

NWABSD Board of Education Work Session

Wednesday, January 21, 2026 9:00 AM

District Office Boardroom, 744 Third Ave., Kotzebue, AK 99752

1.	9:00 a.m. Department Reports	Presenter: Terri Walker, Superintendent
2.	12:00 p.m. Lunch	Presenter: on your own
3.	1:30 p.m. Data Review: Winter MAPS, Dibels, Student Count	Presenter: Perrian Windhausen, Director of Student Services
4.	2:30 p.m. Advisory School Council Minutes	Presenter: Terri Walker, Superintendent
5.	Board Committee Meeting Reports	Presenter: NWABSD Board Members
6.	Action Item Review	Presenter: Margaret Hansen, Board President

MEMORANDUM

TO: Regional School
Board Members

DATE: January 20, 2025

FR: Office of the Superintendent

SUBJECT: Suspensions and
Safety

Jeff Alexander, Assistant Superintendent reports on the following:

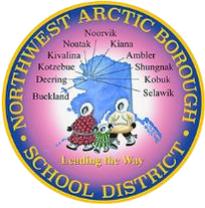
SUSPENSIONS

Listed below are the suspension for our district and the reasons for the suspension. The number of days vary with considerations for number of offenses and severity of the offense. The majority of offenses are for a one day suspension. We have a Discipline Chart on page 49-52 of our student handbooks that the principals use as a guide:

1. Tobacco/Vaping – 23 Offenses
2. Hitting/Fighting – 15 Offenses
3. Profanity – 7 Offenses
4. Threatening to harm a staff member – 5 Offenses
5. Insubordination – 4 Offenses
6. Physical harm to another student – 8 Offenses
7. Profanity & Destruction of Property – 3 Offenses
8. Profanity & Insubordination – 12 Offenses
9. Insubordination & Truancy – 4 Offenses
10. Threat of harm to other students – 2 Offenses
11. Drugs – 11 Offense
12. Creating Unsafe Environment – 5
13. Theft - 1

SAFETY

I will continue safety site visits in February. I hope to have those completed by the end of March. We are also planning a CPI training for all sites virtually on February 16th. All of our schools have conducted at least one Lockdown Drill and many have completed two. Every school site has completed all monthly fire drills on time. I appreciate the efforts of our principals to do these in a timely manner.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER:

FR: Office of the Superintendent

SUBJECT: Student Activities Report

Student Activities Coordinator, Robert Sheldon reports on the following:

I. ASAA Tobacco, Alcohol, and Drug Policy Update

No updates at this time.

II. ASAA 3A Girls State Volleyball Championship Results – Kotzebue

- 11/13/25 @ 3:15 p.m: Kotzebue (0) vs. Nikiski (3) – 25–17, 25–19, 25–19
- 11/14/25 @ 11:45 a.m: Kotzebue (0) vs. Barrow (3) – 25–18, 25–16, 25–17

III. NWABSD Middle School Volleyball Regionals – WLK (11/13/25–11/15/25)

Final Results and Awards

- Champions: Kotzebue #1
- Runner-Up: Noorvik
- Sportsmanship: Deering

All-Tournament Team

- Ambler: Talon Cleveland
- Deering: Dalton Hadley
- Kotzebue: Naomi Nordlum
- Selawik: Macarthur Ticket
- Noorvik: Princess Harvey
- Shungnak: Brendalyn Sun

IV. NWABSD High School Volleyball Regionals – KVL (11/20/25–11/22/25)

Game Results

1. Kiana defeated Noorvik, 2–0 (25–22, 25–15)
2. Kivalina defeated Buckland, 2–0 (25–14, 25–14)
3. Selawik defeated Deering, 2–0 (25–11, 25–22)
4. Noatak defeated Kiana, 2–0 (25–15, 25–19)
5. Kivalina defeated Selawik, 2–0 (25–21, 25–17)
6. Buckland defeated Deering, 2–1 (24–26, 25–21, 16–14)
7. Selawik defeated Noorvik, 2–0 (26–24, 27–25)
8. Buckland defeated Kiana, 2–1 (25–21, 26–28, 15–13)
9. Kivalina defeated Noatak, 3–2 (25–17, 20–25, 19–25, 26–24, 15–13)
10. Selawik defeated Buckland, 3–1 (25–21, 20–25, 25–21, 26–24)
11. Noatak defeated Selawik, 3–2 (25–16, 25–14, 18–25, 20–25, 15–13)
12. Championship: Kivalina defeated Noatak, 3–2 (28–26, 12–25, 17–25, 25–20, 15–7)

Tournament Awards

- Champions: Kivalina
- Runner-Up: Noatak

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

- Sportsmanship: Kiana
- Academic: Kiana

All-Tournament Team

- Taylor Rey Adams – Noatak
- Brooklyn Hingsbergen – Selawik
- Graclyn Adams – Noatak
- Katelynn Sage – Kivalina
- Gave Sahibol – Kivalina
- Ethan Sherman – Noatak
- Scott Sheldon – Noatak
- Mckye Swan – Kivalina
- Ethan Stanley – Deering

V. ASAA Mix Six Championship Results – Kivalina

- 12/04/25 @ 7:00 p.m: Kivalina (2) vs. Aniak (0) – 28–25, 25–20
- 12/05/25 @ 12:45 p.m: Kivalina (0) vs. Shaktoolik (3) – 25–14, 25–5, 25–15
- 12/05/25 @ 2:45 p.m: Kivalina (0) vs. Nelson Island (2) – 25–13, 25–10

VI. 2025 Grace Grizzly Shakedown Wrestling Tournament Results – Kotzebue

Kotzebue High School Results

- Rowen Davis – Varsity 145 (DNP), 3 pts
- Richard Gallahorn – Varsity 152 (DNP), 0 pts
- Allen Geffe – Varsity 285 (DNP), 0 pts
- Brody Jones – Varsity 135 (DNP), 0 pts
- Dylan Jones – Varsity 112 (DNP), 4 pts
- Norah Madison – Girls Varsity 120 (DNP), 7 pts
- Benjamin Marcus – Varsity 145 (DNP), 8 pts
- David McConnell – Varsity 112 (DNP), 0 pts
- Caris Nanouk – Girls Varsity 100 (DNP), 3 pts
- Hazel Nanouk – Girls Varsity 107 (4th), 14 pts
- Tiffany Nanouk – Girls Varsity 114 (DNP), 3 pts
- Jacob Rotman – Varsity 171 (DNP)

VII. 2025 Region I Northern Wrestling Tournament – BRW Results (NWABSD)

- Erin Beylund (Selawik) – Girls 107 (3rd), 10 pts
- Rowen Davis (Kotzebue) – Div. 2 145 (3rd), 12 pts
- Canyon Gainey (Kotzebue) – Div. 2 160 (DNP), 0 pts
- Elijah Geary (Buckland) – Div. 2 160 (DNP), 3 pts
- Allen Geffe (Kotzebue) – Div. 2 285 (2nd), 18 pts
- Evelyn Hansen (Kotzebue) – Girls 145 (1st), 20 pts
- Sarha Jackson (Kiana) – Girls 165 (3rd), 10 pts
- Brody Jones (Kotzebue) – Div. 2 130 (2nd), 16 pts
- Dylan Jones (Kotzebue) – Div. 2 112 (2nd), 20.5 pts
- Robert Larkin (Selawik) – Div. 2 171 (4th), 7 pts
- Norah Madison (Kotzebue) – Girls 120 (1st), 20 pts
- Benjamin Marcus (Kotzebue) – Div. 2 145 (1st), 23.5 pts
- David McConnell (Kotzebue) – Div. 2 112 (DNP), 0 pts
- Caris Nanouk (Kotzebue) – Girls 100 (2nd), 16 pts
- Hazel Nanouk (Kotzebue) – Girls 107 (2nd), 18 pts
- Tiffany Nanouk (Kotzebue) – Girls 114 (2nd), 18 pts
- Izaiah Nay (Shungnak) – Div. 2 140 (4th), 10 pts
- James Riley (Kotzebue) – Div. 2 160 (DNP), 0 pts

- Clyde Sampson (Buckland) – Div. 2 135 (1st), 20 pts
- Troy Sheldon (Kiana) – Div. 2 119 (DNP), 0 pts
- Ralph Stalker (Selawik) – Div. 2 119 (2nd), 18 pts
- Lucas Starbuck (Selawik) – Div. 2 112 (DNP), 0 pts

VIII. 2025 ASAA State Wrestling Championships Results (NWABSD)

- Allen Geffe (Kotzebue) – Div. 2 285 (6th), 12 pts
- Evelyn Hansen (Kotzebue) – Girls 145 (DNP), 0 pts
- Brody Jones (Kotzebue) – Div. 2 130 (DNP), 0 pts
- Dylan Jones (Kotzebue) – Div. 2 112 (DNP), 3 pts
- Norah Madison (Kotzebue) – Girls 120 (DNP), 0 pts
- Benjamin Marcus (Kotzebue) – Div. 2 145 (6th), 10.5 pts
- Caris Nanouk (Kotzebue) – Girls 100 (6th), 10 pts
- Hazel Nanouk (Kotzebue) – Girls 107 (DNP), 7 pts
- Clyde Sampson (Buckland) – (placement not listed)
- Ralph Stalker (Selawik) – Div. 2 119 (DNP), 4 pts

IX. 2025 Service Cougar Tip-Off Tournament Results – Selawik Boys

- 12/18/25 @ 7:00 p.m: Selawik (20) vs. Service (70)
- 12/19/25 @ 7:00 p.m: Selawik (50) vs. Kodiak (43)
- 12/20/25 @ 7:00 p.m: Selawik (43) vs. Ketchikan (49)

X. 2025 MCCA Tournament Results – Kotzebue and Selawik (Boys and Girls)

Kotzebue Girls

- 1/1/26: Kotzebue (23) vs. Barrow (68)
- 1/2/26: Kotzebue (76) vs. Selawik (47)
- 1/3/26: Kotzebue (38) vs. Kenai (45)

Kotzebue Boys

- 1/1/26: Kotzebue (67) vs. Homer (76)
- 1/2/26: Kotzebue (48) vs. MCCA (70)
- 1/3/26: Kotzebue (71) vs. Selawik (51)

Selawik Girls

- 1/1/26: Selawik (37) vs. Homer (43) OT
- 1/2/26: Selawik (47) vs. Kotzebue (76)
- 1/3/26: Selawik (50) vs. Bethel (47)

Selawik Boys

- 1/1/26: Selawik (53) vs. Bethel (71)
- 1/2/26: Selawik (35) vs. Kenai (81)
- 1/3/26: Selawik (51) vs. Kotzebue (71)

XI. 2026 Selawik Valley Tournament Results (1/8/26–1/10/26)

- 1/8/26 @ 2:00 p.m: Buckland Girls (40) vs. Shishmaref (48)
- 1/8/26 @ 3:20 p.m: Buckland Boys (48) vs. Shishmaref (77)
- 1/8/26 @ 5:20 p.m: Kiana Girls (22) vs. Selawik (62)
- 1/8/26 @ 6:40 p.m: Shaktoolik Boys (129) vs. Upriver (48)
- 1/8/26 @ 8:00 p.m: Shishmaref Boys (60) vs. Selawik (66)
- 1/9/26 @ 1:00 p.m: Selawik Boys (97) vs. Upriver (17)
- 1/9/26 @ 2:20 p.m: Shaktoolik Boys (80) vs. Buckland (45)
- 1/9/26 @ 3:40 p.m: Shishmaref Girls (59) vs. Kiana (21)
- 1/9/26 @ 6:00 p.m: Selawik Girls (61) vs. Buckland (35)
- 1/9/26 @ 7:20 p.m: Upriver Coed (29) vs. Shishmaref Boys (110)
- 1/9/26 @ 8:40 p.m: Buckland Boys (38) vs. Selawik (86)
- 1/10/26 @ 2:00 p.m: Shishmaref Boys (58) vs. Shaktoolik (58)

- 1/10/26 @ 3:20 p.m: Kiana Girls (11) vs. Buckland (41)
- 1/10/26 @ 5:20 p.m: Upriver Coed (55) vs. Buckland Boys (94)
- 1/10/26 @ 6:40 p.m: Selawik Girls (56) vs. Shishmaref (48)
- 1/10/26 @ 8:00 p.m: Selawik Boys (46) vs. Shaktoolik (73)

Team Awards: Boys

- Champion: Shaktoolik Wolverines
- Runner-Up: Selawik Wolves

Team Awards: Girls

- Champion: Selawik Wolves
- Runner-Up: Shishmaref Northernlights

XII. 2026 SIVU Tournament Results (1/8/26–1/10/26)

- 1/8/26 @ 3:30 p.m: Point Hope Boys (61) vs. Noorvik (27)
- 1/8/26 @ 6:30 p.m: Noatak Girls (49) vs. Kivalina (16)
- 1/8/26 @ 8:00 p.m: Noatak Boys (63) vs. Deering (32)
- 1/9/26 @ 9:30 a.m: Kivalina Boys (61) vs. Deering (32)
- 1/9/26 @ 1:00 p.m: Point Hope Girls (37) vs. Noorvik (38)
- 1/9/26 @ 2:30 p.m: Noatak Boys (54) vs. Kivalina (63)
- 1/9/26 @ 4:00 p.m: Kivalina Girls (21) vs. Point Hope (57)
- 1/9/26 @ 6:15 p.m: Point Hope Boys (81) vs. Deering (20)
- 1/9/26 @ 7:30 p.m: Noatak Boys (52) vs. Noorvik (26)
- 1/9/26 @ 9:00 p.m: Noatak Girls (43) vs. Noorvik (25)
- 1/10/26 @ 10:30 a.m: Noorvik Boys (43) vs. Deering (45)
- 1/10/26 @ 2:00 p.m: Kivalina Boys (24) vs. Point Hope (72)
- 1/10/26 @ 3:30 p.m: Noorvik Girls (52) vs. Kivalina (37)
- 1/10/26 @ 6:45 p.m: Kivalina Boys (59) vs. Noorvik (44)
- 1/10/26 @ 8:15 p.m: Noatak Girls (47) vs. Point Hope (50)
- 1/10/26 @ 9:30 p.m: Noatak Boys (31) vs. Point Hope (86)

Team Awards: Boys

- Champion: Point Hope
- Runner-Up: Kivalina

Team Awards: Girls

- Champion: Point Hope
- Runner-Up: Noatak

MEMORANDUM

TO: NWABSD Board of Education Members **DATE:** January 19th – 21st, 2026

FR: Office of the Superintendent

SUBJECT: Student Services

Perrian Windhausen, Director of Student Services reports on the following:

Data and Assessment:

Registrar, Powerschool Administration and Assessment

Registrar:

- Secretary Meeting – Readistar & Student Activities attendance and records.
Organization training for paperwork management, email, records requests.
- Transcript trainings.
- Working on drops, mainly KMHS Secretary attendance letter/drop paperwork training
- Follow-up with secretaries on missing demographics in PS, documents, shot records.
- Working with Tech dept, getting Zoom machines imaged and setup properly to be sent to sites for remote counseling and sped services (speech)
- Registrations, transfers throughout the semester.
- Independent grade entry
- Amazon Ordering
- Data Requests

Powerschool Admin:

- ANSEP organization
- Meeting with Grant (KM), outline of her needs.
- Readistar student entry and attendance follow-up.
- OASIS audit – filtering for non-attending students, schedule audit
- Problem Solving PowerSchool accessibility issues with teacher scheduling.
Misc requests: account issues, troubleshooting accessibility, SPED attendance issues.
- Working with PHN, reg vaccine compliancy
- Readistar setup assist, working with ATC on reports, getting Magnet School students in PS cleaned up
- Secretary training – PowerSchool progress reports
- Website management – uploading new docs, removing old ones
- Intensive SPED attendance
- Attendance report work with sites
- Scheduling, prepare for end of quarter
- Migrant Ed dept – Tribal document number import to PS
- ATC – Residential Report
- Training with Inupiaq teachers: PS grade entry and attendance.
- Attendance reports: Principals.
- Student graduation prep. (December graduates)

Assessment:

- Website updates in Assessment to include testing overview
- Addressed help tickets: CLASS access issue & NWEA Rostering error
- Met with Kivalina PK teacher to complete a TS Gold checkpoint interview and supported principals with questions about documentation requirements.
- Attended the NWEA Certified Facilitator Cohort session.
- Attended the WIDA Alternate ACCESS for New Test Administrators training and signed up teachers for WIDA test administrators
- Checked district reports (mCLASS PM Fidelity, TS Gold completion, LEP list) and followed up where needed.
- Continued building and refining site dashboards for student identification.
- Looked into ClassLink → NWEA rostering issues and prepared updated communication for BTCs to support smoother MAP scheduling in December.
- Started development of a standards and district assessment alignment guide to support teachers with yearlong planning.
- Clarified duplicate OASIS registration with the state for NEAP rostering. School Support & Coordination
- Supported the registrar with drops and enrollments to keep systems aligned.
- Facilitated Monday's Data Teams, including discussion on student needs and next steps.
- Coordinated upcoming office hours to support teachers with mCLASS.
- Drafted teacher-friendly explanations and emails to clarify PM schedules, rostering timelines, and TS Gold requirements.

Counselors:

- All compliance checks completed for each individual school to ensure that second semester schedules were developed and posted prior to the beginning of second semester.
- High School Students were selected from each high school in the NW Arctic Borough to attend Red Dog Mines for Vocational Training. Students will be involved in touring various aspects of the mine including the assay lab, mill, NMS, Fire Bay, and NMS, learning about the history of NANA, involved in career counseling, learning how to prepare for an interview, being involved in a mock interview, and job shadowing various employees throughout their time at Red Dog Mines. As a result of our partnership with Red Dog Mines, several of our students who have attended these trips have secured meaningful employment with Red Dog Mines.
- Students throughout our schools have been involved in Dual Credit courses through the University of Alaska – Fairbanks. During semester one of the 2025-2026 school year, **36** students successfully enrolled in **58** dual credit courses. Such courses included: Medical Terminology, Statistics, Human Anatomy, Health Careers, American Sign Language, College Algebra, Certified Nursing Assistant Training, Geology, etc.
- Our number of students enrolled in Academic Resiliency (EmpowerU) credit for social emotional skill training has tripled. The number of students who successfully completed the Academic Resiliency course during semester # 1 included 27 students. Feedback from students received indicated that:

1. 94% of the students stated they would recommend this course to a friend,
 2. 94 % of the students found this course helpful for their personal well-being, and
 3. 94% stated they made significant progress towards a personal social-emotional goal in their lives.
- Counseling Presentations conducted by School Counselors and School Counseling Interns at each school site. There have been 600 presentations provided to students (K-12) during the first semester of the 2025-2026 school year.
 - Presentation topics presented by school counselors include:
 - Bullying,
 - Making Good Choices,
 - Breathing and How It Can Help You,
 - Demonstrating Respect and Empathy,
 - Identification of Feelings,
 - Coping Skills,
 - Safe Spaces,
 - Anger Management,
 - How To Demonstrate Empathy,
 - Dealing With Small and Big Problems,
 - Safe/Unsafe Touch,
 - Needs vs Wants,
 - Good Decision Making,
 - Career Exploration,
 - Post-Graduation Plans,
 - Emotional Regulation,
 - Applying for FASFA,
 - Preparing for the ACT,
 - Completing Job Applications,
 - Applying for Job Corp,
 - Focusing Your Attention,
 - How to Calm Down Strong Feelings,
 - Learning to Follow Directions
 - Setting Goals for Your Life
 - Relationship Building,
 - How to handle Stressors
 - Practicing Controlling Emotions, and

	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	Total
Ambler	09	12	05	11	07						44
Buckland	11	10	00	11	21						53
Deering	00	12	05	05	05						27
Kiana	00	03	10	00	06						19
Kivalina	03	05	05	06	00						13
Kobuk	00	07	00	01	08						16
JNES	00	69	49	44	35						197
Kotzebue	11	00	03	00	00						14

Noatak	00	04	25	13	00						31
Noorvik	06	12	14	25	06						63
Selawik	00	19	33	31	16						99
Shungnak	00	08	07	00	09						24
	40	161	156	130	113						617

- Individual Counseling Sessions with Students – During the first semester of the 2025-2026 school year, individual counseling sessions were conducted with 1,159 students throughout the school district.
- Worked with Maniilaq Mental Health services to ensure that mental health services continue to be provided at each of our school sites for eligible students. Follow up maintained on weekly counseling reports and progress

Youth Leaders:

- See Attached Youth Leader Report. First Semester activities include: State Elder and Youth, Aid Conference, AFN, Youth Leader recruitment/Wilderness First Training Activities/Retreat, AASB Annual Conference, Site based activities and district-wide TEAMS meetings.

Special Education:

- Nine new intensive needs submissions to the state, all approved.
- Started preparation work has started for Extended School Year (ESY), summer 2026.
- FY 27 MOA’s specialists (School Psychologists, Physical Therapist, Speech/Language Pathologist, Behavior and Autism specialist). See MOA Action items below.
- Special Education teachers chosen to attend 2025 Special Ed conference in Anchorage, early February. This travel is sped grant funded.
- Have started hiring process for next school year (FY 27).
- Working with Tech dept, getting Zoom machines imaged and setup properly to be sent.

Early Learning and Family (ELF):

- Enrollment remains steady this past quarter with 28 families receiving services along with several referrals to be processed. We continue to work closely with providers at Maniilaq Health Center on the Well-Child and referral process. This has resulted in an increase in the number of children being referred.
- Edna Elisabeth Nyang SLP, and Janelle Coop, SLP continue to provide screenings, evaluation and speech therapy with enrolled families. SLP services are in person and virtually as well between quarterly on-site visits. Kristin Bacon, PT has been traveling in the region with us as well.

- ELF is collaborating to develop more early childhood providers in the region by working closely with the Grow Our Own Program at ATC, Nikaitchuat and Maniilaq Workforce development. We are exploring ways to recruit, support, and encourage people interested in obtaining a degree in Early Childhood. We are currently developing training programs in conjunction with ATC.
- Nauyaq continues to work closely with Maniilaq on Community Evenings in villages where she hosts a playgroup and the Maniilaq Suicide Prevention provides food along with community games & activities. These evenings have helped parents engage with the ELF Program and encourages families to get out and socialize with their children. She has also been working closely with Parenting classes.
- Nauyaq has also been trained in lactation support through the Kodiak Kindness Program.

Action Items:

- **Approval of Memorandum of Agreement, for FY 27 Access Behavioral Services**
- **Approval of Memorandum of Agreement, for FY 27 Sandy Slater: Autism Specialist**
- **Approval of Memorandum of Agreement, for FY 27 Terese Kashi - School Psych**
- **Approval of Memorandum of Agreement, for FY 27 Emily Davis - School Psych**
- **Approval of Memorandum of Agreement, for FY 27 School Counselor-Clay Moose**
- **Approval of Memorandum of Agreement, for FY 27 Speech Language Pathologist- Janelle Coop**
- **Approval of Memorandum of Agreement, for FY 27 Speech Language Pathologist Anna Coddington**
- **Approval of Memorandum of Agreement, for FY 27 Physical Therapist-Kristin Bacon-**

(See MEMORANDUMs below)

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Memorandum of Agreement;
Bacon
Physical Therapy

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Kristen Bacon, Physical Therapy for \$54,000

BACKGROUND AND/OR PERTINENT INFORMATION:

Kristen Bacon, PT provides oversight, direct, and indirect physical therapy services for children across the district ages 0-22. Kristen Bacon, PT Therapy, is an experienced therapist who has a history of working effectively with staff, parents, and students in special services programs. She will oversee and conduct consultation, evaluation, and direct physical therapy services.

This contract, fully supported by grants, will provide her the opportunity to assist the district in providing services as required by law to infants and special education students in the district. Kristen Bacon, Physical Therapist also consults with staff.

Funding Source:

Sped VIB Grant = \$10,000

Sped 619 Grant = \$34,000

ELF Grant = \$10,000

ALTERNATIVES:

1. Approve the FY 27 Memorandum of Agreement (MOA) for Kristen Bacon, PT, in the amount not to exceed \$54,000.
2. Disapprove the MOA for Physical Therapy, as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 MOA with Kristen Bacon, Physical Therapist in the amount not to exceed \$54,000 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Memorandum of Agreement
Anna Coddington, SLP

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen Student Progress Monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Anna Coddington, SLP for \$64,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Anna Coddington, MA CCC-SLP is a Speech/Language Pathologist who will provide oversight, direct, and indirect services, mostly in the form of evaluations, for children 0-21 primarily located in villages. She is an experienced therapist who has experience in rural Alaska. She will provide direct service, consultations, and oversee and conduct speech/language evaluations.

This contract will provide her the opportunity to assist the district in providing direct speech therapy service, evaluation, and consultation services as required by law to special education students in the district. Her MOA, including travel, is for \$64,000.

Funding Sources:

Special Ed VIB Grant = \$32,00

Special Ed General Fund= \$32,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Anna Coddington, SLP in the amount not to exceed \$64,000.
2. Disapprove the MOA for Anna Coddington, SLP as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the MOA with Anna Coddington, SLP in the amount not to exceed \$ \$64,000.as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER:

FR:
FY27

Office of the Superintendent

SUBJECT: Approval of

Memorandum of Agreement;
Coop, SLP

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen Student Progress Monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Janelle Coop SLP for \$120,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Janelle Coop, MA CCC-SLP is a Speech/Language Pathologist who provides oversight, direct, and indirect services, mostly in the form of evaluations, for children 0-21 primarily located in villages. She is an experienced therapist who has a history of working effectively with staff and students in the special services program at NWABSD. She will provide direct service, consultations, and oversee and conduct speech/language evaluations.

This contract, partially supported by grants, will provide her the opportunity to assist the district in providing service, evaluation, and consultation services as required by law to special education students in the district. Her MOA, including travel, is for \$120,000. This MOA is 100% grant funded.

Funding Sources:

Special Ed VIB Grant = \$100,000

Special Ed 619 Grant = 20,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Janelle Coop, SLP in the amount not to exceed \$120,000.
2. Disapprove the MOA for Janelle Coop, SLP as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 MOA with Janelle Coop, SLP in the amount not to exceed \$ \$120,000. as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER:

FR:
fy27 MOA to

Office of the Superintendent

SUBJECT: Approval of

Clay Moose, Counselor

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring and wellness

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Clay Moose to provide School Counseling Services.

BACKGROUND AND/OR PERTINENT INFORMATION:

Provide Counseling Education including; direct counseling service, classroom presentation, student scheduling, scholarship and post-graduation guidance, supervision, school counseling services and documentation. Provide services via direct student/teacher on-site contact provides consultation services with principal, teachers, aides, and parents, through remote and/or direct service, supervision and site contact with teachers and students

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages and wellness services for students in the district. The MOA, which includes travel, is for \$123,000. and is fully paid for with Counseling grant funds (OYVF grant).

Funding Source:

Counseling Grant =123,500

ALTERNATIVES:

1. Approve the Counselor MOA-Clay Moose in the amount not to exceed \$123,500
2. Disapprove the Counselor MOA-Clay Moose as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 Counselor MOA-Clay Moose in the amount not to exceed \$123,500. as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Contract; School Psychologist,
Emily Davis, Ph. D

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is to approve the contract with School Psychologist, Emily Davis, Ph.D. for an amount not to exceed \$112,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Emily Davis Ph.D., Certified School Psychologist who will provide special education direct service, consultation, supervision, and assessment services for children across the district. She is an experienced Alaskan practitioner who has experience working effectively with staff and students in special services programs within NWABSD. She will provide direct service to students and consultations parents and consultation and mentoring of special education teachers. She will assist with pre-evaluation processes, conduct psychological and special education evaluations, write evaluation summaries and eligibility reports, write Individual education plans for students. This contract will provide her the opportunity to assist the district in providing service, evaluation, and consultation services as required by law to special education students in the district. She will also consult with all staff, parents, and community members and agencies. The contract which includes travel, is for an amount not to exceed \$112,000.

Funding Sources:

Special Ed VIB Grant = \$62,000

Special Ed General Fund= \$50,000

ALTERNATIVES:

1. Approve the FY-26 contract with Emily Davis, Ph.D. for an amount not to exceed \$112,000 as presented.
2. Do not approve the FY-26 contract with Emily Davis, Ph.D. as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-26 contract with Emily Davis, Ph.D., for an amount not to exceed \$112,00 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Contract; School Psychologist,
Terese Kashi Ph. D

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is to approve the contract with School Psychologist, Terese Kashi Ph.D. for an amount not to exceed \$98,500.

BACKGROUND AND/OR PERTINENT INFORMATION:

Terese Kashi Ph.D., NCSP is a Nationally Certified School Psychologist who will provide special education direct service, consultation, supervision, and assessment services for children across the district. She is an experienced practitioner from Soldatna Alaska, who has experience working effectively with staff and students in special services programs within Alaska. She will provide direct service to students, consultations with teachers and parents in the regular and special education programs. She will conduct psychological and special education evaluations.

This contract will provide her the opportunity to assist the district in providing service, evaluation, and consultation services as required by law to special education students in the district. She will also consult with all staff, parents, and community members and agencies. The grant funded contract which includes travel, is for an amount not to exceed \$98,500

Funding Sources:

Special Ed General Fund = \$48,500.

Sped grant VIB = \$50,000

ALTERNATIVES:

1. Approve the FY-27 contract with Terese Kashi, Ph.D. for an amount not to exceed \$98,500.as presented.
2. Do not approve the FY-24 contract with Terese Kashi, Ph.D. as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-27 contract with Terese Kashi, Ph.D., for an amount not to exceed \$98,500.as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Memorandum of Agreement;
Autism Partnerships-Sanford
Slater

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Autism Partnerships not to exceed \$83,000 as presented.

BACKGROUND AND/OR PERTINENT INFORMATION:

Autism Partnerships provides oversight, direct, and indirect services for children across the district with extreme behaviors, including autism. The consultants have a history of working effectively with staff and students in the special services program. Autism Partnerships will provide services to students, their teachers, and parents, in the regular and special education programs with challenging behaviors.

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages for students in the district. Autism Partnerships also consults with all staff, parents, and community members and agencies. The MOA, which includes travel, is for \$83,000.

Funding Sources:

Special Ed General Fund= \$83,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA), FY 27 for Autism Partnerships, in the amount not to exceed \$83,000.
2. Disapprove the MOA for Autism Partnerships as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the MOA FY 27 with Autism Partnerships, in the amount not to exceed \$83,000 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER:

FR: Office of the Superintendent
FY27

SUBJECT: Approval of

Memorandum of Agreement;
Access Behavioral Services

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Access Behavioral Services. not to exceed \$94,000 as presented.

BACKGROUND AND/OR PERTINENT INFORMATION:

Access Behavioral Services, provides oversight, direct, and indirect services for children across the district with extreme behaviors, including autism. The consultants have a history of working effectively with staff and students in the special services program. Access Behavioral Services will provide services to students, their teachers, and parents, in the regular and special education programs with challenging behaviors.

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages for students in the district. Access Behavioral Services also consults with all staff, parents, and community members and agencies. The MOA, which includes travel, is for \$94,000 and will provide services that were originally contracted with Method Works. The Method works contract has been voided and services will now be provided by Access Behavioral Services.

Funding Sources:

Special Ed General Fund= \$94,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Access Behavioral Services FY 27, in the amount not to exceed \$94,000
2. Disapprove the MOA for Access Behavioral Services, as presented
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 MOA with Access Behavioral Services, in the amount not to exceed \$94,000 as presented.

Attachment: Youth Leader Report

Northwest Arctic Borough School District



Youth Leaders Program

2025-26



YOUTH LEADERS

Purpose

The purpose of Youth Leaders is to empower young people to develop essential life skills, drive positive change, and become engaged, responsible citizens by providing them with opportunities for growth in areas like communication, problem-solving, and community involvement.

