution to verify the validity of the banking information provided. When the direct deposit information is not submitted in time to allow a prenote prior to payroll processing, then a paper check will be issued until the prenote can be verified.
 - (5) The CFO and Payroll Technician shall be immediately informed of any employee terminations. The terminated employee's rights to access the District's

computer system(s) shall be immediately removed, and HR or designee will conduct an exit interview.

- (6) Employees must have all hire paperwork completed before a paycheck will be generated.
- (7) Retain employee payroll records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

b. PROCESSING PAYROLL TRANSACTIONS

- (1) Electronic Timecard system access will be granted by the Payroll Technician and/or CFO upon receipt of hire paperwork.
- (2) Permanent full time and part time classified employees and long-term substitutes will enter their time worked into the electronic timecard system.
- (3) Administrative employees will enter their time worked into the electronic timecard system.
- (4) Teachers and substitutes will NOT enter time worked into the electronic timecard system. Substitutes time worked will be recorded in the Absence Management system and reconciled together with the applicable teacher leave requests that have been submitted. Teachers will complete and submit leave requests and absence reports via the electronic Absence Management system, and will receive approval/disapproval electronically within that system.
- (5) Entering Time into Timecard System:
 - (a) Classified Hourly and Classified Exempt Employees will enter time worked from the 1st to the 15th and the 16th to the end of the month and submit to their supervisor within 1 day following the end of each pay period.
 - (b) Certified Administrative employees will enter their time from the 1st to the end of the month and will submit to supervisor within 1 day following the end of the month.
 - (c) The Superintendent's monthly timecard will be sent by the Payroll Technician to the Board President for her/his signature/date.
- (6) Supervisor will review all subordinate timecards and submit to the Payroll Technician within 24 hours of receipt of timecard.
- (7) Timecards must be completed and signed [electronic submission is considered approval, or wet signed] by the employee and their supervisor before it is transmitted to the Payroll Technician.

- (8) The Payroll Technician shall review the timecard and recalculate the hours to ensure accuracy.
- (9) Errors identified are corrected, and adjustments made to the timecards should be communicated to the employee and their supervisor.
- (10) All electronic and non-electronic timecards and leave requests are entered into software system by the Payroll Technician.
- (11) The Payroll Technician shall prepare a Combined Payroll Worksheet (pro-forma; preliminary payroll) for each pay period.
- (12) CFO will review and approve the Combined Payroll Worksheet before payroll is processed.
- (13) The Payroll Technician shall process payroll upon approval from the CFO and generate the bank ACH file.
- (14) CFO shall review and approve the check register and the ACH transmittal file for direct deposits.
- (15) CFO shall upload the ACH file with the bank and return a copy of the detail bank register to the Payroll Technician as confirmation of successful upload. Both CFO and Payroll Technician will ensure bank total is correct.
- (16) Paystubs will be distributed by the Payroll Technician.
- (17) The Payroll Technician shall process all payroll liability payments immediately after payroll is processed with the goal of processing all transactions before the end of the month related to each payroll. At a minimum, all liability payments shall be processed according to federal, state, and local requirements.
- (18) All payroll accounts and the general ledger (GL) should be reviewed after each payroll to ensure GL accounts are reconciled.

c. PAYROLL ADVANCES

- (1) Payroll advances are limited to two (2) advances per employee per fiscal year. Employees requesting an advance should complete the Payroll Advance Request Form (see EXHIBITS below).

- (2) The Superintendent or designee may approve a payroll advance for documented extraordinary circumstances.
- (3) In no event shall any payroll advance exceed the amount of the next net paycheck.
- (4) Payroll advances requested relative to year-end leave cash outs will not be approved.
- (5) The Business Office requires a minimum of two (2) days to prepare a payroll advance.
- (6) All payroll advances must be repaid on the next paycheck and prior to fiscal year-end, except as noted in Nome Education Association's Negotiated Agreement.

d. REPORTING PAYROLL TRANSACTIONS

- 1) Payroll expenses will be compared with budgeted amounts by the CFO and site supervisors on a quarterly basis.

REFERENCES:

BP 4151 Salary Guides – Exempt Employees
BP 4253 Overtime Pay/Compensatory Time Off
BP 4261 Leaves and Absences
BP 4262 Holidays

ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1"
<https://archives.alaska.gov/rims/>

REVISION DATE: 9/23/2025

EXHIBIT: Payroll Advance Request Form

Public Comment Statement

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

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

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

SCHOOL BOARD COMMUNICATION

Title: Approval of 2024-2025 Audit Report

Date: December 9, 2025

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

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

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

As required by Alaska State Statute 14.14.050, the district had its annual audit performed by Altman, Rogers & Co., which was completed on December 5, 2025. As seen for the past several years, no material findings were presented. The administration thanks Ms. Genevieve Hollins, Business Manager, for her continued long-term expertise in handling the district's business affairs and finances.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the Nome Public Schools audit report for the 2024-2025 school year.

Sample Motion: I move to approve the Nome Public Schools audit report for the 2024-2025 school year.

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

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

Year Ended June 30, 2025

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

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

Year Ended June 30, 2025

NOME PUBLIC SCHOOLS

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Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nome Public Schools (the District), a component unit of the City of Nome, Alaska as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures, and Changes in Fund Balance - Original and Final Budget and Actual and the Schedules of District's Net Pension and OPEB Liabilities and Assets, and the Pension and OPEB Contributions for the Public employees' and Teachers' Retirement Systems and notes to Required Supplementary Information on pages 41-52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Supplementary Information, which include Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and changes in Fund Balances (Deficit), Schedule of Revenues Expenditures and Changes in Fund Balance (Deficit) – Budget and Actual (where applicable), Schedule of Changes in Assets, Liabilities and Fund Balances, Schedule of Compliance - AS 14.17.505, the Schedule of Expenditures of Federal Awards and notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2025 on our consideration of Nome Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nome Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nome Public Schools' internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
November 25, 2025

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

Statement of Net Position

June 30, 2025

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 9,341,415
Accounts receivable	1,638,209
Lease receivable	198,418
Inventories	71,573
Prepaid items	786,254
Total current assets	12,035,869
Non-current assets:	
Lease receivable	673,452
Capital assets, net of accumulated depreciation	960,799
Net OPEB assets	2,819,361
Total non-current assets	4,453,612
Deferred outflows of resources -	
Pension and OPEB deferrals	878,342
Total assets and deferred outflows of resources	\$ 17,367,823
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	\$ 2,254,273
Accrued payroll liabilities	191,809
Health insurance payable	499,917
Unearned revenue	512,234
Total current liabilities	3,458,233
Non-current liabilities:	
Due within one year:	
Compensated absences	87,303
Due after one year:	
Net pension liabilities	5,026,137
Total long-term liabilities	5,113,440
Deferred inflows of resources:	
Leases	871,870
Pension and OPEB deferrals	130,024
Total deferred inflows of resources	1,001,894
Total liabilities and deferred inflows of resources	9,573,567
<u>Net Position</u>	
Net investment in capital assets	960,799
Restricted	523,829
Unrestricted	6,309,628
Total net position	7,794,256
Total liabilities, deferred inflows of resources and net position	\$ 17,367,823

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

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 6,679,299	-	1,710,513	-	(4,968,786)
Special education instruction	1,731,063	-	325,228	-	(1,405,835)
Special education support services - students	324,459	-	36,500	-	(287,959)
Support services - students	325,912	-	132,224	-	(193,688)
Support services - instruction	3,958,890	-	597,778	-	(3,361,112)
School administration	864,356	-	125,352	-	(739,004)
School administration support services	265,446	-	17,704	-	(247,742)
District administration	456,074	-	36,939	-	(419,135)
District administration support services	1,020,845	-	173,805	-	(847,040)
Operation and maintenance of plant	4,040,213	243,157	25,575	2,171,970	(1,599,511)
Student activities	1,016,428	-	732,051	-	(284,377)
Student transportation- to and from school	598,255	-	472,900	-	(125,355)
Student transportation- school activities	15,848	-	14,739	-	(1,109)
Community services	3,301	-	2,298	-	(1,003)
Food services	801,569	10,157	616,481	-	(174,931)
Total Governmental Activities	\$ 22,101,958	253,314	5,020,087	2,171,970	(14,656,587)
General revenues:					
City appropriations				\$ 3,429,435	
State sources not restricted to specific programs				10,198,881	
Federal sources not restricted to specific programs				49,242	
E-rate				2,488,372	
Interest				305,739	
Other				281,867	
Capital assets transferred to the City of Nome				(1,643,509)	
Total general revenues and transfers				15,110,027	
Change in net position				453,440	
Net position, beginning of year				7,340,816	
Net position, end of year				\$ 7,794,256	

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

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

Balance Sheet - Governmental Funds

June 30, 2025

<u>Assets</u>	Major Funds					Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	NBHS Partial Roof Replacement Capital Project Fund	Nome-Beltz Apartments Special Revenue Fund	Other Governmental Funds	
Assets:						
Cash and cash equivalents	\$ 9,341,415	-	-	-	-	9,341,415
Accounts receivable	712,825	-	54,690	-	870,694	1,638,209
Lease receivable	871,870	-	-	-	-	871,870
Due from other funds	1,209,422	3,341,704	2,124,075	2,298,924	762,162	9,736,287
Inventories	71,573	-	-	-	-	71,573
Prepaid items	769,713	-	-	-	16,541	786,254
Total assets	\$ 12,976,818	3,341,704	2,178,765	2,298,924	1,649,397	22,445,608
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 492,011	-	1,701,623	12,587	48,052	2,254,273
Accrued payroll liabilities	191,329	-	-	-	480	191,809
Health insurance payable	499,917	-	-	-	-	499,917
Unearned revenue	19,596	-	477,142	-	15,496	512,234
Due to other funds	8,526,865	-	-	-	1,209,422	9,736,287
Total liabilities	9,729,718	-	2,178,765	12,587	1,273,450	13,194,520
Deferred inflows of resources:						
Leases	871,870	-	-	-	-	871,870
Total liabilities	10,601,588	-	2,178,765	12,587	1,273,450	14,066,390
Fund balances:						
Nonspendable	841,286	-	-	-	16,541	857,827
Restricted	-	-	-	-	523,829	523,829
Committed	-	3,341,704	-	2,286,337	213,496	5,841,537
Unassigned	1,533,944	-	-	-	(377,919)	1,156,025
Total fund balances	2,375,230	3,341,704	-	2,286,337	375,947	8,379,218
Total liabilities, deferred inflows of resources and fund balances	\$ 12,976,818	3,341,704	2,178,765	2,298,924	1,649,397	22,445,608

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

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

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2025

Total fund balances of governmental funds		\$	8,379,218
Total net assets reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			960,799
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities.			
Long-term liabilities reported in these statements consist of:			
Compensated absences			(87,303)
Proportionate share of the collective net pension liabilities:			
PERS	\$	(1,609,850)	
TRS		<u>(3,416,287)</u>	(5,026,137)
Proportionate share of the collective net OPEB assets:			
PERS		692,800	
TRS		<u>2,126,561</u>	2,819,361
Deferred inflows and outflows of resources are the result of timing differences in the actuarial report:			
Pension/OPEB related assets in the current fiscal year are presented as deferred outflows of resources.			
PERS		412,881	
TRS		<u>465,461</u>	878,342
Pension/OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.			
PERS		(23,608)	
TRS		<u>(106,416)</u>	<u>(130,024)</u>
Net position of governmental activities		\$	<u><u>7,794,256</u></u>

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

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

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended June 30, 2025

	Major funds					Total Governmental Funds
	School Operating Fund	General Capital Projects Fund	NBHS Partial Roof Replacement Capital Project Fund	Nome-Beltz Apartments Special Revenue Fund	Other Governmental Funds	
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	243,157	10,157	253,314
Other local	281,867	-	-	-	805,353	1,087,220
Interest	305,739	-	-	-	-	305,739
E-rate	2,488,372	-	-	-	-	2,488,372
Intergovernmental:						
City appropriations	29,435	-	-	-	-	29,435
City direct appropriations	3,400,000	-	-	-	-	3,400,000
State of Alaska	11,038,649	-	2,037,030	-	728,415	13,804,094
Federal sources	49,242	-	-	-	2,565,671	2,614,913
Total revenues	<u>17,593,304</u>	<u>-</u>	<u>2,037,030</u>	<u>243,157</u>	<u>4,109,596</u>	<u>23,983,087</u>
Expenditures:						
Current:						
Instruction	5,417,450	-	-	-	1,071,806	6,489,256
Special education instruction	1,505,889	-	-	-	208,679	1,714,568
Special education support services - students	313,951	-	-	-	7,359	321,310
Support services - students	209,340	-	-	-	110,851	320,191
Support services - instruction	3,432,024	-	-	-	535,170	3,967,194
School administration	816,614	-	-	-	12,805	829,419
School administration support services	280,697	-	-	-	-	280,697
District administration	421,339	-	-	-	582	421,921
District administration support services	902,294	-	-	-	128,523	1,030,817
Operations and maintenance of plant	3,191,633	168,369	-	80,557	157,783	3,598,342
Student activities	314,328	-	-	-	697,751	1,012,079
Student transportation - to and from school	-	-	-	-	598,255	598,255
Student transportation - school activities	-	-	-	-	15,848	15,848
Community services	274	-	-	-	3,027	3,301
Food services	-	-	-	-	819,602	819,602
Construction and facilities acquisition	-	-	2,037,030	-	17,864	2,054,894
Total expenditures	<u>16,805,833</u>	<u>168,369</u>	<u>2,037,030</u>	<u>80,557</u>	<u>4,385,905</u>	<u>23,477,694</u>
Excess (deficiency) of revenues over expenditures	787,471	(168,369)	-	162,600	(276,309)	505,393
Other financing sources (uses) - Transfers, net	<u>(565,000)</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>265,000</u>	<u>-</u>
Net change in fund balance	222,471	131,631	-	162,600	(11,309)	505,393
Fund balances, beginning of year	<u>2,152,759</u>	<u>3,210,073</u>	<u>-</u>	<u>2,123,737</u>	<u>387,256</u>	<u>7,873,825</u>
Fund balances, end of year	<u>\$ 2,375,230</u>	<u>3,341,704</u>	<u>-</u>	<u>2,286,337</u>	<u>375,947</u>	<u>8,379,218</u>

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

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

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

Year Ended June 30, 2025

Net change in fund balances - total governmental funds	\$	505,393
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.		
Depreciation expense	\$ (118,889)	
Acquisition of capital assets	<u>1,764,944</u>	1,646,055
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while government funds are shown as expenditures:		
Completed construction transferred to the City of Nome		(1,643,509)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Change in the unfunded net pension and OPEB liabilities and assets:		
PERS	137,244	
TRS	<u>(86,128)</u>	51,116
Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.		
PERS	19,914	
TRS	<u>(123,050)</u>	(103,136)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, payments of principal of long-term debt in the governmental funds, are not reported as expenses in the Statement of Activities.		
These are the net changes in long-term liability balances-		
Change in accrued compensated absences		<u>(2,479)</u>
Change in net position of governmental activities	\$	<u><u>453,440</u></u>

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

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

Notes to the Basic Financial Statements

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

The accompanying financial statements include all the activities of the District. On an annual basis, the School Board is required to submit a budget to the City Council for approval for the purpose of appropriating the local contribution. The School Board has the authority over hiring and firing all personnel and manage its financial operation subject to the limitations established by State Law and City Charter. The school board is required to submit annual budget to the City Council for approval, and all bonded indebtedness is through the City. Based on the criteria of financial interdependency, budget approval, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, the District constitutes a component unit of the City of Nome.

