



MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: May 7, 2026
Subject: **Financial Narrative**

Wow, this year has flown by quickly! The business office is keeping busy with year-end purchasing, receiving, accounts payable, payrolls, travel requests, food service claims, grant reimbursements, outstanding PO review, and budget reporting, to name a few!

FY2027 Budget Revision #1

The City of Nome has passed a resolution to appropriate \$3,000,000 to the District for FY27. Contained within is the FY2027 Budget Revision #1 to reduce the City Appropriation from \$3,500,000 to \$3,000,000. Summary of changes from FY2027 Original Approved Budget to this revision includes:

Revenue Changes

1. City appropriation - decreased \$500,000
2. TRS On-Behalf - increased \$151
3. E-Rate Revenue - increased \$1,236,135 (internet)
4. BAG Unlimited (new) - increased \$416,400 (internet)
5. Transfer from Apartment Fund - increased \$220,000
6. Use of Fund Balance - decreased \$14,541

Expenditure Changes

NES

1. Decreased School Admin Support - \$50

ACSA

1. Increased Sped \$2,750
2. Increased Student Activities \$1,250

NBMHS - No changes

Districtwide

1. Increased Extensions \$500
2. Increased Internet \$1,373,484
3. Increased Board budget \$104
4. Decreased M&O \$19,991

Nome-Beltz Partial Roof Replacement Project

The Architect firm, McCool, Carlson, Green (MCG) has begun responding to requests. We have submitted a request for extension to DEED. More detailed information included in Fremontii's status report.

Standard Operating Procedures (SOP) #9 - Travel Expense Approval & Reimbursement

Attached please find SOP #9 - Travel Expense Approval & Reimbursement - for your review, reference, and comments. This SOP is to establish uniform guidelines for approval and fiscal responsibility for staff travel. Principals, directors, coordinators, budget supervisors, and all travelers are responsible for ensuring compliance with these procedures. Of importance is that Staff Travel requests need to be submitted for approval a minimum of three (3) weeks in advance of the travel, and sixty (60) days in advance for out-of-state travel.

Thank you!



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 4/30/2026
 - All Except Special Revenue Programs -
DATE: May 6, 2026

REVENUES:

	<u>Received</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Received</u>
State of Alaska - Foundation	\$ 8,796,043	\$ 10,229,234	\$ 1,433,191	85.99%
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	2,263,609	2,700,000	436,391	83.84%
Impact Aid - U.S. Government PL-874	954	1,500	546	63.60%
E-Rate	1,981,349	2,514,158	532,809	78.81%
Earnings on Investments	111,373	175,000	63,627	63.64%
Other (Fees/Gate/Rentals/Donations)	312,570	340,000	27,430	91.93%
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)	531,690	665,697	134,007	79.87%
Food Service (Fund 255)	695,627	819,000	123,373	84.94%
TOTAL REVENUES	\$ 14,693,215	\$ 19,993,216	\$ 5,300,001	73.49%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	<u>Expended & Encumbered</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Expended</u>
General Fund (100)	\$ 13,118,102	\$ 18,508,519	\$ 5,390,417	70.88%
Pupil Transportation (205) ²	687,971	690,047	2,077	99.70%
Food Service Fund (255)	674,174	819,000	144,826	82.32%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 14,480,246	\$ 20,017,566	\$ 5,537,320	72.34%

Percentage of Revenue Budget Recvd: 73.49%
 Percentage of Budget Expended: 72.34%
 Percentage of Year Passed: 83.29%

Days of Expenditures for this Fiscal Year: 304 Days

Remaining in Fiscal Year for Expenditures: 61 Days

Checking Account Bank Balance as of May 6, 2026 - \$6,897,054

CD Bank Balance as of May 6, 2026 - \$1,091,128

Northrim Checking Bank Balance as of May 6, 2026 - \$6,793

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 + \$6k in extra runs + \$1,353 in RFP ad costs + \$20,000 in Sped Van Transp. Budgeting to use ~ \$110k of Pupil Transp Fund Balance. Year-end FB estimated to be \$40k.