Activity 1: Statewide Elders and Youth Conference and AFN

10/13/2025 to 10/18/2025, Dena'ina Center - Anchorage

The AFN Conference Theme was “Standing Strong, Standing United”; and the Statewide Elders and Youth Conference appropriately provided an opportunity for the NANA Youth to spend time with the NANA Elders. Both conferences are principal forums for the Alaska Native Communities, and they focus on strengthening the Alaska Native voices, in particular as it pertains to public policy and government.

2025 Statewide Elders & Youth Conference Hosted by the First Alaskans Institute -- Northwest Region Schedule				
	Sunday, October 12	Monday, October 13	Tuesday, October 14	Wednesday, October 15
8:00am		Registration Opens - 1st Floor	Registration Opens	Registration Opens
8:30am - 12:00pm Dena'ina Center Main Ballroom		Conference Begins Opening Protocols FAI Welcome Conference Overview Elder or Youth Keynote Plenary Dialogue Special Guest Introductions Regional Caucus - Tubughneq 4, 2nd Floor @ 1am Select 2026 Elder and Youth Representatives Aviihqaq to go over Representative responsibilities	Conference Begins Opening Protocols FAI Welcome Conference Overview Elder or Youth Keynote Plenary Dialogue Special Guest Introductions	Conference Begins Re-Set Agreements Plenary Presentation House Descriptions & Instructions Women's, Men's, LGBTQIA2+ Houses
12:00pm - 1:00pm		Lunch Talks with Elders & Youth We will have box lunches in the same room as our regional caucus	Lunch & Learns @Dena'ina AT/Hosting Language Learning Dialogue Bxx Lunches provided as we talk about language learning	Plenary Reconvene Dance Group Closing Ceremonies
1:00pm	Registration Opens - 1st Floor	Plenary Session Kiana Opt-In Dancers @ 1pm Workshop 1 (Aqqaq Trust Beginner Iliupiaq) Come learn Iliupiaq with us! We will cover basics, and you will learn how to introduce yourself in Iliupiaq as you practice with our Elders.	Plenary Session Dance Group Workshop 3 (Aqqaq Trust Intermediate Iliupiaq) Come learn Iliupiaq with us! We will cover how word parts come together, and play a matching game as you practice Iliupiaq with our Elders.	Lunch w/ NANA/ Aqqaq Trust/ Akima/ Teck • Summer Opportunities - Internships • Taco Bar • Ice Breakers • Scholarship Application Readiness • NANA History: Past to Present • Introducing NANA Works • Robert's Rule 101
1:30pm-3:00pm	Warming of the Hands Go Pagala People	Workshop 2 (Skin Sewing/NYO Ball Making) Come learn how to skin sew from our Elders by making your own leather NYO ball. Skin sewing is a vital skill to survival in the Arctic. Closing for the day	Workshop 4 (Donut Making with NANA) Learn how to make dough and donuts with us! Our communities gather around food, and this is one of our favorites. Closing for the day	(We will start after the Conference is over, Location TBD)
3:30pm-5:00pm	Elder & Aviihqaq on Stage to talk about theme @ 3pm Kiana Opt-In Dancers @ 4pm			
5:00pm	Dinner - on your own	Dinner - on your own	Dinner - on your own	Dinner - on your own
7:00pm Optional		Natives Got Talent & Chin'an Performances Dena'ina Center	Teck Dance @ 8-10pm Alaska Native Heritage Center	
As we get more details and updates, we will make updates to the schedule				
WORKSHOPS				
There are many workshops going on Monday and Tuesday afternoon. The workshops highlighted are ones that are being lead by the Aqqaq Trust and NANA. Please feel free to attend any workshop you choose. For NW Youth Leaders, make sure you are in your groups. Once we get the workshop descriptions, we will share the with you all.				

A total of 12 youth leaders, chaperoned by 5 Youth Leader advisors, represented their villages and towns situated in Northwest Arctic Borough, in Anchorage.



From the dance floor to the Anchorage skyline, the Northwest Arctic Youth Leaders captured every moment and fully enjoyed their time in Anchorage.

As they learned more about their Inupiat heritage and ways of life, they shared new experiences, strengthened friendships and kinship ties, and formed deep bonds with one another. Ariigaa!

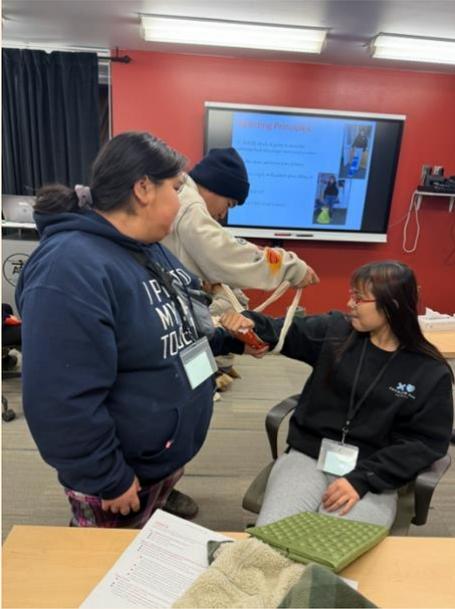


The conference created a much-needed opportunity for NANA youth and elders to spend quality time together. Through these moments, Youth Leaders learned more about their heritage and the Inupiat values passed down by their elders, while recognizing their responsibility to protect these teachings and carry them forward to the next generation.



Activity 2: Wilderness First Aid Train

10/22/2025 to 10/24/2025, ATC - Kotzebue



This course was hosted by Wilderness Emergency Medical Education (WEME) based out of Palmer, Alaska. Accidents happen. People get hurt, sick, or lost. The temperature drops, the wind picks up, and it starts to rain or snow. Would you know what to do? The Youth Leaders do!

A total of 37 youth leaders represented their villages and towns of Ambler, Buckland, Noorvik, Selawik, Noatak, Kivalina, and Kotzebue, at ATC.

All Youth Leaders were especially excited and appreciative at the prospect of one day helping their community with this knowledge!







AASB's 72nd ANNUAL CONFERENCE & Youth Leadership Institute

Activity 3: Youth Leadership Institute

11/13/2025 to 11/16/2025, Dena'ina Center - Anchorage

The AASB Conference centered on the theme “*Coming Together for Alaska’s Students.*” As Alaska’s largest gathering of district-level education leaders and board members, AASB and its Youth Leadership Institute create an important platform for students to share their voices with the state’s educational decision-makers.



AASB's 72nd ANNUAL CONFERENCE & Youth Leadership Institute

This November, we're excited to host our Annual Conference at a **new venue** — the Dena'ina Convention Center in Anchorage! As Alaska's largest gathering of school board members and district leaders, this event offers unparalleled opportunities to connect, learn, and lead.

This year's program includes expert keynote speakers, roundtables, like-sized district forums, shared meals, and over 15 breakout sessions on timely education topics. Plus, the Youth Leadership Institute (YLI) returns, bringing high school students together to build leadership skills and inspire change in their schools and communities.



**Friday
Keynote Speaker**
Jeff Utecht
Jeff Utecht Consulting

Jeff Utecht, global education leader and innovator, will explore the intersection of education and technology, highlighting Generational Leadership & Understanding. With experience supporting over 75,000 educators worldwide, he inspires schools to reimagine learning for the next generation.



**Saturday
Keynote Speaker**
Benjamin Mallott
President, Alaska
Federation of Natives

Ben Mallott serves as President of the Alaska Federation of Natives (AFN), a role he assumed in 2024 after serving as Vice President of External Affairs. He previously worked for U.S. Senator Lisa Murkowski as a Legislative Assistant on issues impacting Alaska Natives and rural communities.

Breakfast starts at 7:00 am each day.

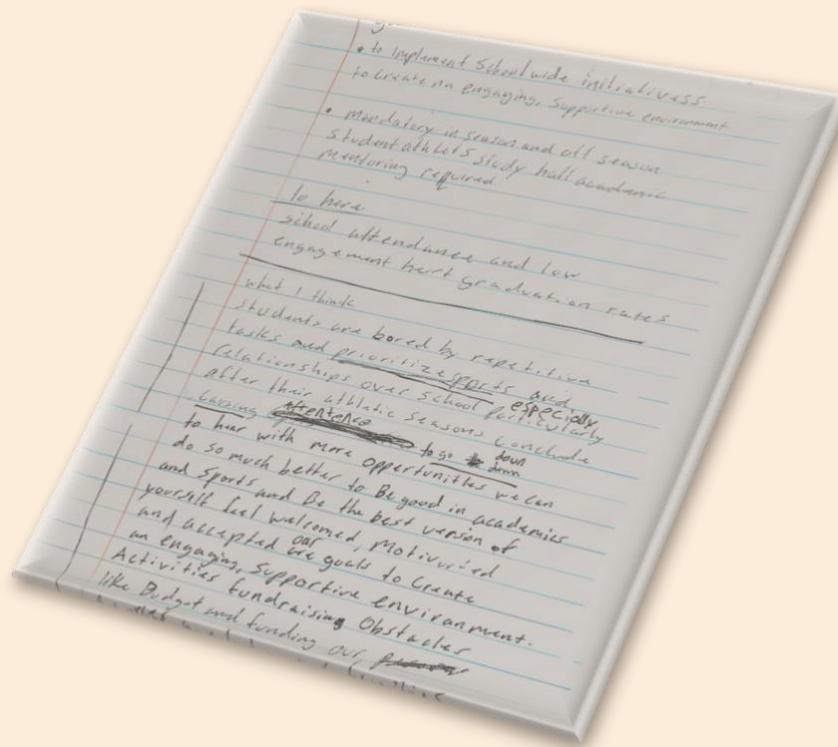
Thursday, November 13: Pre-Conference Sessions (8:30 am - 4:30 pm)
<ul style="list-style-type: none">• Ready, Set, Govern!: New School Board Member Training• Experienced Board Member Academy: Finance Essentials for School Boards• Resolutions Committee Meeting: Make sure your district has a voice to review and shape resolutions that will guide AASB's advocacy and priorities for the coming year.• Youth Leadership Institute: Day 1 (goes through Sunday)

Lunch on your own: 12:00 - 1:30 pm

For more information, visit www.aasb.org

A total of 5 youth leaders, chaperoned by 4 Youth Leader advisors, represented various Northwest arctic villages and towns, in Anchorage.

Reflecting on her experience at the AASB Conference and Youth Leadership Institute, Youth Leader Sylvia Oviok put her thoughts into words and later shared them with her peers at YLI and during a Zoom meeting with Youth Leaders and advisors.



Youth Leaders showcased donated items from school districts across the state, which were auctioned to raise funds for the June Nelson Memorial Scholarship.

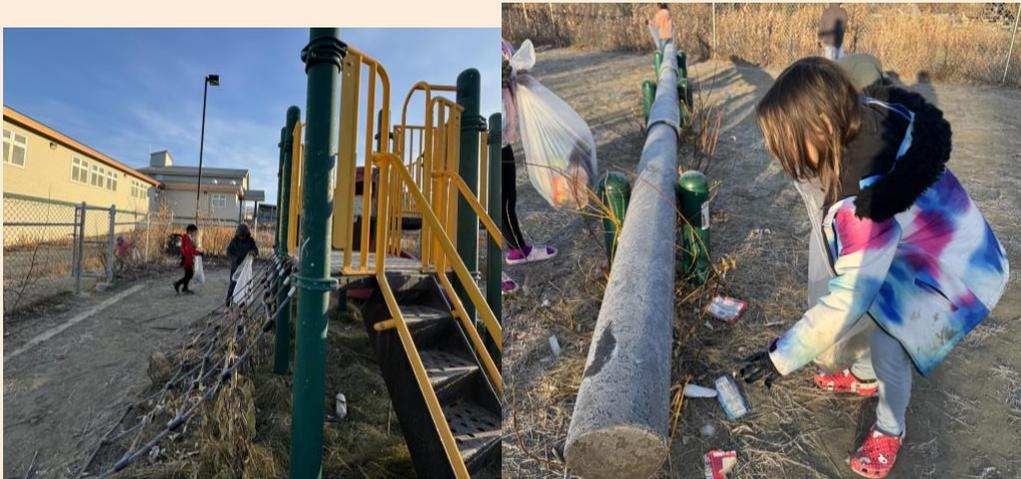


Dwight, Youth Leader from Deering, helping the NWABSD Board Members with their meal at lunch time!

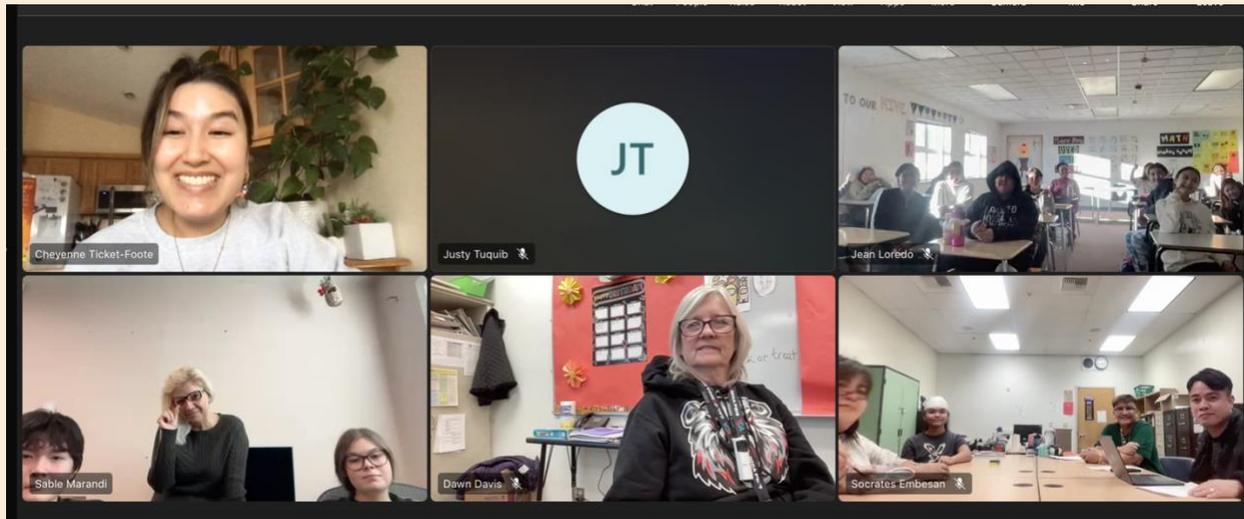


Youth Leaders in Action!

Our Youth Leaders just love to take care of their communities!



The Youth Leaders, their advisors, and Cheyenne, the Youth Leader Coordinator, meet via Teams each month!



Ongoing Youth Leader Engagement

Youth Leaders, their advisors, and **Cheyenne Ticket-Foote, Youth Leader Coordinator**, meet monthly via Teams to share updates, build skills, plan events, and stay connected across villages.

These consistent virtual meetings help maintain momentum, provide leadership development opportunities, and strengthen relationships across the district.

Conclusion

The first half of the 2025–2026 school year has been filled with growth, learning, and service. From cultural engagement to emergency medical training and statewide leadership opportunities, Youth Leaders continue to embody the values of their communities while preparing to lead future generations.

Their dedication, curiosity, and compassion are a testament to the strength of our region’s youth—and the bright future they are shaping.

Grants Funding FY26

Northwest Arctic Borough School District

FORMULA GRANTS	Fund Code	Projected Amount	TIMELINE	SOURCE	PRIMARY USES	IMPACT
Title I-A Basic /Parent Involvement	262 261 267 260 266	\$ 1,750,032.54	Annually July 1 st -June 30 th	State Pass Through	District-Wide Specialists Grants Department Classroom Teachers Paraprofessionals Professional Development Educational Consultants Safety Technology	All Students
Title1-C Migrant	263	\$ 976,705.44	Annually July 1 st -June 30 th	State Pass Through	Migrant Recruiters Instructional Paraprofessionals Additional Educational Support	Migrant Students PreK – 12 th
Title VI Indian Educ.	360	\$636,830.00	Annually July 1 st -June 30 th	Office of Indian Education	Inupiaq Culture and Science Program PD Travel (cultural) Paraprofessionals Inupiaq Dept Staff	Native Students
JOM Johnson O’Malley	363	\$192,956.42	Annually July 1 st -June 30 th	US Dept of the Interior— Bureau of Indian Education	Cultural Activities at School Sites Additional Site Activities for student improvement	Cultural & Native Ed.
Carl Perkins	274	\$106,469.00	Annually July 1 st -June 30 th	State Pass Through	Career & Technical Support	Grades 9-12 CTE Teachers
Rural and Low- Income School Program	364	\$17,374.23	Annually July 1 st -June 30 th	Office of School Support and Rural Programs	Teacher/Admin Professional Development School Improvement	All Staff
TOTAL		\$3,680,367.63				

Grants Funding FY26

Northwest Arctic Borough School District

State Funded Grants	Fund Code	FY25 Funds	TIMELINE	SOURCE	PRIMARY USES	IMPACT
Quality Schools	100	\$107,000	Annually July 1 st -June 30 th	State distribution	Afterschool Tutoring and other site base activities as needed	All Schools Students & Staff
Early Learning	285	\$496,971	July 1 st -June 30 th	State distribution	PreK Classrooms	All PreK Students
School Improvement 1003(a)	280	\$544,800	July 1 st -June 30 th	State distribution	Leadership and Staff PD Develop Family/Community Engagement Strengthen RTI systems School Improvement Coaching Classroom Supplies/Materials	All Schools except for Deering
DEED Literacy Grant	305	\$350,000	July 1 st -June 30 th	DEED Subgrant	Support for Literacy, Professional Development and Read's Act Implementation	All staff and Students
TOTAL		\$ 1,458,771				

Grants Funding FY26

Northwest Arctic Borough School District

Competitive Grants Currently Awarded (these are funds already allocated to our school district)

CURRENT COMPETITIVE GRANTS	Fund Code	FY25 Funds	TIMELINE	SOURCE	PRIMARY USES	STUDENT IMPACT
Native Youth in Action	354	\$908,261.16	Yearly, October 1 to September 30 Year 4 of 5	Demonstration Grants for Indian Children	Alaska Native Science & Engineering Program (ANSEP)	Grades 5-12
Our Youth – Positive Vision for the Future (OYVF)	367	\$766,383.99	Yearly, January 1 to December 31 Year 4 of 5	Office of Elementary and Secondary Education	Counselor Costs, Professional Development for counselors, including certification education, counselor travel, counseling student supports	All Grade Levels
Literacy Connections Innovative Approaches to Literacy	353	\$1,031,732.69	Yearly, October 1 to September 30 Year 5 of 5	Office of Elementary and Secondary Education	Literacy Specialists Books for Children Reading Tutoring Libraries	All Grade Levels
Alaska Native ED Ilisautri Project C3	365	\$2,027,209.27	Yearly Aug 1st-July 31 st Year 2 of 3	Alaska Native Education Program	Cultural Orientation for new teachers, Educators Rising, and program for courses to obtain education degree	New Teachers, Paraprofessionals 9-12 students
Alaska Native ED The Iñupiatun Ilisaqta Project (TIIP)	366	\$509,007	Yearly July 2-July 1 Year 1 of 3	Alaska Native Education Program	Immersion PreK Program Cultural Curriculum Development Inupiaq Dept Staff Professional Development & Supplies	All Students
Preparing Our Youth (POY)	358	\$499,617	Yearly Oct 1 st to September 30 Year 1 of 5	Demonstration Grants for Indian Children	ReadiSTAR, CTE Increase engagement with career exploration activities, improve employability skills, and establish clear pathways to professional growth	Grades 6-12
Current TOTAL Funding		\$5,742,211.11				

PENDING COMPETATIVE APPLICATIONS	Fund Code	Pending Funds	TIMELINE	SOURCE	PRIMARY USES	STUDENT IMPACT
None	N/A					

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21, 2026

FR: Office of the Superintendent

SUBJECT: Curriculum & Instruction

Dr. Deborah Lancaster, Director of Curriculum and Instruction reports on the following:

Academics - Literacy

Our department has been working with principals and teachers to follow up on their Individual Reading Improvement Plans (IRIPs) development since our Middle of Year MOY testing was completed in December. Our team is looking for trends and possible test administration anomalies as we review data. We continue to simplify our processes and remove obstacles that impede student engagement and academic growth. During our Principal Retreat, principals will work with our Literacy Liaison to complete our Individual School Reading Improvement Plans (ISRIPs). The plans are submitted to DEED at the end of January.

Professional Development

Our department purchased individual training sessions for the HMH Into Reading Curriculum and Carnegie Math. Principals provided a list of teachers who wanted the additional training. Pre K teachers received 6 hours of explicit training on using the curriculum from Teaching Strategies. Breakout sessions included “hands on” and small group activities to reinforce learning and check for understanding. In response to requests from building administrators, our Monday afternoon Professional Development Schedule will offer a more individualized approach. There are more opportunities for principal facilitated meetings and individualized options for professional development for each campus. The DEED liaison and the NIET contractors are working closely with each principal to provide timely training.

Dual Credit

As of this report, approximately 10 NWABSD students are enrolled in dual credit courses. Students who have participated consistently in dual credit opportunities over recent years have already completed most of the courses available to them, resulting in decreased enrollment and a more limited selection of remaining courses needed to meet their academic requirements.

Hiring

The Curriculum Department hired a **Program and Staff Development Specialist** and partnered with ATC in hiring a **Career Pathway Specialist**. The additional help in both departments should prove beneficial in serving our students.

Iñupiaq Science Curriculum Task Force Team

The Iñupiaq Programs Department teamed up with the Department of Curriculum & Instruction to host 5 Iñupiaq Knowledge Bearers and 4 Secondary Science Teachers for a 2-day work session in December. The task force discussed integrating Physical and Earth Science into the Iñupiaq culture and creating a culturally relevant science course curriculum for our high school students to pilot next year. On January 7, the teams met again with our new Project Director, Dr. Crystal Redgrave. As result of that meeting, the Task Force will be able to review a newly developed lesson before the next work session. The group is highly motivated and enthusiastic in moving forward with the job ahead.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 02, 2025

FR: Office of the Superintendent

SUBJECT: Iñupiaq Programs
Report

Paulette Anigayuk Schuerch, Director of the Iñupiaq Programs Department, reports on the following:

2019 Task Force Report

A task force on the Iñupiaq language and culture, which concluded in 2019, submitted a final report to the Board of Education with several recommendations:

Separation of Curriculum Department and Iñupiaq Programs

NWABSD created its first Iñupiaq Programs Department to develop the Language and Cultural programs further. It is no longer under the direction of the Curriculum Department.

Iñupiat Iļitsutri PD

Every Monday, from 9:30 to 11:30, all the Iñupiaq Teachers meet for Professional Development. They are writing their own Lesson Organizers, much like the lesson plans the teachers prepare. The organizers include processes for sewing, telling stories, and daily routines. It includes what Iñupiaq values they are working under (may consist of more than one value), like Domestic Skills, Hunter Success, Sharing, and Respect for Elders. These lessons use vocabulary words and phrases and are translated into Iñupiaq.

In November 2025 the Iñupiaq held its first Iñupiaq In-service for all the teachers. They were happy to share with their colleagues across the region. Lorena Williams was available to teach phrases and to provide Elders Advice.

The Spring Semester Chukchi College is offering a 1 credit class focusing on Iñupiaq Verbs, this was offered to all Iñupiaq Teachers if they are interested.

Last Semester we started bi-weekly words and phrases District-wide. We provided a list of words to start using with all students, Ii, Naagga, Suli, Tavra, Nakrruq and Uvva. Every two weeks or so all District employees should be using these words with all students. Once students/staff return from Winter break another simple set of words will go out. It is neat when Directors use these words in meetings

Physical/Earth Science Curriculum

The Administration re-established a Taskforce to focus on place-based Physical/Earth science and will move on to Biology when completed. There are four science teachers from Shungnak, Noatak, Buckland, and Selawik. They met with local knowledge bearers from Ambler and Kotzebue. They will be completed with this first step prior to the end of this school year and pilot the class next Fall, in August 2026.

Inventory

An inventory was conducted of all material for the Iñupiaq program that Tatqavin began several decades ago. There is a lot of information and to have them cataloged, it'll be amazing what material we must turn into books and teaching lessons. In partnership, Aqqaluk Trust will be visiting the district office to review what we have to potentially utilize to build curriculum.

Iļisaqativut in Nome, Alaska

This past Fall Nome hosted a one-week program for Iļisaqativut between the North Slope, Northwest Arctic and Bering Straits regions. Three Iñupiaq teachers, and several community members and Elders attended the well participated intensive program. The next one will be hosted by our region and Aqqaluk Trust is wanting to sponsor a two-week program, to be held the last week in July and the first week in August.

National Indian Education Conference – Spokane, WA

The National Indian Education Association sponsored a conference in Spokane, Washington. Each day there were breakout sessions. The focus was on the program the Salish Tribe of Spokane began with the last two fluent language speakers, they met with the Mauri people of New Zealand and built their program where they can flourish. This year they graduated nine new fluent speakers. A husband and wife lived with the maternal grandparents until they became fluent speakers and grew from there. For several decades we've been saying how our language was taken from us and was forced to speak English. I appreciate that they believe "when you walk into the room, the healing already begun", this is so telling and ingenious. Rather than teaching from memorizing the Iñupiaq Language our focus will be on place-based learning and learn from our Elders and carrying on our traditions by understanding them.

Language Immersion Conference - Spokane

The Salish Tribe is hosting a two-day language immersion session in February. The Aqqaluk Trust and I will be attending this. We look forward to learning more.

Board Report

The committee met April 18–19, 2019 for the last time. Participants were Terri Aviñaq Walker, Marie Kuutuuq Nelson-Gregg, Alice Iriquraq Melton-Barr, Christina Qaiyaan Fields, Hannah Paniyauq Loon, Pearl Artanayiq Greist, Raymond Qaliag Woods, Lance Qalurag Kramer.

Items Accomplished

- Inupiaq Learning Framework review – Attached is a final draft. It will be worked on to be finalized for the start of the school year.
- Immersion finalized – A copy is attached.
- Scope and Sequence reviewed – A copy is attached.
- District office Staff recommendations:

Community outreach – A call for volunteers to assist instructors.

Elders Council – Provide a report to council of the Language Task Force and make recommendation for Elders guidance, presence and involvement in the classroom.

Youth Leaders and Young adults – Language revitalization awareness.

Provide Staff Development:

Daily schedule – focus on Fluency and Dialogue (student to student, teacher to student, student to teacher), involve songs, movement, all senses, and emotions in lower grades.

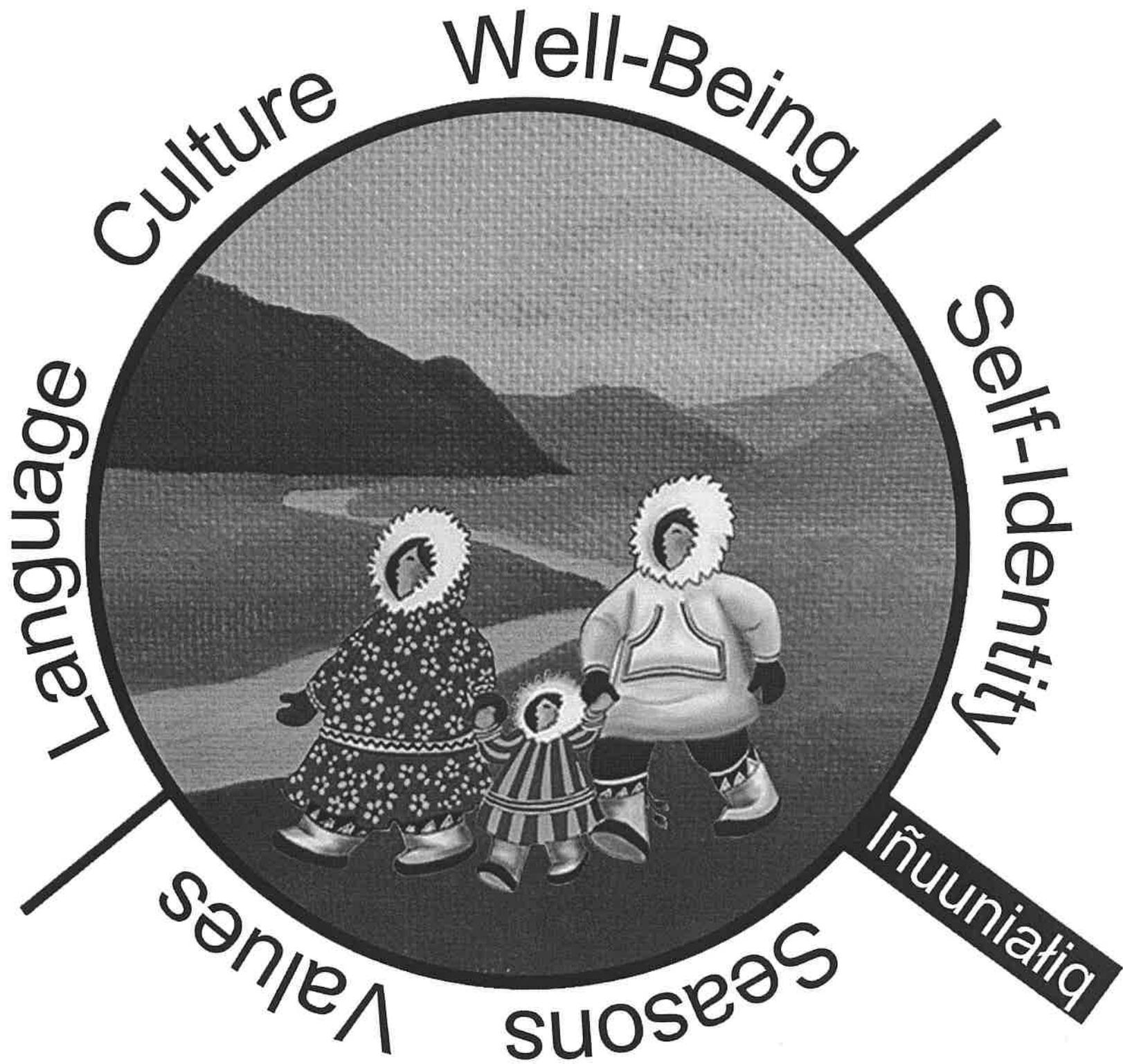
Prepare, plan, review and reinforce lessons taught.

Homework – involve parent participation.

Student files – Keep a file on students personal growth.

Board Recommendations

- Request from Kotzebue IRA to adopt the Nikaitchuat curriculum for Pre/K students. The program is student centered in language. It is all about the identity of a child and focuses on the whole person (i.e. Senses, values, emotion, spirituality, culture, physical and social well-being).
- Increase instructional time across all grade levels.
- Provide funds for Professional Development of Bilingual Instructors.
- Build a Teacher training program for Bilingual Instructors.
- Call to Action of Sovereign Nations (local IRA's) the importance of language revitalization.
- Call to Action of local organizations/corporations to partner together for language revitalization.
- Add fluent speakers (Elders) to be available in classrooms (request funding from Elders council).
- Work to build culturally relevant schools to support vs hinder – See attached.