The School District does not have any component units, as defined in Governmental Accounting Standards Board (GASB) Statements.

B. Government-wide and Fund Financial Statements

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

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

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

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

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

The District has the following major governmental funds:

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

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

The *NBHS Partial Roof Replacement Capital Project Fund* accounts for state funding for the roof replacement capital project.

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

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

Notes to the Basic Financial Statements, Continued

Additionally, the District reports the following fund types:

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

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

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

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

Intergovernmental Revenue:

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

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

Local Revenue:

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

Use of Estimates

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

Indirect Costs

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

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

Notes to the Basic Financial Statements, Continued

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balances

1. Cash and Cash Equivalents

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

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are classified as "due to/from other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

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

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

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

5. Unearned Revenue

Amounts received for which services have not yet been rendered are shown as unearned revenue.

6. Deferred Inflows and Deferred Outflows of Resources

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

7. Fair Value of Financial Instruments

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

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

Notes to the Basic Financial Statements, Continued

8. Compensated Absences

Permanent 12-month classified employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary cost. All regular employees accrue sick leave, which is available for use while remaining in a permanent position. Employees' unused sick and personal leave balances are carried forward and can be used during subsequent years unless limited by personnel contracts. Classified staff is eligible for limited sick leave compensation payouts at 50% of the balance if they meet certain minimum balance amounts. A liability is recognized when it is attributable to services already rendered, it accumulates, and it is more likely than not that the District will compensate an employee (either as paid time off or cash payment). Unused leave is accrued utilizing current salary costs as earned by employees, and recorded as a liability in the government-wide statement of net position.

Effective June 30, 2024, the School District implemented GASB Statement No. 101, Compensated Absences. This Statement modifies the recognition and measurement of the compensated absences liability. Under GASB Statement No. 101, all earned, accumulating leave that is more likely than not to be paid or settled, is included in the measurement of compensated absences. The District recognize that portion of leave in the compensated absences as of July 1, 2024. The adoption of this new pronouncement had no effect on the District's balances as of July 1, 2024.

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

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

10. Net Position

Government-wide net position is divided into three components:

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

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

Notes to the Basic Financial Statements, Continued

11. Fund Balances

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

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

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

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

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

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

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

12. Leases

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

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

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

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

Notes to the Basic Financial Statements, Continued

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents

All deposits are carried at cost plus accrued interest.

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

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2025, the District has a Tri-Party agreement which provides coverage for the cash balance. At June 30, 2025, the District's balances were fully insured.

B. Receivables

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

	School Operating Fund	NBHS Partial Roof Replacement Capital Project Fund	Other Governmental Funds	Total
Grants	\$ -	54,690	870,694	925,384
Lease	871,870	-	-	871,870
Other	712,825	-	-	712,825
Total	<u>\$ 1,584,695</u>	<u>54,690</u>	<u>870,694</u>	<u>2,510,079</u>

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

C. Leases

The District has entered into an agreement to lease a property to third parties. The lease term is five years. The District received \$235,154 in lease payments for the year ended June 30, 2025. The lease receivable at June 30, 2025 is \$871,870. The District has deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. At June 30, 2025 the deferred inflow of resources is \$871,870.

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

Notes to the Basic Financial Statements, Continued

D. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
CIP - Schools	\$ 313,222	-	-	313,222
CIP – Assets to be contributed	90,287	1,643,509	1,643,509	90,287
Total capital assets not depreciated	<u>403,509</u>	<u>1,643,509</u>	<u>1,643,509</u>	<u>403,509</u>
Governmental activities:				
Capital assets, being depreciated:				
Improvements	\$ 664,541	-	-	664,541
Equipment	1,788,566	121,435	64,790	1,845,211
Total capital assets being depreciated	<u>2,453,107</u>	<u>121,435</u>	<u>64,790</u>	<u>2,509,752</u>
Less accumulated depreciation for:				
Improvements	664,541	-	-	664,541
Equipment	1,233,822	118,889	64,790	1,287,921
Total accumulated depreciation	<u>1,898,363</u>	<u>118,889</u>	<u>64,790</u>	<u>1,952,462</u>
Net capital assets, being depreciated	\$ <u>554,744</u>	<u>2,546</u>	<u>-</u>	<u>557,290</u>
Total capital assets, net	<u>\$ 958,253</u>	<u>1,646,055</u>	<u>1,643,509</u>	<u>960,799</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 38,666
District administration	20,386
Operations and maintenance of plant	51,908
Food services	<u>7,929</u>
Total	<u>\$ 118,889</u>

E. Interfund Receivables and Payables and Transfers

The composition of interfund balances at June 30, 2025 is as follows:

<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
Other Governmental Funds	School Operating Fund	\$ 762,162
General Capital Projects Fund	School Operating Fund	3,341,704
Nome-Belts Apartments Program		
Special Revenue Fund	School Operating Fund	2,298,924
NBHS Partial Roof Replacement		
Capital Project Fund	School Operating Fund	2,124,075
School Operating Fund	Other Governmental Funds	1,209,422
	316	<u>\$ 9,736,287</u>

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

Notes to the Basic Financial Statements, Continued

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

The composition of interfund transfers at June 30, 2025 is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Pupil Transportation Special Revenue Fund	School Operating Fund	\$ 50,000
Food Service Program Special Revenue Fund	School Operating Fund	215,000
General Capital Projects Fund	School Operating Fund	300,000
		<u>\$ 565,000</u>

F. Fund Balances

Detailed information related to amounts classified as nonspendable, restricted, committed and assigned in fund balance at June 30, 2025 are as follows:

	<u>School Operating Fund</u>	<u>General Capital Project Funds</u>	<u>Nome-Beltz Apartments Special Revenue Funds</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:					
Inventories	\$ 71,573	-	-	-	71,573
Prepaid items	769,713	-	-	16,541	786,254
	<u>\$ 841,286</u>	<u>-</u>	<u>-</u>	<u>16,541</u>	<u>857,827</u>
Restricted for:					
Albro Gregory Scholarship	-	-	-	5,374	5,374
Student Activities	-	-	-	430,250	430,250
Games of Chance and Skill	-	-	-	14,488	14,488
Kang Donor	-	-	-	73,717	73,717
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>523,829</u>	<u>523,829</u>
Committed for:					
Pupil Transportation	\$ -	-	-	100,247	100,247
General Capital Projects	-	3,341,704	-	-	3,341,704
Nome-Beltz Apartments	-	-	2,286,337	-	2,286,337
Food Service	-	-	-	113,249	113,249
	<u>\$ -</u>	<u>3,341,704</u>	<u>2,286,337</u>	<u>213,496</u>	<u>5,841,537</u>
Unassigned -	<u>\$ 1,533,944</u>	<u>-</u>	<u>-</u>	<u>(377,919)</u>	<u>1,156,025</u>

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

Notes to the Basic Financial Statements, Continued

G. Fund Deficit

The following funds had a deficit in fund balance:

Capital project funds:

NBHS and NES DDC Control System Upgrade	\$ (65,861)
NES Fire Alarm System Replacement	\$ (5,195)
NBHS Generation Addition	\$ (4,500)
NES Day Tank & Fuel Oil Piping	\$ (56,938)
Nome Teacher VPSO Housing	\$ (229,055)

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

H. Long-Term Debt

The following is a summary of changes in long-term liabilities for the District for the year ended June 30, 2025:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Due within one year
Accrued leave	84,824	2,479	-	87,303	87,303
Net pension and OPEB liability	5,378,846	-	(352,708)	5,026,137	-
Total long-term liabilities	<u>5,463,670</u>	<u>2,479</u>	<u>(352,708)</u>	<u>5,113,440</u>	<u>87,303</u>

IV. OTHER INFORMATION

A. Contingent Liabilities

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

B. Employee Retirement Systems and Plans

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

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

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

Plan Memberships

The table below includes the plan membership counts from the separately issued financial statements for the various plans:

	PERS	TRS
Retired plan members or beneficiaries		
currently receiving benefits	36,198	13,236
Inactive plan members entitled to but		
not yet receiving benefits	4,516	751
Inactive plan members not entitled to benefits	9,790	1,504
Active plan members	7,963	2,555
Total plan memberships	58,467	18,046

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

Notes to the Basic Financial Statements, Continued

Other Postemployment Benefit Plans (OPEB)

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2025, employer contributions were 0.00% for PERS and 0.00% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2025, the employer contribution rates were 0.24% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended, June 30, 2025, employer contributions were 0.83% for PERS and 0.68% for TRS.

Health Reimbursement Arrangement Plan (HRA)

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

Investments

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

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

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

Notes to the Basic Financial Statements, Continued

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2024 for PERS and TRS for the DB Pension Plan were 8.75% and 8.74%, the ARHCT Plan were 8.89% and 8.90%, the ODD Plan were 9.01% and 8.84%, and the RMP were 9.02% and 8.90%, respectively.

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

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

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.39%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	5.48%
Global Equity (ex-U.S.)	7.14%
Global Equity	5.79%
Aggregate Bonds	2.10%
Real Assets	4.63%
Private Equity	8.84%
Cash Equivalents	0.77%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.21% as of June 30, 2024.

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

Notes to the Basic Financial Statements, Continued

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

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, these rates are statutorily capped at 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Starting on June 30, 2014, the State of Alaska requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

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

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

Employer Contribution rates for the fiscal year 2025 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	26.76%	4.76%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	22.00%	26.76%	4.76%
TRs:			
Pension	12.56%	28.59%	16.03%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	12.56%	28.59%	16.03%

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

Notes to the Basic Financial Statements, Continued

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the fiscal year 2025, the past service rate for PERS and TRS is 17.88%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2024 (latest available) were determined by an actuarial valuation as of June 30, 2023 which was rolled forward to the measurement date June 30, 2024. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017-2021 actual experience study and applicable tables contained in Pub-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.4% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 6.9% grading down to 4.5%. Initial trend rates are for FY2025. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 actuarial valuation. For the ARHCT and RM plan, the per capita claims costs were updated to reflect recent experience for the June 30, 2023 actuarial valuation.

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

Notes to the Basic Financial Statements, Continued

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

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

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

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

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

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

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

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

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

Notes to the Basic Financial Statements, Continued

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

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

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

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

Employee Contribution Rate. PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	309,519	7,510	317,029

Public Employees’ Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$40,770 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$106,331 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

Notes to the Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	Pension
District's proportionate share of the net pension liability	\$ 1,609,850
State's proportionate share of the net pension liability	602,563
Total	\$ 2,212,413
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (649,591)
State's proportionate share of the ARHCT OPEB liability (asset)	(240,885)
Total	\$ (890,476)
District's proportionate share of the ODD OPEB liability (asset)	\$ (22,299)
District's proportionate share of the RMP OPEB liability (asset)	\$ (20,910)
Total District's share of net pension and OPEB liabilities and assets	\$ 917,050

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.02935%	0.03830%	(0.00895%)
OPEB:			
ARHCT	0.02950%	0.03830%	(0.0088%)
ODD	0.03735%	0.04703%	(0.00968%)
RMP	0.04486%	0.05632%	(0.01146%)

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

Notes to the Basic Financial Statements, Continued

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$20,545 and \$250,582, respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	15,497	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	309,519	-
Total	\$ 325,016	-
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 352	-
Changes of assumptions	17,441	-
Net difference between projected and actual earnings on OPEB plan investments	9,892	-
Changes in proportion and differences between District contributions and proportionate share of contributions	34,817	-
District contributions subsequent to the measurement date	-	-
Total	\$ 62,502	-

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

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,224)
Changes of assumptions	-	(55)
Net difference between projected and actual earnings on OPEB plan investments	72	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,519	(640)
District contributions subsequent to the measurement date	1,684	-
Total	\$ 9,275	(5,919)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 526	(2,324)
Changes of assumptions	7,076	(14,056)
Net difference between projected and actual earnings on OPEB plan investments	295	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,365	(1,309)
District contributions subsequent to the measurement date	5,826	-
Total	\$ 16,088	(17,689)

\$309,519 and \$7,510 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (43,417)	16,094	35	(2,991)
2026	80,325	65,519	608	174
2027	(11,857)	(10,501)	(149)	(2,754)
2028	(9,824)	(8,610)	112	(1,980)
2029	-	-	415	(1,016)
Thereafter	-	-	651	1,140
Total	\$ 15,497	328,502	1,672	(7,427)

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

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$335,085) and \$213,639 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 2,144,472	1,609,850	1,157,432
Net OPEB ARHCT liability (asset)	\$ (411,311)	(649,591)	(850,109)
Net OPEB ODD liability (asset)	\$ (20,945)	(22,299)	(23,360)
Net OPEB RMP liability (asset)	\$ 3,622	(20,910)	(39,660)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (873,001)	(649,591)	(384,195)
Net OPEB ODD liability (asset)	\$ N/A	(22,299)	N/A
Net OPEB RMP liability (asset)	\$ (42,134)	(20,910)	7,570

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.83% for the retiree medical plan (DB), 0.24% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22.00% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

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

Notes to the Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

The District contributed \$62,452 for the year ended June 30, 2025, which included forfeitures of \$15,737 which have been applied as employer contributions.

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

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

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

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

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

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

Notes to the Basic Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	256,160	34,455	290,615

Teachers' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$798,998 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$949,258 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 3,416,287
State's proportionate share of the net pension liability	<u>5,875,753</u>
Total	\$ <u>9,292,040</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (1,912,311)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(3,097,874)</u>
Total	\$ <u>(5,010,185)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$ <u>(56,079)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$ <u>(158,171)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>1,289,726</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

Notes to the Basic Financial Statements, Continued

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.18468%	0.19295%	(0.00827%)
OPEB:			
ARHCT	0.19168%	0.19860%	(0.00692%)
ODD	0.70381%	0.62629%	0.07752%
RMP	0.70342%	0.62670%	0.07672%

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$1,225,483 and \$232,374, respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	56,959	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	256,160	-
Total	\$ 313,119	-

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(469)
Changes of assumptions	22,580	-
Net difference between projected and actual earnings on OPEB plan investments	24,228	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,517	-
District contributions subsequent to the measurement date	-	-
Total	\$ 53,325	(469)

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

Notes to the Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(8,862)
Changes of assumptions	-	(80)
Net difference between projected and actual earnings on OPEB plan investments	238	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,120	(7,147)
District contributions subsequent to the measurement date	3,624	-
Total	\$ 7,982	(16,089)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,081	(10,773)
Changes of assumptions	29,510	(61,376)
Net difference between projected and actual earnings on OPEB plan investments	2,251	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,362	(17,709)
District contributions subsequent to the measurement date	30,831	-
Total	\$ 91,035	(89,858)

\$256,160 and \$34,455 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (157,049)	(60,521)	(2,353)	(11,839)
2026	286,310	161,907	(801)	3,820
2027	(39,085)	(26,664)	(2,173)	(9,491)
2028	(33,217)	(21,866)	(1,805)	(8,644)
2029	-	-	(1,562)	(2,764)
Thereafter	-	-	(3,037)	(736)
Total	\$ 56,959	332,856	(11,731)	(29,645)

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

Notes to the Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$176,732) and \$129,674 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 4,956,116	3,416,287	2,112,810
Net OPEB ARHCT liability (asset)	\$ (1,317,965)	(1,912,311)	(2,409,677)
Net OPEB ODD liability (asset)	\$ (56,262)	(56,079)	(55,967)
Net OPEB RMP liability (asset)	\$ (41,748)	(158,171)	(246,084)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (2,463,979)	(1,912,311)	(1,253,215)
Net OPEB ODD liability (asset)	\$ N/A	(56,079)	N/A
Net OPEB RMP liability (asset)	\$ (256,706)	(158,171)	(24,767)

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.68% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

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

Notes to the Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

The District contributed \$423,692 for the year ended June 30, 2025, which included forfeitures of \$20,683 which have been applied as employer contributions.

C. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Municipal League Joint Insurance (AMLJIA), which covers property and contents, torts, general and auto liability, school leader's errors and omissions, and workers compensation. AMLJIA is a public entity risk pool which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2025.

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

Health Insurance

The District maintains a health and medical benefit program, which covers all full time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$50,000 for individual claims and \$590,000 for aggregate claims. Health and medical insurance expenditures were \$1,121,660 for the year ended June 30, 2025, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims on a monthly basis, when there are excess of premiums paid, then half of the excess amount is refunded 120 days after year end. There was no such excess amounts, resulting in a liability, accounted for in the General (School Operating) Fund and are included in "Health Insurance Payable." Total estimated liability (receivable) at June 30, 2025 amounted to \$499,917. Changes in the claims liability (receivable) amount were:

Fiscal Year	Beginning Liability (Receivable)	Total Claims Paid	Total Claim Expenditure	Ending Liability (Receivable)
2024	\$ 234,085	1,745,596	1,961,543	450,032
2025	\$ 450,032	1,599,735	1,649,620	499,917

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

Notes to the Basic Financial Statements, Continued

D. Subsequent Accounting Pronouncements

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

- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- GASB 104 *Disclosure of Certain Capital Assets*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The changes primarily include updates to three key areas: management's discussion and analysis, presentation of proprietary fund financial statements, and budgetary comparison information. This Statement also addresses certain application issues.

GASB Statement No. 104 establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. The Statement also establishes requirements for capital assets held for sale and requires additional disclosures for those capital assets. Under the guidance, a capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the asset, and (b) it is probable the sale will be finalized within a year of the financial statement date. A government should disclose the historical cost and accumulated depreciation of capital assets held for sale, by major class of asset.

REQUIRED SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Local sources:				
Other local	\$ 340,000	330,656	281,867	(48,789)
Interest	100,000	257,057	305,739	48,682
E-rate	2,641,798	2,488,372	2,488,372	-
Intergovernmental:				
City appropriations	-	30,000	29,435	(565)
City direct appropriations	3,400,000	3,400,000	3,400,000	-
State of Alaska	10,349,209	11,033,023	11,038,649	5,626
Federal sources	100,000	49,242	49,242	-
Total revenues	16,931,007	17,588,350	17,593,304	4,954
Expenditures:				
Current:				
Instruction	5,582,103	5,400,263	5,417,450	(17,187)
Special education instruction	1,672,381	1,765,263	1,505,889	259,374
Special education support services - students	311,143	314,838	313,951	887
Support services - students	241,745	210,646	209,340	1,306
Support services - instruction	3,589,904	3,416,458	3,432,024	(15,566)
School administration	810,971	827,340	816,614	10,726
School administration support services	378,402	285,525	280,697	4,828
District administration	434,808	425,985	421,339	4,646
District administration support services	847,347	899,479	902,294	(2,815)
Operations and maintenance of plant	3,353,095	3,189,650	3,191,633	(1,983)
Student activities	296,892	329,808	314,328	15,480
Community services	-	-	274	(274)
Total expenditures	17,518,791	17,065,255	16,805,833	259,422
Excess (deficiency) of revenues over expenditures	(587,784)	523,095	787,471	264,376
Other financing sources (uses):				
Transfers in	600,000	-	-	-
Transfers out	(265,000)	(565,000)	(565,000)	-
Total other financing sources (uses)	335,000	(565,000)	(565,000)	-
Net change in fund balance	\$ (252,784)	(41,905)	222,471	264,376
Fund balance, beginning of year			2,152,759	
Fund balance, end of year			\$ 2,375,230	

See accompanying notes to Required Supplementary Information

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

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0756%	\$ 3,664,413	\$ 984,525	\$ 4,648,938	\$ 1,902,337	192.63%	339 63.96%
2017	0.0756%	\$ 3,942,606	\$ 498,163	\$ 4,440,769	\$ 1,794,827	219.66%	59.55%
2018	0.0602%	\$ 3,110,761	\$ 1,157,693	\$ 4,268,454	\$ 1,729,430	179.87%	63.37%
2019	0.0618%	\$ 3,068,792	\$ 892,968	\$ 3,961,760	\$ 1,755,118	174.85%	65.19%
2020	0.0452%	\$ 2,476,540	\$ 983,863	\$ 3,460,403	\$ 1,699,864	145.69%	63.42%
2021	0.0399%	\$ 3,252,318	\$ 973,047	\$ 4,225,365	\$ 1,931,032	168.42%	61.61%
2022	0.0570%	\$ 2,091,976	\$ 282,553	\$ 2,374,529	\$ 1,842,318	113.55%	76.46%
2023	0.0471%	\$ 2,401,166	\$ 664,851	\$ 3,066,017	\$ 1,696,077	141.57%	67.97%
2024	0.0383%	\$ 1,985,929	\$ 662,709	\$ 2,648,638	\$ 1,759,173	112.89%	68.23%
2025	0.0294%	\$ 1,609,850	\$ 602,563	\$ 2,212,413	\$ 1,564,755	102.88%	67.81%

See accompanying notes to Required Supplementary Information.

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

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0602%	\$ 508,539	\$ 189,262	\$ 697,801	\$ 1,729,430	29.41%	89.68%
2019	0.0618%	\$ 633,294	\$ 183,507	\$ 816,801	\$ 1,755,118	36.08%	88.12%
2020	0.0451%	\$ 66,878	\$ 26,794	\$ 93,672	\$ 1,699,864	3.93%	98.13%
2021	0.0398%	\$ (180,120)	\$ (74,611)	\$ (254,731)	\$ 1,931,032	-9.33%	106.15%
2022	0.0575%	\$ (1,469,122)	\$ (193,823)	\$ (1,662,945)	\$ 1,842,318	-79.74%	135.54%
2023	0.0468%	\$ (921,418)	\$ (264,695)	\$ (1,186,113)	\$ 1,696,077	-54.33%	128.51%
2024	0.0383%	\$ (880,764)	\$ (295,242)	\$ (1,176,006)	\$ 1,759,173	-50.07%	133.96%
2025	0.0295%	\$ (649,591)	\$ (240,885)	\$ (890,476)	\$ 1,564,755	-41.51%	130.59%
Occupational Death and Disability (ODD):							
2018	0.0901%	\$ (12,789)	\$ -	\$ (12,789)	\$ 1,729,430	-0.74%	212.97%
2019	0.0762%	\$ (14,808)	\$ -	\$ (14,808)	\$ 1,755,118	-0.84%	270.62%
2020	0.0536%	\$ (12,999)	\$ -	\$ (12,999)	\$ 1,699,864	-0.76%	297.43%
2021	0.0638%	\$ (17,398)	\$ -	\$ (17,398)	\$ 1,931,032	-0.90%	283.80%
2022	0.0635%	\$ (27,967)	\$ -	\$ (27,967)	\$ 1,842,318	-1.52%	374.22%
2023	0.0535%	\$ (23,455)	\$ -	\$ (23,455)	\$ 1,696,077	-1.38%	348.80%
2024	0.0470%	\$ (24,127)	\$ -	\$ (24,127)	\$ 1,759,173	-1.37%	349.24%
2025	0.0374%	\$ (22,299)	\$ -	\$ (22,299)	\$ 1,564,755	-1.43%	346.81%
Retiree Medical Plan (RMP):							
2018	0.0901%	\$ 4,700	\$ -	\$ 4,700	\$ 616,628	0.76%	93.98%
2019	0.0762%	\$ 9,702	\$ -	\$ 9,702	\$ 359,677	2.70%	88.71%
2020	0.0675%	\$ 16,137	\$ -	\$ 16,137	\$ 304,986	5.29%	83.17%
2021	0.0797%	\$ 2,650	\$ -	\$ 2,650	\$ 452,109	0.59%	92.23%
2022	0.0747%	\$ (20,055)	\$ -	\$ (20,055)	\$ 459,636	-4.36%	115.10%
2023	0.0630%	\$ (21,870)	\$ -	\$ (21,870)	\$ 420,591	-5.20%	120.08%
2024	0.0563%	\$ (26,744)	\$ -	\$ (26,744)	\$ 389,045	-6.87%	124.29%
2025	0.0449%	\$ (20,910)	\$ -	\$ (20,910)	\$ 325,877	-6.42%	119.87%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 173,815	\$ (173,815)	\$ -	\$ 1,794,827	9.68%
2017	\$ 191,409	\$ (191,409)	\$ -	\$ 1,729,430	11.07%
2018	\$ 229,523	\$ (229,523)	\$ -	\$ 1,755,118	13.08%
2019	\$ 220,579	\$ (219,945)	\$ 634	\$ 1,699,864	12.98%
2020	\$ 226,054	\$ (227,074)	\$ (1,020)	\$ 1,931,032	11.71%
2021	\$ 228,205	\$ (238,571)	\$ (10,366)	\$ 1,842,318	12.39%
2022	\$ 225,991	\$ (214,407)	\$ 11,584	\$ 1,696,077	13.32%
2023	\$ 254,635	\$ (255,081)	\$ (446)	\$ 1,759,173	14.47%
2024	\$ 297,268	\$ (261,358)	\$ 35,910	\$ 1,564,755	19.00%
2025	\$ 303,511	\$ (309,519)	\$ (6,008)	\$ 1,724,909	17.60%

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See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 68,866	\$ (68,866)	\$ -	\$ 1,755,118	3.92%
2019	\$ 76,823	\$ (76,823)	\$ -	\$ 1,699,864	4.52%
2020	\$ 87,814	\$ (87,814)	\$ -	\$ 1,931,032	4.55%
2021	\$ 48,368	\$ (48,368)	\$ -	\$ 1,842,318	2.63%
2022	\$ 52,458	\$ (52,458)	\$ -	\$ 1,696,077	3.09%
2023	\$ 32,904	\$ (32,904)	\$ -	\$ 1,759,173	1.87%
2024	\$ -	\$ -	\$ -	\$ 1,564,755	0.00%
2025	\$ -	\$ -	\$ -	\$ 1,724,909	0.00%
Occupational Death and Disability (ODD):					
2018	\$ 1,381	\$ (1,381)	\$ -	\$ 1,755,118	0.08%
2019	\$ 2,189	\$ (2,189)	\$ -	\$ 1,699,864	0.13%
2020	\$ 2,799	\$ (2,799)	\$ -	\$ 1,931,032	0.14%
2021	\$ 3,385	\$ (3,385)	\$ -	\$ 1,842,318	0.18%
2022	\$ 3,087	\$ (3,087)	\$ -	\$ 1,696,077	0.18%
2023	\$ 2,881	\$ (2,881)	\$ -	\$ 1,759,173	0.16%
2024	\$ 2,563	\$ (2,563)	\$ -	\$ 1,564,755	0.16%
2025	\$ 1,684	\$ (1,684)	\$ -	\$ 1,724,909	0.10%
Retiree Medical Plan (RMP):					
2018	\$ 8,888	\$ (8,888)	\$ -	\$ 359,677	2.47%
2019	\$ 7,916	\$ (7,916)	\$ -	\$ 304,986	2.60%
2020	\$ 14,209	\$ (14,209)	\$ -	\$ 452,109	3.14%
2021	\$ 13,867	\$ (13,867)	\$ -	\$ 459,636	3.02%
2022	\$ 10,655	\$ (10,655)	\$ -	\$ 420,591	2.53%
2023	\$ 10,562	\$ (10,562)	\$ -	\$ 389,045	2.71%
2024	\$ 8,632	\$ (8,632)	\$ -	\$ 325,877	2.65%
2025	\$ 5,826	\$ (5,826)	\$ -	\$ 283,868	2.05%

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See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.2151%	\$ 4,001,658	\$ 4,946,597	\$ 8,948,255	\$ 4,976,332	80.41%	343 73.82%
2017	0.2781%	\$ 6,350,471	\$ 5,877,918	\$ 12,228,389	\$ 4,673,662	135.88%	68.40%
2018	0.2095%	\$ 4,245,734	\$ 5,786,624	\$ 10,032,358	\$ 4,700,743	90.32%	72.39%
2019	0.2130%	\$ 4,078,378	\$ 6,064,234	\$ 10,142,612	\$ 4,501,282	90.60%	74.09%
2020	0.1847%	\$ 3,451,847	\$ 5,119,986	\$ 8,571,833	\$ 4,052,747	85.17%	74.68%
2021	0.1682%	\$ 3,419,793	\$ 5,933,281	\$ 9,353,074	\$ 4,476,154	76.40%	72.81%
2022	0.2860%	\$ 2,276,333	\$ 1,931,664	\$ 4,207,997	\$ 4,596,696	49.52%	89.43%
2023	0.2375%	\$ 3,959,239	\$ 5,278,628	\$ 9,237,867	\$ 4,619,514	85.71%	78.33%
2024	0.1930%	\$ 3,392,917	\$ 5,363,629	\$ 8,756,546	\$ 4,710,581	72.03%	77.62%
2025	0.1847%	\$ 3,416,287	\$ 5,875,753	\$ 9,292,040	\$ 5,089,467	67.12%	77.07%

See accompanying notes to Required Supplementary Information.