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 9 - TRAVEL EXPENSE APPROVAL AND REIMBURSEMENT

1. **PURPOSE:** To establish uniform procedures for travel authorization, arrangements and reimbursement. Travel requests may be honored if funding is available and if the requirements herein are met.
2. **AUTHORITY:** Superintendent or designee
3. **RESPONSIBILITY:** All principals, directors, coordinators, budget supervisors, and travelers.
4. **PROCEDURES:** The following are procedures for travel approval and reimbursements (documents will be completed, scanned, and emailed). See additional information in SOP No. 6 – Purchasing, Section e. 2.
 - a. **Three (3) weeks before travel:**
 - i. Secure travel permission by completing the top portion of the *Travel and Per Diem Request Form* (see EXHIBITS) including the maximum authorized cost to the district. Attach a copy of the conference agenda, registration (if applicable), brochure, email (anything that is available that documents the days of travel requested). This must accompany the *Travel and Per Diem Request Form*.
 - ii. The budget supervisor must sign the *Travel and Per Diem Request Form*, provide the appropriate account code that will cover travel expenses, and forward it to the Business Office. (The Business Office will obtain CFO and Superintendent approval, and will obtain Board of Education approval when applicable.)
 - iii. Plans should be based upon the least expensive airfare and the first available return flight.
 - iv. No person may authorize funds for his/her own travel.
 - v. No person may authorize funds that are not under his/her supervision.

- vi. Vehicle rentals are provided only if lodging is unavailable where the conference is located.
 - vii. Flight change fees will be the traveler's responsibility when the change is per the traveler's request or error on the travel request form.
 - viii. Changes necessitated by the District or due to weather will be paid by the District.
- b. The Purchasing Clerk will disburse all PO's (airfare, lodging, registration, per diem) and provide a copy to the traveler via email. Per diem will be provided one week before scheduled travel.
 - i. The District's credit card information will be used to hold and pay for lodging when possible, or will hold lodging on the District's account.
 - c. All travel must receive *advance* approval from the immediate budget supervisor and Superintendent.
 - d. All out-of-state travel must receive *advance* approval from the Superintendent and the Board of Education.
 - e. A Leave Request form must be submitted per SOP No. 27 – Leave Requests.
 - f. Unapproved travel costs will not be reimbursed.
 - g. Budgeted funds must be available in the appropriate account.
 - h. Approved travel is required for the employee to be covered by the District's travel insurance and worker's compensation.
 - i. Travel will not be reimbursed for personal award miles used.
 - j. District travel on personal aircraft is strictly prohibited.
 - k. Out-of-state travel must be approved 60 days in advance.
 - l. All receipts must be turned in within 30 days of the return travel date.
 - m. Baggage charges paid or reimbursed by the District will be limited to personal and District baggage necessary to carry out District business. Baggage must be shipped by the most economical and practical means available, and the reason for incurring excess baggage charges must be explained on the traveler's expense report.

- n. The District will not be responsible for payment of penalties for guarantees of reservations not canceled due to the traveler's negligence. If a traveler determines he or she will not use accommodations that were reserved, the traveler is responsible for release of such reservations within the time limits specified by the carrier, hotel, or other vendor.
 - o. Voluntary travel delay incentives belong to the District. If an employee accepts a voluntary delay, they are responsible for all costs associated with the delay.
5. STUDENT TRAVEL: See SOP No. 8 – Student Travel.
6. USE OF PERSONAL VEHICLES: The use of a personal vehicle is strongly discouraged when a District vehicle is available for use. If a personal vehicle is used, the driver's insurance information and driver's license must be on file with the District. *Note: If a personal vehicle is used for District business, the driver's insurance is primary if an accident occurs.*
7. MILEAGE REIMBURSEMENT: Use of personal vehicles for business purposes is eligible for mileage reimbursement. Mileage will be reimbursed per the Internal Revenue Service (IRS) published rate.
8. SAFETY & ACCIDENT REPORTING: If a vehicle accident occurs, the traveler shall:
- a. Secure the names and addresses of all persons involved in the accident and all witnesses and owners of damaged property, and obtain the make, model, registration number and insurers of all vehicles.
 - b. Notify the state troopers or local police immediately.
 - c. Make no statement to anyone, except the proper authorities, as to who may have been at fault nor any statement which may even remotely be interpreted as an apology or as an acknowledgement of any responsibility for the accident (to do so may adversely affect the ability to rightfully defend the School District or the individual making such statements in potential legal proceedings).
 - d. Report the accident to the immediate supervisor and the CFO. The District may request documentation detailing the accident.
 - e. If an employee is injured, follow the procedures in SOP No. 3 – Worker's Compensation.

REFERENCES:

BP 4133 – Travel Expenses

REVISION DATE: 08/02/2019

EXHIBIT: Staff Travel Request

EXHIBIT: Staff Request Guidelines