Ukiakrsraq Early Fall	Ukiakrsraq Fall	Ukiuq Winter	Upingakrsraq Early Spring	Upingakrsraq Spring	Auraq Summer
<ul style="list-style-type: none"> • Hunting & Food Gathering (Berry Picking) • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather & Geography • Tanning • Sewing (Machine/Skin) • Traditional Healing • Celebration & Games • Caribou Collaring 	<ul style="list-style-type: none"> • Hunting & Food Gathering (Preservation) • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather, Geography • Tanning • Sewing (Machine/Skin) • Traditional Healing • Celebration & Games • Ice Fishing • Net Setting • Winter Survival 	<ul style="list-style-type: none"> • Hunting & Food Gathering • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather, Geography & Survival • Tanning • Sewing (Machine/Skin) • Celebration & Games • Winter Survival • Trapping • Ice Fishing • Net Setting 	<ul style="list-style-type: none"> • Hunting & Food Gathering • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather, Geography • Tanning • Sewing (Machine/Skin) • Medicine • Environment • Games • Animals • Winter Survival • Trapping • Ice Fishing 	<ul style="list-style-type: none"> • Hunting & Food Gathering • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather, Geography • Tanning • Sewing (Machine/Skin) • Medicine • Environment • Games • Animals • Winter Survival • Ice Fishing • Net Setting 	<ul style="list-style-type: none"> • Hunting & Food Gathering (Berry Picking) • Songs • Cultural Skills • Storytelling • Beading • Traditional Plants/Medicine • Knowledge of Family Tree • Weather, Geography • Tanning • Sewing (Machine/Skin) • Medicine • Environment • Games • Animals • Summer Culture Camp

May 1996

Contributors: Agnik, Siikauraq, Aqpik, Misrak, Nigruagruk, Bobbe, Aliitchak, Anallaq, Avinnaq, Nanqgaq, Kappiasuk, Nasruk

	<ul style="list-style-type: none"> • Mudshark Traps 		<ul style="list-style-type: none"> • Net Setting 	<ul style="list-style-type: none"> • Winter Survival • Overland Survival Trip (High School) 	
--	--	--	---	---	--

All Inupiaq Values will be integrated into the themes.

Inupiaq Values: Knowledge of Family Tree, Love of Children, Avoid Conflict, Knowledge of Language, Cooperation, Family Roles, Sharing, Hard Work, Humor, Humility, Respect for Elders, Spirituality, Respect for Others, Respect for Nature, Domestic Skills, Responsibility to Tribe, Hunter Success.

May 1996

Contributors: Agnik, Siikauraq, Aqpik, Misrak, Nigruagruk, Bobbe, Aliitchak, Anallaq, Avinnaq, Nanqгааq, Kappiasuk, Nasruk

Inuunialiq				
	PreK-2nd grade Observation with guided practice	3rd - 5th grade Observation with guided practice	6th - 8th grade Independent practice with supervision	9th - 12 grade Teaching others with supervision
Fish	Identify types of local fish, their parts, and tools used to gather and prepare Scale and wash, hang to dry	Identify types of local fish in the region and tools used to gather and prepare Know when, where, and how to catch Catch, process, prepare, preserve,	Know when, where, and how to catch Catch, process, prepare, preserve, share	Know when, where, and how to catch Catch, process, prepare, preserve, share
Plants and Berries	Identify edible plants/berries, their parts and tools used to gather Know when, where, and how to pick. Pick and share	Identify edible, non-edible plants/berries, their parts and tools used to gather and prepare Know when, where, and how to pick. Pick, Prepare, share	Identify edible, non-edible and medicinal plants/berries, their parts, and tools used to gather and prepare. Know when, where, and how to pick. pick, prepare, preserve, share	Identify edible, non-edible and medicinal plants/berries, their parts, and tools used to gather and prepare. Know when, where, and how to pick. pick, prepare, preserve, share
Birds and animals	Identify the bird/animal, their parts, and tools used to harvest Assist with preparation and preservation of birds and animals.	Identify the bird/animal, their parts and tools used to harvest. Assist with preparation and preservation of birds and animals.	Identify the bird/animal, their parts and tools used to harvest. Catch, process, prepare, preserve, share Know the uses of the whole bird/animal	Identify the bird/animal, their parts and tools used to harvest. Catch, process, prepare, preserve, share Know the uses of the whole
Safety	Know basic survival skills. Observe and identify seasonal weather conditions.	Know local place names. Know basic survival skills. Observe and identify seasonal weather conditions. Know local dangerous areas and conditions.	Know local and regional place names. Observe and identify seasonal weather conditions. Know local and regional dangerous areas and conditions. Know Survival skills for all conditions; Know the survival gear to prepare and pack.	Know local and regional place names. Observe and identify seasonal weather conditions. Know local and regional dangerous areas and conditions. Know Survival skills for all conditions. Know the survival gear to prepare and pack.
Lifeskills:	Roles and responsibilities of family members to the family and tribe.	Roles and responsibilities of family members to the family and tribe.	Roles and responsibilities of family members to the family and tribe. (community involvement)	Roles and responsibilities of family members to the family and tribe. (Ikayugnaqsikman - when help is needed) (community involvement)
Inupiaq Values	Learn to live and practice the Inupiaq Values.		Learn to live and practice the Inupiaq Values. Be aware of other cultural values.	
Self-Identity	Knowledge (deep) of family tree, Knowledge of your origin (where you are from/land place). Knowledge of your tribe. Knowledge of tribal/family styles, Namesake awareness, awareness of your feelings/emotions.			
Festivities	Celebrate and share through community gatherings with song, dance, games, potluck, and stories.			
Inupiaq Language	PreK/K-Be able to speak core words relating to the lesson. 1st/2nd - Be able to speak, read and write simple sentence structure.	Be able to speak, read and write fluently.		

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 7, 2026

FR: Office of the Superintendent

SUBJECT: Human Resources
Report

James Stewart, Director of Human Resources, reports on the following:

We are currently preparing contracts for our principals and directors. I am canvassing our principals to see which positions they anticipate opening in their schools. It's time for us to transition to rehire and recruit for the FY 27 school year. We are considering attending education job fairs in the southern states of the lower 48, i.e., Arkansas, Louisiana, and Texas. In recent years, many of our teachers and administrators who have come, stayed, and excelled have come from these states.

We have several H-1B visa holders who need to renew their visas, so we are learning the process to ensure we retain our excellent teachers from the Philippines. The process has begun for six of our Philippine teachers to convert their J-1 visas to H-1B visas.

We have signed a contract with Frontline Recruit and Hire to couple with Frontline Central. The initial setup and training will be intensive and time-consuming, and once complete, we will be able to transition a person from an applicant to an employee with minimal redundancy for the applicant and for the district office. This will reduce paperwork, improve communication between departments, create cleaner, more usable records, reduce human error, and cut record-keeping costs. This will initially be a major effort for the Human Resources Department, with support from Administrative Services.

There is another virtual job Fair happening in Anchorage next week on the 14th. The NWABSD has registered and has asked that we only receive non-international inquiries. Last time, all we received were international applicants. I am hopeful that non-visa holders will apply for our jobs. We shall see. There will be two more virtual job fairs hosted by the AERRC, one on the 18th of March and another on the 13th of May.

Negotiations are ongoing with the union.

ACTION ITEM ON THE AGENDA

NWABSD Memo, Approval of Human Resources:

The administration recommended that the Board approve the certified rehires, classified new hires, certified new hires, certified transfers, and classified separations, as presented. Please see NWABSD Memo 26-059.

NWABSD

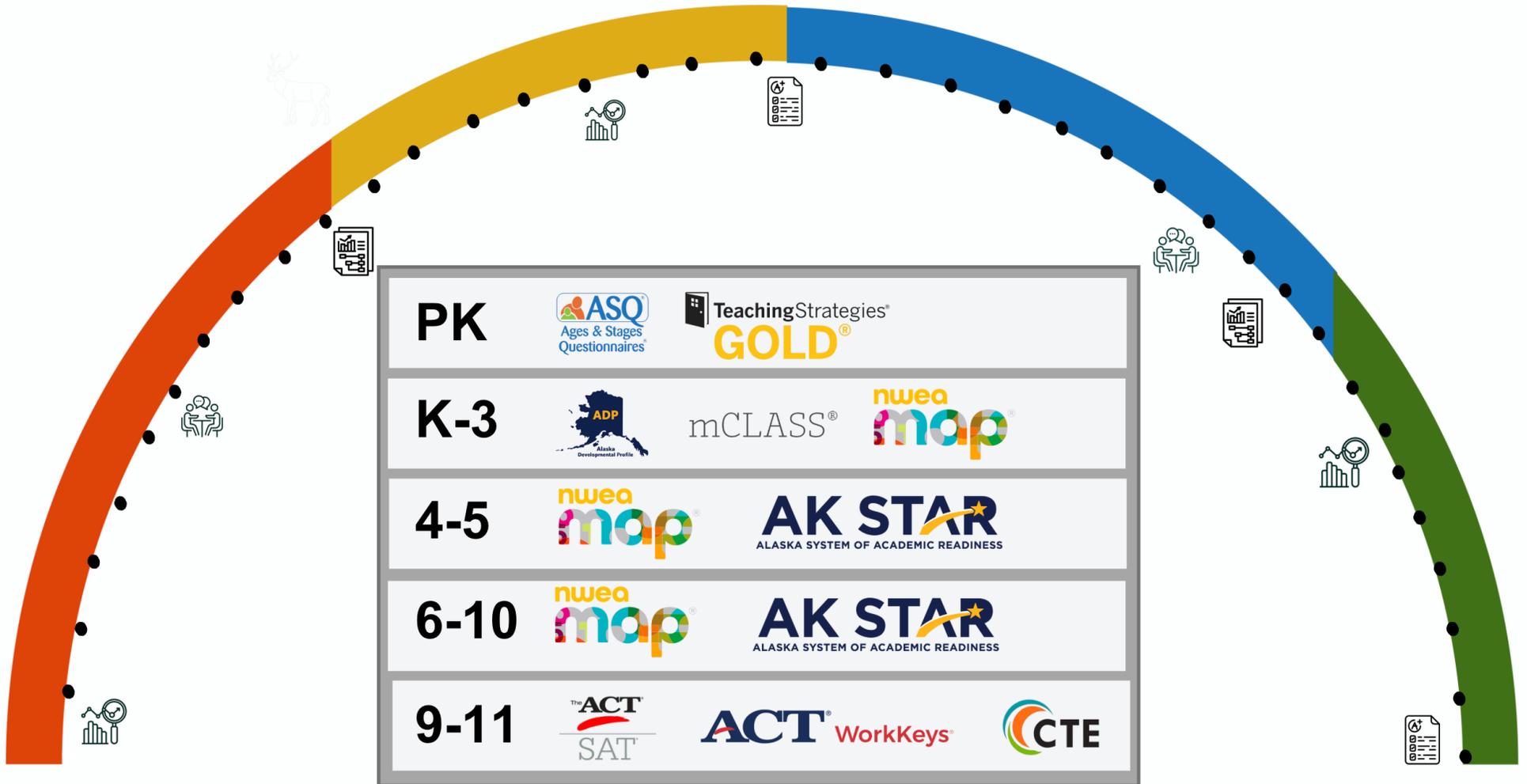


Student Services Assessment and Data

Serving the communities of:

Ambler • Buckland • Deering • Kiana • Kivalina • Kobuk • Kotzebue • Noatak • Noorvik • Selawik • Shungnak

Each Season, Every Child; Gather, Reflect, Grow.



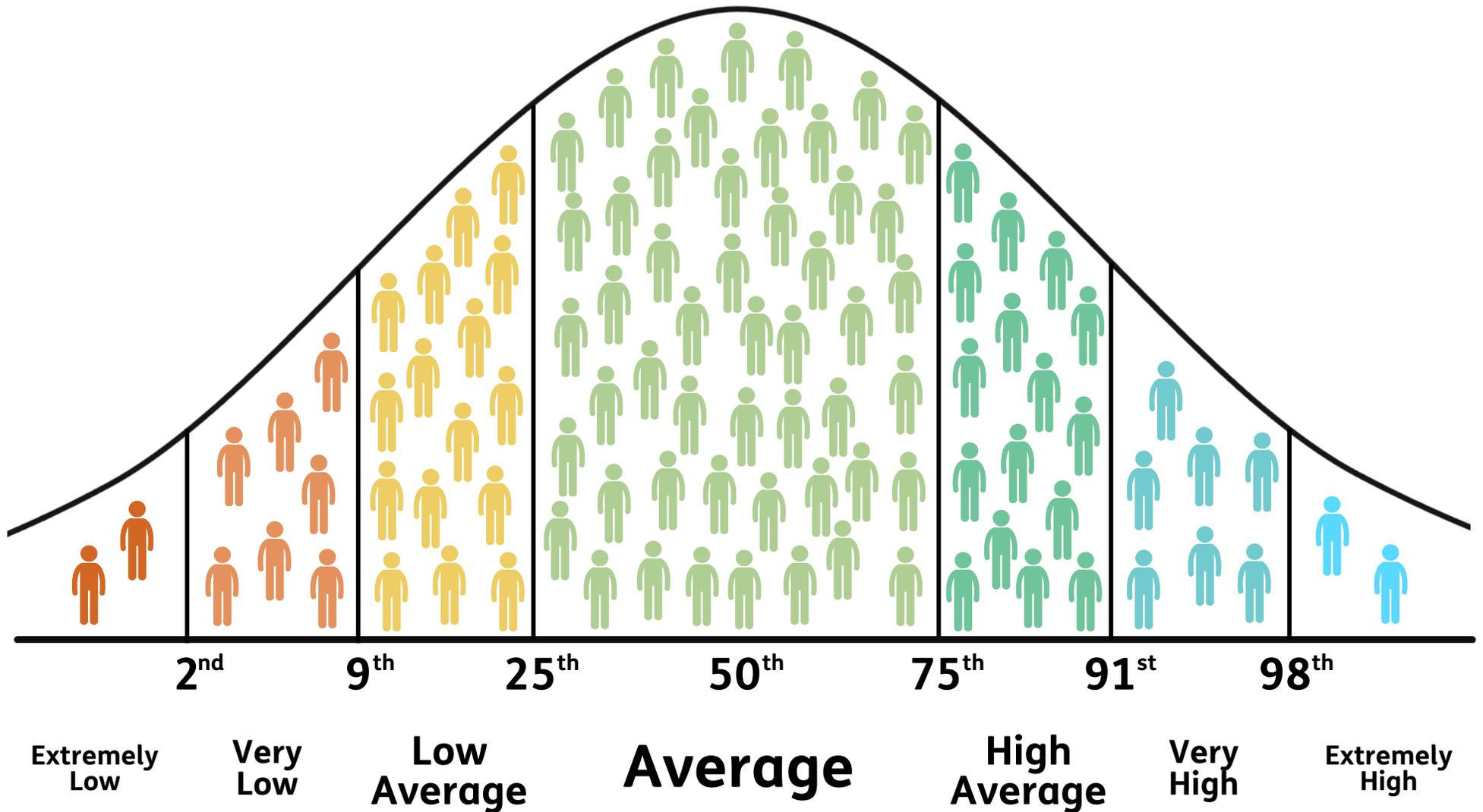


2025-2026 Assessment Windows

Assessment	Grades	Beginning of Year (BOY)	Middle of Year (MOY)	End of Year (EOY)
mCLASS DIBELS 8	K-8th	Sept 2-12	Dec 2-13	Apr 20- May1
NWEA Measures of Academic Progress (MAP)	3rd-10th	Sept 4-25	Dec 1-12	Mar 30-May 1
Kindergarten Developmental Profile (KDP)	K•	Documentation Oct 20		
Teaching Strategies (TS) Gold	PK	Checkpoint Nov 7	Checkpoint Dec 12	Checkpoint May 1
Work Keys	11th-12th			Feb 3-Mar 14
WIDA ACCESS for ELL	K-12th			Feb 3-Mar 14
AK STAR (ELA/Math)	3rd-10th			Mar 30-May 1
AK Science	5th, 8th, 10th			Mar 30-May 1
Dynamic Learning Maps (AK Alternative Assessment)	3rd-10th			Mar 23-May 4
National Assessment of Educational Progress (NAEP) Kiana, Kivalina, Noatak, Noorvik, Shungnak, Selawik	4th, 8th**			Jan 26-Mar 20

Normal Curve

in percentiles





Math

Concepts-

- Working with numbers and equations
- Shapes, measurement, and charts/graphs
- Comparing amounts and understanding chance
- Solving problems and explaining thinking

Measures-

How well students understand and apply the main areas of math they learn in school—like working with numbers, solving equations, understanding shapes and space, and making sense of charts and graphs.

Why it matters-

- Shows how well students can use math to solve problems
- Tracks growth over time, not just a single test score
- Identifies what each student is ready to learn next



MAP Math— Winter 2025

Median
Percentile

District Performance Summary



Grade

Median
Percentile

Grade-Level Performance Summary

Average
RIT

Grade	Median Percentile	62%	23%	11%	3%	1	Average RIT
Grade 3	22nd	49%	26%	17%	7%	1	178
Grade 4	14th	59%	23%	15%	2%	1	185
Grade 5	13th	69%	19%	8%	3%	1	193
Grade 6	14th	66%	25%	8%		1	196
Grade 7	14th	66%	25%	8%		1	200
Grade 8	12th	74%	14%	9%	2%	1	202
Grade 9	17th	55%	28%	10%	6%	1	208
Grade 10	18th	56%	24%	12%	3%	5	212



MAP Math — Winter Position (Achievement)

Grade	Achievement Median (Percentile)	Status
All Grades	15th	● Well Below Target
Grade 3	22nd	● Below Target
Grade 4	14th	● Well Below Target
Grade 5	14th	● Well Below Target
Grade 6	14th	● Well Below Target
Grade 7	15th	● Well Below Target
Grade 8	12th	● Well Below Target
Grade 9	17th	● Below Target
Grade 10	18th	● Below Target



MAP Math — Growth Since Fall (Target)

Grade	Growth Median	Status
All Grades	36th	● Below Target
Grade 3	39th	● Below Target
Grade 4	34th	● Well Below Target
Grade 5	33rd	● Well Below Target
Grade 6	38th	● Below Target
Grade 7	37th	● Below Target
Grade 8	37th	● Below Target
Grade 9	38th	● Below Target
Grade 10	40th	● Near Target



Language Usage

Concepts-

- Grammar and sentence structure
- Punctuation and capitalization
- Writing conventions and mechanics
- Organization and clarity in writing

Measures-

Using language correctly and effectively.

Why it matters-

- Shows how well students can communicate their ideas clearly and accurately in writing.
- Tracks growth over time, not just a single test score
- Identifies what each student is ready to learn next.



MAP Language Usage— Winter 2025

Median
Percentile

District Performance Summary



Grade
Median
Percentile

Grade-Level Performance Summary

Average
RIT

Grade	Median Percentile	56%	22%	12%	8%	2%	Average RIT
Grade 3	19th	55%	26%	10%	8%	1%	174
Grade 4	11th	66%	18%	9%	4%	3%	179
Grade 5	13th	61%	18%	12%	9%		187
Grade 6	11th	63%	22%	9%	5%	1%	190
Grade 7	13th	62%	20%	11%	7%		193
Grade 8	17th	59%	23%	9%	7%	2%	198
Grade 9	22nd	47%	19%	20%	14%		201
Grade 10	27th	36%	32%	13%	11%	8%	206



MAP Language Usage — Winter Position (Achievement)

Grade	Achievement Median (Winter Percentile)	Status
All Grades	16th	● Well Below Target
Grade 3	20th	● Below Target
Grade 4	10th	● Well Below Target
Grade 5	12th	● Well Below Target
Grade 6	11th	● Well Below Target
Grade 7	13th	● Well Below Target
Grade 8	17th	● Below Target
Grade 9	23rd	● Below Target
Grade 10	27 th	● Below Target



MAP Language Usage — Growth Since Fall (Target)

Grade	Growth Median	Status
All Grades	38th	● Below Target
Grade 3	36th	● Below Target
Grade 4	42nd	● Near Target
Grade 5	34th	● Well Below Target
Grade 6	34th	● Well Below Target
Grade 7	33rd	● Well Below Target
Grade 8	38th	● Below Target
Grade 9	44th	● Near Target
Grade 10	38th	● Below Target



Reading

Concepts-

- Understanding stories and informational texts
- Figuring out word meaning in context
- Connecting ideas and analyzing text structure

Measures-

Students' reading comprehension, vocabulary, and ability to interpret and analyze text.

Why it matters-

- Shows how well students understand what they read, tracks growth over time, and identifies what they're ready to learn next.
- Tracks growth over time, not just a single test score
- Identifies what each student is ready to learn next.



MAP Reading— Winter 2025

Median
Percentile

District Performance Summary

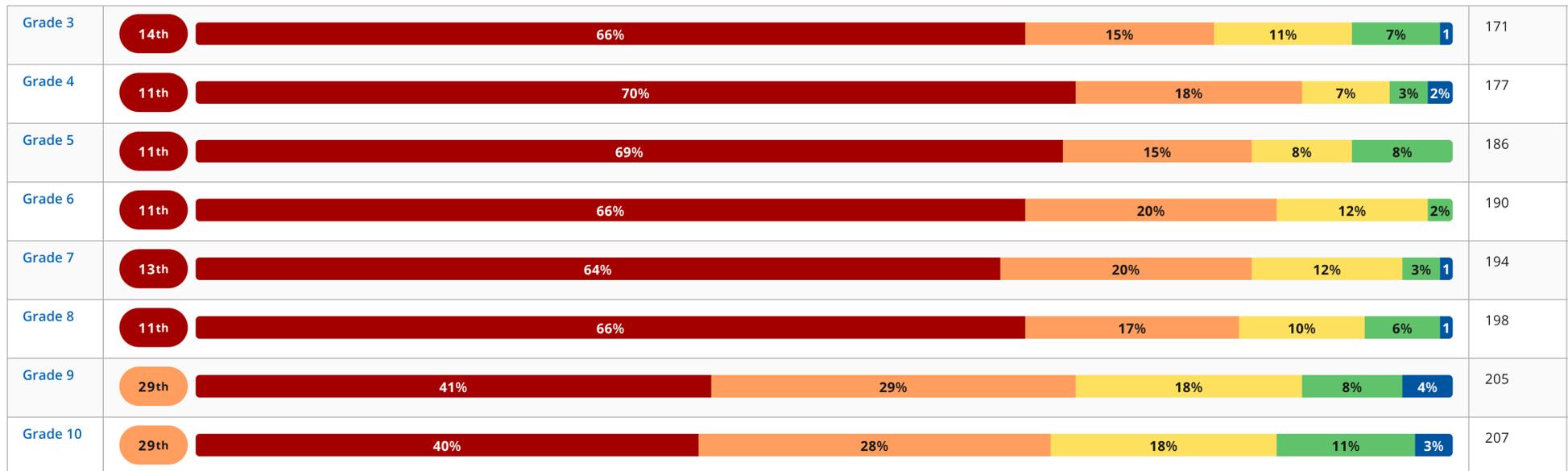


Grade

Median
Percentile

Grade-Level Performance Summary

Average
RIT





MAP Reading— Winter Position (Achievement)

Grade	Achievement Median (Winter Percentile)	Status
All Grades	14th	● Well Below Target
Grade 3	14th	● Well Below Target
Grade 4	11th	● Well Below Target
Grade 5	11th	● Well Below Target
Grade 6	11th	● Well Below Target
Grade 7	12th	● Well Below Target
Grade 8	11th	● Well Below Target
Grade 9	29th	● Below Target
Grade 10	29th	● Below Target



MAP Reading— Growth Since Fall (Target)

Grade	Growth Median	Status
ALL	38th	● Below Target
Grade 3	37th	● Below Target
Grade 4	35th	● Below Target
Grade 5	39th	● Below Target
Grade 6	26th	● Well Below Target
Grade 7	33rd	● Below Target
Grade 8	36th	● Below Target
Grade 9	46th	● Near Target
Grade 10	49th	● Near Target

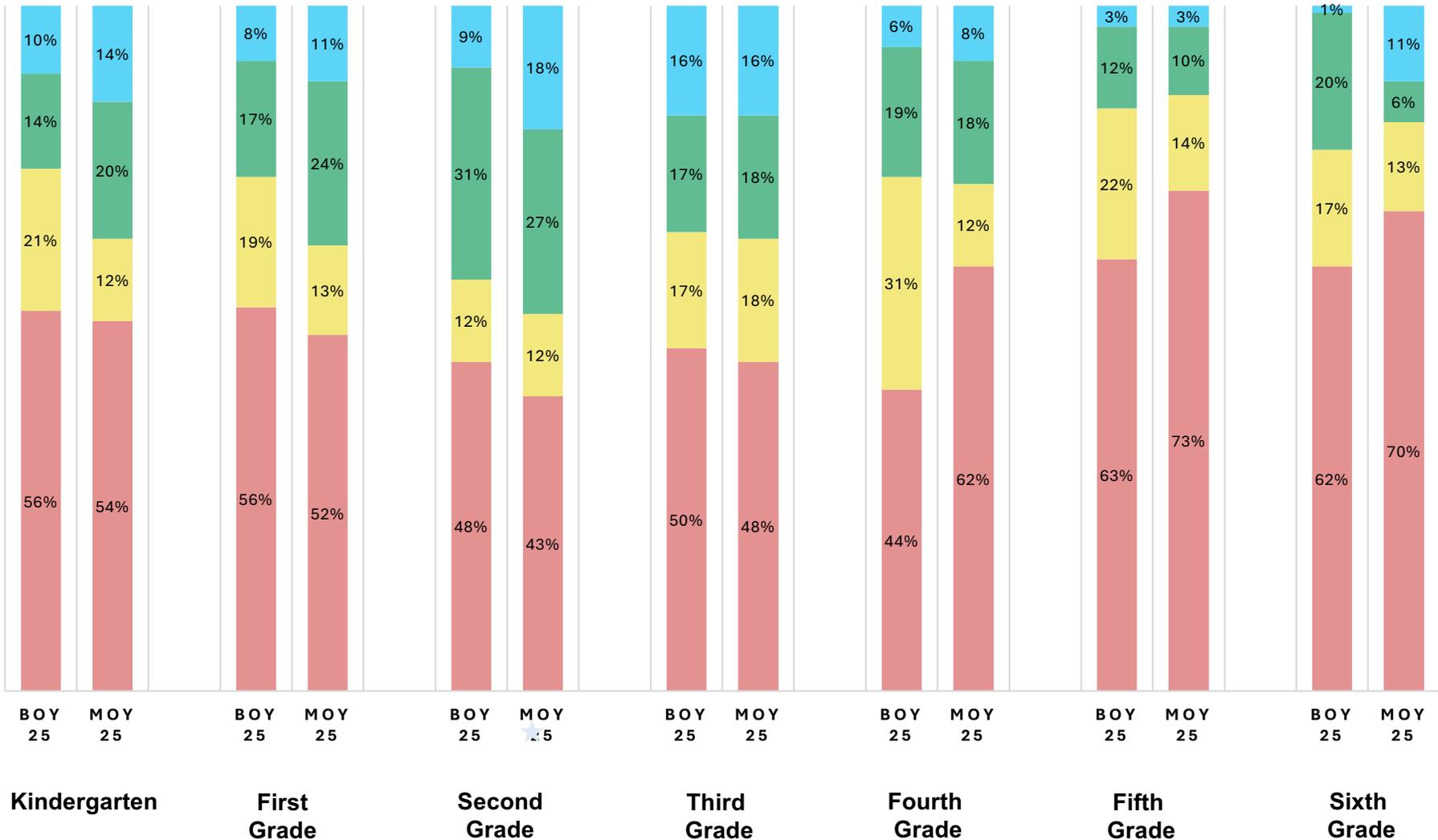
mCLASS®

DIBELS® 8TH
EDITION

Fall 2025 Benchmark Results

mCLASS[®]

Well Below Below Benchmark Below Benchmark



mCLASS[®]

Amplify's mCLASS with DIBELS 8th Edition is a research-based universal screener and progress monitoring tool that identifies at-risk students and provides detailed insight into their reading development.



Districtwide distribution changes

Well Below: ↓ 11 points (69% → 58%)

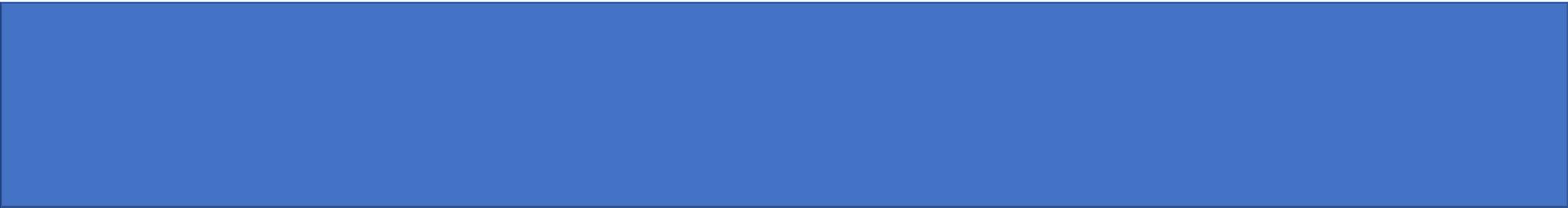
Below: ↑ 4 points (13% → 17%)

On: ↑ 4 points (12% → 16%)

Above: ↑ 3 points (6% → 9%)

What this shift means...

- **Fewer students need the most intensive support**
(Well Below Benchmark: <30th percentile)
- **More students are moving into targeted and on-grade-level ranges**
(Below & On Benchmark: 30th–64th percentile)
- **More students are on track or ahead of grade level**
(Above Benchmark: 65th+ percentile)



Questions?



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Advisory School Counsel Minutes

Date: 12/09/2025 - Tuesday (Normally the 2nd Monday)
Time: 3:45

Principal: Kevin D. Matthews

ASC Members: Nellie Cleveland – Chair
 Mary Ramoth – Vice-Chair
 Kristy Walton - Secretary
 Vacant (member resigned recently)
 Mary Douglas - absent

Quorum Established: Yes No

1. Call to order – 3:53
2. Moment of silence -
3. Roll call –
4. Introduction of Staff and Guests – (reminder: there are two places for public comments)- Marvin Sheldon
5. Approval of Agenda – Motion - Mary Ramoth – Kristy Walton - 2nd - approved
6. Correspondence – (see email about questions/public comments)
7. Public Comments – Marvin Sheldon – glad to have gym open – more activities – little dribblers etc...
8. Principal Report
 - A. Student Activities & Funds Update
 1. Activity Fund. – Current - \$54,638.47 – (Ivisions balances have been updated - \$48K from firefighters) (no change) – The money from the fire crews should be issued soon, now that the government shutdown is over. We received \$6,000 from the state for the Fish and Game staying here last spring. We also received \$5,000 from NANA. The \$11,000 has been



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

sent to the district office to be deposited in the activity fund. When all funds are deposited, we will have over \$100K.

2. MS Volleyball – our team did great.
3. Basketball – We started practice last week. We still need a coach. – can we use activity funds, Yes we can use activity funds for tournaments, prom, etc...
4. New Staff – Selena Cleveland – Anita Griepentrog (The new principal and his wife will be here after the holiday break. She will be teaching MS/HS ELA Social Studies.
5. Question about Public Comments: (See attached email from Ms. Eakins)

B. Student Attendance & Enrollment.

(November) **65 students total** (up two from last month) (6th grade shifted to MS)

Pre-K/K	12
1-2	10
3-5	16
MS	16
HS	11

Attendance Report – ADA – current -82.15% Last Month 82.15% - District Average is 85.39%

(December) **64 students total** (Down one)

Pre-K/K	12
1-2	10
3-5	16
MS	15



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

HS

11

Attendance Report – ADA – current -82.15% Last Month 82.15% - District Average is 85.39% (We haven't received an update)

Note: A question was asked about older kids going to younger kids gym. Open gym is normally broken into age groups so that the little kids can have a safe space for open gym.

Upcoming Events

Battle of the Books

Basketball

Holiday Break. 12/20-1/4/92026

9. Youth Leader Report – gym has been open at least once a week, - Movie night with NANA – haunted house went well, normal holiday traffic – working on holiday decorations.
10. Board Policy Review for Public Comment – none –
11. Items for Advisory School Council Consideration
 - A. Old Business
 - a. none
 - B. New Business
 - a. Vacant Seat
 - b. MS/HS Passing Time
 - c. Graduation Date (May 9th-18th)- May 15th – Motion - Mary Ramoth – 2nd Kristy Walton – approved – would like to get additional input from the staff.