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

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.2088%	\$ 384,039	\$ 674,032	\$ 1,058,071	\$ 4,700,743	8.17%	93.75%
2019	0.2127%	\$ 661,259	\$ 985,960	\$ 1,647,219	\$ 4,501,282	14.69%	90.23%
2020	0.1846%	\$ (282,079)	\$ (419,481)	\$ (701,560)	\$ 4,052,747	-6.96%	105.50%
2021	0.1681%	\$ (601,388)	\$ (1,044,941)	\$ (1,646,329)	\$ 4,476,154	-13.44%	113.78%
2022	0.2973%	\$ (3,456,719)	\$ (2,694,707)	\$ (6,151,426)	\$ 4,596,696	-75.20%	145.41%
2023	0.2427%	\$ (2,126,848)	\$ (2,733,370)	\$ (4,860,218)	\$ 4,619,514	-46.04%	134.84%
2024	0.1986%	\$ (2,007,166)	\$ (3,024,421)	\$ (5,031,587)	\$ 4,710,581	-42.61%	140.49%
2025	0.1917%	\$ (1,912,311)	\$ (3,097,874)	\$ (5,010,185)	\$ 5,089,467	-37.57%	137.40%
Occupational Death and Disability (ODD):							
2018	0.6574%	\$ (21,484)	\$ -	\$ (21,484)	\$ 4,700,743	-0.46%	1342.59%
2019	0.7308%	\$ (25,621)	\$ -	\$ (25,621)	\$ 4,501,282	-0.57%	1304.81%
2020	0.7067%	\$ (284,174)	\$ -	\$ (284,174)	\$ 4,052,747	-7.01%	1409.77%
2021	0.6811%	\$ (29,319)	\$ -	\$ (29,319)	\$ 4,476,154	-0.66%	931.08%
2022	0.6235%	\$ (38,001)	\$ -	\$ (38,001)	\$ 4,596,696	-0.83%	1254.36%
2023	0.5658%	\$ (34,175)	\$ -	\$ (34,175)	\$ 4,619,514	-0.74%	1268.28%
2024	0.6263%	\$ (43,333)	\$ -	\$ (43,333)	\$ 4,710,581	-0.92%	1410.42%
2025	0.7038%	\$ (56,079)	\$ -	\$ (56,079)	\$ 5,089,467	-1.10%	1600.56%
Retiree Medical Plan (RMP):							
2018	0.6574%	\$ (31,161)	\$ -	\$ (31,161)	\$ 1,147,033	-2.72%	118.16%
2019	0.7308%	\$ (23,370)	\$ -	\$ (23,370)	\$ 2,172,070	-1.08%	109.56%
2020	0.7062%	\$ (27,090)	\$ -	\$ (27,090)	\$ 2,417,771	-1.12%	110.03%
2021	0.6834%	\$ (67,412)	\$ -	\$ (67,412)	\$ 2,269,912	-2.97%	125.59%
2022	0.6222%	\$ (124,930)	\$ -	\$ (124,930)	\$ 2,147,834	-5.82%	142.54%
2023	0.5647%	\$ (109,360)	\$ -	\$ (109,360)	\$ 2,120,311	-5.16%	140.73%
2024	0.6267%	\$ (138,820)	\$ -	\$ (138,820)	\$ 2,555,732	-5.43%	140.71%
2025	0.7034%	\$ (158,171)	\$ -	\$ (158,171)	\$ 3,021,449	-5.23%	134.72%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 180,778	\$ (180,778)	\$ -	\$ 4,673,662	3.87%
2017	\$ 200,341	\$ (200,341)	\$ -	\$ 4,700,743	4.26%
2018	\$ 219,437	\$ (219,437)	\$ -	\$ 4,501,282	4.87%
2019	\$ 140,384	\$ (113,224)	\$ 27,160	\$ 4,052,747	3.46%
2020	\$ 156,072	\$ (156,327)	\$ (255)	\$ 4,476,154	3.49%
2021	\$ 156,746	\$ (156,746)	\$ -	\$ 4,596,696	3.41%
2022	\$ 169,229	\$ (168,902)	\$ 327	\$ 4,619,514	3.66%
2023	\$ 239,058	\$ (239,737)	\$ (679)	\$ 4,710,581	5.07%
2024	\$ 225,210	\$ (224,531)	\$ 679	\$ 5,089,467	4.43%
2025	\$ 243,889	\$ (256,160)	\$ (12,271)	\$ 5,687,150	4.29%

See accompanying notes to Required Supplementary Information.

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

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 95,188	\$ (95,188)	\$ -	\$ 4,501,282	2.11%
2019	\$ 68,138	\$ (68,138)	\$ -	\$ 4,052,747	1.68%
2020	\$ 88,054	\$ (88,054)	\$ -	\$ 4,476,154	1.97%
2021	\$ 122,340	\$ (122,340)	\$ -	\$ 4,596,696	2.66%
2022	\$ 119,699	\$ (119,699)	\$ -	\$ 4,619,514	2.59%
2023	\$ 344	\$ (344)	\$ -	\$ 4,710,581	0.01%
2024	\$ -	\$ -	\$ -	\$ 5,089,467	0.00%
2025	\$ -	\$ -	\$ -	\$ 5,687,150	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,501,282	0.00%
2019	\$ 2,206	\$ (2,206)	\$ -	\$ 4,052,747	0.05%
2020	\$ 2,237	\$ (2,237)	\$ -	\$ 4,476,154	0.05%
2021	\$ 2,257	\$ (2,257)	\$ -	\$ 4,596,696	0.05%
2022	\$ 2,224	\$ (2,224)	\$ -	\$ 4,619,514	0.05%
2023	\$ 2,574	\$ (2,574)	\$ -	\$ 4,710,581	0.05%
2024	\$ 3,130	\$ (3,130)	\$ -	\$ 5,089,467	0.06%
2025	\$ 3,624	\$ (3,624)	\$ -	\$ 5,687,150	0.06%
Retiree Medical Plan (RMP):					
2018	\$ 23,903	\$ (23,903)	\$ -	\$ 2,172,070	1.10%
2019	\$ 21,784	\$ (21,784)	\$ -	\$ 2,417,771	0.90%
2020	\$ 30,486	\$ (30,486)	\$ -	\$ 2,269,912	1.34%
2021	\$ 26,234	\$ (26,234)	\$ -	\$ 2,147,834	1.22%
2022	\$ 23,075	\$ (23,075)	\$ -	\$ 2,120,311	1.09%
2023	\$ 27,994	\$ (27,994)	\$ -	\$ 2,555,732	1.10%
2024	\$ 32,082	\$ (32,082)	\$ -	\$ 3,021,449	1.06%
2025	\$ 30,831	\$ (30,831)	\$ -	\$ 3,373,336	0.91%

See accompanying notes to Required Supplementary Information.

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

Notes to Required Supplementary Information

June 30, 2025

1. Budgetary Information

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

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

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

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

Annual budgets for the Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. There was no budget legally adopted for the Nome-Beltz Apartments Special Revenue Fund and therefore no budget and actual schedule is presented as required supplementary information for this fund. Project budgets are adopted for Capital Project funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenue and transfers from other funds.

Excess of Expenditures over Appropriations

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

Instruction	\$ 17,187
Support services – instruction	\$ 15,566
District administration support services	\$ 2,815
Operations and maintenance of plant	\$ 1,983
Community services	\$ 274

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

Notes to Required Supplementary Information, Continued

2. Public Employees' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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

Notes to Required Supplementary Information, Continued

3. Teachers' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

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

School Operating Fund

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

Year Ended June 30, 2025

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other local	\$ 330,656	281,867	(48,789)
Interest	257,057	305,739	48,682
E-rate	2,488,372	2,488,372	-
Total local sources	<u>3,076,085</u>	<u>3,075,978</u>	<u>(107)</u>
Intergovernmental:			
City of Nome - appropriations	30,000	29,435	(565)
City of Nome - direct appropriation	3,400,000	3,400,000	-
Total City appropriations	<u>3,430,000</u>	<u>3,429,435</u>	<u>(565)</u>
State of Alaska:			
Foundation program	8,977,838	8,977,838	-
Quality schools	27,996	27,996	-
Other state revenue	1,193,047	1,193,047	-
On-behalf TRS	785,902	798,998	13,096
On-behalf PERS	48,240	40,770	(7,470)
Total State of Alaska	<u>11,033,023</u>	<u>11,038,649</u>	<u>5,626</u>
Federal sources -			
Direct sources - Impact Aid	49,242	49,242	-
Total revenues	<u>17,588,350</u>	<u>17,593,304</u>	<u>4,954</u>
Expenditures:			
Instruction:			
Certificated salaries	3,380,653	3,380,248	405
Non-certificated salaries	159,047	156,972	2,075
Employee benefits	1,647,824	1,653,337	(5,513)
Transportation allowance	35,020	34,976	44
Professional and technical services	200	200	-
Staff travel	235	235	-
Student travel	3,414	1,971	1,443
Utility services	675	295	380
Other purchased services	3,820	11,448	(7,628)
Supplies, materials and media	152,954	152,766	188
Tuition- students and stipends	795	795	-
Other	950	950	-
Equipment	14,676	23,257	(8,581)
Total instruction	<u>5,400,263</u>	<u>5,417,450</u>	<u>(17,187)</u>

(continued)

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

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education instruction:			
Certificated salaries	\$ 577,537	577,510	27
Non-certificated salaries	324,709	227,083	97,626
Employee benefits	459,253	345,886	113,367
Transportation allowance	10,598	7,357	3,241
Professional and technical services	335,760	294,336	41,424
Staff travel	10,808	10,808	-
Student travel	6,039	5,329	710
Other purchased services	685	685	-
Supplies, materials and media	38,181	35,353	2,828
Tuition-students and stipends	1,495	1,495	-
Other	198	47	151
Total special education instruction	<u>1,765,263</u>	<u>1,505,889</u>	<u>259,374</u>
Special education support services - students:			
Certificated salaries	139,232	139,232	-
Non-certificated salaries	59,635	59,635	-
Employee benefits	87,875	86,988	887
Staff travel	11,301	11,301	-
Other purchased services	389	389	-
Supplies, materials and media	11,186	11,186	-
Other	5,220	5,220	-
Total special education support services - students	<u>314,838</u>	<u>313,951</u>	<u>887</u>
Support services - students:			
Certificated salaries	118,584	118,584	-
Non-certificated salaries	20,786	20,786	-
Employee benefits	56,247	55,216	1,031
Transportation allowance	600	360	240
Other purchased services	10	-	10
Supplies, materials and media	14,394	14,394	-
Other	25	-	25
Total support services - students	<u>210,646</u>	<u>209,340</u>	<u>1,306</u>
Support services - instruction:			
Certificated salaries	72,665	72,665	-
Non-certificated salaries	221,278	221,278	-
Employee benefits	159,698	175,315	(15,617)
Professional and technical services	2,695	1,900	795
Staff travel	7,472	6,298	1,174
Utility services	2,650,158	2,650,158	-
Other purchased services	740	-	740
Supplies, materials and media	254,701	257,359	(2,658)
Other	1,000	1,000	-
Equipment	46,051	46,051	-
Total support services - instruction	<u>3,416,458</u>	<u>3,432,024</u>	<u>(15,566)</u>

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

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 555,746	555,746	-
Non-certificated salaries	2,490	2,490	-
Employee benefits	256,014	248,921	7,093
Staff travel	(7,618)	(7,618)	-
Utility services	80	46	34
Other purchased services	737	-	737
Supplies, materials and media	14,086	10,912	3,174
Other	5,805	6,117	(312)
Total school administration	<u>827,340</u>	<u>816,614</u>	<u>10,726</u>
School administration support services:			
Non-certificated salaries	166,131	166,131	-
Employee benefits	116,843	110,156	6,687
Utility services	39	29	10
Other purchased services	1,221	3,414	(2,193)
Supplies, materials and media	1,291	967	324
Total school administration support services	<u>285,525</u>	<u>280,697</u>	<u>4,828</u>
District administration:			
Certificated salaries	220,200	220,200	-
Employee benefits	108,188	103,717	4,471
Transportation allowance	-	-	-
Professional and technical services	39,520	39,513	7
Staff travel	15,971	15,971	-
Student travel	9,172	9,172	-
Supplies, materials and media	22,288	22,120	168
Other	10,646	10,646	-
Total district administration	<u>425,985</u>	<u>421,339</u>	<u>4,646</u>
District administration support services:			
Certificated salaries	66,502	66,502	-
Non-certificated salaries	136,913	136,913	-
Employee benefits	254,993	254,010	983
Professional and technical services	404,977	406,146	(1,169)
Staff travel	15,474	15,474	-
Utility services	4,466	4,466	-
Other purchased services	2,974	3,832	(858)
Insurance and bond premiums	60,156	60,156	-
Supplies, materials and media	20,088	20,670	(582)
Other	9,046	10,242	(1,196)
Indirect cost recovery	(76,110)	(76,117)	7
Total district administration support services	<u>899,479</u>	<u>902,294</u>	<u>(2,815)</u>

(continued)

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

School Operating Fund

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Expenditures, continued:			
Operations and maintenance of plant:			
Non-certificated salaries	\$ 5,100	5,059	41
Employee benefits	915	387	528
Utility services	103,311	102,567	744
Energy	1,431,412	1,429,548	1,864
Other purchased services	1,270,600	1,271,201	(601)
Insurance and bond premiums	291,000	290,987	13
Supplies, materials and media	82,086	86,658	(4,572)
Other	226	226	-
Equipment	5,000	5,000	-
Total operations and maintenance of plant	<u>3,189,650</u>	<u>3,191,633</u>	<u>(1,983)</u>
Student activities:			
Certificated salaries	63,358	63,358	-
Non-certificated salaries	50,805	50,805	-
Employee benefits	28,361	24,929	3,432
Professional and technical services	16,879	16,879	-
Staff travel	4,011	4,011	-
Student travel	112,233	111,090	1,143
Other purchased services	1,061	488	573
Supplies, materials and media	48,580	37,312	11,268
Other	4,520	5,456	(936)
Total student activities	<u>329,808</u>	<u>314,328</u>	<u>15,480</u>
Community services -			
Employee benefits	-	274	(274)
Total expenditures	<u>17,065,255</u>	<u>16,805,833</u>	<u>259,422</u>
Excess (deficiency) of revenues over expenditures	<u>523,095</u>	<u>787,471</u>	<u>264,376</u>
Other financing uses:			
Transfers to other funds:			
Food Service program	(215,000)	(215,000)	-
Pupil Transportation	(50,000)	(50,000)	-
General Capital Project Fund	(300,000)	(300,000)	-
Total other financing uses	<u>(565,000)</u>	<u>(565,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(41,905)</u>	222,471	<u>264,376</u>
Fund balance, beginning of year		<u>2,152,759</u>	
Fund balance, end of year		\$ <u><u>2,375,230</u></u>	

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

General Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:	\$ <u> -</u>
Expenditures:	
Operations and maintenance of plant:	
Professional and technical services	1,208
Other purchased services	56,667
Supplies, materials and media	44,673
Equipment	<u>65,821</u>
Total expenditures	<u>168,369</u>
Excess (deficiency) of revenues over expenditures	(168,369)
Other financing sources -	
Transfers from School Operating Fund	<u>300,000</u>
Net change in fund balance	131,631
Fund balance, beginning of year	<u>3,210,073</u>
Fund balance, end of year	<u>\$ <u>3,341,704</u></u>

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

NBHS Partial Roof Replacement Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues:	
Intergovernmental -	
State of Alaska	\$ <u>2,037,030</u>
Expenditures:	
Construction and facilities acquisition:	
Certificated salaries	2,269
Employee benefits	53
Professional and technical services	83,621
Other purchased services	<u>1,951,087</u>
Total expenditures	<u>2,037,030</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	\$ <u><u>-</u></u>

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

Nome-Beltz Apartments Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues:	
Local sources -	
Charges for services - rental receipts	\$ <u>243,157</u>
Expenditures:	
Operations and maintenance of plant:	
Utility services	5,358
Energy	17,010
Other purchased services	51,026
Supplies, materials and media	6,585
Other	<u>578</u>
Total expenditures	<u>80,557</u>
Excess (deficiency) of revenues over expenditures	162,600
Fund balance, beginning of year	<u>2,123,737</u>
Fund balance, end of year	\$ <u><u>2,286,337</u></u>