Attachments for ASC:

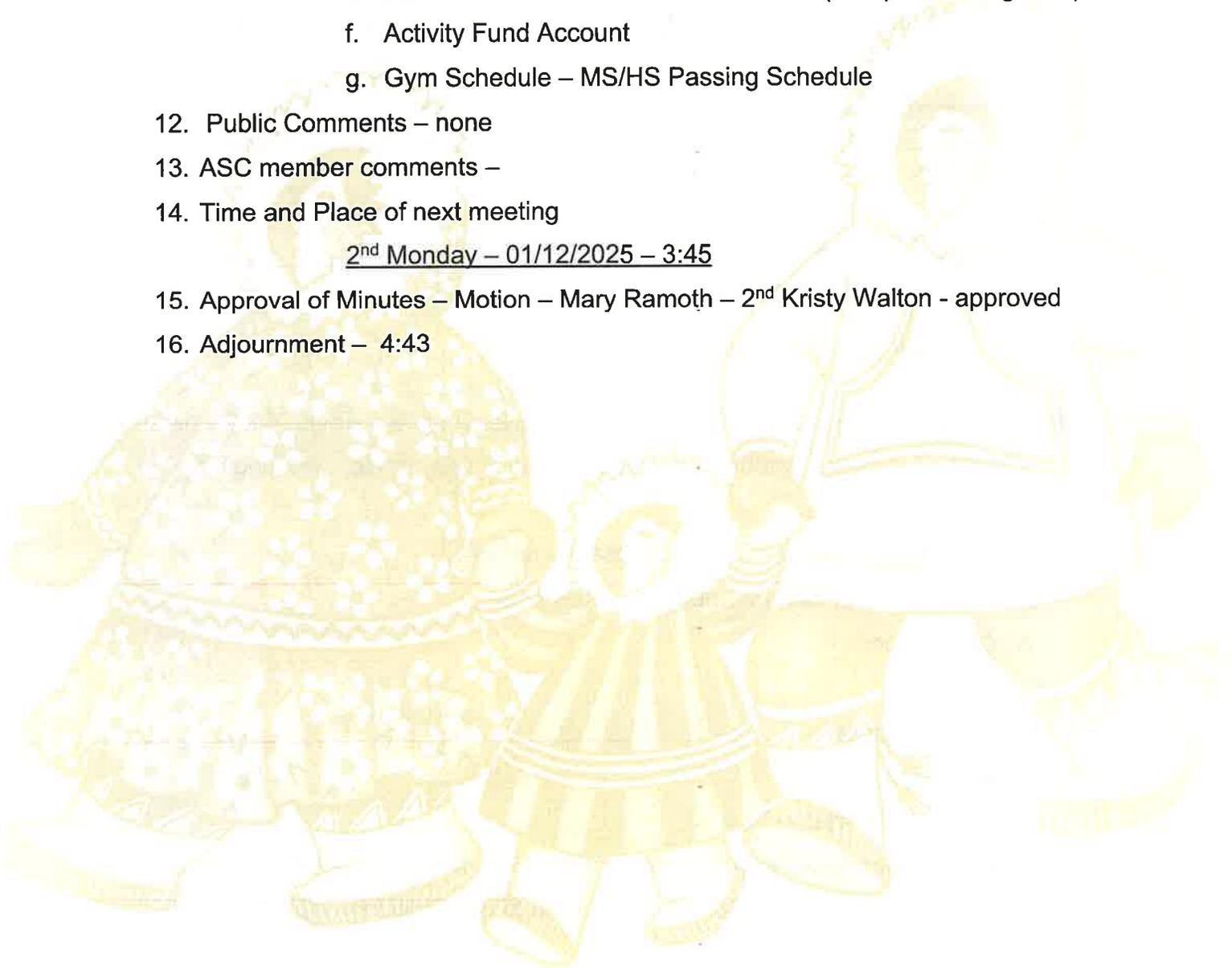
- a. Safe & Civil (Ambler Handbook)
- b. Amy Eakins email (question about public comments)
- c. ADA Report



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

- d. Last month's minutes (Oct. with previous agenda)
 - e. ASC Documents form District Website (with previous agenda)
 - f. Activity Fund Account
 - g. Gym Schedule – MS/HS Passing Schedule
12. Public Comments – none
13. ASC member comments –
14. Time and Place of next meeting
- 2nd Monday – 01/12/2025 – 3:45
15. Approval of Minutes – Motion – Mary Ramoth – 2nd Kristy Walton - approved
16. Adjournment – 4:43





AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Microsoft Teams [Need help?](#)

[Join the meeting now](#)

Meeting ID: 254 767 010 747 3

Passcode: Kf9nR76q

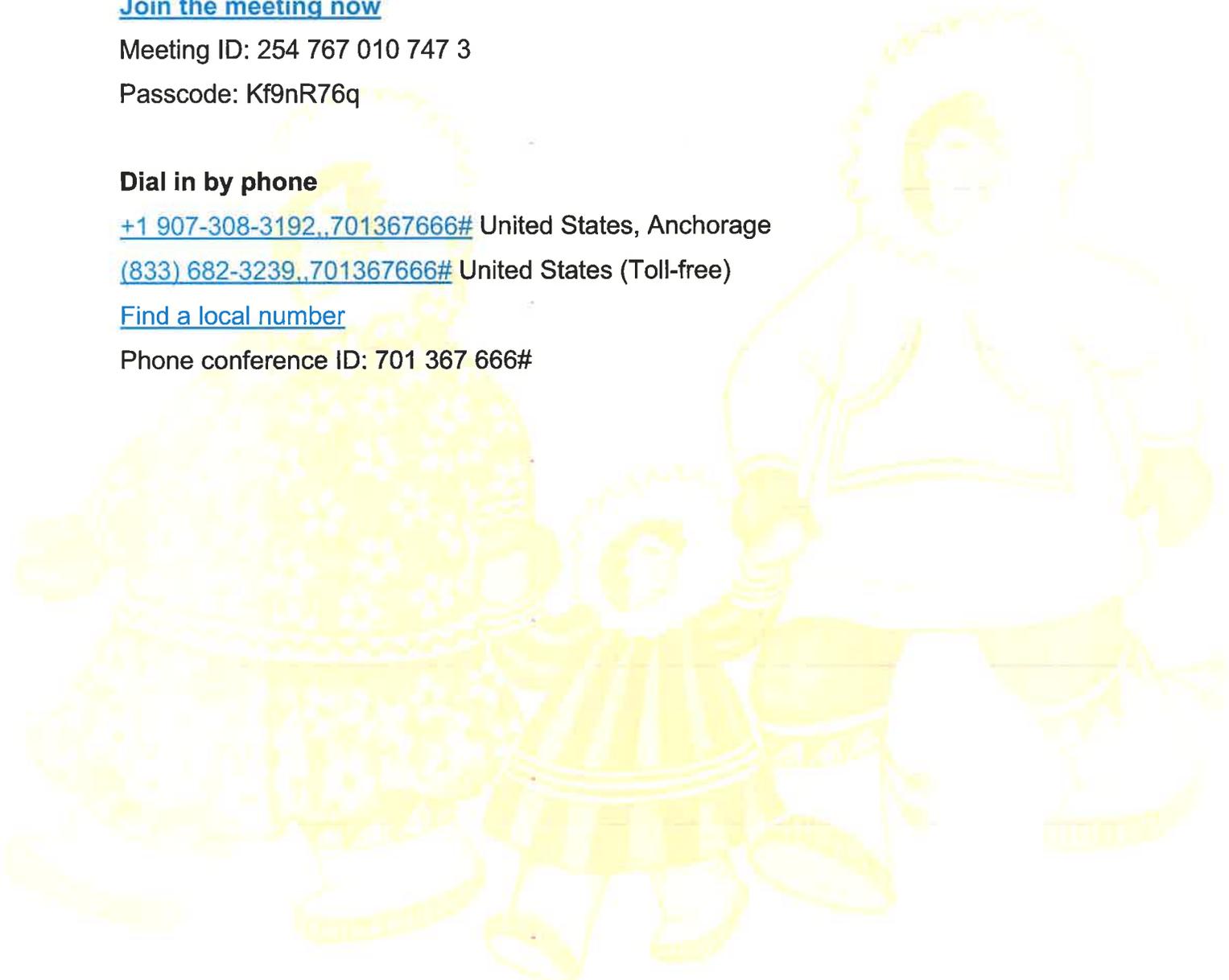
Dial in by phone

[+1 907-308-3192,,701367666#](#) United States, Anchorage

[\(833\) 682-3239,,701367666#](#) United States (Toll-free)

[Find a local number](#)

Phone conference ID: 701 367 666#





Outlook

Re: ASC Question

From Amy Eakin <aeakin@nwarctic.org>

Date Wed 2025-11-05 8:00 AM

To Kevin Matthews <kmatthews@nwarctic.org>; Perrian Windhausen <pwindhausen@nwarctic.org>

Cc Jeff Alexander <jalexander@nwarctic.org>; Terri Walker <twalker@nwarctic.org>

Kevin,

Jazmine Camp was Terri's Executive Assistant/Secretary years ago. What page did you find that on? I will edit it.

There are two times typically for public comment: once at the beginning of the meeting and once at the end of the meeting.

Many ASC meetings are not too formal.

If people are wanting to publicly comment during other times in the meeting, typically this is a sign more is going on that has not been addressed.

Your ASC president really is the one to keep the meeting in order. You may consider talking with your ASC president about your concerns.

If people are feeling like they are not being heard, it will get worse.

I cc'd Jeff and Terri on this. Perrian is headed your way today as well.

Take care,
Amy

Amy Eakin | Director of Technology
Northwest Arctic Borough School District
W (907) 442-1830 | C (208) 850-8262

"The child must know that he is a miracle, that since the beginning of the world there hasn't been, and until the end of the world there will not be, another child like him." **Pablo Casals** 1876-1973

Confidentiality Notice: This e-mail message including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

From: Kevin Matthews <kmatthews@nwarctic.org>

Date: Wednesday, November 5, 2025 at 7:21 AM

To: Perrian Windhausen <pwindhausen@nwarctic.org>

Cc: Amy Eakin <aeakin@nwarctic.org>, Jazmine Camp <jcamp@nwarctic.org>

Subject: ASC Question

I have an ASC Question and found this in Canvas. Who is Jazmine Camp?

For questions related to ASC please first review [Board Policy](#), and second ask Jazmine Camp

The question was raised in the last meeting by a former ASC member, current staff member about asking questions or making comments in the ASC meeting. There are two places in the agenda for community comments but this person wants to know if she can make comments/ask questions during the principal's comments? As a point of order, I would say that public comments should be limited to the two agenda items for public comment. Please advise.



Mr. Matthews - Principal Ambler School
PO Box 109
109 Ambler Drive, Ambler, AK 99786
Phone: 907-445-2154
Fax: 844-845-0939
907.445.5046 Cell Phone

Confidentiality Notice: This e-mail message including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

Ambler School
08/18/2025 to 10/31/2025 = 50 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attnd	ADA	ADA %
	-2	0	0	0	0	0	0	0	0	0	0	0.00%
	-1	0	4	0	0	4	200	0	13	187	3.74	93.50%
	0	0	8	0	1	7	400	0	97.5	286.5	5.73	74.60%
Subtotal	0	12	0	1	11	600	0	16	110.5	473.5	9.47	81.07%
	1	0	6	0	1	5	300	0	37	205	4.1	84.71%
	2	0	6	0	0	6	300	0	34.5	265.5	5.31	88.50%
	3	0	7	0	0	7	350	0	61	289	5.78	82.57%
Subtotal	0	19	0	1	18	950	0	58	132.5	759.5	15.19	85.14%
	4	0	5	0	1	4	250	0	16	176	3.52	91.66%
	5	0	5	0	0	5	250	0	28	222	4.44	88.80%
	6	0	5	0	0	5	250	0	15.5	229.5	4.59	93.67%
Subtotal	0	15	0	1	14	750	0	63	59.5	627.5	12.55	91.33%
	7	0	5	0	0	5	250	0	42	174.47	3.48	83.87%
	8	0	5	0	0	5	250	0	30.4	176.6	3.53	85.31%
Subtotal	0	10	0	0	10	500	0	85	63.93	351.07	7.01	84.59%
	9	0	6	0	0	6	300	0	21.9	158.1	3.16	87.83%
	10	0	4	0	1	3	200	0	44.65	113.35	2.26	71.74%
	11	0	2	0	0	2	100	0	60.28	39.72	0.79	39.72%
	12	0	2	0	1	1	100	0	23.56	39.44	0.78	62.60%
Subtotal	0	14	0	2	12	700	0	199	150.39	350.61	6.99	69.98%
Grand Total	0	70	0	5	65	3500	0	421	516.82	2562.18	51.21	83.21%
K-12 Attend	0	66	0	5	61	3300	0	421	503.82	2375.18	47.47	82.50%

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days
 Actual Days - (Off Track + Days N/E + Days Absent) = Days Attnd
 [Days Attnd / (Actual Days - Off Track - Days N/E)] X 100 = ADA%
 [Note: Multiple gains are for students that entered more than one time during the report time span.

BP 8000 CONCEPTS AND ROLES

Note: [AS 14.08.115](#) requires regional school boards to establish an advisory school board in each community with more than 50 permanent residents. Pursuant to [AS 14.12.035](#), borough school districts may establish advisory school boards. The following sample policy is based on material from the Alaska Gateway School Districts may be revised or deleted to reflect district philosophy and needs.

The Advisory School Council functions under the direction of the School Board. School Board policy and actions shall prevail and be followed. The Advisory School Council's function is advisory except in those areas that have been specified by the School Board.

(cf. [8200](#) - Powers and Duties)

(cf. [9310](#) - Policy Manual)

The Advisory School Council shall seek to learn the will of the people of the community and to represent their interests in actions taken by the Advisory School Council.

The Advisory School Council shall develop an effective working relationship with the school personnel, particularly the Site Administrator or designee.

The administration and the Advisory School Council are expected to work together cooperatively for the betterment of the local school. This relationship should ideally be modeled on the relationship between the School Board and Superintendent or designee, i.e., the Site Administrator shall be the executive officer of the Advisory School Council and administrative head of all the parts of the school.

Role of the School Board

The School Board shall:

1. Establish Advisory School Councils where required by law and as deemed to be in the best interests of the School District.
2. Determine the membership and method of selection of Advisory School Councils.
3. Determine the powers and duties of Advisory School Councils.
4. Require that Advisory School Councils support the mission and goals of the District by communicating feedback to the School Board, including recommended responses and actions.

Role of the Superintendent or Designee

The Superintendent or designee shall:

1. Supervise the conduct of elections of Advisory School Council members.
2. Oversee the operation of elections of Advisory School Councils and report to the School Board regarding the relationship between Advisory School Councils and the schools.
3. Solicit and receive recommendations from the Advisory School Council.

Legal Reference:

ALASKA STATUTES

[14.08.115](#) Advisory School Boards in REAA

[14.12.035](#) Advisory School Boards in Borough School Districts

ALASKA ADMINISTRATIVE CODE

[4 AAC 05.010 - 4 AAC 05.090](#) *Local education*

Adopted: March 28, 1995

Revised: October 29, 2002

Revised: June 03, 2025

Northwest Arctic Borough School District

BP 8110 BOARD MEMBERSHIP

Each Advisory School Council shall consist of a minimum of three elected members. The Advisory School Council may increase the number of elected members serving on the Council to a maximum of seven members. Members shall serve a term of three year.

Advisory School Council Members may be employed by the district.

The School Board encourages Advisory School Councils to appoint a nonvoting student member to the Advisory School Councils.

Legal Reference:

ALASKA STATUTES

14.08.115 *Advisory school boards in REAA*

14.12.035 *Advisory school boards in borough school districts*

Revised: August 24, 2001

October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8120 ELECTIONS

Note: Pursuant to [AS 14.08.115](#) and [AS 14.12.035](#), the school board prescribes the manner of selecting advisory boards.

All qualified and interested individuals are encouraged to serve the district and its students by seeking election to the advisory school council. The district shall be responsible for conducting advisory school council elections for the respective attendance areas.

The Superintendent or designee shall make the necessary procedures, forms and staff assignments for the conduct of elections.

Qualifications for Candidates and Voters

An individual is eligible to seek election to the advisory school council if the person meets the voter qualifications set forth below, and has never been convicted of a crime requiring registration on any sexual offender list, or a crime against children.

An individual with the following qualifications is eligible to vote in an Advisory School Council election:

1. is a United States citizen;
2. is 18 years of age or older;
3. is a registered voter in the State of Alaska;
4. has been a resident of the school attendance area for at least 30 days before the date of the election; and
5. is not disqualified from voting due to: a) conviction of a felony involving moral turpitude, assuming voting rights have not been restored; or b) a court finding of incompetency, unless the disability no longer exists.

Note: The following language should be utilized if the School Board has determined that student members are permitted to serve on advisory school councils.

A district student is eligible for appointment as a Student Advisory School Council Member without meeting the above qualifications.

Note: The following options may be selected based on district philosophy and needs.

School board members may hold concurrent membership on both the School Board and local Advisory School Council.

Election Procedures

The Superintendent may make a timely request that the Division of Elections conduct the advisory school council elections at the same time as the Regional School Board election, occurring annually on the first Tuesday in October. The advisory school council and regional school board elections shall be conducted separately. The Superintendent shall oversee the district's obligations for the advisory school council elections, including advertising, printing and delivering of ballots, tallying of ballots, and certification of the advisory school council elections.

Legal Reference:

ALASKA STATUTES

[14.08.071](#) Elections, advisory votes

[14.08.115](#) Advisory school boards in REAA

[14.12.035](#) *Advisory school boards in borough school districts*

ALASKA ADMINISTRATIVE CODE

[6 AAC 27.180](#) *Advisory school board elections*

Adopted: March 28, 1995

Revised: October 29, 2002

Revised: February 25, 2025

Northwest Arctic Borough School District

BP 8130 VACANCIES

A vacancy on the Advisory School Council may occur for any of the following reasons:

1. If Council member submits a written resignation, which is subsequently accepted by the Advisory School Council.
2. If a Council member moves out of, or is physically absent from the attendance area he/she represents.
3. If a Council member is removed from office by action of the Advisory School Council or the School Board.

Should an Advisory School Council member be absent from three consecutive regular meetings without prior excuse by the President the Advisory School Council may remove the member from office and declare his/her position vacant. If a member misses two consecutive regular meetings, the Advisory School Council President will notify the member by certified return receipt mail of this policy.

The Advisory School Council may recommend that the School Board remove a member from office because of misconduct in fulfilling his/her responsibilities.

If a vacancy occurs on the Advisory School Council, the remaining members will, within 30 days of the vacancy, appoint a successor to serve until the next regular election. If unable to agree on a successor, the Advisory School Council shall submit recommendations to the School Board for appointment.

Legal Reference:

ALASKA STATUTES

14.08.115 *Advisory school boards in REAA*

14.12.035 *Advisory school boards in borough school districts*

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8140 OFFICERS

Each Advisory School Council shall annually elect a President, Vice-President and Secretary. Members may serve consecutive terms as a council officer.

The duties of the President are to preside at Advisory School Council meetings, appoint all committees of the Advisory School Council, and represent the Advisory School Council at public meetings, special meetings, and other occasions as directed by the School Board. The President will also see that all information from the School Board is distributed to other Advisory School Council members. The President shall be an ex-officio member of all Advisory School Council subcommittees.

The duties of Vice-President are to preside at Advisory School Council meetings in the absence of the President and to perform all other duties as shall be assigned by the Advisory School Council.

The duties of the Secretary are to insure that an accurate record of the proceedings of the Advisory School Council is kept and that a copy of this record is presented to each Advisory School Council member, the Principal or designee, and the Superintendent who will make these records available to the School Board.

Legal Reference:

ALASKA STATUTES

14.08.115 *Advisory school boards in REAA*

14.12.035 *Advisory school boards in borough school districts*

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8200 POWERS AND DUTIES

The powers and duties of the Advisory School Council are delegated by the School Board and may be discharged only at a legal meeting conducted according to Board policy and administrative regulations.

Advisory School Councils shall advise the School Board and administration on all matters concerning the schools and shall perform other duties as prescribed by the School Board.

The Advisory School Council shall seek to represent the interests of the community and communicate those interests to the School Board and administration.

Within the guidelines established by the School Board, the Advisory School Council shall:

1. Develop a school philosophy that is in line with NWABSD goals, and state and federal mandates.
2. Carry out all duties assigned to the Advisory School Councils as outlined in the NWABSD strategic plan.
3. Reinforce district policy manual and student/parent handbook. Establish local policy manuals in the form of student and staff handbooks prepared by the principals and approved by the Advisory School Council which should include, but not be limited to the following areas:

The ASC shall advise on:

- a. School facilities (use of school buildings by outside groups, and cold weather closure);
 - b. Advisory School Council rules of operation (meetings and work sessions, notification procedures for members, communication with the Advisory School Council, reading files, records and minutes.
4. The Advisory School Council shall be informed of the student activity program of the school.
 5. Advise the principal as to the allocation of site/community-generated funds earmarked for the local student activity program.
 6. Review once per semester student achievement/behavioral/attendance data and make recommendations to administration in how to increase student achievement. Review and adopt a report prepared by the principal to be submitted prior to the end of the school year to the Advisory School Council and to the community served by the Advisory School Council. This report shall include the following:
 - a. progress and achievement through the year,
 - b. recommendations for achieving regional goals and objectives, student achievement, status and projections of staffing levels,
 - c. status of the physical plant including suggestions for summer maintenance, and extracurricular activities carried on throughout the year.
 7. Assist in the selection of the school principal by selecting a representative from the Advisory School Council or Advisory School Council designee to participate in interviewing candidates as part of the district interviewing team that makes recommendations to the Superintendent who will make the final decision.
 8. Be responsible to the community by establishing a line of communication between the school and parents, assuming responsibility for the educational program of the school within the limitations established by the School Board, attempting to resolve any conflicts involving the school at the local level in accordance with appropriate complaint procedures, and attending all training sessions offered for Advisory School Council development.
 9. Each member shall visit an elementary, middle, and high school classroom at least once per year.
 10. Review annually the school's safety and disciplinary plan for the purpose of recommending and adopting changes to the plan.
 11. Review annually the school's crisis response plan for the purpose of recommending and adopting changes to the plan.
 12. Review the school's bilingual/bicultural program for the purpose of making recommendations to the School Board.

Note: According to [AS 14.30.420](#), a School Board shall establish a local Native Language Curriculum Advisory Council for each school in which a majority of the students are Alaska Natives. Any school district with Alaska Native students may establish a local Native Language Curriculum Advisory Council for each school with Alaska Native students. The Native Language Curriculum Advisory Council may recommend a Native language education program, which, if established should comply with [AS 14.30.420](#).

13. Act as, or establish a local Native Language Curriculum Advisory Council for each school in the district in which a majority of students are Alaska Natives.
14. Recommend to the Superintendent a representative to be named to the NWABSD Parent Action Committee (PAC) for the purpose of advising the NWABSD on the goals and objectives for Indian Education, Johnson O'Malley (JOM), Title 1-A, and Title 1-C Migrant Education.
15. Review facility use requests by the public and make recommendations to the principal regarding such use in accordance with NWABSD policy and procedures.
16. Advise the principal on long-range building plans and review the status of the physical condition of the school facility.

Duties not performed by the Advisory School Council in a timely manner and in accordance with the policies and regulations of the district are to be carried out by the next responsible board or school official.

Legal Reference:

ALASKA STATUTES

[14.08.115](#) *Advisory school boards in REAA*

[14.12.035](#) *Advisory school boards in borough school districts*

[14.30.420](#) - *Native language education*

Revised: March 01, 2016

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8310 ORIENTATION

The Superintendent or designee will work with new Advisory School Council members in conjunction with personnel and/or materials from the State Department of Education and Association of Alaska School Boards for the purpose of orientation. The training will be done as soon as practicable after the Advisory School Council election.

(cf. 8330 - Member Responsibilities)

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8320 MEETINGS

Note: Advisory School Councils are subject to open meeting laws.

All meetings of the Advisory School Council shall comply with the open meeting laws. The Advisory School Council shall provide public notice of its meetings and allow for public participation at its meetings.

The Advisory School Councils may not hold executive sessions.

The Superintendent or designee shall establish regulations to ensure compliance with law.

(cf. 1340 - Access to District Records)

(cf. 9320 - Meetings)

Legal Reference:

ALASKA STATUTES

29.20.020 Meetings public

44.62.310 Agency meetings public

44.62.312 State policy regarding meetings

Adopted: March 28, 1995

Revised: October 29, 2002

Revised: June 03, 2025

Northwest Arctic Borough School District

BP 8321 EXECUTIVE SESSIONS

The Advisory School Council may not hold executive sessions.

Legal Reference:

ALASKA STATUTES

44.62.310 *Agency meetings public*

44.62.312 *State policy regarding meetings*

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8330 MEMBER RESPONSIBILITIES

The School Board requests Advisory School Council members to participate in training as made available by the district. In addition, Advisory School Council members must become familiar with state laws and regulations related to schools and district policies and regulations. The Superintendent or designee shall assist members to understand their responsibilities within the framework of the laws, board policies and regulations. Members of Advisory School Councils have no authority within the school system to manage or control students or staff, except as may be specifically authorized by the School Board or administration.

(cf. 1250 - Visits to the Schools)

The Advisory School Council may recommend to the Superintendent or designee that its members represent the district at community or school functions or at activities associated with school business.

(cf. 1220 - Citizen councils)

Legal Reference:

ALASKA STATUTES

14.08.115 *Advisory school boards in REAA*

14.12.035 *Advisory school boards in borough school districts*

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8340 CODE OF ETHICS

The School Board expects all members of Advisory School Councils to maintain the highest ethical standards, which includes complying with state and federal laws and the board policies and administrative regulations of the district.

(cf. 9270 - Conflict of Interest)

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District

BP 8400 NAMING SCHOOLS

School buildings shall be named for:

- the community-geographic location (English or Inupiaq); and
- a distinguished community resident living or deceased.

An Advisory School Council request for naming a building after a prominent living or deceased resident must be made by formal resolution, requiring a confirming vote of the citizens of that community at a special election held following the public meeting at which the Advisory School Council resolution passed.

(cf. BP 7511 - Naming of Facility)

Revised: October 29, 2002

Adopted: March 28, 1995

Northwest Arctic Borough School District



Safe & Civil
Ambler Staff Handbook

2025-2026



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Table of Contents

Safe & Civil – Champs (pages 3-16)

Ambler Cafeteria Expectations for Elementary/Middle/High School - Page 03

- Breakfast
- Lunch

Gym - Page 07

Morning Assembly - Page 09

Restrooms - Page 10

Gym List - Page 11

Cell Phone/Ear Buds/Electronic Devices - Page 12

Hallway Expectations for Middle School/High School - Page 13

Ambler School Hallway Expectations for (Elementary) - Page 15

Staff Handbook (Pages 17-35)



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Ambler Cafeteria Expectations for Elementary/Middle/High School

Breakfast

Goal: The cafeteria at the Ambler School is a safe place where students can enjoy their breakfast and lunch while socializing with their peers.

Student Expectations:

- Leave gym at 8:20 – go to breakfast
- Get breakfast, sit anywhere. Stay in cafeteria until dismissed
- Leave breakfast area at 8:45
- All food must be consumed in the cafeteria (do not take any opened food to the gym).
- No one may leave the cafeteria before 8:30
- Raise hand if help is needed

Teaching Responsibilities:

- Initial Teaching: Staff Site Inservice Day in August. This Training will involve modeling the expectations of both teacher and student behavior.
- Initial Teaching: Students. We will have an assembly with Principal, then subsequent training and modeling within classrooms.
- Reteaching: **Staff** - When observed behavior indicates a need to reteach. Reteach after any extended break in school.
- Reteaching: **Students** - As observation data indicate students need to be reminded and after each break lasting a week or more.
- Newcomers: Youth Leaders will meet with new students to demonstrate and teach expectations.
- Morning Assembly as needed
- Any time you are in the hallway alone you must have a designated hallway pass (counselor, restroom, water).

Adult Expectations:

- Scanning breakfast – count
- Monitoring all tables by visually scanning and actively circulating



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

- Direct students to throw away trash
- Help students who may need assistance
- Ensure that students remain in cafeteria until 8:30

Encouragement:

- Reminders
- "Good morning"
- Conversation about interests

Correction:

- Verbal Correction
- Move seat



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Lunch

Goal: The cafeteria at the Ambler School is a safe place where students can enjoy their breakfast and lunch while socializing with their peers.

Student Expectations

Conversation: Voice level 1

Help: Raise hand to get out of seat, ask to go to the restroom, get condiments, etc.

Activity:

- wait quietly (voice level 1) in line in your spot
- say "please, thank you" to serving staff
- sit at assigned table
- eat
- clean the area by throwing trash away. (Dump all trash at the same time).

Movement:

- stand in line
- "sit on your bottom"
- get up only with permission
- after disposing of trash, sit on designated bench or area. (PreK-K stay at tables)
- may go to the restroom only when a pass is available (there are two passes for boys and two passes for girls – allows for no more than four students in the bathroom)

Participation:

- eat lunch
- follow expectations



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Cafeteria (Lunch) for Elementary/Middle/High School

Adult Expectations

- Have computer and scanner prior to start of lunch (**Meaningful Work**- select students can help with this procedure as a part of their behavior plan)
- Scan lunches until all have received lunch
- Monitor students by scanning and circulating
- Direct students to clean up
- Ensure that students leaving to use the cafeteria take a pass (only allow the number of students using the restroom to match the number of passes)
- Direct students to their bench or designated area to wait for their teacher

Encouragement Procedures

- use student names
- high five
- smile

Correction Procedures

- redirect
- move seats
- stay with supervisor
- proximity



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Gym

Goal – The Ambler School Gym is for students to engage in physical activity and learn sportsmanship.

Students

- Only one person in the ball room at a time
- Stay on the gym floor
- Scooters on the blue court (perimeter) only
- Only bodies on scooters, not objects
- No students under or behind bleachers
- Exit the gym by walking on the ramp
- Share equipment
- Put all equipment away at the end of gym
- Avoid hitting ceiling tiles.

Teaching Responsibilities

- Each teacher should teach rules/expectation

Adult Expectations

- Keep door locked
- Monitor by circulating and scanning
- If keeping restrooms locked, have key available to unlock
- Keep electronic devices out of sight
- Take a walkie talkie with you to the gym
- Keep a head count

Encouragement Procedures

- “Great Job”



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

- "Look at you being safe!"
- "Thanks for helping clean-up"

Correction

- Restate Expectation
- Time Out
- Change Activity
- Call for help



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Morning Assembly

Goals: The Morning Assembly at Ambler School allows students to set focus for the school day and to reinforce the importance of Inupiaq Values.

Student Expectations:

- Be on the bleachers @ 8:50, seated by grade level
- Voice level 1-2 while waiting
- At the attention signal, students respond by going to voice level zero. (The attention signal is a raised hand with the statement, "May I have your attention please!")
- Youth Leaders prepare the morning message
- Listen quietly to Inupiaq values. Say the pledge together.
- Listen to announcement and menu
- Youth Leaders go to exit door
- Students join teachers when directed

Adult Expectations:

- Be in the gym by 8:50
- Sit with students (when possible), monitoring student behavior
- Participate in the morning message/Add announcements if needed
- Move to the floor, get students ready to exit

Encouragement Procedures

- "Have a Good day" "make a good choice" - High fives

Correction Procedures

- "Teacher Eye"
- Redo Attention Signal
- Verbal Redirection
- Remind students to walk
- Positive Practice



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Restroom

Goal: The restrooms at Ambler School should be a safe and clean environment.