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

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2025

	Special Revenue Funds								
	School Broadband Assistance	Pupil Transportation	Raising the Bar for Rural Alaska Educators	Early Learning	AK Literacy	Positive Behavior Intervention Strategies	Food Service Program	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program
Assets									
Assets:									
Accounts receivable	\$ -	-	57,206	45,187	70,936	5,821	5,028	1,327	68,352
Due from other funds	8,904	100,247	-	-	-	-	108,221	-	-
Prepaid items	-	-	14,299	2,121	-	-	-	-	-
Total assets	<u>\$ 8,904</u>	<u>100,247</u>	<u>71,505</u>	<u>47,308</u>	<u>70,936</u>	<u>5,821</u>	<u>113,249</u>	<u>1,327</u>	<u>68,352</u>
Liabilities and Fund Balances (Deficit)									
Liabilities:									
Accounts payable	\$ 8,904	-	-	-	-	-	-	-	358
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	71,505	47,308	70,936	5,821	-	1,327	68,352
Total liabilities	<u>8,904</u>	<u>-</u>	<u>71,505</u>	<u>47,308</u>	<u>70,936</u>	<u>5,821</u>	<u>-</u>	<u>1,327</u>	<u>68,352</u>
Fund balances (deficit):									
Nonspendable	-	-	14,299	2,121	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	100,247	-	-	-	-	113,249	-	-
Unassigned	-	-	(14,299)	(2,121)	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>100,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,249</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficit)	<u>\$ 8,904</u>	<u>100,247</u>	<u>71,505</u>	<u>47,308</u>	<u>70,936</u>	<u>5,821</u>	<u>113,249</u>	<u>1,327</u>	<u>68,352</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds							
	School Improvement	Title II-A	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Carl Perkins	
<u>Assets</u>								
Assets:								
Accounts receivable	\$ 13,101	30,809	30,069	112,444	239,933	2,092	19,775	12,037
Due from other funds	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	\$ <u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>
<u>Liabilities and Fund Balances (Deficit)</u>								
								359
Liabilities:								
Accounts payable	\$ -	655	-	-	13,310	-	-	-
Accrued payroll liabilities	-	-	-	-	480	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	13,101	30,154	30,069	112,444	226,143	2,092	19,775	12,037
Total liabilities	<u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficit)	\$ <u>13,101</u>	<u>30,809</u>	<u>30,069</u>	<u>112,444</u>	<u>239,933</u>	<u>2,092</u>	<u>19,775</u>	<u>12,037</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds							Total Special Revenue Funds
	Indian Education	Johnson O'Malley	National Endowment for the Arts	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	
<u>Assets</u>								
Assets:								
Accounts receivable	\$ 85,625	-	-	-	-	19,684	-	819,426
Due from other funds	-	12,047	3,449	5,374	73,717	435,715	14,488	762,162
Prepaid items	-	-	-	-	-	121	-	16,541
Total assets	\$ <u>85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>5,374</u>	<u>73,717</u>	<u>455,520</u>	<u>14,488</u>	<u>1,598,129</u>
<u>Liabilities and Fund Balances (Deficit)</u>								
								360
Liabilities:								
Accounts payable	\$ 34	-	-	-	-	25,149	-	48,052
Accrued payroll liabilities	-	-	-	-	-	-	-	480
Unearned revenue	-	12,047	3,449	-	-	-	-	15,496
Due to other funds	85,591	-	-	-	-	-	-	796,655
Total liabilities	<u>85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>-</u>	<u>-</u>	<u>25,149</u>	<u>-</u>	<u>860,683</u>
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	121	-	16,541
Restricted	-	-	-	5,374	73,717	430,250	14,488	523,829
Committed	-	-	-	-	-	-	-	213,496
Unassigned	-	-	-	-	-	-	-	(16,420)
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,374</u>	<u>73,717</u>	<u>430,371</u>	<u>14,488</u>	<u>737,446</u>
Total liabilities and fund balances (deficit)	\$ <u>85,625</u>	<u>12,047</u>	<u>3,449</u>	<u>5,374</u>	<u>73,717</u>	<u>455,520</u>	<u>14,488</u>	<u>1,598,129</u>

(continued)

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

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds							
	NBHS and NES DDC Control System Upgrade	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Swimming Pool	Nome Teacher VPSO Housing	Total Capital Project Funds	Total Other Governmental Funds
<u>Assets</u>								
Assets:								
Accounts receivable	\$ -	-	-	-	1,268	50,000	51,268	870,694
Due from other funds	-	-	-	-	-	-	-	762,162
Prepaid items	-	-	-	-	-	-	-	16,541
Total assets	\$ -	-	-	-	1,268	50,000	51,268	1,649,397
<u>Liabilities and Fund Balances (Deficit)</u>								
Liabilities:								361
Accounts payable	\$ -	-	-	-	-	-	-	48,052
Accrued payroll liabilities	-	-	-	-	-	-	-	480
Unearned revenue	-	-	-	-	-	-	-	15,496
Due to other funds	65,861	5,195	4,500	56,938	1,268	279,005	412,767	1,209,422
Total liabilities	65,861	5,195	4,500	56,938	1,268	279,005	412,767	1,273,450
Fund balances (deficit):								
Nonspendable	-	-	-	-	-	-	-	16,541
Restricted	-	-	-	-	-	-	-	523,829
Committed	-	-	-	-	-	-	-	213,496
Unassigned	(65,861)	(5,195)	(4,500)	(56,938)	-	(229,005)	(361,499)	(377,919)
Total fund balances (deficit)	(65,861)	(5,195)	(4,500)	(56,938)	-	(229,005)	(361,499)	375,947
Total liabilities and fund balances (deficit)	\$ -	-	-	-	1,268	50,000	51,268	1,649,397

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

Other Governmental Funds

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

Year Ended June 30, 2025

	Special Revenue Funds						Positive Behavior Intervention Strategies
	School Broadband Assistance	Pupil Transportation	Raising the Bar for Rural Alaskan Educators	Safety and Wellbeing	Early Learning	AK Literacy	
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	135,912	475,487	-	-	117,016	-	-
Federal sources:							
Direct	-	-	-	-	-	-	-
Pass-through	-	-	79,268	7,102	-	108,511	41,790
Total revenues	<u>135,912</u>	<u>475,487</u>	<u>79,268</u>	<u>7,102</u>	<u>117,016</u>	<u>108,511</u>	<u>41,790</u>
Expenditures:							
Current:							
Instruction	-	-	37,254	-	88,233	23,472	1,964
Special education instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	25,296
Support services - instruction	135,912	-	41,432	6,791	23,658	74,150	12,700
School administration	-	-	-	-	-	6,137	-
District administration	-	-	582	-	-	-	-
District administration support services	-	-	-	311	5,125	4,752	1,830
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	596,671	-	-	-	-	-
Student transportation - school activities	-	5,280	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-
Total expenditures	<u>135,912</u>	<u>601,951</u>	<u>79,268</u>	<u>7,102</u>	<u>117,016</u>	<u>108,511</u>	<u>41,790</u>
Excess (deficiency) of revenues over expenditures	-	(126,464)	-	-	-	-	-
Other financing sources -							
Transfers from School Operating Fund	-	50,000	-	-	-	-	-
Net change in fund balance	-	(76,464)	-	-	-	-	-
Fund balance (deficit), beginning of year	-	176,711	-	-	-	-	-
Fund balance (deficit), end of year	\$ <u>-</u>	<u>100,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds						
	Food Service Program	Fresh Fruits and Vegetables	Title VI-B IDEA	Title I-A Consolidated Admin Pool Program	Preschool Disabled	School Improvement	Title II-A
Revenues:							
Local sources:							
Charges for services	\$ 10,157	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Direct	-	-	-	-	-	-	-
Pass-through	609,559	25,050	217,449	115,233	3,755	20,552	62,384
Total revenues	<u>619,716</u>	<u>25,050</u>	<u>217,449</u>	<u>115,233</u>	<u>3,755</u>	<u>20,552</u>	<u>62,384</u>
Expenditures:							
Current:							
Instruction	-	-	-	-	-	12,139	-
Special education instruction	-	-	200,567	-	3,591	-	-
Special education support services - students	-	-	7,359	-	-	-	-
Support services - students	-	-	-	-	-	3,410	399
Support services - instruction	-	-	-	115,233	-	4,103	57,678
School administration	-	-	-	-	-	-	1,575
District administration	-	-	-	-	-	-	-
District administration support services	-	-	9,523	-	164	900	2,732
Operations and maintenance of plant	24,384	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Student transportation - school activities	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Food services	794,552	25,050	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-
Total expenditures	<u>818,936</u>	<u>25,050</u>	<u>217,449</u>	<u>115,233</u>	<u>3,755</u>	<u>20,552</u>	<u>62,384</u>
Excess (deficiency) of revenues over expenditures	(199,220)	-	-	-	-	-	-
Other financing sources -							
Transfers from School Operating Fund	215,000	-	-	-	-	-	-
Net change in fund balance	15,780	-	-	-	-	-	-
Fund balance (deficit), beginning of year	97,469	-	-	-	-	-	-
Fund balance (deficit), end of year	<u>\$ 113,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds								
	Title IV-A	Title I-A Basic	Title I-C Migrant Education	Migrant Book Program	Homeless	Carl Perkins	Elementary and Secondary School Emergency Relief III	REAP - RLIS Education	Indian Education
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	-	-	12,142	214,654
Pass-through	40,958	304,992	553,582	3,720	1,000	36,747	78,940	-	-
Total revenues	40,958	304,992	553,582	3,720	1,000	36,747	78,940	12,142	214,654
Expenditures:									
Current:									
Instruction	29,915	280,922	340,425	3,557	-	30,457	719	-	204,636
Special education instruction	-	4,521	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	3,210	-	74,581	-	-	-	-	3,955	-
Support services - instruction	3,446	894	32,233	-	956	4,681	-	-	636
School administration	-	-	-	-	-	-	-	4,093	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	1,794	13,357	42,353	163	44	1,609	33,662	527	9,401
Operations and maintenance of plant	-	-	-	-	-	-	25,575	-	-
Student activities	2,593	-	54,838	-	-	-	18,984	3,567	-
Student transportation - to and from school	-	-	1,584	-	-	-	-	-	-
Student transportation - school activities	-	3,000	7,568	-	-	-	-	-	-
Community services	-	2,298	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	40,958	304,992	553,582	3,720	1,000	36,747	78,940	12,142	214,654
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Other financing sources -									
Transfers from School Operating Fund	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ -	-	-	-	-	-	-	-	-

(continued)

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

Other Governmental Funds

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

	Special Revenue Funds							Capital Project Funds	
	Johnson O'Malley	UAF TASK	National Endowment for the Arts	Albro Gregory Scholarship Program	Kang Donor	Student Activities	Games of Chance and Skill	Total Special Revenue Funds	NBHS and NES DDC Control System Upgrade
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	10,157	-
Other local	-	-	9,551	-	20,000	640,862	-	670,413	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	728,415	-
Federal sources:									
Direct	-	-	20,000	-	-	-	-	246,796	-
Pass-through	6,292	1,991	-	-	-	-	-	2,318,875	-
Total revenues	6,292	1,991	29,551	-	20,000	640,862	-	3,974,656	-
Expenditures:									
Current:									
Instruction	6,016	1,991	10,125	-	-	-	-	1,071,806	365
Special education instruction	-	-	-	-	-	-	-	208,679	-
Special education support services - students	-	-	-	-	-	-	-	7,359	-
Support services - students	-	-	-	-	-	-	-	110,851	-
Support services - instruction	-	-	18,426	-	1,972	269	-	535,170	-
School administration	-	-	1,000	-	-	-	-	12,805	-
District administration	-	-	-	-	-	-	-	582	-
District administration support services	276	-	-	-	-	-	-	128,523	-
Operations and maintenance of plant	-	-	-	-	-	-	-	49,959	-
Student activities	-	-	-	-	-	617,769	-	697,751	-
Student transportation - to and from school	-	-	-	-	-	-	-	598,255	-
Student transportation - school activities	-	-	-	-	-	-	-	15,848	-
Community services	-	-	-	-	-	-	729	3,027	-
Food services	-	-	-	-	-	-	-	819,602	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	17,864
Total expenditures	6,292	1,991	29,551	-	1,972	618,038	729	4,260,217	17,864
Excess (deficiency) of revenues over expenditures	-	-	-	-	18,028	22,824	(729)	(285,561)	(17,864)
Other financing sources - Transfers from School Operating Fund	-	-	-	-	-	-	-	265,000	-
Net change in fund balance	-	-	-	-	18,028	22,824	(729)	(20,561)	(17,864)
Fund balance (deficit), beginning of year	-	-	-	5,374	55,689	407,547	15,217	758,007	(47,997)
Fund balance (deficit), end of year	\$ -	-	-	5,374	73,717	430,371	14,488	737,446	(65,861)

(continued)

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

Other Governmental Funds

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

	Capital Project Funds						Total Capital Project Funds	Total Other Governmental Funds
	NES Fire Alarm System Replacement	NBHS Generator Addition	NES Day Tank & Fuel Oil Piping	Secure Access ADA Upgrades	Swimming Pool	Nome Teacher VPSO Housing		
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	10,157
Other local	-	-	-	27,116	107,824	-	134,940	805,353
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	728,415
Federal sources:								
Direct	-	-	-	-	-	-	-	246,796
Pass-through	-	-	-	-	-	-	-	2,318,875
Total revenues	-	-	-	27,116	107,824	-	134,940	4,109,596
Expenditures:								
Current:								
Instruction	-	-	-	-	-	-	-	1,071,806
Special education instruction	-	-	-	-	-	-	-	208,679
Special education support services - students	-	-	-	-	-	-	-	7,359
Support services - students	-	-	-	-	-	-	-	110,851
Support services - instruction	-	-	-	-	-	-	-	535,170
School administration	-	-	-	-	-	-	-	12,805
District administration	-	-	-	-	-	-	-	582
District administration support services	-	-	-	-	-	-	-	128,523
Operations and maintenance of plant	-	-	-	-	107,824	-	107,824	157,783
Student activities	-	-	-	-	-	-	-	697,751
Student transportation - to and from school	-	-	-	-	-	-	-	598,255
Student transportation - school activities	-	-	-	-	-	-	-	15,848
Community services	-	-	-	-	-	-	-	3,027
Food services	-	-	-	-	-	-	-	819,602
Construction and facilities acquisition	-	-	-	-	-	-	17,864	17,864
Total expenditures	-	-	-	-	107,824	-	125,688	4,385,905
Excess (deficiency) of revenues over expenditures	-	-	-	27,116	-	-	9,252	(276,309)
Other financing sources -								
Transfers from School Operating Fund	-	-	-	-	-	-	-	265,000
Net change in fund balance	-	-	-	27,116	-	-	9,252	(11,309)
Fund balance (deficit), beginning of year	(5,195)	(4,500)	(56,938)	(27,116)	-	(229,005)	(370,751)	387,256
Fund balance (deficit), end of year	\$ (5,195)	(4,500)	(56,938)	-	-	(229,005)	(361,499)	375,947

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

School Broadband Assistance Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ <u>144,815</u>	<u>135,912</u>	<u>(8,903)</u>
Expenditures -			
Support services - instruction - Utility services	<u>144,815</u>	<u>135,912</u>	<u>8,903</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 475,487	475,487	-
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries	-	16,300	(16,300)
Employee benefits	-	1,275	(1,275)
Other purchased services	475,487	579,096	(103,609)
Total student transportation - to and from school	475,487	596,671	(121,184)
Student transportation - school activities - Other purchased services	-	5,280	(5,280)
Total expenditures	475,487	601,951	(126,464)
Excess (deficiency) of revenues over expenditures	-	(126,464)	(126,464)
Other financing sources - Transfers from School Operating Fund	50,000	50,000	-
Net change in fund balance	\$ 50,000	(76,464)	(126,464)
Fund balance, beginning of year		176,711	
Fund balance, end of year		\$ 100,247	