Student Expectations:

- MS/HS – Sign out and use the correct Bathroom Pass. When finished, return pass and sign in.
- Elementary students follow classroom procedures. Elementary students should use the bathroom in their hallway or in their classroom.
- Bathroom
 - Go/Use the toilet
 - Flush
 - Wash
 - Leave
- Put toilet paper and sanitary products in the trash can
- Clean up after yourself
- Always use a hall pass
- Tell an adult when supplies are low
- Walk back to class quietly.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Gym List

How students get on the gym list:

1. Absence on the day the gym is open.

Exceptions: Medical Dental, School Sponsored Event, Subsistence (with verification from guardian)

2. Office Referral
3. Behavior log entry in PowerSchool



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Cell Phone/Ear Buds/Electronic Devices

1. Teacher tells student "Out of Sight;" if student complies, no further action. "Off and away"
2. If device comes out again, teacher notifies admin or designee to come to class to retrieve phone.
3. Student may get their phone at the end of the day on the first offense.
4. Parents will be required to get the phone on subsequent offenses.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Ambler School Hallway Expectations for (Secondary) Middle School/High School

Goal: The goal for the hallway is for students to take care of needs (bathroom, water), prepare for next class (visit locker for materials), and to have conversation time with peers with appropriate voice level and respectful/responsible interactions.

Expectation for Student Behavior:

- Conversation between peers – voice level 1
- If you need help, ask a classmate first. If an emergency occurs ask help from an adult.
- Walk on the right side of the hall in the direction of travel; crossing over if need to get to locker
- Keep feet on the floor
- No Horseplay – No Running
- Go to restroom, get water, visit locker only (do not enter or interrupt other classes)
- Use school appropriate language

Teaching Responsibilities

- Initial Teaching: Staff Site Inservice Day in August. This Training will involve modeling the expectations of both teacher and student behavior.
- Initial Teaching: **Students**. We will have an assembly with Principal, then subsequent training and modeling within classrooms.
- Reteaching: **Staff** - When observed behavior indicates a need to reteach. Reteach after any extended break in school.
- Reteaching: **Students** - As observation data indicate students need to be reminded and after each break lasting a week or more.
- Newcomers: Youth Leaders will meet with new students to demonstrate and teach expectations.
- Morning Assembly as needed



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

- Any time you are in the hallway alone you must have a designated hallway pass (counselor, restroom, water).

Expectations for Adults:

- Be at the door
- Step into the hall at class dismissal
- Engage with students (small talk, ask about intents, etc.)
- Set a time for transition point
- Issue a "one minute warning."
- Monitor restroom when necessary
- Scan the area – listen for change in noise

Encouragement:

- Thumbs up
- Smile
- Fist Bump
- High Five
- Verbal Praise

Correction:

- "Language, please"
- "Don't be tardy to the party"
- "Feet on the floor"
- "Hands to self"
- "Values, please"



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Ambler School Hallway Expectations for (Elementary)

Goal: Students should go from one place to another efficiently.

Expectations for student behavior:

- Line in transition, voice level 0, Line waiting, voice level 1
- Walk on the right in the direction of travel
- Hands, feet and objects to self
- Hands behind (Pk-2); Hands at side or in pockets (3-5)
- Stop at all stop signs
- Follow the line leader

***Unaccompanied students must have a Hall Pass.

C-

H-

A - ask your teacher by raising your hand

M- walk only in the hallway (PK-2) hands behind you; (3-5) hands at side or in pockets;
Stop at stop signs

P-

Teaching Responsibilities

- Initial Teaching: Staff-Site Inservice Day in August. This Training will involve modeling the expectations of both teacher and student behavior.
- Initial Teaching: **Students.** We will have an assembly with Principal, then subsequent training and modeling within classrooms.
- Reteaching: **Staff** - When observed behavior indicates a need to reteach. Reteach after any extended break in school.
- Reteaching: **Students** - As observation data indicate students need to be reminded and after each break lasting a week or more.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

- Newcomers: Youth Leaders will meet with new students to demonstrate and teach expectations.
- Morning Assembly as needed

Expectations for Adults

- Monitor all parts of the line by moving to the front, the middle and the back.
- Follow all expectations for students
- Stay with the line
- Smile, be positive

Encouragement Procedures

- Provide positive feedback to group or individuals
 "This group is following Grizzly expectations"
- Nonverbal (thumbs up, jazz hands, etc.)

Correction Procedure

- Stop the entire line
- Non-verbal Correction
- Remind the students of rule(s)



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

General Information

Introduction

Welcome to Ambler School! We are committed to providing challenging educational experiences and supporting the academic and social/emotional growth of our students and staff. This guidebook is to help you navigate daily operations at AMBLER. You may also want to become familiar with the following manuals available on the district website.

- *NWABSD School Board Policies*
- *NWABSD Administrative Policy and Procedures Manual*
- *Code of Conduct*
- *Student-Parent Handbook*
- *Negotiated Agreements*

Professional Expectations

- Come to work on time
- Stay until the end of your contract time
- Complete lesson plans weekly and submit them to canvas by 9:00am on Mondays
- Check email regularly and respond promptly as needed
- Complete all district and site assignments on or before the due dates
- Work collaboratively and professionally with other staff members
- Bring problems and concerns to administration

Front Office Staff

AMBLER Staff are under direct supervision of building Administration. We are here to support you so let us know if you have questions and concerns or ideas and we will do our best to address any issues.

Workday

Certified - The official workday for AMBLER Certified Staff is from 8:10-3:40p each day. This includes a 30-minute duty-free lunch. Extensions to the standard work week/day will be done in accordance with the Negotiated Agreement.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Classified - Work schedules are individually determined according to the scope of the job description. Failure to work within the prescribed time schedules could result in disciplinary action. Classified employees get a 15-minute break in the morning and in the afternoon and a 30-minute duty free lunch break.

Requests

Classroom Supplies – Request supplies from the office manager, preferably via email, and not in the office between 8:30-9:30 am, if possible.

Curricular Materials – Email requests to the building administrator who will compile a list and submit to the Curriculum Director.

Maintenance/Custodial – All staff members are asked to report any unsafe conditions or vandalism on the school grounds to site admin or the front office team. We will generate maintenance and custodial work orders.

If any request is made in conversation with admin, please follow up promptly with an email.

Building Security

At the end of the school day, classroom teachers are responsible for making sure their workspace is vacated, classroom door is locked, and **windows are latched**. Staff are to be diligent about the security of the building during weekends. Please ensure all doors are locked and secured as you enter/exit. **Some doors will not fully latch as they close behind you.** Any building security concerns (vandalism, unlocked doors, stolen property) should be communicated to the building administrator as soon as possible.

School Delay & Cancellations

School may be cancelled due to inclement weather or other unplanned reasons. Staff will be contacted via School Messenger as soon as feasible to inform them of a delay or cancellation. **New staff members need to coordinate with the registrar (registrar@nwarctic.org) to ensure that their cell phone number is on file.** See the site administrator for more information on opting in to these important announcements.

Advisory School Council



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

While staff members are not required to attend monthly ASC meetings, they are encouraged to attend. Staff presence at these meetings does make a difference. ASC meetings are scheduled by Advisory School Members and will be announced to staff by email as timely as feasible.

Collaborative Meetings

There are regular staff collaborative meetings on Mondays at 2:45pm. Please be prompt so we can get started right away.

Other meetings may be called, or the Monday meeting extended by an hour as needed in accordance with the Negotiated Agreement.

Instruction and Student Expectations

Student Supervision

Students must be **supervised at all times** during the day. No student should be left unsupervised in your classroom at any time. ALL staff members have a duty to supervise students at any time or place in the school building. This includes playground, bathrooms, lunchroom, gym, etc.

Recess Supervision Expectations - All staff assigned to the playground and cafeteria must be walking around, looking around, and talking around. Interact positively with students and encourage and acknowledge appropriate behavior.

Afterschool Activities - Sponsors, advisors, coaches, and volunteers must be sure that all areas of the activity are thoroughly supervised and maintained. Prior to leaving, supervisors of the afterschool activity are to sweep the building to ensure that all students have exited, and exits are secured. The activity sponsor will remain at the school until the last student has left.

Lesson Plans

Lesson plans are to be submitted by the beginning of the instructional week (Monday, 9:00am) in Canvas. District staff and site administrator will review these and may submit feedback or generate a conversation regarding things they noted. Work with your team if you need help with lesson plan format or expectations. Please keep current lesson plans on the clipboard by your door.

Sub Plans



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

When you need to be absent from school, plans for your substitute are required and should be thorough and include everything needed for someone to run your classroom in your absence. Create a substitute teacher folder that has the following things ready so that your lesson plan and work sheets can be added.

These plans need to include:

- Seating Chart
- Class Roster (For attendance if needed)
- Lunch Count Sheets
- Weekly/Daily Schedule
- Class Rules & Procedures
- Emergency Procedures – AMBLER

Emergency Lesson Plans

Five days of emergency lesson plans are due by September 30. These plans should be stand alone and fit anywhere in your curriculum. They should include all the items above as well as a master copy of all worksheets or materials that need to be copied in the event of your sudden absence.

These plans will only be used in the event of an emergency that calls the teacher away from the classroom unexpectedly for an extended period. If your emergency plans are used during the school year a new set will need to be submitted. You may want to work with your grade level team to prepare these for all the teachers at your grade level.

Grading

The most important factor in grading is that the student, parent, and teacher reach an understanding of how a grade is arrived at.

Certified staff are expected to be familiar with the relevant Grades & Achievement policies outlined in the Student-Parent Handbook:

- Grades/Evaluation of Student Achievement
- Grades for Achievement
- Progress Reports
- Criteria for Determining Grades for Achievement
- Components of the Grading Criteria

Students in grades 3, 4, and 5 must have at least two grades reported in PowerSchool a week in all core subjects.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Board policy states that, "whenever it becomes evident to a teacher that a student is in danger of failing a course, the teacher shall arrange a conference with the student's parent/guardian or send the parent a written report". This also needs to be documented with a log entry in PowerSchool. Parent/guardians must be notified by the teacher before a failing grade is assigned.

Grade reporting schedules, directions for entering and verifying grades, and examples of specific grade level progress reports and report cards are posted on the district webpage under PowerSchool → Teachers.

Cell Phones

During contact time with students, staff should not be on their cell phones. Personal phone usage should be confined to breaks and duty-free lunch unless phones are being used for school purposes (calling the office, calling a parent, etc.) We may be using cell phones to contact you in the event of an emergency at school. It should be with you at all times, including recess and gym.

Cell phones are not allowed for students to use from 9:00-3:30.

Cell Phone/Ear Buds/Electronic Devices (from Safe and Civil Plan)

5. Teacher tells student "Out of Sight;" if student complies, no further action. "Off and away"
6. If device comes out again, teacher notifies admin or designee to come to class to retrieve phone.
7. Student may get their phone at the end of the day on the first offense.
8. Parents will be required to get the phone on subsequent offenses.

Assemblies

Attendance/Awards assemblies will take place at the end of each semester in the gym or the Multi-Purpose Room.

Any other assembly must have Admin approval in advance of the event. Please practice the district attention signal with your students prior to the assemblies and discuss behavior expectations when listening to a speaker.

Attendance



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

It is an expectation that attendance will be submitted on time and accurately. Maintaining accurate attendance records throughout the day is a safety matter.

Morning attendance should be completed no later than 9:10 AM. If students are not in attendance, please, mark them "absent". Our front office staff will adjust their attendance in PowerSchool when they come to school. Students arriving by 9:30 will be changed to "Tardy" while students arriving after 9:30 will continue to be marked as absent for the morning period. If you notice that a change needs to be made, please email the office to make the changes.

Automated phone calls go out each morning at around 9:30 to the families of students marked as unexcused absent. It is important to have your attendance entered promptly to ensure that they receive this automated call.

PM attendance should be completed as soon as you return from lunch.

Discipline Referrals

Staff members may send students to the office if the need arises for level 2 and 3 offenses. Send a note with the student or send a text explaining why you are sending a child to the office. Document all incidents in PowerSchool and notify parents when appropriate. Refer to the Student/Parent Handbook for specific levels of discipline.

Field Trips

Field Trips must be communicated to AMBLER Administration with as much advance notice as possible.

Requests can be made by submitting a draft of the permission slip that references the destination, date, and the times of departure and return. Email these requests to Mr. Matthews:

- Transportation needs to be arranged at least a week in advance of the trip to ensure that the field trip does not interfere with other scheduled uses. Talk with site administrator about this as soon as possible.
- All students attending the field trip must have a signed parent permission slip on site. In some circumstances, verbal permission via phone is okay but will not be a common practice.
- Parent volunteers and chaperones must clear a background check to participate. Front office staff must be given at least 48 hours to submit



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

volunteer information to Human Resources for the background check. They will need legal name and birth date.

- Staff must notify the front office staff when they leave AMBLER and upon their return.

Homework

Board Policy 6154 outlines district guidelines with respect to homework. It should exist to reinforce academic skills and develop ideas creatively. The Board encourages staff to consider parents and guardians as a contributing resource but to keep the responsibility of homework with the student. This will look very different for the wide range of developmental levels we encounter in an elementary school setting. Please discuss homework with your team to establish developmentally appropriate practices that help our students grow and learn. Please be considerate of our families in the amount of work that you assign.

Outdoor Activity Expectations

Proper Attire – When students are outdoors for any activity, they should be dressed appropriately for the weather including proper footwear and outerwear. Outdoor recess is only allowed when it is -18°F or warmer though staff may exercise their discretion to choose indoor recess even if the conditions would technically allow outdoor activity. When the weather starts to be consistently below 20°F , students will need to have specific outdoor clothing items in order to participate. Please communicate in advance with families as that season approaches to ensure all students can participate fully. The five required items will be a hat, gloves, coat, ski pants, and boots. Reinforce this with “Please wear all five every day in order to go out and play.” The official weather website of record that we use for determining appropriate temperature is the National Weather Service for Kotzebue. Please visit the short link <https://bit.ly/Amblerwx> and bookmark this page for your reference. If you have students who are consistently not wearing appropriate gear to allow outdoor activity participation, please contact their parent or guardian. If they are in need of clothing, we may be able to help located certain items. Reach out to Mr. Matthews if you have a student who is in need.

Behavior – Please supervise students to ensure that all equipment is used in the appropriate manner. If students are using the equipment in a risky manner or other than its intended use, please redirect them and highlight the importance of safety. When we have puddles on the playground, students should not be in



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

them unless they have appropriate waterproof boots. When snow piles are present, students may climb and slide on them only if they have the appropriate attire. Students should not jump from them or wrestle on them. Reinforce that improper behavior will limit activity options for all students.

Library

Our Library Aide is responsible for setting the rules and procedures for library use and behavior. A master library schedule will be established when your class may visit the library to check out books. Large groups outside of regular library class should be arranged with the library aide in advance.

Gymnasium & Physical Education

Our gym is used throughout the day for physical education (PE) class. Classroom teachers will be provided a PE schedule for use throughout the year. Classroom teachers are responsible for carrying out PE instruction during their scheduled period. The gym office has equipment that may be used with your class. Please instruct students explicitly in the proper use of all equipment and report any damage to office staff.

Be mindful of transition times. Budget sufficient time to put away equipment, gather any student belongings, and ensure the space is ready for the next class. Arrive promptly for your scheduled time, but please wait in the hall if another class has not yet exited.

PE should consist of organized activities focused on teamwork, agility, healthy competition, and specific athletic skills. No more than one day per week should be set aside for unstructured open gym.

Team Meetings

Teamwork is critical to our work at AMBLER. Staff members will be a member of two teams, their grade level team and the cross-grade or "grade-alike" team. Special Ed teachers are also a team. Your grade level team will meet regularly to discuss progress on our school goals and to collaborate on instruction and special events. Team meeting notes will be submitted to Mr. Matthews for review and follow up. Our cross-grade teams include all staff members. These teams will meet periodically during our Monday collaborative meetings.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Parent Communication

All staff members are expected to assist in keeping an open channel of consistent communication between AMBLER families and their students' classrooms. Parents should be kept well informed through phone calls, mail, email and through classroom notes and newsletters.

Contact with parent/guardian is expected for the following situations...

- Accident/Incident
- Chronic Absenteeism
- Positive comments
- Classroom Misconduct
- D/F Grade

Teachers are welcome to use their own contact logs for regular contact, but PowerSchool entries must be used to formally document the above situations.

Chronic Absenteeism

Chronic absenteeism is defined as missing more than 10 percent of the school days in a school year. In a school-year of 180 days that is 18 days per school year. Grade level teams will come up with strategies to support students and families that are struggling with attendance issues. Our school goal is a 95% attendance rate, and we will be displaying our attendance rates by classroom weekly so that students can see the impact of their absences and parents and community can see our progress toward this goal. On Fridays, the class with the highest attendance percentage for the week will receive a treat at lunch. **Nine days or less equals school success!**

Guest Speakers & Classroom Visitors

There are many place-based learning opportunities, and creating opportunities for our community, regional resources, and culture bearers to connect with classroom content and students is encouraged.

Teachers and grade-level teams need to communicate with each other and with the AMBLER Administration regarding visitors with as much advance notice as possible.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

All classroom volunteers and speakers must pass a background check before visiting the classroom. On the date/time of their visit, visitors should report to the office and check in with the front office.

At times, AMBLER Administration or NWABSD will arrange for visitors to speak to all classes. We will do our best to notify you with advance notice, but these schedules can vary due to inclement weather, travel to other villages, etc. Flexibility is greatly appreciated in these circumstances.

Classroom Organization

Classrooms are designed for learning and furniture and equipment were purchased to facilitate neatness and organization. Please let us know if your storage is not adequate. Develop systems within your classroom or grade level for managing papers, coats, boots, etc. so that students learn to take care of their possessions and their classroom. Even our youngest students should be learning this responsibility. Allow time with your students at the end of the day to put things away and prepare for the next day. Straightening rows, clearing the floors, and putting up chairs will help the custodians clean your classroom thoroughly in the evenings. This is essential to reduce the spread of headlice and bedbugs etc. Let the office know if you need help with organizing your classroom.

Video

Films should have an educationally relevant purpose, but Administration acknowledges celebrations and student activities are also educationally relevant.

Board policy prohibits showing any "R" rated movies in a school setting. No film/movie may be rated beyond G. In the event a movie is rated PG, parent permission must be obtained prior to showing the film. Arrangements must be made for students that do not have permission to watch the film.

Employee and Student Interactions – Safe & Civil Schools

Interactions between staff and students should be friendly and professional at all times. We strive for a 5:1 ratio of positive interactions to redirections. There is a direct correlation between staff reprimands and the frequency of misbehavior.

We get more of what we pay attention to. Behavioral and academic expectations should be clear to all students, (CHAMPS). Acknowledge students



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

who are meeting and exceeding your expectations. When students misbehave, redirections should be quick and private when possible, (STOIC). Avoid lecturing the whole class about their shortcomings. Tell them what they are doing right, frequently. Harsh language and sarcasm are inappropriate for elementary students. Do not touch or grab your students in an aggressive manner.

Call the office if you need assistance with a violent child. Move your other students to safety if necessary. Your classroom should be highly structured for student success. Students should have many opportunities to respond every hour. They should be talking to the teacher and with each other more than the teacher is talking. Within an "I do, we do, you do" lesson format, the vast majority of time should be spent on "we do." Supervision and student engagement will eliminate most discipline issues. Talk with admin or your team if you need help with this.

Bathrooms

Bathroom vandalism has been a problem in the past. Please take your students to the restroom as a group and limit individual students leaving your classroom and using the restroom unattended. Check the restrooms to make sure there are no messes or vandalism before taking a restroom break and again after your students are finished in the restroom. Go over restroom expectations frequently and be vigilant about supervision. Upper grades should have a sign out system in place for when an individual restroom break is needed. Where restrooms are shared between grade levels, please work together with others to create a schedule for restroom breaks to avoid congestion.

Special Education

Special education staff will be meeting with you soon to share IEP accommodations for students on your roster. We use a Multi-Tiered System of Support in our district to meet the needs of students who are not performing at grade level. Document your interventions with your struggling students and reach out to our special education staff if you have questions or need support.

School Counselor



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

The Upriver Schools have a shared counselor who will be traveling between the three schools. The counselor will provide academic support and will be providing educational programs in the classroom.

Business Processes

Lunch

Staff may purchase breakfast and lunch through the Food Service program. A lunch costs \$9.76, and a breakfast costs \$5.28(subject to change). Please contact the building administrator for more information on payment for meals. You will not be able to charge meals for later payment.

Keys

Staff members will be issued keys to their relevant work areas. Any lost keys will need to be reported immediately to the site administrator. There is a \$100.00 charge for lost and unreturned keys.

All staff are responsible for student access to locked rooms/areas. **At no time are students to utilize staff keys.**

Leave/Leave Requests

All leave requests will be handled in accordance with the Negotiated Agreements and district regulations. We ask that staff, whenever possible, plan their leave and routine medical appointments for times that do not impact instruction. Regular attendance (missing fewer than 10 instructional days per year for any reason) is essential for our smooth operation.

All Leave Request need to be entered into Kronos for administrative approval.

Payrolls

Payroll is processed by the district office **You are responsible for entering leave into Kronos in a timely manner** to ensure you are paid correctly. Give Admin as much notice as possible when you must be away from school. Classified staff who require a paper timesheet will work with the office staff to get it completed each pay period.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Mail

All staff members will be assigned a mailbox in the office. Please check your mailbox on a regular basis as this is where book orders, interoffice mail, and other mail will be placed.

School related packages sent directly to AMBLER will be available for pick-up at the front office. Whenever possible, we will try to contact staff or deliver the package but staff expecting packages should periodically check to see if they have received any packages. Please refrain from having personal mail sent to AMBLER School.

Extra Duty Contracts

Staff members are encouraged to apply for any of our before/after-school activities. Extra duty contracts (EDCs) will be posted for ten working days. During that time, interested candidates may contact Mr. Matthews to express their interest in applying. After ten days interviews will be set-up for candidates and a selection will be made.

AMBLER-issued EDCs - These are issued and managed by Mr. Matthews Shepherd.

- Year Long - Homework Club, Art Club, Instructional Leadership Team, Social Media Specialist
- Seasonal - Cross Country, Wrestling, Battle of the Books (K-2, 3-4, 5th), Basketball, Soccer, Science Fair

District-issued EDCs - These are issued and managed by various NWABSD departments.

Resource Technology Leader [RTL] (Tech), Building Test Coordinator [BTC] (Assessments), Navigators Club (Migrant Education), Summer School (Migrant Education), Extended School Year (SPED), Reading Tutors (Curriculum)

Student Activities Accounts

The site administrator manages the student activities account with approval from the ASC. These funds are generated by school activities and by guest who utilize the school for lodging. These funds support athletics, field trips, and other approved student

Technology



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Staff Workrooms & Copiers

Staff members are expected to keep shared areas organized and efficient. Our copy machines are essential tools, and when they are out of order, it affects everyone.

- Place copies that are not yours in a visible spot.
- Put things back where you found them after use.
- Check the printer paper level after each use. Refill after use if needed.
- Take care of your copies even if you no longer need them.
- Monitor your print/copy jobs at the copier.
- Check through your printing/copying for others' work before you leave
- Report paper shortage, jams, or other problems to Front Office Staff
- **Students will not use copiers or collect papers from them**

Technology/RTL

Each school as an RTL who will act as a liaisons to the NWABSD Tech Department and assist with all things tech in the building. You may receive emails from them from time to time regarding important matters, and they are here to field your questions and assist you through the diagnosis and correction of technology issues you may encounter.

If you need help with the hardware or software on your district assets (laptop, iPad, Apple TV), please email Autumn Rue.

When a solution does not exist at the building level and we must escalate to the Tech Department, staff should email techhelp@nwarctic.org and Autumn Rue. An email to Tech Help should contain as many details of the issue as possible to assist the Tech staff in resolving the issue. This can include:

- The asset numbers of any devices involved
- A detailed description of the problem
- A detailed description of any steps attempted so far
- The room number of the asset in question
- Screenshots of any error messages or alerts, if relevant

The tech assigned to your issue may update your support ticket to ask for additional information. You can reply to these subsequent help tickets by clicking "Reply" in Outlook. You may also occasionally receive Pending help ticket emails for issues that are still open and not yet resolved which do not need to be responded to.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Student Devices

We are very fortunate to have a 1:1 student to device ratio in our district allowing our students access to iPads (PreK-4th) and laptops (5th) to access curriculum and to develop the 21st century skills that will be required to be successful in school, careers, and life in general. Students should only use the device which has been assigned to them. Devices should be secured in the provided charging stations at the end of each day. Devices should never be near food or water or lay flat on the floor. Please develop clear guidelines for safe and appropriate student use of their devices and reinforce those procedures consistently.

The RTLs will work to get devices out promptly at the start of the year. You will need to complete your grade level CIPA lessons from Common Sense Education with your class before devices can be delivered to you.

As students join and leave our school throughout the year, there is a strict protocol regarding their devices. After a new student shows up in your PowerSchool roster, email techhelp@nwarctic.org with the student's name to request a device and charger. When it is ready, it will be delivered to the AMBLER office, and you will be notified to pick it up.

When a student leaves your roster, email techhelp@nwarctic.org to let them know that your student's device and charger are ready to pick up from the AMBLER office. Deliver this to the office as soon as possible after you send this email. You may not keep the device of a student who has left as a backup or extra. These devices are strictly accounted for and assigned for only a single student's use.

Student devices should not be altered in any way including applying stickers, changing screen settings, colors, backgrounds, or other similar settings. Please set strict standards for the use and care of these devices so that we may continue to enjoy access to them. **Do not underestimate the amount of monitoring that students will require** while using their devices and develop routines in your classroom that allow for that oversight.

Cybersecurity

Email and web-based apps are a significant part of our daily lives, and we must be alert to the features of common types of cyberattacks that can significant disruptions.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Phishing – Phishing is an attempt by a third party to get you to disclose your personal information by presenting you with what looks like a legitimate webpage that you would typically use. An example would be a malicious login page that looks very similar to your bank's login page. One way to verify that you are on genuine page is to look closely in your browser's address bar. Phishing most often originates in a spam email or text message that directs you to the false webpage. Type in the address yourself or use you own saved bookmarks to access important services.

Spoofing – Spoofing is sometimes used in connection with a phishing attempt. It is when the malicious sender pretends to be someone trustworthy to entice you to click on their phishing link or attempts to get you to take another action, such as purchasing something for them or sending them money or gift cards. If an email looks suspicious or out of place or is requesting you to do something strange, reach out to the sender directly through another known way (phone, text, Teams message) to confirm the contents.

Do not share your district username and password with anyone except members of a Technology Department staff who may be diagnosing or setting up your devices. If you receive a request for your password, you can verify it by calling extension 1865 from a classroom-phone or by creating a new email to techhelp@nwarctic.org with a summary of what you would like confirmed.

Legal

Accident Reporting

Staff

If an accident occurs on school property that results in a staff member being injured while on duty, either in school or participating in a school-sponsored event, staff members must report the injury by promptly completing the appropriate accident form and submitting it to their Administrator (within 24 hours).

1. Complete the Incident Reporting Form to document the accident/incident.
2. Submit this to your immediate supervisor. It will be forward it on to Human Resources.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Depending on the severity of the injury, for workman's compensation purposes, you may be required to seek medical attention. If you feel you need to seek medical attention, you will be supported in doing so.

Students

If an accident occurs that results in a student injury while the student is attending school or participating in a school-sponsored event, staff members are required to report the injury by promptly completing the appropriate accident form and submitting it to their Administrator (within 24 hours).

1. Complete the form to document the accident/incident.
2. Contact the students' parent/guardian in PowerSchool to inform them of what happened. If you are unable to contact the parent/guardian, please attempt later in the day and document the times/numbers you attempted to contact someone. Let the front office staff know if you were unable to get ahold of someone.
3. If the student was being supervised by another staff member or at a special time, communicate with the teacher about the accident/incident.
4. Document, in PowerSchool, that an Accident/Incident form was submitted that the parent/guardian was contacted and notified about the incident.

Use the DocuSign found on the Business Office webpage and completed copies will automatically be sent to Mr. Matthews, and the Business Office Director. You must be signed in to the district website, then go to Staff → Administrative Services → Forms. When the document is signed and viewed by all parties, you'll receive an email from DocuSign stating the document is completed. Download a copy for your records. Paper copies should only be used if the DocuSign is not available and must be submitted to Mr. Matthews for signature. They will then forward it on to the District Office for record keeping.

Photographs

Feel free to capture moments of your classroom day-to-day or special activities and submit them to the school or the district following established policy. These may be shared with our community and families on district-approved Facebook pages, posted in our building, or included in reports to our Advisory School Council. Students must have a current Permission to Publish form on file with the front office to share in print or online. Classroom photos are not to be posted on personal social media platforms.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Special Consideration for Students that do not have Permission to Publish

When taking class pictures have those students stand on the ends of your group so they can be cropped before it is published. This includes them while protecting their privacy. Please notify us if a student needs to be cropped from a photo or crop it prior to sending it. This is extremely important. Be aware of which students do not have permission to publish. The office will forward a list of these students periodically throughout the year.

Mandatory Training

Please reference the district's Mandatory Training webpage to access links, tracking sheet, and due dates for mandatory training.

- Click on *Sign In* in the upper right-hand corner of the webpage.
- Hover over the Staff tab and click on Mandatory Training.

For elearning courses, go to <https://education.alaska.gov/elearning>. If you don't remember your log-in reset your password as your account will remain active.

For Suicide Awareness, Prevention, Intervention and Postvention, there are 4 courses; Any 1 of 4 will satisfy the requirement.

For courses to be completed on Safe Schools, click on Safe Schools in ClassLink.

When you're done with each part, you will turn in your signature sheet and printed training certificates to the AMBLER office. Mandatory training is required by both state statute and board policy and is the responsibility of each staff member to complete. Not every training must be done every year, so please develop a system to keep track of your certificates from year to year to ensure you are only completing what is necessary.

Mandatory Reporting

Alaska Statute 41.17 requires school personnel to report suspicions of child abuse or neglect to the Office of Children's Services. If you suspect child abuse or neglect, you must contact OCS. You may discuss your concerns with Administration and/or Ms. Dukes but, as a mandated reporter, you have a legal obligation to report. If a student reports sexual abuse to you, you are not only required by law to report this to OCS, you must also contact the local police to conduct a wellness check. **To report child abuse or neglect call 1-800-478-4444 or email reportchildabuse@alaska.gov.**



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154





AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

Ambler School
Advisory School Council
Monday, January 12, 2026
3:45 PM Ambler School Conference Room

1. Calling the meeting to Order, Roll Call – 3:54 1/12/2026
2. Establishment of Quorum – Quorum established – Mary Ramoth, Mary Douglas, Nellie Cleveland, and Mr. White in attendance, Kristie Walton - Absent
3. Approval of Agenda – Motion to approve by Mary Ramoth, 2nd by Mary Douglas
4. Pledge of Allegiance/Moment of Silence - conducted
5. Introduction of Guests and Public Comment – Mr. White introduced himself and Vanessa White the new MS/HS Social Studies/Language Arts. Anita Griepentrog has joined as a SPED aide for the school.
6. Correspondence - None
7. Reports
 - a. Principal and Activity Report
 - i. Working with the district to have a coed MS-BB team. Announcement has been posted or will be tomorrow.
 - ii. Total funds in the activity account currently: \$58,829.37.
 - iii. Team Hollywood is going to be in Ambler this week (15 JAN), they will be hosting talks with the students and young adults in the gym. Leaving on the 16th of January.
 - iv. We have two students that will be touring/visiting Red Dog Mines in February. We have sent the required paperwork with the students and think this is a great opportunity for them to explore careers after High School.
 - b. Discussion items
 - i. Prom
 1. Students' behavior and attendance should be in line with the handbook. Mr. White will confirm with the DO and the handbook that it doesn't already have that requirement, and what that requirement is.
 2. Kobuk this year, last weekend of March is our recommendation for Prom.
 3. Recommend having fuel/oil secured for round trip.
 - ii. Graduation
 1. We have only one senior this year so far. We plan on her walking but if not, we will recognize her in the program.
 2. We will still have 8th grade and Kindergarten graduation
 - iii. Attendance and Grade Incentive



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

1. 4 IPADS to distribute to students. 2 per 9 weeks for 90% or above average.
2. 10 bicycles will be provided to each classroom for a drawing, one boy and one girl to receive a bicycle for 90% attendance.
- iv. Youth Leaders
 1. Really good group of youth leaders.
 2. 14 January from 1200 until the end of the day they are having a virtual retreat.
 3. 20 January, 1:00 we will present to the Regional School Board what activities they youth leaders plan last semester and what they have planned for the future.
- v. Attendance 61 total students
 1. Pre-K/K 11
 2. 1-3 17
 3. 4-6 13
 4. 7-8 9
 5. 9-12 11
8. Action Items
 - a. Question was asked in regard to the Fire Fighters use of the facilities, we are still awaiting the check for their stay.
9. Items for ASC Consideration
 - a. Board policy Revisions and/or new policies – None at this time
 - b. Old Business - None
 - c. New Business
 - i. Appointment for someone to fill vacant seat – Motioned and second to Table until next meeting to allow time to determine who wants to help, and who the ASC can appoint.
10. Public Comment - None
11. Council Comments
 - a. Mary Douglas wanted to say Thank you to Mr. White for coming to Ambler, Go Grizzlies!
 - b. Mary Ramoth said thank you for coming to Ambler and helping with the school. Gym is our only central point for the students; Glad we will be working together. We are here to support you.
 - c. Nellie Cleveland – Thank you for being here.
12. Date of Next Meeting – 02/09/2026 3:45
13. Approval of Minutes – Mary Ramoth. motioned to approve, Mary Douglas 2nd, minutes are approved.
14. Adjournment – Motioned by Mary Ramoth at 4:54 PM, 2nd by Nellie Cleveland, meeting is adjourned

ASC Members:

Nellie Cleveland	Mary Douglas
Mary Ramoth	Vacant Seat
Kristy Walton	

Ambler School
08/18/2025 to 12/20/2025 = 82 school days

Grade Level	Carry Fwd	Gain	Mult	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-2	0	0	0	0	0	0	0	0	0	0	0	0.00%
-1	0	4	0	0	4	328	0	0	28	300	3.65	91.46%
0	0	9	0	2	7	738	0	117	171	450	5.48	72.46%
Subtotal	0	13	0	2	11	1066	0	117	199	750	9.13	79.03%
1	0	5	0	1	4	410	0	48	58.5	303.5	3.7	83.83%
2	0	6	0	0	6	492	0	0	67.5	424.5	5.17	86.28%
3	0	7	0	0	7	574	0	0	96.5	477.5	5.82	83.18%
Subtotal	0	18	0	1	17	1476	0	48	222.5	1205.5	14.69	84.41%
4	0	5	0	2	3	410	0	90	43	277	3.37	86.56%
5	0	5	0	0	5	410	0	0	61.5	348.5	4.25	85.00%
6	0	5	0	0	5	410	0	5	33.5	371.5	4.53	91.72%
Subtotal	0	15	0	2	13	1230	0	95	138	997	12.15	87.84%
7	0	6	0	1	5	492	0	118	74.41	299.59	3.65	80.10%
8	0	5	0	1	4	410	0	42	61.77	306.23	3.73	83.21%
Subtotal	0	11	0	2	9	902	0	160	136.18	605.82	7.38	81.64%
9	0	6	0	1	5	492	0	130	56.04	305.96	3.73	84.51%
10	0	4	0	1	3	328	0	74	58.05	195.95	2.38	77.14%
11	0	2	0	1	1	164	0	26	81.7	56.3	0.68	40.79%
12	0	2	0	1	1	164	0	69	40.87	54.13	0.66	56.97%
Subtotal	0	14	0	4	10	1148	0	299	236.66	612.34	7.45	72.12%
Grand Total	0	71	0	11	60	5822	0	719	932.34	4170.66	50.8	81.72%
K-12 Attend	0	67	0	11	56	5494	0	719	904.34	3870.66	47.15	81.66%

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 = ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.



AMBLER SCHOOL

PO BOX 109 • Ambler, Alaska 99786 • (907) 445-2154

January 12, 2026

Dear Mrs. Walker,

I have discussed the incentive plan request with my staff as directed by you. We would like to present this as our recommendation for consideration:

1. Each 9 weeks, students with an overall GPA of 90%/4.0 or above will be allowed to place their name in a drawing for an IPAD. We would draw one for the Elementary and one for the MS/HS.
 - a. IPAD cost, approximately \$150.00 ea.
 - b. Total cost for IPADS would be \$600.00. This would allow for a drawing in the elementary school and the MS/HS.
2. At the end of the school year, we would have a drawing for a bicycle to be awarded to students who have attended 90% of the semester with a beginning date of approval for this course of action. Each classroom would draw for a bicycle for a girl and a boy.
 - a. PK-K, 1-2, 3-5: \$128.00 Kent 20" ambush BMX Child Bicycle Ages 7-14 X 3
 - b. PK-K, 1-2, 3-5: \$117.00 Huffy 16" Disney Princess Kids bike X 3
 - c. MS/HS: \$148.00 24" Hyper Bicycle Shocker Mountain Bike X 4
 - d. Total Cost: \$1327.00
3. Total cost, overall, would be \$1827.00 (without shipping). Projected shipping at this time would be \$300.00, bringing the total cost to \$2100.00 for all items.
4. Please advise if this is acceptable and feasible. If not, we can adjust or redefine as needed.

Respectfully,

Daniel N. White
Principal – Ambler School

Approved
01/09/2026

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

MISSION: To provide a learning environment that inspires and challenges students and employees to excel
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future



MEETING MINUTES

ADMIN MEETING

Date: November 24, 2025

Time: 5:15pm

Meeting called to order by: Charlene Hadley

IN ATTENDANCE

Charlene Hadley, Patricia Thomas, John Hadley Sr. Eunice Carter Absent: Donita Jones

APPROVAL OF AGENDA

Motion by Patricia Thomas, Second, Eunice Carter

Do pass: 4-0

APPROVAL OF MINUTES

Motion to approve minutes from 05-20-2025 and 09/20/2025

Motion passed 4-0

NEW BUSINESS

Motion to set graduation date for May 15th at 6pm made by Patricia, 2nd by Eunice+

Motion passed 4-0

Motion to adjourn made at 6:27 by Patricia, second by John Sr. passed 4-0



BUCKLAND SCHOOL

PO BOX 91 • Buckland, Alaska 99727 • (907) 494-2127

Date: 11/24/2025

Time: 5:15pm

Principal: David Westenhover

ASC Members:

Quorum Established: Yes / No

1. Call to order
2. Swearing in Ceremony
3. Roll call
4. Moment of silence
5. Pledge of Allegiance
6. Approval of Agenda 11-24-25
7. Approval of past meeting minutes
 1. May 20, 2025
 2. September 22, 2025
8. Public Comments
9. Correspondence
10. Reports from committees
11. Principal reports
 - A. Student Attendance & Enrollment
 - B. Upcoming Events
 1. Thanksgiving Break
 2. Christmas Program
 - C. Student Personal Electronic Devices
12. Items for Advisory School Council Consideration
 - A. Old Business
 - B. New Business
 - a. Graduation Date
13. Items for next meeting's agenda
14. Public Comments
15. ASC member comments
16. Time and Place of next meeting
17. Approval of Minutes
18. Adjournment

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

MISSION: To provide a learning environment that inspires and challenges students and employees to excel
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future





AASB's 2026 Legislative Priorities



Based on the priorities of our member school districts statewide, the AASB Board of Directors has adopted four legislative priorities calling for investment in **Public Education**, **Educators**, **Infrastructure**, and **Student Achievement & Wellness**.

INVEST IN PUBLIC EDUCATION

- **Treat education funding as an investment in student success**, not simply a cost, by directing resources toward graduation, literacy, postsecondary readiness, and student well-being.
- **Ensure every Alaska student can graduate, pursue postsecondary education, and contribute** to their family, community, and state by fully resourcing public education.
- **Continue increasing the Base Student Allocation (BSA) to restore the value lost to inflation** since 2011 and protect educational quality statewide.
- **Build on the 2025 \$700 BSA increase, which addressed only 39% of the funding gap**, recognizing that student outcomes are positively correlated with adequate funding.

SUPPORTING RESOLUTIONS

- **B.7** Educational Programs and Funding as Top Priority.
- **2.1** Urging the Timely, Predictable, Equitable, and Adequate Funding of Public Education.
- **2.2** Ensuring Equitable Funding for Alaska's Public Schools.

INVEST IN EDUCATORS

- **Stabilize and strengthen Alaska's education workforce** to improve student outcomes by addressing our unprecedented recruitment and retention crisis affecting teachers, administrators, and support staff.
- **Implement the recommendations of the Teacher Recruitment & Retention Task Force**, including reinstating competitive compensation and retirement options (defined benefit and defined contribution) and investing in teacher housing, especially in rural districts.
- **Continue to grow Alaska's own educators and school leaders** through expanded partnerships with universities, apprenticeship programs, mentorships, and alternative certification pathways.
- **Provide competitive compensation**, supportive working conditions, and high-quality professional development to support educators as the foundation of students' academic, social, and emotional success.

SUPPORTING RESOLUTIONS

- **4.1** Supports for Staff Development
- **4.5** Addressing the Teacher, Administrator, and School Staff Shortage
- **4.7** Relating to Defined Benefit Retirement



AASB's 2026 Legislative Priorities



INVEST IN INFRASTRUCTURE

- **Ensure all students learn in safe, functional, and modern facilities** by addressing Alaska's documented K-12 infrastructure crisis, which includes leaking roofs, damaged foundations, heating failures, and environmental hazards that directly threaten safety and student learning.
- **Reduce the \$2.4 billion deferred-maintenance backlog** through sustained, equitable capital investment, as nearly half of school buildings are over 40 years old and state major-maintenance spending over the past five years has reached only 19% of recommended levels.
- **Restore predictable capital funding and address the impacts of the school bond-debt reimbursement moratorium**, which has shifted disproportionate costs to local governments and left many rural and small communities unable to bond for critical facility upgrades.
- **Maintain schools as critical community hubs, emergency shelters, and places of sanctuary during natural disasters**, especially in rural and remote Alaska.

SUPPORTING RESOLUTIONS

- **B.9** Meeting School Facility Needs for Alaska Students.
- **2.12** School District Capital Projects.
- **2.54** Funding for Full-Size Gymnasiums in All Schools for Community Safety Needs.

SUPPORT STUDENT ACHIEVEMENT & WELLNESS

- **Prioritize student mental, physical, and emotional well-being** as a foundation for learning by ensuring access to counseling, school-based health supports, and safe, supportive learning environments.
- **Deliver culturally-responsive curriculum that reflects students' communities and environments** to strengthen relevance, identity, and student connection to learning.
- **Expand extracurricular and cocurricular opportunities** to increase engagement, attendance, and completion, including athletics, arts, career and technical education, and student leadership programs.
- **Strengthen early guidance, support systems, and postsecondary pathway exploration** for all students by connecting them early to academic advising, career planning, and workforce and college opportunities.

SUPPORTING RESOLUTIONS

- **B.12** Language, Cultural, and Ethnic Diversity.
- **3.17** Student Wellness.
- **3.29** Positive Youth Development and Support

AASB Board Report
January, 2026

The AASB 2026 Legislative Priorities are included in the BoardBooks adopted by the AASB board. The four legislative priorities are calling for investment in Public Education, Educators, Infrastructure, and Student Achievement & Wellness.

For the 2026 AASB Board Committees, I have been appointed to the Policy & Budget Committee with Dana Mock as Chair of the Policy Committee. Mike Swain, Chair of the Budget Committee.

The next AASB board meeting has been scheduled for March 27-28 which will be held virtually. The July, 2026 in-person board meetings dates are still being determined. Included in my report is also a copy of the AASB 2026 events.

Quyanaqpak for your support to allow me to represent you on the AASB board. It is a privilege.

Marie Greene,
AASB Board Member.



To: School Board Members

From: Lon Garrison, Executive Director, Association of Alaska School Boards (AASB)

Subject: URGENT: Action Needed – Support Veto Override for **SB 113** to Secure Education Funding

Date: January 18, 2026

Dear School Board Members,

As we prepare for the gavel to drop on the second session of the 34th Alaska Legislature this Tuesday, January 20, time is of the essence. We have a critical, narrow window to secure a sustainable revenue stream for our schools, and I am calling on you to urge your Senators and Representatives to push for and support a **veto override of Senate Bill 113**.

The Five-Day Window

Under **Article II, Section 16 of the Alaska Constitution**, the Legislature has a unique opportunity to reconsider bills vetoed after the adjournment of the previous session. However, this constitutional provision requires that such action be taken **within the first five days of the next session**. If the Legislature does not convene a joint session to vote on an override by January 25, this vital legislation—and the funding it supports—will be

lost.

What is SB 113?

SB 113 is a modernization of Alaska's tax structure designed for the 21st-century economy.

- **It is NOT a personal tax:** This bill does not increase taxes on Alaskan citizens or local small businesses.
- **Contemporary Equity:** It adjusts the "sales factor" for **highly digitized businesses** (multi-state corporations that operate electronically) to ensure they pay their fair share based on the revenue they generate right here in Alaska.
- **Modernized Apportionment:** It updates our participation in the Multistate Tax Compact, bringing our tax code in line with the digital reality of today's marketplace.

Why It Matters for Education

The passage of SB 113 is the "key" that unlocks significant funding provisions in **HB 57**.

The revenue generated is specifically intended to:

1. **Support Reading Proficiency Grants:** These funds will supplant general funds to support the **Alaska Reads Act**, ensuring our K-3 students have the resources necessary to achieve foundational literacy.
2. **Boost Vocational/Technical Education:** SB 113 triggers an increase in the secondary school vocational and technical instruction funding factor from 1.015 to 1.023, providing much-needed investment in workforce development and career readiness for our students.

Your Voice is Needed Now

We cannot afford to let this opportunity slip away. Please [contact your legislators](#) immediately via text or email with this simple message:

"Support a joint session to override the veto of SB 113 within the first five days of the session to protect strategic education funding for our students. This bill provides strategic funding support for improving reading and providing career and technical education that can be funded through innovative corporate tax reform."

Encourage your community members, parents, and local business leaders to do the same. When the legislature hears a unified voice from school boards across the state, they listen.

Thank you for your tireless advocacy for Alaska's children.

Sincerely,

Lon Garrison

Executive Director

Association of Alaska School Boards

The mission of the Association of Alaska School Boards is to advocate for children and youth by assisting school boards in providing quality public education, focused on student achievement, through effective local governance. Visit aasb.org to learn more.

Association of Alaska School Boards | 1111 W. 9th Street | Juneau, AK 99801 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)

		Eligible Federal Impact Aid Total prior to applying %[*]	Impact Aid Subject to Deduction %	Deductible Impact Aid 90%	Federal Impact Aid retained by district after state deduction
Bering Strait School District					
Fiscal Year					
	2015	\$ 12,800,474.00	100%	\$ 11,520,427.00	\$ 1,280,047.00
	2016	\$ 13,217,654.00	100%	\$ 11,895,889.00	\$ 1,321,765.00
	2017	\$ 6,491,848.00	100%	\$ 5,842,663.00	\$ 649,185.00
	2018	\$ 17,645,989.00	100%	\$ 15,881,390.00	\$ 1,764,599.00
	2019	\$ 14,153,341.00	100%	\$ 12,738,007.00	\$ 1,415,334.00
	2020	\$ 12,251,973.00	100%	\$ 11,026,776.00	\$ 1,225,197.00
	2021	\$ 13,913,887.00	100%	\$ 12,522,498.00	\$ 1,391,389.00
	2022	\$ 11,995,112.00	100%	\$ 10,795,601.00	\$ 1,199,511.00
	2023	\$ 10,734,296.00	100%	\$ 9,660,866.00	\$ 1,073,430.00
	2024	\$ 14,925,763.00	100%	\$ 13,433,187.00	\$ 1,492,576.00
	2025**	\$ 14,173,371.00	100%	\$ 12,756,034.00	\$ 1,417,337.00
	2026**	\$ 14,173,371.00	100%	\$ 12,756,034.00	\$ 1,417,337.00
	2027**	\$ 13,569,164.00	100%	\$ 12,212,248.00	\$ 1,356,916.00
	Totals	\$ 170,046,243.00		\$ 153,041,620.00	\$ 17,004,623.00
Lower Kuskokwim School District					
Fiscal Year					
	2015	\$ 20,190,999.00	100%	\$ 18,098,999.00	\$ 2,092,000.00
	2016	\$ 22,148,654.00	100%	\$ 19,933,789.00	\$ 2,214,865.00
	2017	\$ 15,260,420.00	100%	\$ 13,734,378.00	\$ 1,526,042.00
	2018	\$ 14,073,417.00	100%	\$ 12,666,075.00	\$ 1,407,342.00
	2019	\$ 25,420,312.00	100%	\$ 22,878,281.00	\$ 2,542,031.00
	2020	\$ 19,564,026.00	100%	\$ 17,607,623.00	\$ 1,956,403.00
	2021	\$ 21,725,950.00	100%	\$ 19,553,355.00	\$ 2,172,595.00
	2022	\$ 17,713,597.00	100%	\$ 15,942,237.00	\$ 1,771,360.00
	2023	\$ 20,616,517.00	100%	\$ 18,554,865.00	\$ 2,061,652.00
	2024	\$ 20,143,447.00	100%	\$ 18,129,102.00	\$ 2,014,345.00
	2025**	\$ 19,058,562.00	100%	\$ 17,152,706.00	\$ 1,905,856.00
	2026**	\$ 19,058,562.00	100%	\$ 17,152,706.00	\$ 1,905,856.00
	2027**	\$ 18,275,116.00	100%	\$ 16,447,604.00	\$ 1,827,512.00
	Totals	\$ 253,249,579.00		\$ 227,851,720.00	\$ 25,397,859.00
Lower Yukon School District					
Fiscal Year					
	2015	\$ 12,446,028.00	100%	\$ 11,201,425.00	\$ 1,244,603.00
	2016	\$ 12,937,206.00	100%	\$ 11,643,485.00	\$ 1,293,721.00
	2017	\$ 14,719,735.00	100%	\$ 13,247,762.00	\$ 1,471,973.00
	2018	\$ 15,810,273.00	100%	\$ 14,229,246.00	\$ 1,581,027.00
	2019	\$ 15,537,684.00	100%	\$ 13,983,916.00	\$ 1,553,768.00
	2020	\$ 12,228,250.00	100%	\$ 11,005,425.00	\$ 1,222,825.00
	2021	\$ 13,943,548.00	100%	\$ 12,549,193.00	\$ 1,394,355.00
	2022	\$ 11,053,500.00	100%	\$ 9,948,150.00	\$ 1,105,350.00
	2023	\$ 11,105,716.00	100%	\$ 9,995,144.00	\$ 1,110,572.00
	2024	\$ 13,792,905.00	100%	\$ 12,413,615.00	\$ 1,379,290.00
	2025**	\$ 7,638,693.00	100%	\$ 6,874,824.00	\$ 763,869.00
	2026**	\$ 7,638,693.00	100%	\$ 6,874,824.00	\$ 763,869.00
	2027**	\$ 7,424,009.00	100%	\$ 6,681,608.00	\$ 742,401.00
	Totals	\$ 156,276,240.00		\$ 140,648,617.00	\$ 15,627,623.00
North Slope School District					

Fiscal Year						
2015		\$	4,770,090.00	36.91%	\$ 1,584,576.00	\$ 3,185,514.00
2016		\$	5,407,202.00	37.02%	\$ 1,801,572.00	\$ 3,605,630.00
2017		\$	5,017,839.00	37.61%	\$ 1,698,488.00	\$ 3,319,351.00
2018		\$	5,491,094.00	39.01%	\$ 1,927,868.00	\$ 3,563,226.00
2019		\$	5,095,674.00	40.06%	\$ 1,837,194.00	\$ 3,258,480.00
2020		\$	5,691,090.00	41.98%	\$ 2,150,208.00	\$ 3,540,882.00
2021		\$	6,038,378.00	38.84%	\$ 2,110,775.00	\$ 3,927,603.00
2022		\$	3,428,361.00	41.03%	\$ 1,265,991.00	\$ 2,162,370.00
2023		\$	3,105,298.00	38.21%	\$ 1,067,881.00	\$ 2,037,417.00
2024		\$	428,324.00	32.56%	\$ 125,666.00	\$ 302,658.00
2025**		\$	2,530,048.00	30.41%	\$ 692,449.00	\$ 1,837,599.00
2026**		\$	2,530,048.00	34.99%	\$ 796,737.00	\$ 1,733,311.00
2027**		\$	1,500,921.00	37.37%	\$ 504,805.00	\$ 996,116.00
Totals		\$	51,034,367.00		\$ 17,564,210.00	\$ 33,470,157.00

Northwest Arctic School District

Fiscal Year						
2015		\$	6,317,425.00	27.03%	\$ 1,536,840.00	\$ 4,780,585.00
2016		\$	7,808,918.00	25.49%	\$ 1,791,444.00	\$ 6,017,474.00
2017		\$	7,347,837.00	38.33%	\$ 2,534,783.00	\$ 4,813,054.00
2018		\$	8,444,012.00	40.00%	\$ 3,039,844.00	\$ 5,404,168.00
2019		\$	6,071,460.00	42.87%	\$ 2,342,551.00	\$ 3,728,909.00
2020		\$	6,241,933.00	40.34%	\$ 2,266,196.00	\$ 3,975,737.00
2021		\$	5,925,086.00	44.35%	\$ 2,364,998.00	\$ 3,560,088.00
2022		\$	827,501.00	46.00%	\$ 342,585.00	\$ 484,916.00
2023		\$	751,391.00	31.53%	\$ 213,222.00	\$ 538,169.00
2024		\$	2,123,240.00	30.35%	\$ 579,963.00	\$ 1,543,277.00
2025**		\$	2,682,098.00	21.07%	\$ 508,606.00	\$ 2,173,492.00
2026**		\$	2,682,098.00	25.79%	\$ 622,542.00	\$ 2,059,556.00
2027**		\$	3,220,200.00	24.52%	\$ 710,634.00	\$ 2,509,566.00
Totals		\$	60,443,199.00		\$ 18,854,208.00	\$ 41,588,991.00

**UNADOPTED MINUTES
OF THE NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."
Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

President Margaret Hansen called the 438th regular meeting of the Northwest Arctic Borough School District Board of Education to order at 5:30 p.m. on Tuesday, September 30, 2025, virtually on Teams.

Board Members present were:

Alice Adams
Tillie Ticket
Jeanne Gerhardt-Cyrus
Lawrence Jones
Carol Schaeffer
Marie Greene
Margaret Hansen
Millie Hawley

Board Members absent and excused were Joann Harris.

Board Members absent and unexcused were Shannon Melton.

A quorum was present.

Observed.

Those present participated in the Pledge of Allegiance.

Staff present: Terri Walker-Superintendent, Jeff Alexader, Assistant Superintendent; Joy Cogburn-Smith-Director of State/Federal Programs; James Stewart, Human Resources Director; Joseph Groves, Director of ATC; Dena Strait, Capital Projects Manager; Deborah Landcaster, Director of Curriculum; Amy Eakin, Director of Technology; Paulette Schurch, Director of Inupiaq Curriculum; Winona Ballot, Inupiaq Instructor; Jeremy Millard, Kivalina Principal; Jaimie Cowart, Selawik Principal; Richard Mo Williams, Selawik staff.

No public comment was given.

Marie Greene motioned to add Memorandum 26-042 Approval of support for an Education Tax Resolution. Alice Melton-Barr seconded the motion. Motion passed unanimously.

Marie moved to approve the agenda. Alice Melton-Barr seconded the motion of approval. The motion passed unanimously

There were no presentations available due to the school term just starting.

Employee of the month for September: Selawik, Richard "Mo" Williams; JNES, Winona Ballot; Kotzebue District Office, Joy Cogburn-Smith.

Superintendent Terri Walker presented her report.

Millie Hawley moved that the Board go into an executive session; Seconded by Marie Greene. Unanimously approved.

Millie Hawley moved to approve the consent agenda with the following memorandums pulled for discussion: 26-031 Approval of Kotzebue Fuel Purchase; 26-034 Approval of Nominations for Board of Director; AASB; 26-035 Approval of Nominations for Board Member of the Year; AASB; 26-036 Approval of Nominations for Board of the Year; AASB; & 26-041 Approval of the Selection of Student Representative to the NWABSD Board of Education. Marie Greene seconded the motion. Alice Melton-Barr called for question; all verbally voted in favor with none opposed.

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

INTRODUCTION OF STAFF/GUESTS

PUBLIC COMMENTS

APPROVAL OF AGENDA

SCHOOL PRESENTATIONS

RECOGNITION AND AWARDS

SUPERINTENDENT'S REPORT

EXECUTIVE SESSION

ADOPTION OF CONSENT AGENDA

Regular meeting of the Northwest Arctic Borough School District Board of Education on *Tuesday*, June 3, 2025, in Kotzebue Alaska minutes were approved for adoption by the Board of Education. Motion to adopt by Marie Greene, seconded by Alice Melton-Barr. Passed unanimously.

ADOPTION OF JUNE 3, 2025 MEETING MINUTES

Special meeting of the Northwest Arctic Borough School District Board of Education on *Monday*, July 9, 2025, in Kotzebue Alaska minutes were approved for adoption by the Board of Education. Motion to adopt by Marie Greene, seconded by Alice Melton-Barr. Passed unanimously.

ADOPTION OF JULY 9, 2025 SPECIAL MEETING MINUTES

Regular meeting of the Northwest Arctic Borough School District Board of Education on *Tuesday*, August 26, 2025, in Kotzebue Alaska minutes were approved for adoption by the Board of Education. Motion to adopt by Marie Greene, seconded by Alice Melton-Barr. Passed unanimously.

ADOPTION OF AUGUST 26, 2025 MEETING MINUTES

Each month, various Human Resources actions occur that require Board action or awareness. Every month, the administration recommends Board approval of new certified/classified hires, position reclassifications, and revisions to job descriptions. In addition, the administration informs the Board of resignations and terminations throughout the district. The administration recommends that the Board approve the Human Resources actions as presented.

APPROVAL OF HUMAN RESOURCES

Superintendent's out-of-district travel requires Board approval. Request for Out-of-District Travel by the Superintendent Upcoming Travel Dates: November 13-16, 2025, AASB Annual Conference, Anchorage; General Funds: budgeted for FY26. The administration recommends the Board approve the Superintendent's request for out-of-district travel as presented.

APPROVAL OF SUPERINTENDENT'S TRAVEL

Board approval is required for expenditures that exceed \$50,000. On August 29, 2025, the Property Services department issued an RFP to fuel vendors for the purchase and delivery of approximately 30,000 gallons of #1 heating fuel, 5000 gallons of ULSD, and 6000 gallons of gasoline to the small holding tanks for Kotzebue School District sites. The RFP was sent to the only two vendors that deliver fuel within the Kotzebue area, Crowley Petroleum Distribution and Vitus Fuel Services. The deadline for submitting bids was Tuesday, September 16, 2025, at 4:00 p.m. Crowley Petroleum Distribution was the only vendor to submit a bid for the local fuel deliveries to our small tanks.

APPROVAL OF KOTZEBUE FUEL PURCHASE

The delivered price for:

#1 heating fuel is \$6.49 per gallon @ 30,000 gallons = \$197,000.00

ULSD diesel fuel is \$6.49 per gallon @ 5,000 gallons = \$ 32,450.00

Gasoline is \$6.49 per gallon @ 6,000 gallons = \$ 38,940.00

TOTAL \$6.49 per gallon @ 41,000 gallons = \$268,390.00

General Fund, Maintenance Department Fuel Budget. The Administration recommends Board approval to award the NWABSD FY26 small tank fuel delivery order to Crowley Petroleum Distribution not to exceed \$268,390.00.

APPROVAL OF PURCHASE FOR SECURITY CAMERA SYSTEM FROM VERKADA

Board approval is required for purchases that exceed \$50,000. The administration requests School Board approval to purchase Verkada security camera system for the STAR Dormitory, ATC Dormitory, and ATC building for the amount of \$84,282.86. The camera system at the ATC building and both dormitories is outdated, of poor quality, and not user-friendly. This new Verkada security system will provide an IP-based system for staff to monitor buildings 24 hours a day. This system comes with vape sensors for the ATC building and the STAR dormitory. Verkada also comes with a 10-year camera license and capacity increase. Funding: Grants: TVEP and Residential (STAR). The administration recommends the Board approve the purchase of the Verkada security camera system, not to exceed \$84,282.86 as presented.

APPROVAL OF FY26 FOOD SERVICE MOA AMBER COLVIN

Board approval is required for purchases that exceed \$50,000. Mrs. Colvin has managed all aspects of the NWABSD Food Service Department successfully for the past 1.5 years, including the following programs: Fresh Fruits and Vegetables Program (FFVP), National School Breakfast Program (NSBP), National School Lunch Program (NSLP), and any other program the school district Food Service Department chooses to participate in. As the Food Service Department manager, Mrs. Colvin will fly to school sites quarterly to conduct in-person reviews and ensures all claims will be entered in a timely fashion to ensure maximum reimbursement. Program training will be provided to relevant employees as needed. Any Child Nutrition Program (CNP) audit needs will also be handled by Mrs. Colvin, should they arise. Food Service fund. The administration recommends the Board approval of the MOA with Amber Colvin of Savory Solutions for an amount not to exceed \$135,000 as presented.

APPROVAL OF NOMINATIONS FOR BOARD OF DIRECTORS; AASB

Nominations for the Association of Alaska School Boards (AASB) Board of Directors require formal Board action. Each year, during the annual General Membership meeting of the AASB, an election is held to fill expired seats on the AASB Board of Directors.

AASB will have 5 three-year seats and 1 one-year seat open for this election cycle. The AASB Board is made up of 15 school board members who govern the Association for the benefit of all the member districts. Consider nominating a member of your school board for this vital role. Nominees must attend the AASB Annual Conference and deliver a 2-minute speech to the membership on Saturday, November 15th, 2025. If elected, they must attend the AASB Board of Directors Meeting on Monday, November 17, 2025.

Nominations for the Alaska School Boards (AASB) Carol Rose Governance Award require formal Board action. The AASB Board of Directors honored Carl Rose in 2013 by naming the organization's leadership training program for school members for him after his retirement. Rose was the Executive Director of AASB from 1987 until 2013. During those 26 years, he participated in every major education debate and reform in K-12 education, and reshaped AASB into a full-service, statewide, non-profit organization whose motto is "Advocates for Alaska's Youth." The Carl Rose Governance Award is presented to an outstanding school board member each year at the AASB Annual Conference. The individual receiving the Carl Rose Governance Award is recognized for their: commitment, dedication, and accomplishments as a locally elected school board member. Board members can be nominated by their school board and superintendent for consideration of this award. Selection is done by the AASB Awards Committee. This award is presented at the Annual Conference awards banquet.

In order to be eligible, a nominee:

- Must have served on their local board for at least four consecutive years
- Must serve on a member board in good standing of AASB Nominations must be received by October 10, 2025.

Nominations for the Association of Alaska School Board's (AASB) Outstanding School Board of the Year requires formal Board action. The Outstanding School Board Award is designed to reflect and honor a school board's involvement in Board Standards. School Boards should self-nominate for this award. Selection is done by the AASB Awards Committee. This award is presented at the Annual Conference awards luncheon.

In order to be eligible, a school board:

- Must be a member board in good standing of AASB
- Must have formally adopted Board Standards Nominations must be received by October 10, 2025.

Board policy revisions require Board approval. The Superintendent/designee presents drafts or suggestions for board policy revisions when the law changes or specific needs occur. Policy revisions shall normally be given two readings prior to adoption by the Board. This is the second reading of the proposed revisions to BP 5113 Absences and Excuses within the Bylaws of the Board series. This update includes legal citation updates and clarifying verbiage not to conflict with AR 5113. The Board Policy Committee reviewed the proposed changes and recommends approval. The administration recommends the Board approve the second reading of the proposed revisions to BP 5113 Absences and Excuses as presented.