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

Raising the Bar for Rural Alaskan Educators Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ -	79,268	79,268
Expenditures:			
Instruction:			
Certificated salaries	-	32,824	(32,824)
Employee benefits	-	4,430	(4,430)
Total instruction	<u>-</u>	<u>37,254</u>	<u>(37,254)</u>
Support services - instruction:			
Certificated salaries	-	15,600	(15,600)
Employee benefits	-	2,155	(2,155)
Professional and technical services	-	3,213	(3,213)
Staff travel	-	20,040	(20,040)
Supplies, materials and media	-	424	(424)
Total support services - instruction	<u>-</u>	<u>41,432</u>	<u>(41,432)</u>
District administration -			
Staff travel	-	582	(582)
Total expenditures	<u>-</u>	<u>79,268</u>	<u>(79,268)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Safety and Well Being Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>10,000</u>	<u>7,102</u>	<u>(2,898)</u>
Expenditures:			
Support services - instruction -			
Staff travel	<u>9,562</u>	<u>6,791</u>	<u>2,771</u>
District administration support services -			
Indirect costs	<u>438</u>	<u>311</u>	<u>127</u>
Total expenditures	<u>10,000</u>	<u>7,102</u>	<u>2,898</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Early Learning Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State sources	\$ 123,345	117,016	(6,329)
Expenditures:			
Instruction:			
Certificated salaries	46,307	46,307	-
Employee benefits	15,147	13,875	1,272
Transportation allowance	400	-	400
Professional and technical services	13,427	12,607	820
Supplies, materials and media	19,651	15,444	4,207
Total instruction	94,932	88,233	6,699
Support services - instruction:			
Certificated salaries	17,974	17,975	(1)
Employee benefits	4,037	4,683	(646)
Professional and technical services	1,000	1,000	-
Total support services - instruction	23,011	23,658	(647)
District administration support services - Indirect costs	5,402	5,125	277
Total expenditures	123,345	117,016	6,329
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

AK Literacy Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 149,642	108,511	(41,131)
Expenditures:			
Instruction:			
Professional and technical services	11,640	8,489	3,151
Supplies, materials and media	78,285	14,983	63,302
Total instruction	89,925	23,472	66,453
Support services - instruction:			
Certificated salaries	10,639	2,631	8,008
Employee benefits	-	390	(390)
Professional and technical services	2,990	6,137	(3,147)
Staff travel	23,278	22,244	1,034
Student travel	763	763	-
Other purchased services	5,000	-	5,000
Supplies, materials and media	-	41,985	(41,985)
Total support services - instruction	42,670	74,150	(31,480)
School administration:			
Certificated salaries	2,317	6,000	(3,683)
Non-certificated salaries	3,400	-	3,400
Employee benefits	4,777	137	4,640
Total school administration	10,494	6,137	4,357
District administration support services - Indirect cost	6,553	4,752	1,801
Total expenditures	149,642	108,511	41,131
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Positive Behavioral Intervention Strategies Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 42,647	41,790	(857)
Expenditures:			
Instruction -			
Supplies, materials and media	1,964	1,964	-
Support services - students -			
Supplies, materials and media	25,985	25,296	689
Support services - instruction:			
Certificated salaries	5,000	5,000	-
Non-certificated salaries	750	750	-
Employee benefits	181	178	3
Professional and technical services	1,253	1,253	-
Staff travel	5,647	5,519	128
Total support services - instruction	<u>12,831</u>	<u>12,700</u>	<u>131</u>
District administration support services -			
Indirect cost	1,867	1,830	37
Total expenditures	<u>42,647</u>	<u>41,790</u>	<u>857</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Food Service Program Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Charges for services- food services	\$ -	10,157	10,157
Intergovernmental -			
Federal sources - through the State of Alaska	-	609,559	609,559
Total revenues	<u>-</u>	<u>619,716</u>	<u>619,716</u>
Expenditures:			
Operations and maintenance of plant -			
Equipment	-	24,384	(24,384)
Food services:			
Other purchased services	-	768,248	(768,248)
Supplies, materials and media	-	23,938	(23,938)
Other	-	2,366	(2,366)
Total food services	<u>-</u>	<u>794,552</u>	<u>(794,552)</u>
Total expenditures	<u>-</u>	<u>818,936</u>	<u>(818,936)</u>
Excess (deficiency) of revenues over expenditures	-	(199,220)	(199,220)
Other financing sources -			
Transfers from School Operating Fund	-	215,000	215,000
Net change in fund balance	<u>\$ -</u>	<u>15,780</u>	<u>15,780</u>
Fund balance, beginning of year		<u>97,469</u>	
Fund balance, end of year		<u>\$ <u>113,249</u></u>	

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

Fresh Fruits and Vegetables Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>25,050</u>	<u>25,050</u>	<u>-</u>
Expenditures -			
Food services -			
Other purchased services	<u>25,050</u>	<u>25,050</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 217,449	217,449	-
Expenditures:			
Special education instruction:			
Professional and technical services	198,518	198,923	(405)
Staff travel	658	658	-
Supplies, materials and media	986	986	-
Total special education instruction	<u>200,162</u>	<u>200,567</u>	<u>(405)</u>
Special education support services - students:			
Professional and technical services	1,625	1,220	405
Staff travel	6,139	6,139	-
Total special education support services - students	<u>7,764</u>	<u>7,359</u>	<u>405</u>
District administration support services -			
Indirect costs	9,523	9,523	-
Total expenditures	<u>217,449</u>	<u>217,449</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Title I-A Consolidated Admin Pool Program Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 115,233	115,233	-
Expenditures:			
Support services - instruction:			
Certificated salaries	90,423	90,423	-
Employee benefits	22,305	22,305	-
Staff travel	1,540	1,540	-
Supplies, materials and media	965	965	-
Total expenditures	<u>115,233</u>	<u>115,233</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 3,755	3,755	-
Expenditures:			
Special education instruction -			
Professional and technical services	3,591	3,591	-
District administration support services -			
Indirect costs	164	164	-
Total expenditures	<u>3,755</u>	<u>3,755</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

School Improvement Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 58,029	20,552	(37,477)
Expenditures:			
Instruction:			
Certificated salaries	19,500	-	19,500
Employee benefits	8,126	-	8,126
Supplies, materials and media	14,171	12,139	2,032
Total instruction	41,797	12,139	29,658
Support services - students:			
Certificated salaries	500	500	-
Non-certificated salaries	3,000	2,500	500
Employee benefits	186	225	(39)
Supplies, materials and media	-	185	(185)
Total support services - students	3,686	3,410	276
Support services - instruction:			
Professional and technical services	630	626	4
Staff travel	3,477	3,477	-
Total support services - instruction	4,107	4,103	4
School administration:			
Certificated salaries	3,000	-	3,000
Professional and technical services	2,370	-	2,370
Total support services - instruction	5,370	-	5,370
District administration support services -			
Indirect costs	2,541	900	1,641
Student transportation - school activities -			
Other purchased services	528	-	528
Total expenditures	58,029	20,552	37,477
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title II-A Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 84,936	62,384	(22,552)
Expenditures:			
Support services - students -			
Other	-	399	(399)
Support services - instruction:			
Certificated salaries	22,500	18,600	3,900
Employee benefits	11,269	2,125	9,144
Professional and technical services	15,265	13,816	1,449
Staff travel	22,318	22,318	-
Supplies, materials and media	6,264	559	5,705
Other	3,600	260	3,340
Total support services - instruction	81,216	57,678	23,538
School administration:			
Certificated salaries	-	1,400	(1,400)
Employee benefits	-	175	(175)
Total school administration	-	1,575	(1,575)
District administration support services -			
Indirect costs	3,720	2,732	988
Total expenditures	84,936	62,384	22,552
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title IV-A Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 62,416	40,958	(21,458)
Expenditures:			
Instruction:			
Certificated salaries	-	19,625	(19,625)
Employee benefits	-	2,915	(2,915)
Professional and technical services	-	1,920	(1,920)
Supplies, materials and media	11,008	5,455	5,553
Total instruction	11,008	29,915	(18,907)
Support services - students -			
Professional and technical services	5,300	3,210	2,090
Support services - instruction:			
Certificated salaries	31,000	3,000	28,000
Professional and technical services	9,610	446	9,164
Total support services - instruction	40,610	3,446	37,164
District administration support services -			
Indirect costs	2,733	1,794	939
Student activities:			
Certificated salaries	2,000	2,000	-
Employee benefits	193	47	146
Supplies, materials and media	572	546	26
Total student activities	2,765	2,593	172
Total expenditures	62,416	40,958	21,458
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 377,879	304,992	(72,887)
Expenditures:			
Instruction:			
Certificated salaries	158,191	112,142	46,049
Non-certificated salaries	98,287	96,487	1,800
Employee benefits	72,324	67,378	4,946
Transportation allowance	800	800	-
Supplies, materials and media	10,664	4,115	6,549
Total instruction	<u>340,266</u>	<u>280,922</u>	<u>59,344</u>
Special education instruction:			
Non-certificated salaries	4,166	4,166	-
Employee benefits	355	355	-
Total special education instruction	<u>4,521</u>	<u>4,521</u>	<u>-</u>
Support services - instruction:			
Professional and technical services	1,000	894	106
Staff travel	5,320	-	5,320
Supplies, materials and media	4,925	-	4,925
Total support services - instruction	<u>11,245</u>	<u>894</u>	<u>10,351</u>
District administration support services -			
Indirect costs	16,549	13,357	3,192
Student transportation - school activities -			
Other purchased services	3,000	3,000	-
Community services:			
Certificated salaries	2,000	2,000	-
Employee benefits	298	298	-
Total community services	<u>2,298</u>	<u>2,298</u>	<u>-</u>
Total expenditures	<u>377,879</u>	<u>304,992</u>	<u>72,887</u>
Excess (deficiency) of revenues			
over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

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

Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 703,533	553,582	(149,951)
Expenditures:			
Instruction:			
Certificated salaries	100,163	100,163	-
Non-certificated salaries	3,000	3,000	-
Employee benefits	24,978	3,928	21,050
Student travel	68,776	67,293	1,483
Other purchased services	2,000	1,870	130
Supplies, materials and media	110,274	96,306	13,968
Tuition - students and stipends	79,865	67,865	12,000
Total instruction	<u>389,056</u>	<u>340,425</u>	<u>48,631</u>
Support services - students -			
Supplies, materials and media	75,000	74,581	419
Support services - instruction:			
Certificated salaries	3,000	3,000	-
Non-certificated salaries	59,373	28,500	30,873
Employee benefits	822	733	89
Total support services - instruction	<u>63,195</u>	<u>32,233</u>	<u>30,962</u>
District administration support services:			
Non-certificated salaries	17,000	16,358	642
Employee benefits	4,952	4,723	229
Indirect costs	27,313	21,272	6,041
Total district administration support services	<u>49,265</u>	<u>42,353</u>	<u>6,912</u>
Student activities:			
Certificated salaries	4,500	4,500	-
Non-certificated salaries	6,800	6,800	-
Employee benefits	610	573	37
Student travel	97,607	42,965	54,642
Total student activities	<u>109,517</u>	<u>54,838</u>	<u>54,679</u>
Student transportation - to and from school -			
Other purchased services	2,000	1,584	416
Student transportation - school activities -			
Other purchased services	15,500	7,568	7,932
Total expenditures	<u>703,533</u>	<u>553,582</u>	<u>149,951</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

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

Migrant Book Program Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ <u>10,179</u>	<u>3,720</u>	<u>(6,459)</u>
Expenditures:			
Instruction -			
Supplies, materials and media	<u>9,733</u>	<u>3,557</u>	<u>6,176</u>
District administration support services -			
Indirect costs	<u>446</u>	<u>163</u>	<u>283</u>
Total expenditures	<u>10,179</u>	<u>3,720</u>	<u>6,459</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Homeless Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through			
the State of Alaska	\$ 1,000	1,000	-
Expenditures:			
Support services - instruction -			
Staff travel	956	956	-
District administration support services -			
Indirect costs	44	44	-
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

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

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ <u>36,747</u>	<u>36,747</u>	<u>-</u>
Expenditures:			
Instruction -			
Supplies, materials and media	<u>30,457</u>	<u>30,457</u>	<u>-</u>
Support services - instruction -			
Staff travel	<u>4,681</u>	<u>4,681</u>	<u>-</u>
District administration support services -			
Indirect costs	<u>1,609</u>	<u>1,609</u>	<u>-</u>
Total expenditures	<u>36,747</u>	<u>36,747</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Elementary and Secondary School Emergency Relief III Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through the State of Alaska	\$ 78,942	78,940	(2)
Expenditures:			
Instruction -			
Student travel	-	719	(719)
District administration support services:			
Professional and technical services	31,325	31,325	-
Indirect costs	2,337	2,337	-
Total district administration support services	33,662	33,662	-
Operations and maintenance of plant -			
Other capital outlay	25,575	25,575	-
Student activities -			
Student travel	19,705	18,984	721
Total expenditures	78,942	78,940	2
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

REAP - RLIS Education Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ 12,493	12,142	(351)
Expenditures:			
Support services - students -			
Professional and technical services	2,865	3,955	(1,090)
School administration:			
Certificated salaries	4,000	4,000	-
Employee benefits	387	93	294
Total school administration	<u>4,387</u>	<u>4,093</u>	<u>294</u>
District administration support services -			
Indirect costs	547	527	20
Student activities -			
Student travel	4,694	3,567	1,127
Total expenditures	<u>12,493</u>	<u>12,142</u>	<u>351</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Indian Education Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - direct	\$ <u>224,007</u>	<u>214,654</u>	<u>(9,353)</u>
Expenditures:			
Instruction:			
Certificated salaries	148,136	128,156	19,980
Non-certificated salaries	2,710	6,770	(4,060)
Employee benefits	43,219	56,819	(13,600)
Professional and technical services	4,800	1,000	3,800
Staff travel	-	618	(618)
Supplies, materials and media	14,882	11,254	3,628
Total instruction	<u>213,747</u>	<u>204,617</u>	<u>9,130</u>
Support services - instruction -			
Staff travel	<u>-</u>	<u>636</u>	<u>(636)</u>
District administration support services -			
Indirect costs	<u>10,260</u>	<u>9,401</u>	<u>859</u>
Total expenditures	<u>224,007</u>	<u>214,654</u>	<u>9,353</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

Johnson O'Malley Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ 18,309	6,292	(12,017)
Expenditures:			
Instruction:			
Non-certificated salaries	-	1,050	(1,050)
Employee benefits	-	90	(90)
Professional and technical services	2,600	500	2,100
Staff travel	2,000	-	2,000
Supplies, materials and media	10,273	4,376	5,897
Other	2,500	-	2,500
Total instruction	<u>17,373</u>	<u>6,016</u>	<u>11,357</u>
District administration support services - Indirect costs	<u>936</u>	<u>276</u>	<u>660</u>
Total expenditures	<u>18,309</u>	<u>6,292</u>	<u>12,017</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

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

UAF TASK Special Revenue Fund

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

Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
Federal sources - through other intermediate agencies	\$ <u>1,991</u>	<u>1,991</u>	<u>-</u>
Expenditures -			
Instruction -			
Supplies, materials and media	<u>1,991</u>	<u>1,991</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