Board policy revisions require Board approval. The Superintendent/designee presents drafts or suggestions for board policy revisions when the law changes or specific needs occur. Policy revisions shall normally be given two readings prior to adoption by the Board. This is the first reading of the proposed revisions to BB 9120 Officers and Duties within the Board Bylaw series. This update includes the legal note and removes "receipt" per the Alaska Statute. The Board Policy Committee reviewed the proposed changes, recommends approval and to open for public comments. The administration recommends the Board approve the first reading of the proposed revisions to BB 9120 Officers and Duties as presented and open for public comments.

Board policy revisions require Board approval. The Superintendent/designee presents drafts or suggestions for board policy revisions when the law changes or specific needs occur. Policy revisions shall normally be given two readings prior to adoption by the Board. This is the first reading of the proposed revisions to BB 9320 Meetings within the Board Bylaw series. This update includes additional language to clarify virtual/remote meetings. The Board Policy Committee reviewed the proposed changes, recommends approval and to open for public comments. The administration recommends the Board approve the first reading of the proposed revisions to BB 9320 Meetings as presented and open for public comments.

Selection of Student Representative to the NWABSD Board of Education shall be selected by Board. According to AR 9110 (b), the Board believes it is important to seek out and consider students' ideas, viewpoints and reactions to the educational program. In order to provide student input and involvement, the Board shall appoint Student Representative(s) as deemed necessary.

Student Representative(s) shall have the right to attend public meetings of the Board, be recognized at meetings, participate in discussing issues and shall receive all materials presented to Board members except those related to executive session.

Applications will be provided for review and consideration in Executive Session. The administration recommends the Board select up to two Student Representatives and one Alternate Student Representative to the NWABSD Board of Education as presented.

APPROVAL OF NOMINATIONS FOR BOARD MEMBER OF THE YEAR; AASB

APPROVAL OF NOMINATIONS FOR BOARD OF THE YEAR; AASB

APPROVAL OF BP 5113 ABSENCES AND EXCUSES – SECOND READING

APPROVAL OF BB 9120 OFFICERS – FIRST READING

APPROVAL OF BB 9320 MEETINGS – FIRST READING

APPROVAL OF THE SELECTION OF STUDENT REPRESENTATIVE TO THE NWABSD BOARD OF EDUCATION

AASB has requested that boards review and propose regulations to AASB at the Annual Conference in November. The funding of public education in Alaska is subject to an annual appropriation from the state's general fund and is contingent upon available state revenues. State revenue is primarily derived from two primary funding sources: oil revenues and investment returns from the Permanent Fund. Both funding sources can vary wildly from year to year, providing little stability for education funding. Education funding is also subject to the changing funding priorities of administrations and legislatures. Funding for education has increasingly failed to provide a stable and secure source of funding for Alaskan students. AASB lends its full support for the establishment of a yearly education tax. An education payroll tax will provide a secure source of funding for education to be used for public elementary and secondary education. Approve the Education Payroll Tax Credit as presented.

None at this time.

The next Special Board meeting of the NWABSD Board of Education will be held October 27, in-person. With a two-day Board Retreat to follow, October 28 & 29.

Marie Greene moved to adjourn the meeting, seconded by Tillie Ticket.

Motion passed with unanimous consent. The meeting adjourned at 8:08 p.m.

Tillie Ticket, Secretary

Kristen Walker, Recording Secretary

APPROVAL OF SUPPORT FOR AN
EDUCATION TAX RESOLUTION

COMMUNICATION AND ITEMS
PRESENTED BY BOARD MEMBERS

DATE/TIME OF NEXT BOARD
MEETINGS

ADJOURNMENT

**UNADOPTED MINUTES
OF THE NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."
Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

President Margaret Hansen called the 439th regular meeting of the Northwest Arctic Borough School District Board of Education to order at 4:00 p.m. on Tuesday, November 25, 2025, virtually on Teams.

Board Members present were:

Alice Adams
Tillie Ticket
Jeanne Gerhardt-Cyrus
Erica Nelson
Lawrence Jones
Carol Schaeffer
Marie Greene
Margaret Hansen

Board Members absent and excused were Alice Melton-Barr

Board Members absent and unexcused were Shannon Melton, Millie Hawley.

A quorum was present.

Observed.

Those present participated in the Pledge of Allegiance.

Staff present: Terri Walker-Superintendent, Jeff Alexander, Assistant Superintendent; Joy Cogburn-Smith-Director of State/Federal Programs; James Stewart, Human Resources Director; Joseph Groves, Director of ATC; Dena Strait, Capital Projects Manager; Deborah Landcaster, Director of Curriculum; Amy Eakin, Director of Technology; Paulette Schurch, Director of Inupiaq Curriculum.

No public comment was given.

Carol Schaeffer moved to approve the consent agenda as amended, with the acceptance of pulling school presentation and recognition and awards. Seconded by Marie Greene. Approved unanimously.

Employee of the month for November: Shungnak, Ms. Juvy Pamunag; Kobuk, Jacqueline McManus; Ambler, Ms. Nina Duallo; Kivalina, Sally Luther; Noatak, Michael Sheldon.

Superintendent Terri Walker presented her report.

Carol Schaeffer moved that the Board go into an executive session to discuss matters, the immediate knowledge of which clearly would have an adverse effect upon finance of the school district; Seconded by Marie Greene.

Motion passed unanimously by voice vote.

The Board convened into executive session at 4:11 p.m.

The board convened into executive session at 4:44 p.m.

Marie Greene moved to approve the consent agenda, pulling Memorandum 26-052, Seconded by Tillie Ticket. Approved by rollcall vote.

Board approval is required for contracts that exceed \$50,000. Access Behavioral Services, provides oversight, direct, and indirect services for children across the district with extreme behaviors, including autism. The consultants have a history of working effectively with staff and students in the special services program. Access Behavioral Services will provide services to students, their teachers, and parents, in the regular and special education programs with challenging behaviors.

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages for students in the district. Access Behavioral Services also consults with all staff, parents, and community members and agencies. The MOA, which includes travel, is for \$94,000 and will provide services

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

INTRODUCTION OF STAFF/GUESTS

PUBLIC COMMENTS

APPROVAL OF AGENDA

RECOGNITION AND AWARDS

SUPERINTENDENT'S REPORT

EXECUTIVE SESSION

ADOPTION OF CONSENT AGENDA

APPROVAL OF FY26 MOA BCBA,
BEHAVIOR & AUTISM SPECIALIST

that were originally contracted with Method Works. The Method works contract has been voided and services will now be provided by Access Behavioral Services Funding Sources: Fund 100 (Special Ed General Fund) = \$94,000. The administration recommends board approval of the MOA with Access Behavioral Services, in the amount not to exceed \$94,000 as presented.

Each month various Human Resources actions occur, which require Board action or cognizance. On a monthly basis the administration recommends Board approval of new certified/classified hires, positions reclassifications and the revision of job descriptions. In addition, the administration informs the Board of resignations and terminations throughout the district. The administration recommends the Board approve the Human Resources actions as presented.

APPROVAL OF HUMAN RESOURCES

Board approval is required for contracts that exceed \$50,000. Karen McCain of McCain Services serves as Project Evaluator for the District's Federal Grants. In addition to finding grant opportunities and assisting the district in writing grant proposals, her duties include evaluating and overseeing existing federal grant projects, data entry, and completing all required Federal Performance Reports. The amended MOA, which includes travel, is for a total of \$224,827.17

APPROVAL OF ADDENDUM TO MOA
KAREN MCCAIN

Funding for MOA	
General Grant Writing (general fund) Used when working on new grant applications only	\$15,000.00
Literacy Connection (LIT) Federal Grant (\$1,098,344) 7/01/2025 to 6/30/2026	\$59,996.72
Native Youth in Action (NYIA) Federal Grant (\$908,261) 7/01/2025 to 6/30/2026	\$31,621.05
Our Youth Positive Visions for the Future (OYVF) Federal Grant (\$1,391,733) 7/01/2025 to 6/30/2026	\$28,909.40
Alaska Native Education Ilisautri Project (\$1,186,243.00) 08/01/2025 to 7/31/2026	\$35,300.00
Iñupiatun Ilisaqta Project (TIIP) (\$509,007.00) 7/02/2025 to 7/01/2026	\$31,500.00
Preparing Our Youth (POY) (\$499,617.00) NEW 10/01/2025 to 6/30/2026	\$22,500.00
Total	\$224,827.17

The grants Karen McCain assists the district in managing for the FY26 (including carryover) total \$6,434,171.00. Her outside evaluator costs for those grants equal 3.49%. The administration recommends board approval of the MOA with McCain Services for a total amount not to exceed \$224,827.17, as presented.

Each year, the Northwest Arctic Borough School District submits the Impact Aid Application to the U.S. Department of Education. The annual application requires the submission of updated Indian Policies and Procedures. The IPP is revised and renewed after consultation with regional Tribal leaders and parents of impacted communities. The IPP meets the federal requirements established by Section 7004 of the Impact Aid Law. The administration recommends the Board approve Indian Policies and Procedures as presented.

APPROVAL 2026 INDIAN POLICY AND PROCEDURES (IPP)

Contracts exceeding \$50,000 requires Board approval. The NWABSD has contracted with J & H Consulting, Reggie Joule and Christine Hess, to assist administration with NWABSD lobbying and legislative priorities during the legislative session. Critical issues to be addressed include adequate funding for possible construction, coordination of the legislative fly-ins and the legislative priorities of the NWABSD. Administration believes it is crucial that the school district maintain a presence with Juneau year-round to assist our representatives and lobbyists with district issues.

APPROVAL OF J & H CONSULTING
MOA CONTRACT FOR CALENDAR
YEAR 2026

The contracted amount for services and related expenses is a total not to exceed \$75,000. Contract to begin January 1, 2026 – December 31, 2026. The administration recommends the Board approve the FY-26 lobbyist contract with J & H Consulting in the amount not to exceed \$75,000.00 as presented.

Board approval is required for services that exceed \$50,000. The original Staff and Student iPad fleet is scheduled for refreshing in 2025-2026. Technologies have changed and improved over the years, and it is

APPROVAL OF STAFF & STUDENT
IPAD REFRESH PURCHASE

time to improve the classroom ecosystem as the current iPads will no longer be supported with operating system and security updates. Educational staff will get the refreshed iPad Air that has more room on the hard drive, capable of higher processing speeds, allows staff to run more applications at one time, and leverage Apple Intelligence tools which would save time weekly. Students will get refreshed iPads with updated capabilities.

These items have been budgeted using the Technology Capital Improvement funds.

Vendor	INTENT	Part Number	Item	Number	Unit Cost	Total
APPLE Single-Source	Student iPad	MD6L4LL/A	iPad Wi-Fi 128GB - Silver (Packaged in a 10-pack)	900	\$ 324.00	\$ 291,600.00
	Staff iPad	MCDY4LL/A	11-inch iPad Air Wi-Fi 128GB - Space Gray (Packaged in a 10-pack)	250	\$ 539.00	\$ 134,750.00
	Subtotal					\$ 426,350.00
INTELLITECH (Lowest Cost from Comparison)	PK Case		Otterbox iPad (A16) and iPad (10th gen) Tablet Case with Screen Protector - Kids EasyGrab	95	\$ 39.00	\$ 3,705.00
	K-2 Case	BV672LL/A	Brenthaven 360 for iPad (A16)	460	\$ 35.00	\$ 16,100.00
	3-4th Case	HQ6P2ZM/A	Logitech Rugged Combo 4 Touch Case with Integrated Smart Connector Keyboard for iPad (A16) – Blue	310	\$ 96.00	\$ 29,760.00
	Staff Case	HRH12ZM/A	Logitech Combo Touch Keyboard Case for iPad Air 11-inch (M3 and M2)	250	\$ 175.00	\$ 43,750.00
	Shipping					
Subtotal					\$ 98,615.00	
Full iPad Refresh Costs - Technology Capital Funds						\$ 524,965.00

The administration recommends Board approval of the purchase of student and staff iPads and cases from Apple and Intellitech, respectively, for a total amount not to exceed \$524,965.00 as presented.

Board policy revisions require Board approval. The Superintendent/designee presents drafts or suggestions for board policy revisions when the law changes or specific needs occur. Policy revisions shall normally be given two readings prior to adoption by the Board. This is the second reading of the proposed revisions to BB 9120 Officers and Duties within the Bylaws of the Board series. This update includes additional language to clarify virtual/remote meetings. The Board Policy Committee reviewed the proposed changes and recommends approval. The administration recommends the Board approve the second reading of the proposed revisions to BB 9120 Officers and Duties as presented.

BB 9120 OFFICERS AND DUTIES – SECOND READING

Superintendent’s out-of-district travel requires Board approval. Request for Out-of-District Travel by the Superintendent Upcoming Travel Dates:

- January 23-25, 2026, MTSS Conference, Anchorage Alaska
- February 7-10, 2026, AASB Legislative Fly-in, Juneau, Alaska
- March 28-April 1, 2026, ACSA Superintendent Legislative Fly -in, Juneau, Alaska

The administration recommends the Board approve the Superintendent’s request for out-of-district travel as presented.

APPROVAL OF SUPERINTENDENT’S TRAVEL

Board approval is required to expend \$50,000.00 and higher. A DEED FY26 grant has been awarded to the District to replace the fire alarm systems within 6 of the District Schools. Noorvik is one of the 6 and was replaced earlier this year. The remaining schools to get new fire alarm systems, a District standard system, includes Ambler, Buckland, June Nelson, KMHS, and Shungnak. This new system was also installed in Selawik in early 2025. Shungnak will also get a new sprinkler system.

APPROVAL OF DESIGN CONTRACT FOR DISTRICTWIDE FIRE SYSTEM REPLACEMENT, 6 SITES

RSA Engineering completed the Code and Condition Surveys of the existing fire alarm systems in fall 2024 to help secure the DEED grant. They are intimately familiar with the project, the District’s operational and maintenance needs for the new systems and the District’s inspection and repair contractor, Frontier Fire. In addition, they have been part of the design team on the vast majority, if not all, District projects over the last 5+ years. Because they completed the preliminary fire alarm replacement work for the 6 sites project, DEED allows them to be contracted to complete the design work.

Remaining design work includes producing construction documents and supporting the project during bidding and construction. Design will be completed in early 2026, then the project will be bid and move into construction.

Funding is from the DEED grant and the match was approved by the Board in August. There is potential federal money through Representative Begich’s office that will instead provide the match. Administration requests Board approval to contract with RSA Engineering for the design and approve the delegation of contract and budget authority to the Superintendent. The administration recommends the Board approve the award of the contract for design to RSA Engineering for an amount not to exceed \$515,000 for the Districtwide Fire System Replacement, 6 sites project and approve the delegation of contract and budget authority to the Superintendent, as presented.

Board approval is required to expend \$50,000.00 and higher. A DEED FY25 grant has been awarded to the District to replace the Direct Digital Controls, which control heating and ventilation equipment, in each of the following schools; Ambler, Kiana, June Nelson, KMHS, Noatak, Noorvik, Shungnak and Kobuk. Kobuk has the selected system in place and only requires some new components, not a completely new system.

RSA Engineering completed the Code and Condition Surveys at each school in early 2025 and are intimately familiar with the project. In addition, they have been part of the design team on the vast majority, if not all, District projects over the last 5+ years. RSA has supported the District in operating this new system in Buckland and designed the system in Kivalina. Because they completed the preliminary work for the 8 sites project, DEED allows them to be contracted to complete the design work. Remaining design work includes producing construction documents and supporting the project during bidding and construction. Design will be completed in early 2026, then the project will be bid and move into construction. Funding is from the DEED grant and the match is from an awarded VIF grant from the Borough. All project funding is secured. Administration requests Board approval to contract with RSA Engineering for the design and approve the delegation of contract and budget authority to the Superintendent. The administration recommends the Board approve the award of the contract for design to RSA Engineering for an amount not to exceed \$610,000 for the HVAC Controls Upgrade, 8 Sites project and approves the delegation of contract and budget authority to the Superintendent, as presented.

Board approval is required to expend \$50,000.00 and higher. Maniilaq, as part of the Iljilgaat Munaqsriyat Childcare Working Group, is working with the District to establish a Memorandum of Understanding to renovate part of KMHS into a childcare center. The center will renovate a 4 classroom pod and adjacent spaces to serve 42 children ages 6 months through Pre-School. Under the MOU, the District will utilize our design term contractor and CIP Manager contractor for the project. All funding is from Maniilaq through reimbursement to the District. Design work is needed for the renovation and Burkhart Croft is the District's current design term contractor, thus procurement is complete, and the work can begin immediately. Burkhart Croft completed a code and feasibility study for the work in early November. While the project budget is not yet established, \$150,000 in design should cover the vast majority, if not all, of the needed design phase of work. Because the contract is through the District, but funded from another source, Board approval of the contract is required. Administration requests Board approval to contract with Burkhart Croft Architects for the design and approval of the delegation of contract and budget authority to the Superintendent. The administration recommends the Board approve the award of the contract for design to Burkhart Croft Architects for an amount not to exceed \$150,000, to be reimbursed by Maniilaq, for the Childcare Center Renovation and approve the delegation of contract and budget authority to the Superintendent, as presented.

Board approval is required for purchases that exceed \$50,000. Combs Insurance was brought on for their Broker Services in December 2020 and has assisted in the continuous evaluation of NWABSD benefit programs, assists with plan design, reviews compliance needs, resolves claims and administrative issues, analyzes deductible and retention strategies, and monitors TPA performance. The agency also offers extensive administrative support—such as enrollment assistance, legislative updates, plan document review, and cost monitoring through detailed data reporting—along with 24/7 access to risk management resources through its “Combs Connect” and “HR Connection” portals. Additionally, it provides employment-practices risk management services across key regulatory areas. Annual service cost is as follows:
December 1, 2025, through November 30, 2026 - \$50,850.00
December 1, 2026, through November 30, 2027 - \$52,884.00
December 1, 2027, through November 30, 2028 - \$54,999.00
Funding source, General Fund. The administration recommends Board approval to extend the Employee Benefits services agreement between NNWABSD and Combs Insurance for a total amount not to exceed \$158,733.00 over three-years as presented.

None at this time.

The next regular Board meeting of the NWABSD Board of Education will be held January 19-21, 2026, in-person.

Marie Greene moved to adjourn the meeting, seconded by Erica Nelson.

Motion passed with unanimous consent. The meeting adjourned at 5:35 pm.

Tillie Ticket, Secretary

Kristen Walker, Recording Secretary

APPROVAL OF DESIGN CONTRACT
FOR HVAC CONTROLS UPGRADES, 8
SITES

APPROVAL OF DESIGN CONTRACT
FOR CHILDCARE CENTER

APPROVAL OF APPROVAL TO
EXTEND COMBS INSURANCE
EMPLOYEE BENEFITS SERVICE
AGREEMENT

COMMUNICATION AND ITEMS
PRESENTED BY BOARD MEMBERS

DATE/TIME OF NEXT BOARD
MEETINGS

ADJOURNMENT

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21, 2026

NUMBER: 26-041

FR: Office of the Superintendent

SUBJECT: Selection of Student
Representative to the NWABSD
Board of Education

STRATEGIC PLAN/BOARD GOAL:

Improve Stakeholder Communication.

ABSTRACT:

Selection of Student Representative to the NWABSD Board of Education shall be selected by Board.

ISSUE:

At issue is for the Board to select up to two student representatives and one alternate student representative to the NWABSD Board of Education.

BACKGROUND AND/OR PERTINENT INFORMATION:

According to AR 9110 (b), the Board believes it is important to seek out and consider students' ideas, viewpoints and reactions to the educational program. In order to provide student input and involvement, the Board shall appoint Student Representative(s) as deemed necessary.

Student Representative(s) shall have the right to attend public meetings of the Board, be recognized at meetings, participate in discussing issues and shall receive all materials presented to Board members except those related to executive session.

Applications will be provided for review and consideration in Executive Session.

ALTERNATIVES:

1. Select up to two Student Representatives and one Alternate Student Representative to the NWABSD Board of Education as presented;
2. Do not select Student Representative and Alternate Student Representative to the NWABSD Board of Education as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board select up to two Student Representatives and one Alternate Student Representative to the NWABSD Board of Education as presented.

MEMORANDUM

TO: NWABSD Board of Education

DATE: January 7, 2026

NUMBER: 26-059

FR: Office of the Superintendent

SUBJECT: Human Resources

STRATEGIC PLAN/BOARD GOAL:

Track 1: Operational Improvements
Initiative: Optimize Business Practices

ABSTRACT:

Each month various Human Resources actions occur, which require Board action or cognizance.

ISSUE:

At issue is the approval of awareness of Human Resources actions for the District Office, Maintenance Department, Alaska Technical Center and school sites.

BACKGROUND AND/OR PERTINENT INFORMATION:

On a monthly basis the administration recommends Board approval of new certified/classified hires, position reclassifications and the revision of job descriptions. In addition, the administration informs the Board of resignations and terminations throughout the district.

ALTERNATIVES:

1. Approve the Human Resources actions as presented;
2. Disapprove the Human Resources actions as presented;
3. Take no final action.

ADMINISTRATION RECOMMENDATION:

The administration recommends the Board approve the Human Resources actions as presented.

**Human Resources
January 26**

I. The administration recommends approval of the following action items:

- a. Classified new hires FY26
- b. Certified new hires FY26
- c. Classified transfers F26
- d. Certified transfers F26
- e. Classified separations F26
- f. Certified separations F26
- g. Certified Rehires F26

a) The administration recommends the approval of the following FY26 Classified New Hires

LOCATION&DATE	NAME	POSITION
Deering		
10/2/25	Skylla Foster	Instructional Aide
10/2/25	Aiden Barr	Instructional Aide
<u>Kiana</u>		
9/2/25	Eva Wells	Instructional Aide
Kobuk		
8/25/25	Cherie Horner	Instructional Aide
<u>Noorvik</u>		
8/25/25	Stanley Harvey	Maintenance
<u>Selawik</u>		
10/2/25	Caleb Compton	Instructional Aide
<u>ATC/STAR</u>		
1/19/26	Naomi Edwards	Specialist
<u>District Office</u>		
12/8/25	Cassie Largo	Specialist
9/8/25	Dora Hadley	Specialist
8/6/25	Katelyn Atoruk	Account Tech Admin.
11/24/25	Roberta Allen	Receiving Clerk Admin.

b) The administration recommends the approval of the following FY26 Certified New Hires

LOCATION&DATE	NAME	POSITION
<u>JNES</u>		
1/5/26	Janeil Stewart	Counselor
<u>Kivalina</u>		
1/5/26	Clayton Moose	Counselor
8/7/25	Glazia Calvario	Teacher

KMHS

1/5/26	Clayton Moose	Counselor
--------	---------------	-----------

c) The administration recommends the approval of the following FY26 Classified Transfers

LOCATION&DATE	NAME	POSITION
---------------	------	----------

JNES

1/5/26	Tim Cowdell	Instructional Aide
1/5/26	Naomi Whitaker	Instructional Aide

KMHS

1/5/26	Jayci Caldwell	Instructional Aide
--------	----------------	--------------------

d) The administration recommends the approval of the following FY26 Certified Transfers

LOCATION&DATE	NAME	POSITION
---------------	------	----------

Ambler

1/5/26	Vanessa White	Teacher
--------	---------------	---------

JNES

1/5/26	Jessica Sauter	Teacher
--------	----------------	---------

DO

1/5/26	Kevin Mathews	Maint. Staff Dev. Specialist
--------	---------------	------------------------------

e) The administration recommends the approval of the following FY26 Classified Separations

LOCATION&DATE	NAME	POSITION
---------------	------	----------

Ambler

10/22/25	Nicole Johnson	Instructional Aide
----------	----------------	--------------------

JNES

12/19/25	Tina Shrader	Instructional Aide
----------	--------------	--------------------

Noatak

11/24/25	Edna Bailey	Instructional Aide
----------	-------------	--------------------

Selawik

12/3/25	Michelle Larkin	Instructional Aide
---------	-----------------	--------------------

12/16/25	Amelia Ballot	Inupiaq Ilisautri
----------	---------------	-------------------

10/3/25	Kathy Riley	Instructional Aide
---------	-------------	--------------------

f) The administration recommends the approval of the following FY26 Certified Separations

LOCATION&DATE	NAME	POSITION
---------------	------	----------

Buckland

12/19/25	Morgan Madalyn	Sped Teacher
----------	----------------	--------------

KMHS

12/19/25	Adonis Capulong	Teacher
12/19/25	Daniel White	Teacher
<u>Noorvik</u>		
12/16/25	Tamara Milner	Teacher

g) The administration recommends the approval of the following FY26 Certified Rehires

LOCATION&DATE	NAME	POSITION
<u>Ambler</u>		
1/5/26	Daniel White	Principal

ADENDUM

DATE: January 20, 2026

ADMINISTRATION RECOMMENDATION:

The administration recommends the Board approve the Human Resources actions as presented.

- a. Certified new hires FY26
- b. Classified new hires FY26
- c. Classified separations FY26
- d. Certified new hires 27
- e. Certified rehires F27
- f. Classified rehires F27

a) The administration recommends the approval of the following FY26 Certified New Hires

LOCATION&DATE	NAME	POSITION
<u>Buckland</u>		
2/1/26	Robert Proctor	Special Ed. Teacher
<u>Kobuk</u>		
1/22/26	Kellie Blanchard	Teacher

b) The administration recommends the approval of the following FY26 Classified New Hires

LOCATION&DATE	NAME	POSITION
<u>District Office</u>		
1/26/26	Paul Bebut	Technology Coordinator

c) The administration recommends the approval of the following FY26 Classified Separations

LOCATION&DATE	NAME	POSITION
<u>Selawik</u>		
1/7/26	Sierra Randall	Instructional Aide

d) The administration recommends the approval of the following FY27 Certified new hires

LOCATION&DATE	NAME	POSITION
<u>Noorvik</u>		
8/6/26	T'Cambry Green	Special Ed. Teacher

e) The administration recommends the approval of the following FY27 Certified rehires

LOCATION&DATE	NAME	POSITION
<u>Deering</u>		
7/27/2026	Angela Schraven	Principal
<u>Kiana</u>		
7/27/2026	Lynn Smith	Principal
<u>District Office</u>		
7/1/2026	Amy Eakin	Director
7/1/2026	Perrian Windhausen	Director
7/1/2026	Ronald Malcolm	Assistant Director
7/1/2026	John Crabb	Assistant Director
7/1/2026	Joy Cogburn-Smithe	Director
7/1/2026	James Stewart	Director
7/1/2026	Kathryn Self	Assistant Director

f) The administration recommends the approval of the following FY27 Classified rehires

LOCATION&DATE	NAME	POSITION
<u>District Office</u>		
7/1/2026	Natalie Dickey	Director
7/1/2026	Paul Wood	Assistant Director

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER: 26-060

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Memorandum of
Agreement; Access
Behavioral Services

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Access Behavioral Services. not to exceed \$94,000 as presented.

BACKGROUND AND/OR PERTINENT INFORMATION:

Access Behavioral Services, provides oversight, direct, and indirect services for children across the district with extreme behaviors, including autism. The consultants have a history of working effectively with staff and students in the special services program. Access Behavioral Services will provide services to students, their teachers, and parents, in the regular and special education programs with challenging behaviors.

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages for students in the district. Access Behavioral Services also consults with all staff, parents, and community members and agencies. The MOA, which includes travel, is for \$94,000 and will provide services that were originally contracted with Method Works. The Method works contract has been voided and services will now be provided by Access Behavioral Services.

Funding Sources:

Special Ed General Fund= \$94,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Access Behavioral Services fy 27, in the amount not to exceed \$94,000
2. Disapprove the MOA for Access Behavioral Services, as presented
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 MOA with Access Behavioral Services, in the amount not to exceed \$94,000 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER: 26-061

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Memorandum of
Agreement; Autism
Partnerships-Sanford Slater

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Autism Partnerships not to exceed \$83,000 as presented.

BACKGROUND AND/OR PERTINENT INFORMATION:

Autism Partnerships provides oversight, direct, and indirect services for children across the district with extreme behaviors, including autism. The consultants have a history of working effectively with staff and students in the special services program. Autism Partnerships will provide services to students, their teachers, and parents, in the regular and special education programs with challenging behaviors.

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages for students in the district. Autism Partnerships also consults with all staff, parents, and community members and agencies. The MOA, which includes travel, is for \$83,000.

Funding Sources:

Special Ed General Fund= \$83,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA), FY 27 for Autism Partnerships, in the amount not to exceed \$83,000.
2. Disapprove the MOA for Autism Partnerships as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the MOA FY 27 with Autism Partnerships, in the amount not to exceed \$83,000 as presented.

**REVISED
MEMORANDUM**

TO: NWABSD Board of Education
Members

DATE: January 21st, 2026

NUMBER: 26-062

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Contract; School
Psychologist, Terese
Kashi Ph. D

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is to approve the contract with School Psychologist, Terese Kashi Ph.D. for an amount not to exceed \$98,500.

BACKGROUND AND/OR PERTINENT INFORMATION:

Terese Kashi Ph.D., NCSP is a Nationally Certified School Psychologist who will provide special education direct service, consultation, supervision, and assessment services for children across the district. She is an experienced practitioner from Soldatna Alaska, who has experience working effectively with staff and students in special services programs within Alaska. She will provide direct service to students, consultations with teachers and parents in the regular and special education programs. She will conduct psychological and special education evaluations.

This contract will provide her the opportunity to assist the district in providing service, evaluation, and consultation services as required by law to special education students in the district. She will also consult with all staff, parents, and community members and agencies. The grant funded contract which includes travel, is for an amount not to exceed \$98,500

Funding Sources:

Special Ed General Fund = \$48,500.

Sped grant VIB = \$50,000

ALTERNATIVES:

1. Approve the FY-27 contract with Terese Kashi, Ph.D. for an amount not to exceed \$98,500.as presented.
2. Do not approve the FY-24 contract with Terese Kashi, Ph.D. as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-27 contract with Terese Kashi, Ph.D., for an amount not to exceed \$98,500.as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER: 26-063

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Contract; School
Psychologist, Emily Davis,
Ph. D

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring.

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is to approve the contract with School Psychologist, Emily Davis, Ph.D. for an amount not to exceed \$112,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Emily Davis Ph.D., Certified School Psychologist who will provide special education direct service, consultation, supervision, and assessment services for children across the district. She is an experienced Alaskan practitioner who has experience working effectively with staff and students in special services programs within NWABSD. She will provide direct service to students and consultations parents and consultation and mentoring of special education teachers. She will assist with pre-evaluation processes, conduct psychological and special education evaluations, write evaluation summaries and eligibility reports, write Individual education plans for students. This contract will provide her the opportunity to assist the district in providing service, evaluation, and consultation services as required by law to special education students in the district. She will also consult with all staff, parents, and community members and agencies. The contract which includes travel, is for an amount not to exceed \$112,000.

Funding Sources:

Special Ed VIB Grant)= \$62,000

Special Ed General Fund= \$50,000

ALTERNATIVES:

1. Approve the FY-26 contract with Emily Davis, Ph.D. for an amount not to exceed \$112,000 as presented.
2. Do not approve the FY-26 contract with Emily Davis, Ph.D. as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the FY-26 contract with Emily Davis, Ph.D., for an amount not to exceed \$112,00 as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER: 26-064

FR: Office of the Superintendent

SUBJECT: Approval of fy27 MOA to
Clay Moose, Counselor

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring and wellness

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Clay Moose to provide School Counseling Services.