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

National Endowment for the Arts Special Revenue Fund

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

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Other local - donations	\$ -	9,551	9,551
Intergovernmental -			
Federal sources - direct	20,000	20,000	-
	20,000	29,551	9,551
Expenditures:			
Instruction -			
Professional and technical services	10,125	10,125	-
Support services - instruction:			
Certificated salaries	5,800	5,800	-
Non-certificated salaries	2,500	2,500	-
Employee benefits	1,074	1,074	-
Professional and technical services	7,996	7,996	-
Staff travel	1,056	1,056	-
Total support services - instruction	18,426	18,426	-
School administration -			
Professional and technical services	1,000	1,000	-
Total expenditures	29,551	29,551	-
Excess (deficiency) of revenues over expenditures	\$ (9,551)	-	9,551
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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

Albro Gregory Scholarship Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

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

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

Kang Donor Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:	
Local sources -	
Other local - donations	\$ <u>20,000</u>
Expenditures:	
Support services - instruction:	
Professional and technical services	450
Staff travel	<u>1,522</u>
Total expenditures	<u>1,972</u>
Excess (deficiency) of revenues over expenditures	18,028
Fund balance, beginning of year	<u>55,689</u>
Fund balance, end of year	\$ <u><u>73,717</u></u>

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

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:		
Local sources - Other local	\$	<u>640,862</u>
Expenditures:		
Support services - instruction - Supplies, materials and media		<u>269</u>
Student activities:		
Certificated salaries		250
Non-certified salaries		8,200
Employee benefits		382
Professional and technical services		4,790
Student travel		466,834
Other purchased services		5,502
Supplies, materials and media		93,988
Tuition-students and stipends		1,900
Other		<u>35,923</u>
Total student activities		<u>617,769</u>
Total expenditures		<u>618,038</u>
Excess (deficiency) of revenues over expenditures		22,824
Fund balance, beginning of year		<u>407,547</u>
Fund balance, end of year	\$	<u><u>430,371</u></u>

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

Games of Chance and Skill Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues	\$	<u>-</u>
Expenditures -		
Community services -		
Other		<u>729</u>
Excess (deficiency) of revenues over expenditures		(729)
Fund balance, beginning of year		<u>15,217</u>
Fund balance, end of year	\$	<u><u>14,488</u></u>

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

NBHS and NES DDC Control System Upgrade Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures -	
Construction and facilities acquisition -	
Other capital outlay	<u> 17,864</u>
Excess (deficiency) of revenues over expenditures	(17,864)
Fund balance (deficit), beginning of year	<u> (47,997)</u>
Fund balance (deficit), end of year	\$ <u><u> (65,861)</u></u>

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

NES Fire Alarm System Replacement Capital Project Fund

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

Year Ended June 30, 2025

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

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

NBHS Generator Addition Capital Project Fund

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

Year Ended June 30, 2025

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

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

NES Day Tank & Fuel Oil Piping Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance (deficit), beginning of year	<u> (56,938)</u>
Fund balance (deficit), end of year	\$ <u><u> (56,938)</u></u>

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

Secure Access ADA Upgrades Capital Project Fund

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

Year Ended June 30, 2025

Revenues -	
Local sources -	
Other local	\$ <u>27,116</u>
Expenditures	<u>-</u>
Excess (deficiency) of revenues over expenditures	27,116
Fund balance (deficit), beginning of year	<u>(27,116)</u>
Fund balance (deficit), end of year	\$ <u><u>-</u></u>

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

Swimming Pool Capital Project Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2025

Revenues -		
Local sources -		
Other local	\$	<u>107,824</u>
Expenditures -		
Operations and maintenance of plant -		
Other purchased services		18,286
Other capital outlay		<u>89,538</u>
Total expenditures		<u>107,824</u>
Excess (deficiency) of revenues over expenditures		-
Fund balance, beginning of year		<u>-</u>
Fund balance (deficit), end of year	\$	<u><u>-</u></u>

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

Nome Teacher VPSO Housing Capital Project Fund

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

Year Ended June 30, 2025

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess (deficiency) of revenues over expenditures	-
Fund balance (deficit), beginning of year	<u> (229,005)</u>
Fund balance (deficit), end of year	\$ <u><u> (229,005)</u></u>

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

Student Activity

Schedule of Changes in Assets, Liabilities and Fund Balances

Year Ended June 30, 2025

	Beginning Balance	Increases	Decreases	Ending Balance
Assets:				
Accounts receivable	\$ 16,148	3,536	-	19,684
Prepaid items	120	1	-	121
Due from School Operating Fund	395,128	40,587	-	435,715
	<u>\$ 411,396</u>	<u>44,124</u>	<u>-</u>	<u>455,520</u>
Liabilities:				
Accounts Payable	\$ 3,849	21,300	-	25,149
Fund Balances:				
Districtwide				
Technology	32,598	1,532	269	33,861
Mini-Grants - Funding by City of Nome	806	-	806	-
	<u>33,404</u>	<u>1,532</u>	<u>1,075</u>	<u>33,861</u>
Middle/High school:				
ACSA -- 8th Grade Class of 2020 DC Trip	12,577	-	8,500	4,077
ACSA -- 8th Grade Class of 2025 DC Trip	1,387	6,976	8,363	-
ACSA -- 8th Grade Class of 2026 DC Trip	1,864	338	-	2,202
ACSA -- 8th Grade Class of 2027 DC Trip	141	-	-	141
ACSA -- Action	1,335	-	-	1,335
ACSA - Class of 2021 DC Trip	5,437	-	5,437	-
ACSA -- DC Ticket Account	21,409	5,197	1,663	24,943
ACSA -- Student Council	5,806	1,495	2,256	5,045
Archery Club	40	-	-	40
Boys Varsity Basketball	35,564	78,763	57,299	57,028
Class of 2024	2,677	-	2,677	-
Class of 2025	12,540	(1,976)	10,564	-
Class of 2026	400	14,001	7,059	7,342
Cross Country	7,936	18,324	16,995	9,265
Culinary Club	929	-	-	929
Culture Club	10,182	-	-	10,182
Design Technology	83	-	-	83
Drama Club	10,382	1,173	1,000	10,555
EdRising	(270)	36,922	32,741	3,911
Esports	859	536	-	1,395
General	558	-	-	558
Girls Varsity Basketball	(2,165)	43,854	30,524	11,165
Gym Banners	15,398	37,937	39,090	14,245
Honor Society	427	1,224	57	1,594
HS Student Council	1,719	493	-	2,212
Jr. High Boys Basketball	46,351	30,332	29,499	47,184
Jr. High Cheerleading	4,965	9,515	9,389	5,091
Jr. High Girls Basketball	(448)	20,761	20,690	(377)
Jr. High Student Council	4,410	-	-	4,410
Jr. High Volleyball	9,002	15,493	19,850	4,645
Jr. High Wrestling	-	16,226	10,590	5,636

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

Student Activity

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

	Beginning Balance	Increases	Decreases	Ending Balance
Fund balances, continued:				
Middle/High school, continued:				
JV Boys Basketball	883	-	-	883
JV Girls Basketball	10,638	-	-	10,638
Let Us Buy - Student Store (HS)	3,629	-	-	3,629
Let Us Buy - Student Store (MS)	311	-	-	311
Lisa Leeper's - Lego Robotics	9,680	-	-	9,680
Music/Choir	15,534	8,891	4,149	20,276
Nanook News	315	-	-	315
Native Youth Leadership NNYLO	1,580	-	-	1,580
Native Youth Olympics NYO	2,601	8,491	5,175	5,917
NBHS Athletics	939	-	-	939
NBHS Close Up/DC Trip	12,904	65,777	59,106	19,575
NBHS Engagement Team	-	750	227	523
Nome Youth Peace Corp Club	-	24,278	24,586	(308)
Norton Sound Shootout	4,385	-	-	4,385
NYO Junior Account	2,591	-	2,591	-
Senior DC Trip 2025	-	25,986	25,986	-
Skills USA VICA	24,913	-	-	24,913
Ski Team	5,118	20,426	23,039	2,505
Spirit Committee	845	2,015	1,612	1,248
Student Career Exploration Trips	320	23,126	23,126	320
Subway Showdown	10,005	(724)	-	9,281
Swim Team	1,195	-	-	1,195
Track & Field	12,776	23,800	33,749	2,827
The PRIDE Club	401	-	-	401
Varsity Cheerleading	(216)	13,594	5,514	7,864
Varsity Volleyball	14,616	56,555	58,852	12,319
Varsity Wrestling	18,495	26,940	29,265	16,170
Yearbook	-	205	-	205
Total Middle/High School	365,953	637,694	611,220	392,427

(continued)

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

Student Activity

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Fund balances, continued:				
Due to student groups, continued				
Elementary school:				
NES Basketball	27	-	-	27
NES Cross Country	175	-	-	175
NES Library Club	999	2,450	1,448	2,001
NES Student Council	663	-	-	663
NES Wrestling	7,640	-	-	7,640
NES Youth Activities	2,462	-	-	2,462
Nome Elementary General Activities	29	-	-	29
Ski Team	-	40	-	40
Youth Basketball	(3,805)	4,096	9,245	(8,954)
Total elementary school	<u>8,190</u>	<u>6,586</u>	<u>10,693</u>	<u>4,083</u>
 Total fund balance	 <u>407,547</u>	 <u>645,812</u>	 <u>622,988</u>	 <u>430,371</u>
 Total liabilities and fund balance	 <u>\$ 411,396</u>	 <u>667,112</u>	 <u>622,988</u>	 <u>455,520</u>

NOME PUBLIC SCHOOLS
(A Component Unit of the City of Nome)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Agency/ Program Title	Pass Through/ Grant Number	Assistance Listing Number	Total Grant Award	Federal Share of Expenditures
U.S. Department of Education:				
Direct programs:				
Impact Aid	AK-2025-110501	84.041	\$ 49,242	49,242
Indian Education	S060A240518	84.060A	224,007	214,654
REAP-RLIS	S358C240013	84.358C	12,493	12,142
Passed through the State of Alaska,				
Department of Education and Early Development:				
Title II-A	IP 25.NPSD.01	84.367A	105,247	62,384
Title II-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.367	600	600
Total ALN 84.367			105,847	62,984
Special Education Cluster:				
Positive Behavioral Intervention Strategies	PB 25.NPSD.01	84.027	7,000	5,009
Title VI-B IDEA	SE 25.NPSD.01	84.027A	217,449	217,449
Preschool Disabled	SE 25.NPSD.01	84.173A	3,755	3,755
Total Special Education Cluster			228,204	226,213
Carl Perkins	EK 25.NPSD.01	84.048A	36,747	36,747
Title I-A Basic	IP 25.NPSD.01	84.010	377,879	304,992
Title I-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.010	47,367	47,367
School Improvement	SI 25.NPSD.01	84.010A	50,000	20,552
Total ALN 84.010			475,246	372,911
Title IV-A Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.424A	600	600
Title IV-A	IP 25.NPSD.01	84.424A	54,788	40,958
Total ALN 84.424			55,388	41,558
COVID-19 Elementary & Secondary School Emergency Relief Refund	ER 25.NPSD.01	84.425U	78,942	78,940
COVID-19 Positive Behavioral Intervention Strategies	PB 25.NPSD.01	84.425U	51,408	36,781
COVID-19 Homeless	AH 25.NPSD.01	84.425W	1,000	1,000
Total ALN 84.425			131,350	116,721
AK Literacy	AL 25.NPSD.01	84.371C	133,853	108,511
Title I-C Migrant Education	IP 25.NPSD.01	84.011	703,533	553,582
Title I-C Basic Consolidated Admin Pool Program	IP 25.NPSD.01	84.011	66,666	66,666
Migrant Book	MB 25.NPSD.01	84.011A	10,179	3,720
Total ALN 84.011			780,378	623,968
Passed through Alaska Council of School Administrators -				
Raising the Bar for Rural Alaskan Educators	None	84.374A	79,268	79,268
Passed through University of Alaska Fairbanks -				
UAF TASK	None	84.362A	33,300	1,991
Total U.S. Department of Education			2,345,323	1,946,910
U.S. Department of Health and Human Services -				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Safety & Well Being	SW 25.NPSD.01	93.243	10,000	7,102
U.S. Department of the Interior -				
Passed through Kawerak, Inc.:				
Johnson O'Malley	FY25	15.130	10,530	6,292
U.S. Department of Agriculture:				
Passed through the State of Alaska,				
Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	03501	10.553	193,640	193,640
National School Lunch Program	03501	10.555	389,614	389,614
Commodity Supplemental Food Program	FY25	10.555	23,186	23,186
Fresh Fruit & Vegetable Program	FF 25.NPSD.01	10.582	3,131	3,131
Fresh Fruit & Vegetable Program	FF 25.NPSD.02	10.582	21,919	21,919
Total Child Nutrition Cluster			631,490	631,490
Food Distribution Admin Fee Reimbursement	FD 25.NPSD.01	10.560	3,119	3,119
Total U.S. Department of Agriculture			634,609	634,609
National Endowment for Humanities -				
Direct Programs -				
Promotion of the Arts Grants to Organizations & Individuals	1927124-51-24	45.024	20,000	20,000
Total Expenditures of Federal Awards			\$ 3,020,462	2,614,913

See accompanying notes to the Schedule

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

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Nome Public Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair value of commodities received and disbursed. For the year ended June 30, 2025, the District received \$23,186 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

Note 5. Indirect Costs

Nome Public Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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

Schedule of State Financial Assistance

Year Ended June 30, 2025

<u>State Agency/ Program Title</u>	<u>Award Number</u>	<u>Total Award Amount</u>	<u>State Expenditures</u>
State of Alaska, Department of Education and Early Development:			
Direct:			
# Foundation Quality Schools	None	\$ 8,977,838	8,977,838
# Foundation HB 268 One-Time Grant	None	27,996	27,996
Dividend Raffle Funds	None	1,189,844	1,189,844
Broadband Assistance Grant	None	3,203	3,203
# Pupil Transportation	BA 25.NPSD.01	144,492	135,912
Pupil Transportation HB268 One-Time Grant	None	429,765	429,765
Early Learning	None	45,722	45,722
# Nome Beltz Jr/Sr High School Roof Replacement	PE 25.NPSD.01	123,345	117,016
# Nome Beltz Jr/Sr High School Roof Replacement	19-018	1,556,442	1,556,442
# Nome Beltz Jr/Sr High School Roof Replacement	25-020	2,655,062	480,588
Total State Financial Assistance		\$ <u>15,153,709</u>	<u>12,964,326</u>

See accompanying notes to schedule.

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

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Nome Public Schools under programs of the State of Alaska for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Nome Public Schools, it is not intended to and does not present the basic financial statements of Nome Public Schools.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	\$ 12,964,326
PERS On-Behalf	40,770
TRS On-Behalf	798,998
Total State Financial Assistance	\$ <u>13,804,094</u>

COMPLIANCE SECTION

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nome Public Schools, a component unit of the City of Nome, Alaska, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Nome Public Schools' basic financial statements, and have issued our report thereon dated November 25, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Altman, Rogers & Co.

Anchorage, Alaska
November 25, 2025

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Nome Public Schools' major federal programs for the year ended June 30, 2025. Nome Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Anchorage, Alaska
November 25, 2025

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

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

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

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

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

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

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

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

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

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, and 10.582	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? X Yes No

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

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

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

Section III – Federal Award Findings

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

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

Independent Auditor's Report

Members of the School Board
Nome Public Schools
Nome, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Nome Public Schools' compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Nome Public Schools' major state programs for the year ended June 30, 2025. Nome Public Schools' major state programs are identified on the accompanying Schedule of State Financial Assistance.

In our opinion, Nome Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 25, 2025

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

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

Noncompliance material to the financial statements noted?

_____ Yes X No

State Awards

Internal control over major programs:

Material weakness identified?

_____ Yes X No

Significant deficiency identified?

_____ Yes X None reported

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

Unmodified

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes _____ No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

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

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

Letter to the Governing Board

Year Ended June 30, 2025

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

Letter to the Governing Board

Year Ended June 30, 2025

November 25, 2025

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Nome Public Schools (the District), a component unit of the City of Nome, Alaska, for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2.U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nome Public Schools are described in Note 1 to the Financial Statements. During 2024, as discussed in Note 1 to the financial statements, the Nome Public Schools changed accounting policies related to the recognition, measurement, and financial reporting for compensated absences as required by GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Nome Public Schools during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

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

Governmental Activities:

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

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

Management's estimate of the compensated absences balance, which includes accrued leave, sick leave, and related benefits, is based upon historical payroll data. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2025.

Management Consultations with Other Independent Accountants

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

Internal Control Matters

See the June 30, 2025 audited financial statements Compliance Reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses, and any reported findings.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes to Fund Balance- Original and Final Budget and Actual- School Operating Fund, Schedules of Proportionate Share of Net Pension/OPEB Liability and Asset and Contributions for the Public Employees’ Retirement System and the Teachers’ Retirement System and notes, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information which include Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and changes in Fund Balances (Deficit), Schedule of Revenues Expenditures and Changes in Fund Balance (Deficit) – Budget and Actual (where applicable), Schedule of Compliance- AS 14.17.505, and the Schedule of Expenditures of Federal Awards and notes, and the Schedule of State Financial Assistance and notes, as listed in the table of contents of the financial statements, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings or Issues

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

Accounting Assistance

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

Restriction of Use

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

Altman, Rogers & Co.

Anchorage, Alaska

SCHOOL BOARD COMMUNICATION

Title: Approval of Six Year Capital Project Plan & Capital Priorities

Date: December 9, 2025

Administrator: Jamie Burgess, Superintendent

Attachments: FY27 Six Year Capital Project Plan & Letter to City of Nome

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

Pursuant to the discussion held at the November 2025 Work Session, attached is an updated Six Year Capital Project Plan, as well as a letter for the City of Nome detailing the three projects for which a commitment for funding (all or in part) from the City is requested.

The District intends to prepare a Request for Proposal for the Beltz Generator replacement, as that project has been approved for funding by the State of Alaska.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the updated Six Year Capital Project Plan as well as the capital priority letter for the City of Nome for FY26.

Sample Motion: I move to approve the updated Six Year Capital Project Plan as well as the capital priority letter for the City of Nome for FY26.



December 9, 2025

Mr. Lee Smith, City Manager
City of Nome

Dear Mr. Smith:

On behalf of the Nome Public Schools Board of Education, I would like to submit the following capital projects for consideration for funding (full or in part) for the NPS school buildings:

- 1) NES and NBMHS Secure Entrance and ADA Access Upgrades: this project was previously approved to be funded by the City of Nome; however, bids were higher than budgeted. NPS requests that the City consider increasing the budgeted amount to account for normal inflation as well as the fact that the estimate may have been too low. NPS will actively seek donations from community and tribal partners to help fund any shortfall. Amount = **\$365,000**
- 2) NES Fire Alarm Replacement: this project has been identified for a significant period of time and poses a significant safety risk, as the system is original to the building and does not meet current code requirements. Amount = **\$565,000**
- 3) Second Teacher Apartment Building: The City has obtained a preliminary funding amount of \$4M through Senator Murkowski's office; however, this project will require a bond from the City, as well as a diversion of revenue from the current teacher apartment building. Further discussion with the City Manager will be forthcoming with more updated details as to the current funding picture. Estimated Amount = **\$15,000,000**

A copy of the full six year capital plan is attached for your information as well. Your consideration is appreciated.

Thank you,

Jamie Burgess, Superintendent

**Nome Public School District
FY 2027 – 2032 Six-Year Capital Improvement Plan**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
1	C	<p>Nome Beltz Middle/High School Generator and Electrical Service Replacement</p> <p>This project will replace an old and undersized backup generator, with a new larger generator with enclosure, which will also increase capacity to allow the high school to operate as an emergency shelter for the entire community. Installation of new transformers and required modification of power lines will also be included.</p> <p>Note: This project has been state-funded and will proceed in FY27</p>	X	\$2,142,123
2	C	<p>Secure Access and ADA improvements NBMHS & NES</p> <p>ADA-This project is to address accessibility to NBHS to include the installation of ADA accessible front doors, regrading/replacing damaged concrete at bus door entrance which prevents ADA accessibility. It will include any needed ADA repairs/upgrades to interior and exterior of both the high school and the elementary.</p> <p>Security- This project will address security concerns at both campuses to include installation of new interior double doors inside the front entrance that can be remotely secured, as well as the installation of a closed circuit camera system.</p> <p>Note: City of Nome agreed to provide funding upfront so the project would become a reimbursement project with SOA. Bids have been over the budget.</p>	X	\$363,926
FY 2027 TOTAL:				\$2,506,049

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
3	D	<p>Nome Elementary Fire Alarm Replacement</p> <p>This project will replace the outdated (1987) Fire panel and field devices. A completely new design and installation of panel and devices which may require new wiring. New system to ensure compliance and safety to most current NFPA and state Codes. Currently the system is obsolete, and we are sourcing used parts via eBay.</p> <p>Note: Previously submitted to DEED for Major Maintenance Funding</p>	X	\$562,735
4	C	<p>Nome Elementary Roof Replacement</p> <p>This project will replace the original roof on the building. Leaks have been appearing in multiple places, and the roof has been damaged by ice dams building up on the roof. New roof design will extend panels that don't completely reach to the structure's edge or need to be extended for overhangs.</p> <p>Note: Roof survey by engineer is needed + cost estimate</p>	X	\$4,000,000
FY 2028 TOTAL:				\$4,562,735

Nome Public School District
FY 2027 – 2032 Six-Year Capital Improvement Plan

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
5	D	<p>Nome Elementary Parking Lot Upgrades</p> <p>This project will involve removing existing asphalt in parking lot, regrading of the lot, and installing new asphalt or chip seal; concrete for an elevated walkway with lighted bollards, elevated sidewalks, and replacing the bicycle parking. Traffic patterns will be altered for safety, and parking stalls will be painted; bull rails and plugs for block heaters/trickle chargers will be installed.</p> <p>Note: NPS is working with NEC to secure funding for design services in FY26, and possibly construction funding in FY27 or later. An updated lot survey was completed in FY26.</p>	X	\$3,500,000
6	E	<p>Hot Water Heater & Plumbing Upgrades</p> <p>Repair and replace aging plumbing for charter school building and high school kitchen, and hot water heaters for all school buildings.</p>	X	\$500,000
FY 2029 TOTAL:				\$4,000,000

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
7	C	<p>Nome Elementary Window & Door Replacement</p> <p>This project would replace all of the exterior windows in the building. Some of these windows have lost their insulation seal, others no longer sit square in the frames due to shifting of the building. Others have broken glass or do not properly open/close. Arctic grade windows will be used for replacement. Exterior doors will be replaced, including hardware as needed.</p>	X	\$250,000
8	C	<p>Nome Beltz Jr -Sr High School Exterior Renovations</p> <p>This project will replace the siding along the RC portion to the building from the front entrance to the JH bus doors, and will require the removal of approximately 70 asbestos panels with soffit. Install two inches of foam board and wind blocking fabric. (Tyvek) The steel siding has been purchased and is in storage. Repaint exterior of entire building. Replace signage.</p>	X	\$1,200,000
9	E	<p>DDC Control System Phase 2</p> <p>Complete upgrades to DDC control system that were not funded through ARP funds, including system control of charter school building, and various other upgrades throughout school buildings</p>	X	\$750,000
FY 2030 TOTAL:				\$2,200,000.00

Nome Public School District
FY 2027 – 2032 Six-Year Capital Improvement Plan

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
10	C	Beltz High School Interior Renovations Replace doors & door hardware as needed. Interior painting of classrooms, offices and common areas. Replacement of carpet in classrooms, offices and hallways.	X	\$750,000
11	D	Beltz Apartment Electrical Rewiring District's teacher housing building's aging electrical system needs replacing, including rewiring, fuse panels, etc.		\$500,000
12	C	Nome Elementary School Interior Renovations Replacement of carpet in hallways, offices and common areas, replacement of interior doors and door hardware, painting of classrooms, offices and common areas	X	\$650,000
13	C	Building D Exterior Upgrades Renovate/repaint remaining wood siding on Building D, upgrade/replace porch entry/stairs.	X	\$200,000
FY 2031 TOTAL:				\$2,100,000.00

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
14	E	Upgrade to Snow Removal/Control Program Project will entail installation of a bunker and cover for sand pile to prevent moisture/ice in sand pile		\$500,000
15	C	Quonset Hut Upgrades Installation of tool cages, lofts for storage, flooring, framing and overhead door. Skirting added to exterior,		\$750,000
16	C	Maintenance Bldg Siding and Roof Replacement Structural upgrades to Maintenance Facility		\$550,000
FY 2032 TOTAL:				\$1,800,000.00

Adopted _____ at a duly convened meeting of the Nome Public School Board at which a quorum was present and voting. I hereby certify that the information presented is true and correct to the best of my knowledge.

 Superintendent

 Date

 School Board President

 Date

Submit to the *Department of Education & Early Development* by September 1

Form #05-18-044

SCHOOL BOARD COMMUNICATION

Title: Approval of FY26 Legislative Priorities

Date: December 9, 2025

Administrator: Jamie Burgess, Superintendent

Attachments: FY26 Legislative Priorities

Action Needed **For Discussion** **Information** **Other**

BACKGROUND INFORMATION

Pursuant to the discussion at the November 2025 Work Session, the 2026 Legislative Priorities are presented for Board approval.

With the increase to the BSA passed last session, the conversations in the legislature are likely to turn to any of the following topics with regards to education: Major Maintenance funding and potential changes to the application process and/or the scoring system for projects; pension reform; funding formula revamping; and workforce development (CTE).

The attached document will be reworked into a single page designed document for a handout and for sharing with legislators prior to the beginning of the upcoming Legislative Session.

ADMINISTRATIVE RECOMMENDATION

The administration recommends approval of the FY26 Legislative Priorities as presented.

Sample Motion: I move to approve the FY26 Legislative Priorities as presented.

2026 Nome Public Schools Board of Education
Legislative Priorities

2026 State Legislative Priorities

The Nome Public Schools Board of Education has chosen the following priority areas for the 2025-2026 Legislative Session. We will focus our advocacy efforts with the Alaska Legislature around the following:

- Funding of School Capital/Major Maintenance Projects

Nome Public Schools currently has well over \$6 million dollars in needed capital improvement projects, due to aging facilities and systems for buildings, several of which were opened in the mid-1960's. Reinstatement of school bond reimbursements and full funding of projects submitted through the Capital Improvement Program are crucial to ensuring our school facilities are safe and providing the best possible environment for learning. The Capital Improvement Program scoring system should also be revamped to recognize the cost of continually updating the applications to remain competitive which places an undue burden on smaller districts.

The Major Maintenance Fund should also be allowed as a funding mechanism for repairs to teacher housing for those Districts who must provide and maintain housing in rural areas where few or no other options exist for teaching staff; while the School Construction Fund should be allowed as a funding mechanism for building new teacher housing projects in rural areas where few other housing options exist, and where the cost often exceeds the available funding through the Alaska Housing Finance Corporation's Teaching/Healthcare/Public Safety Housing grant program.

- Career and Workforce Development

Nome Public Schools recognizes that the Alaskan and U.S. workforce is undergoing a unprecedented shift and schools must be poised to prepare students for rapidly changing needs, including growth in jobs in infrastructure. The need for qualified individuals with technical skills to meet the needs for general maintenance of Nome and the surrounding rural communities, building projects, and potential new industrial expansions will mean our schools must deepen and expand our existing partnerships with local employers and the University of Alaska's Northwest Campus to create more formalized school-to-work pathways including apprenticeships and internships. The Northwest Arctic Career and Technical Center (NACTEC) is a pivotal linchpin in ensuring students from Nome and the Bering Strait Region are prepared to fill these positions and keep economic growth tightly centered and benefiting their home communities.

- Culturally Responsive Education and Language Revitalization

Culturally responsive classrooms and school settings are foundational and fundamental to any school with a high percentage of Alaska Native students. Our students deserve to see their culture, language and knowledge as an integral part of everyday instruction. It is crucial to the

achievement of Alaska Native students when identity is validated through content and methods, and they are motivated and successful when they see themselves reflected in their classrooms and schools. Curriculum which reflects students' cultural identity is often lacking in schools, as textbooks and supplemental materials reflect Western views and values. Modifying curriculum and supplemental materials requires additional time and funding, but results in students who feel engaged and connected to their schools.

Supporting the development of the State Tribal Education Compact schools is also a priority to acknowledge tribal sovereignty and return education of Alaska Native children to the tribes.

- Retaining and Attracting Quality Educators and Administrators

Alaska students deserve knowledgeable, stable, and committed teachers, principals and support staff, who are culturally grounded in their local communities. Turnover of less than 10% annually is critical to allow programmatic changes to take hold and produce desired results in the long term. Programs and professional development to grow equity leadership are crucial in making changes to a system we acknowledge has not always served our children well. Alaska's salaries and retirement system are no longer competitive or attractive to teachers from the lower 48, and we are currently utilizing non-traditional teachers, which often require additional support from colleagues and administrators. Equitable and inflation-responsive funding of school districts to provide competitive salaries and wages in response to the high cost of living in many areas in the State, rising costs and decreasing availability of housing options, control of health care costs, follow through on commitments to the TRS/PERS pension systems, and high quality teacher preparation programs through the University system are all key to developing Alaska's teacher workforce.

Reducing the barriers to international teacher candidates in Alaska is also crucial, given the rapidly shrinking pool of US-based educators. Repealing the requirement for a Social Security Number to receive an Alaska Teaching Certificate would allow these candidates to receive their certification early in the visa application process, shortening the length of time for this process and increasing their chances for receiving a full-length visa.

- Social, Emotional and Mental Health of Children

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

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

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

The Board supports full and predictable funding for a high quality education for all students, which should provide revenue to cover the actual cost of education in all districts, allows for inflation and increasing costs, and includes all initiatives, laws and mandates that require additional costs and services, such as the Alaska Reads Act. In addition, early notification of funding is crucial to allow for recruitment and retention of quality educators and administrators in today's challenging job market. The Base Student Allocation should be inflation-proofed, and therefore provide competitive salaries, keep up with the costs of energy and supplies, and allow for any increases in the cost of health insurance and other employee benefits. Nome Public Schools would also support a regular review and recommendation for changes in the District Cost Factor in the foundation formula.

2026 Federal Legislative Priorities

The Nome Public Schools Board of Education has chosen the following priority areas for the 2026 Legislative Session. We will focus our advocacy efforts with the Federal Legislature around the following:

- Increasing the reimbursement for Alaska Rural/Remote communities under the National School Lunch Program to better reflect the costs of employee wages, foodstuffs and shipping costs
- Maintenance of federal funding for educational programs benefiting our students such as Title I-A, Title I-C, Title II-A, Indian Education and REAP-RLIS
- Tribal consultation support from the Office of Indian Education to State Education Agencies to better support individual districts with appropriate guidance