BACKGROUND AND/OR PERTINENT INFORMATION:

Provide Counseling Education including; direct counseling service, classroom presentation, student scheduling, scholarship and post-graduation guidance, supervision, school counseling services and documentation. Provide services via direct student/teacher on-site contact provides consultation services with principal, teachers, aides, and parents, through remote and/or direct service, supervision and site contact with teachers and students

This contract will provide the opportunity to assist the district in providing services as to improve educational advantages and wellness services for students in the district. The MOA, which includes travel, is for \$123,000. and is fully paid for with Counseling grant funds (OYVF grant).

Funding Source:
Counseling Grant =123,500

ALTERNATIVES:

1. Approve the Counselor MOA-Clay Moose in the amount not to exceed \$123,500
2. Disapprove the Counselor MOA-Clay Moose as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the fy 27 Counselor MOA-Clay Moose in the amount not to exceed \$123,500. as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER: 26-065

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Memorandum of
Agreement; Coop, SLP

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen Student Progress Monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Janelle Coop SLP for \$120,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Janelle Coop, MA CCC-SLP is a Speech/Language Pathologist who provides oversight, direct, and indirect services, mostly in the form of evaluations, for children 0-21 primarily located in villages. She is an experienced therapist who has a history of working effectively with staff and students in the special services program at NWABSD. She will provide direct service, consultations, and oversee and conduct speech/language evaluations.

This contract, partially supported by grants, will provide her the opportunity to assist the District in providing service, evaluation, and consultation services as required by law to special education students in the district. Her MOA, including travel, is for \$120,000. This MOA is 100% grant funded.

Funding Sources:

Special Ed VIB Grant = \$100,000

Special Ed 619 Grant = 20,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Janelle Coop, SLP in the amount not to exceed \$120,000.
2. Disapprove the MOA for Janelle Coop, SLP as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the FY 27 MOA with Janelle Coop, SLP in the amount not to exceed \$ \$120,000. as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER: 26-066

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Memorandum of Agreement
Anna Coddington, SLP

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen Student Progress Monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Anna Coddington, SLP for \$64,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

Anna Coddington, MA CCC-SLP is a Speech/Language Pathologist who will provide oversight, direct, and indirect services, mostly in the form of evaluations, for children 0-21 primarily located in villages. She is an experienced therapist who has experience in rural Alaska. She will provide direct service, consultations, and oversee and conduct speech/language evaluations.

This contract will provide her the opportunity to assist the district in providing direct speech therapy service, evaluation, and consultation services as required by law to special education students in the district. Her MOA, including travel, is for \$64,000.

Funding Sources:

Special Ed VIB Grant = \$32,00

Special Ed General Fund= \$32,000

ALTERNATIVES:

1. Approve the Memorandum of Agreement (MOA) for Anna Coddington, SLP in the amount not to exceed \$64,000.
2. Disapprove the MOA for Anna Coddington, SLP as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the MOA with Anna Coddington, SLP in the amount not to exceed \$ \$64,000.as presented.

BP 5138 STUDENT POSSESSION & USE OF PORTABLE ELECTRONIC DEVICES, INCLUDING CELLULAR PHONES

The School Board recognizes that many students possess and use cell phones and other portable electronic devices. These devices serve an important purpose in facilitating communication between the student and ~~his or her~~their family, as well as serving as tools to access electronic information. In the school setting, portable electronic devices are permitted so long as their use is consistent with this policy and does not interfere with the educational process or with safety and security.

(cf. 5030 - School Discipline and Safety)

Educational Uses

In many instances, there is educational value in utilizing portable electronic devices in the classroom when such devices deliver content, and extend, enhance, and/or reinforce a student's learning process related to the student's learning style, the instructional objectives of the class and/or the learning environment. The appropriateness of in-class use of these devices consistent with the instructional objectives within instructional time will be determined by the classroom teacher with the approval ~~by of~~ the ~~building site~~ administrator.

Use of portable electronic devices for students with disabilities will be outlined in a student's Individualized Education Program (IEP) or Section 504 plan, as determined appropriate by the IEP or 504 Team.

(cf. 6159 - Individualized Education Program)

If use of a portable electronic device is required in individual instances (not provided for in an IEP or 504 plan) to assist a student with the student's education, permission must be obtained in writing from a ~~building site~~ administrator prior to use of the portable electronic device at any time when such use would otherwise be prohibited by this policy. In case of an emergency, verbal permission by a teacher or administrator is required in situations where permission can be obtained.

Conditions of Use – Cellular Phones

Note: School boards may select one of the two options for the use of cellular phones in schools. These conditions may be modified as desired.

(Option 1): High school students (grades 9 – 12) may use cellular phones and other personal portable electronic devices before and after school, during passing periods, and during the student's lunch period. Elementary and middle school students (grades K-8) may use such devices only before and after school. Devices should be powered off and put away at all other times.

~~(Option 2): Students may use cellular phones and other personal portable electronic devices only before and after school. Such devices should be powered off and put away at all other times. The School Board shall delegate the responsibility to Advisory School Councils for determining whether students in Middle and/or High School may use cellular phones and other personal, portable electronic devices during their lunch period.~~

~~Students may possess and use portable electronic devices including, but not limited to, cell phones, smartphones, music players, tablets, laptops, etc., subject to limitations of this and other policies of the district.~~

~~Portable electronic devices~~Cellular devices shall not be turned on or used in any way: ~~(1) be powered off~~ during ~~other school sponsored instructional time~~ and supervised group activities during the school day (for example, student assemblies, awards, or other public ceremonies, etc.); ~~or (2) when their use is otherwise prohibited by school., unless authorized by supervising~~ personnel.

~~(cf. 6116—Classroom Interruptions)~~

Instructional time includes the entire period of a scheduled class and other time when students are directed to report to and participate in any instructional activity. The principal site administrator may establish, and school personnel may enforce, additional guidelines limiting or prohibiting the possession and use of portable electronic devices as appropriate to campus needs. The learning environment includes all times that a student is on school grounds during the school day and when school sponsored and supervised group activities are held.

~~Note: The following optional paragraph reflects the guidelines used by the Anchorage School District to specify permitted uses based on grade level. It may be revised or deleted as appropriate.~~

No student may use a cellular phone or portable electronic device in a manner, or at a time, that interferes with or is disruptive of another student's instructional time learning environment. The learning environment includes all times that a student is on school grounds during the school day and when school sponsored and supervised group activities are held.~~High school students may use cellular phones and other portable electronic devices before and after school and during the student's lunch period. Elementary and middle school students (grades K-8) may use such devices only before and after school. Additionally, no student may use a cellular phone or portable electronic device in a manner, or at a time, that interferes with or is disruptive of other students' instructional time.~~

(cf. 6116 - Classroom Interruptions)

During the school day and school-sponsored activities/instructional time, students will comply with this policy and with administrative and staff member directives regarding use. Students are required to turn cell phones and other portable electronic devices over to school personnel when requested. Students who refuse to do so are subject to disciplinary action.

A cellular phone or portable electronic device that has been confiscated by the District and not turned over to law enforcement will be released/returned to the parent/guardian when no longer necessary for investigation or disciplinary proceedings. As appropriate, the cellular phone or portable electronic device may be returned directly to the student.

The district-District assumes no responsibility for loss or damage to personal property of students, including cell phones and other portable electronic devices, whether in the possession of students or if confiscated by school personnel pursuant to this policy.

Prohibited Conduct

Possession of a cellular ~~tele~~phone or other portable electronic device by students is a privilege. This privilege will be forfeited by any student who fails to abide by the terms of this policy, or otherwise engages in misuse of the device so as to violate the law or any other school or District rule. In addition to those conduct rules set forth elsewhere, the following actions are strictly prohibited and may result in disciplinary action:

1. Accessing and/or viewing an Internet site that is otherwise blocked to students at school.
2. Sending an e-mail, text message or other communication that harasses, intimidates, threatens, bullies, or discriminates against another individual.
3. Taking, sending, downloading or uploading a harassing, threatening, or inappropriate photograph-photo/video of anyone.
4. Using a cell phone/smartphone or camera to take photos/videos in a restroom, dressing room, or locker room, or to take a photo/video of any person who has requested that you not do so.
5. Using a camera or other recording device to record or capture the content of tests, assessments, homework, or class work without express prior permission from the instructor.
6. Hacking or intentionally obtaining, accessing, or modifying files, passwords, or data belonging to others.

Exceptions and Permitted Use

Nothing in this policy shall be interpreted to prohibit the use of cellular phones or other electronic devices when used for medical or translation purposes, or when a teacher or administrator of the District grants permission for a student to use a cellular phone or electronic device for educational purposes.

6.

(cf. 5131 - Conduct)

(cf. 5131.4 - Campus Disturbances)

(cf. 5131.41 - Violent and Aggressive Conduct)

(cf. 5131.42 - Threats of Violence)

(cf. 5131.43 - Harassment, Intimidation and Bullying)

(cf. 5131.9 - Academic Honesty)

(cf. 5137 - Positive School Climate)

(cf. 6161.4 - Internet)

(cf. 6161.5 - Web Sites/Pages)

Searches

The contents of a cell phone/~~smartphone~~, camera, or other portable electronic device may be searched to determine ownership, to identify emergency contacts, or upon reasonable suspicion that a school or District rule or the law has been violated.

(cf. 5145.12 - Search and Seizure)

Legal Reference:

ALASKA STATUTES

14.33.300 Wireless telecommunications device policy

~~Revised: November 27, 2012~~

Adopted: November 23, 2010

Revised: November 27, 2012

Revised:

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 25, 2026

NUMBER: 26-068

FR: Office of the Superintendent

SUBJECT: Approval of Proposed
Revisions to BP 6151
Class Size; First Reading

STRATEGIC PLAN/BOARD GOAL:

Track 1: Operational Improvements
Initiative: Optimize Business Practices

ABSTRACT:

Board policy revisions require Board approval.

ISSUE:

At issue is to approve the first reading of the proposed revisions to BP 6151 Class Size and open for public comments.

BACKGROUND AND/OR PERTINENT INFORMATION:

The Superintendent/designee presents drafts or suggestions for board policy revisions when the law changes or specific needs occur. Policy revisions shall normally be given two readings prior to adoption by the Board.

This is the first reading of the proposed revisions to BP 6151 Class Size within the Instruction series.

This new policy establishes the class size requirement provisions that districts must create under HB 57.

The Board Policy Committee reviewed the proposed changes, recommends approval and to open for public comments.

ALTERNATIVES:

1. Approve the first reading of the proposed revisions to BP 6151 Class Size as presented and open for public comments;
2. Do not approve the first reading of the proposed revisions to BP 6151 as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the first reading of the proposed revisions to BP 6151 Class Size as presented and open for public comments.

BP 6151 CLASS SIZE

The Superintendent or designee shall establish and make available to the public a target average class size for each grade level. The target average class size may not exceed the following:

- **Pre-Kindergarten through Grade 6:** 23 students
- **Grade 7 through Grade 12:** 30 students

The class size targets may exclude mixed grade classes and courses in art, library, music, computer science, vocational-technical, and physical education.

The Superintendent or designee shall also establish a procedure to reduce class sizes when possible and appropriate.

Legal Reference:

ALASKA STATUTES

14.03.065 Maximum classroom size

Adopted:

Northwest Arctic Borough School District

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-069

FR: Office of the Superintendent

SUBJECT: Approve DRAFT 6-Year
CIP Plan

ABSTRACT:

Board approval is required for purchases that exceed \$50,000. There is no cost to this specific list, but it does require Board approval. Costs will be presented in project specific memos as appropriate.

ISSUE:

At issue is approval of the DRAFT 6-Year CIP list which determines what CIP applications are submitted to DEED each year.

BACKGROUND AND/OR PERTINENT INFORMATION:

The administration is requesting approval of the attached DRAFT 6-Year CIP list to allow application preparation between now and September 1, 2026. A final list will be presented for approval in the August 2026 meeting as it is required to be submitted with any DEED CIP application. Only those projects listed in FY28 will be submitted in 2026.

FUNDING SOURCE:

Capital Improvement Funds

ALTERNATIVES:

1. Approve the DRAFT 6-Year CIP list as presented;
2. Disapprove the DRAFT 6-Year CIP list as presented
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the DRAFT 6-Year CIP list as presented.

ATTACHMENT:

DRAFT 6-Year CIP list FY28-FY33

**DRAFT FY 28 SIX YEAR CIP AS RECOMMENDED BY
JOINT MAINTENANCE AND CONSTRUCTION COMMITTEE**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
1	B	Deering K-12 Replacement School – new school on new site to replace overcrowded and worn-out facility. The existing site is not large enough to accommodate an addition without removal of the playground and relocating teacher housing off-site. In addition, many building components are beyond their useful life expectancy.	X	\$59,422,729
2	C	Freezer Compressor Replacement – Kotzebue and Buckland, and may include Noatak and Kivalina	X	\$500,000
3	C	Buckland K-12 School Boiler Replacement – Replacement of Module C Boilers and flues is the final phase of the Buckland HVAC Upgrade. District utilized Borough and Denali Commission funds to upgrade the outdated Buckland HVAC system and DDC controls in Phases I & II.		\$450,000

**FY 2028 TOTAL
\$60,372,729**

	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
		Projects not funded in FY 28 – It is anticipated resources will not be available to fund all requirements. They will take priority for FY 29.	X	Balance of FY 28 requests
4	C	Fuel Tank Replacements – Small tanks, not tank farms, across the entire District.	X	\$250,000
5	C	Noorvik K-12 School Renewal and Roof Replacement - Renewal of Aqqulak Noorvik School to replace building components at the end of useful life, and replacement of roof which reached the end of its useful life in 2022.	X	\$12,500,000
6	C	June Nelson Elementary School Roof Replacement- Replacement of the failing roof, 21 years past its useful life. The school is experiencing frequent roof leaks that damage interior finishes and contribute to potential mold and structure damage and interfere with instruction.	X	\$4,000,000

**FY 2029 TOTAL
\$16,750,000 +**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
		Projects not funded in previous years – It is anticipated resources will not be available to fund all requested requirements. They will take priority for FY 30.	X	Balance of FY 29 requests
7	C	Buckland K-12 School Exterior Envelope Renewal- replacement of roofing, doors and windows at the end of their useful life. Replacement of interior floor finishes. Replace freezers. A small building addition may be warranted due to projected on-going student growth.	X	\$12,000,000

**FY 2030 TOTAL
\$12,000,000 +**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
		Projects not funded in previous years – It is anticipated resources will not be available to fund all requested requirements. They will take priority for FY 31.	X	Balance of FY 29 requests
8	C	Kiana K-12 School Renewal – Renewal of Kiana K-12 School to replace building components at the end of useful life.	☒	\$10,500,000

**FY 2031 TOTAL
\$10,500,000 +**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
		Projects not funded in previous years – It is anticipated resources will not be available to fund all requested requirements. They will take priority for FY 32.	X	Balance of FY 30 requests
9	C	June Nelson Elementary School Renewal. Replacement of building components at the end of useful life. Project will also include replacement of flooring and special electrical systems in Kotzebue Middle High School.	3	\$15,500,000

**FY 2032 TOTAL
\$15,500,000 +**

District Priority	Primary Purpose	Project Title & Description	SOA Aid	Estimated Project Cost
		Projects not funded in previous years – It is anticipated resources will not be available to fund all requested requirements. They will take priority for FY 33.	X	Balance of FY 31 requests
10	C	Ambler K-12 School Renewal – Renewal of Ambler K-12 School to replace building components at the end of useful life. May include adding a hallway from Gym to Cafeteria.	☒	\$15,000,000
11	C	Shungnak K-12 School Renewal – Renewal of Shungnak K-12 School to replace building components at the end of useful life.	☒	\$15,000,000

**FY 2033 TOTAL
\$30,000,000+**

DRAFT 6-Year CIP list does not require signatures. The final list to be approved in August will be signed.

~~Adopted August XX, 2026, at a duly convened meeting of the Northwest Arctic Borough School District 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 _____

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-070

FR: Office of the Superintendent

SUBJECT: Approve 6-Year
Teacher Housing
Priority List

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities
Goal 4: Operational Improvement
Objective 1: Optimize Business Operations

ABSTRACT:

Board approval is required for purchases that exceed \$50,000. There is no cost to developing and utilizing this priority list. Costs will be presented in project specific memos as appropriate.

ISSUE:

At issue is approval of the 6-Year Teacher Housing Priority List.

BACKGROUND AND/OR PERTINENT INFORMATION:

The administration is requesting approval of the attached 2026 6-Year Teacher Housing priority list to allow preparation of applications as required. Years of planned submission and construction are listed on the attached list.

FUNDING SOURCE:

Capital Improvement Funds

ALTERNATIVES:

1. Approve the 6-Year Teacher Housing Priority list as presented;
2. Disapprove the 6-Year Teacher Housing Priority list as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the 6-Year Teacher Housing Priority list as presented.

ATTACHMENT:

2026 6-Year Teacher Housing Priority List

**NORTHWEST ARCTIC BOROUGH School District
2026 – 2032 Six-Year Teacher Housing Priorities**

2026 SIX YEAR TEACHER HOUSING PRIORITY LIST

District Priority	Project Type	Project Title & Description	Year Application	Construction Year	Rough Order of Magnitude
1	R	Ambler 7 units –Needs cosmetic facelift, sprinklers, Fire Alarm, etc. If we pursue only the AHFC grant, that will mean a much larger District Match.	2026	2027	\$5M
2	N	Ambler Principal House - replace with duplex	2026	2027	\$1.5M
3	N	Noorvik – Need 4 more units, so make submit two AHFC in the same year. Currently, there are married people who will leave, making a housing shortage for new hires. Also, some current people own their own homes, so when they leave, district will be short units.	2027	2028	\$3M
4	N	Kotzebue – District is short 34 units to supply all staff with housing. If we pursue only the AHFC grant, that will mean a much larger District Match.	2028	2029	\$35M
5	N	Deering – Need 4 more units, one should be a 3-bedroom. There are empty lots at new intersection with DOT airport road. 66’ units can be built at west end of NIHA 2013 housing and then moved to new school site. Also, there is empty land west of new tank farm.	2029	2030	\$4.5M
6	N	Kivalina 3-bedroom	2030	2031	\$2M
7	N	Shungnak - 3 bedroom	2031	2032	\$2M

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-072

FR: Office of the Superintendent

SUBJECT: Approval of Design
Contracts For Buckland
Boiler Replacement FY28
DEED Grant Application

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities
Goal 4: Operational Improvement
Objective 1: Optimize Business Operations

ABSTRACT:

Board approval is required for purchases that exceed \$50,000.

ISSUE:

At issue is approval of the design contracts for the Buckland Boiler Replacement FY28 DEED grant application cycle.

BACKGROUND AND/OR PERTINENT INFORMATION:

The administration is requesting approval of design contracts to RSA Engineering, EHS-Alaska, and HMS, Inc not to exceed \$75,000. Each contract will be under \$50,000, but cumulatively they could be up to \$75,000. Work will include 95% documents and an associated cost estimate. This will aid the administration in seeking grant funds for construction funding.

FUNDING SOURCE:

Capital Improvement Funds

ALTERNATIVES:

1. Approve Design Contracts not to exceed \$75,000 for Buckland Boiler Replacement FY28 DEED Grant Application as presented;
2. Disapprove Design Contracts not to exceed \$75,000 for Buckland Boiler Replacement FY28 DEED Grant Application as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve Design Contracts not to exceed \$75,000 for Buckland Boiler Replacement FY28 DEED Grant Application as presented;

ATTACHMENT:

None

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-073

FR: Office of the Superintendent

SUBJECT: Accept AHFC Grant
And Commit Match
For Buckland, Kivalina and
Noatak Renovations &
Addition

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities
Goal 4: Operational Improvement
Objective 1: Optimize Business Operations

ABSTRACT:

Board approval is required for purchases that exceed \$50,000.

ISSUE:

At issue is acceptance of AHFC grant funding and commitment of match for Buckland, Kivalina and Noatak Renovations and Addition project.

BACKGROUND AND/OR PERTINENT INFORMATION:

The administration is requesting acceptance of \$700,000 in AHFC grant funding for the above noted project, as well as commitment of \$340,000 in match. In August 2025, Board approved the application of this grant and a \$330,000 match. Final grant submission estimates determined \$340,000 total in match is needed. Work renovates a 3-bedroom unit in Buckland, converts two modular classrooms in Kivalina to become two, one-bedroom units and one, two-bedroom unit. It also adds a bedroom to the Principal's house in Noatak to make it a 3-bedroom unit.

FUNDING SOURCE:

Alaska Housing Finance Corporation grant and Capital Improvement Funds

ALTERNATIVES:

1. Accept \$700,000 in AHFC grant funding and commit an amount not to exceed \$340,000 in match for the Buckland, Kivalina and Noatak Renovations and Addition as presented;
2. Disapprove acceptance of \$700,000 in AHFC grant funding and do not commit an amount not to exceed \$340,000 in match for the Buckland, Kivalina and Noatak Renovations and Addition as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

4. The administration recommends the Board accept \$700,000 in AHFC grant funding and commit an amount not to exceed \$340,000 in match for the Buckland, Kivalina and Noatak Renovations and Addition as presented.

ATTACHMENT:

None

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-074

FR: Office of the Superintendent

SUBJECT: Accept USDA Grant
Funding for Districtwide
Fire System Replacement,
6 Sites

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities
Goal 4: Operational Improvement
Objective 1: Optimize Business Operations

ABSTRACT:

Board approval is required for purchases that exceed \$50,000.

ISSUE:

At issue is acceptance of USDA grant funding for Districtwide Fire System Replacement, 6 sites.

BACKGROUND AND/OR PERTINENT INFORMATION:

In mid-2025, Administration applied to Representative Begich's office for Congressionally Directed Spending funds. The funding was included and passed through Congress, to be administered through USDA. Grant is for \$847,568. This grant covers all of the DEED required match except \$475,000. \$455,000 of that was committed by Borough and spent on replacement of Noorvik's Fire Alarm in 2025. \$20,000 was committed by District through Memo 24-115 in March 2024. Together, all three funding sources provide the \$1,322,568 in required match to the DEED grant. Work replaces the fire alarms in Ambler, Noorvik, Buckland, JNES & KMHS and Shungnak. Shungnak will also get a new sprinkler system.

FUNDING SOURCE(S):

US Department of Agriculture grant, NWA Borough and Capital Improvement Funds

ALTERNATIVES:

1. Accept \$847,568 in USDA grant funding for Districtwide Fire System Replacement, 6 Sites project as presented;
2. Disapprove acceptance of \$847,568 in USDA grant funding for Districtwide Fire System Replacement, 6 Sites project as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

4. The administration recommends the Board accept \$847,568 in USDA grant funding for Districtwide Fire System Replacement, 6 Sites project as presented.

ATTACHMENT:

None

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-075

FR: Office of the Superintendent

SUBJECT: Approve Design Contract
For Shungnak Fire
Systems and HVAC
Controls Replacement
Project

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities
Goal 4: Operational Improvement
Objective 1: Optimize Business Operations

ABSTRACT:

Board approval is required for purchases that exceed \$50,000.

ISSUE:

At issue is approval of the design contract not to exceed \$525,000 to Burkhart Croft Architects and their engineering team for the above noted project.

BACKGROUND AND/OR PERTINENT INFORMATION:

Shungnak is included in the DEED grant funded projects for both the Districtwide Fire System Replacement, 6 sites and the HVAC Controls Upgrades, 8 sites project. CIP Manager is managing all engineers for both of these projects. However, Shungnak, because it is also getting a new sprinkler system, has a much broader scope of work and number of required engineering disciplines such as structural, hazardous materials and potentially civil. A coordinating entity, such as Burkhart Croft, is needed for the expanded number of engineers, and for architectural design to support the engineer's work. Work includes a new fire alarm, sprinkler and HVAC Controls systems in Shungnak.

FUNDING SOURCE(S):

DEED grants 25-023 and 26-005

ALTERNATIVES:

1. Approve design contract to Burkhart Croft Architects Not To Exceed \$525,000 for Shungnak Fire Systems and HVAC Controls Replacement Project as presented;
2. Disapprove design contract to Burkhart Croft Architects Not To Exceed \$525,000 for Shungnak Fire Systems and HVAC Controls Replacement Project as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the design contract to Burkhart Croft Architects Not To Exceed \$525,000 for Shungnak Fire Systems and HVAC Controls Replacement Project as presented.

ATTACHMENT:

None

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 20, 2025

NUMBER: 26-076

FR: Office of the Superintendent

SUBJECT: Approve Maniilaq MOA for
ILILGAAT
MUNAQRIVIAT
Childcare Center

ABSTRACT:

Board approval is required for purchases that exceed \$50,000.

ISSUE:

At issue is approval of an MOA with Maniilaq Association for design and renovation within KMHS for the ILILGAAT MUNAQRIVIAT Childcare Center.

BACKGROUND AND/OR PERTINENT INFORMATION:

ILILGAAT MUNAQRIVIAT Childcare Working Group, which the District is part of, is working to renovate the vacated 6th Grade Pod within KMHS into a childcare center. Design and construction is needed to renovate the space for this use and Maniilaq is funding these efforts. Draft MOA has been negotiated between the District and Maniilaq, with legal review by each entity's legal counsel to develop the document now before the Board. MOA provides a not to exceed amount of \$3,225,000 for design and construction. By agreeing to the MOA, the Board accepts this funding.

FUNDING SOURCE(S):

Maniilaq Association MOA

ALTERNATIVES:

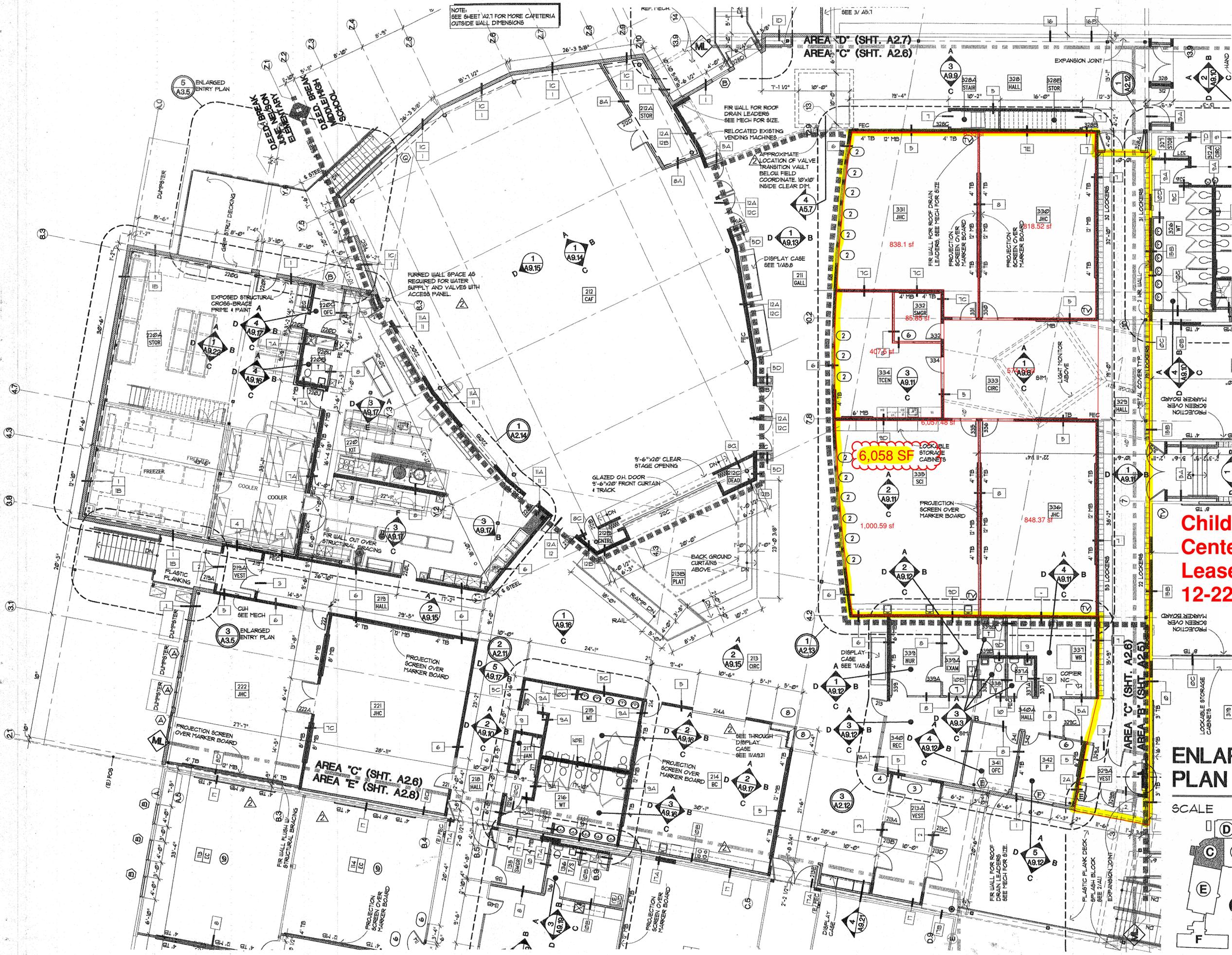
1. Approve the MOA with Maniilaq Association for design and renovations within KMHS for the ILILGAAT MUNAQRIVIAT Childcare Center and accept \$3,225,000 to fund this work as presented.
2. Disapprove the MOA with Maniilaq Association for design and renovations within KMHS for the ILILGAAT MUNAQRIVIAT Childcare Center and do not accept \$3,225,000 to fund this work as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the MOA with Maniilaq Association for design and renovations within KMHS for the ILILGAAT MUNAQRIVIAT Childcare Center and accept \$3,225,000 to fund this work as presented.

ATTACHMENT:

Memorandum of Agreement Between Northwest Arctic Borough School District And Maniilaq Association



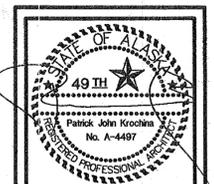
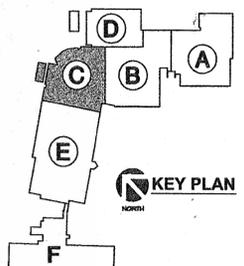
Childcare Center Leased Space 12-22-25

EXHIBIT A



ENLARGED PLAN AREA "C"

SCALE 1/8" = 1'-0"



KROCHINA ARCHITECTS AIA
 3501 Denali Street, Suite 303, Anchorage, Alaska 99503
 (907) 661-2241
 www.krochina.com

Kotzebue School Improvements
 Northwest Arctic Borough School District
 Kotzebue, Alaska Project Number 15-02

Drawn:	CG/JH
Checked:	PJK
Revisions:	
95% SUBMITTAL 04-23-04 100% CONFORMED CONSTRUCTION DOCUMENTS 08-10-04	
Dwg:	0312A24-7
© 2003 Krochina Architects	
Dwg Title:	ENLARGED PLAN AREA "C"
Job No:	0312/0404
Date:	Sept 2, 2004
A2.6	
of _____	

**MEMORANDUM OF AGREEMENT
BETWEEN NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT AND
MANIILAQ ASSOCIATION**

This Memorandum of Agreement (“Agreement”) is made and entered into this ___ day of _____, 2026, by and between the NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT (“School District”) and MANIILAQ ASSOCIATION (“Maniilaq”).

RECITALS

WHEREAS, the School District provides public education to the students of 11 communities throughout the Northwest Arctic Region of Alaska;

WHEREAS, Maniilaq is a tribal consortium that provides services to the 11 communities served by the School District and one additional community through its Compact of Self-Governance with the United States Department of the Interior, entered pursuant to Title IV of the Indian Self-Determination and Education Assistance Act (“ISDEAA”; PL 93-638), and related funding agreements;

WHEREAS, Maniilaq and the School District both value quality childcare programming that upholds our Iñupiat Ilitqusiat, is inspired by Iñupiat language and culture, supports families and the economy, and strengthens future generations, and wish to work together to pursue the possibility of enabling a third party to operate a licensed child care center on School District property within the Kotzebue Middle High School;

WHEREAS, the School District has space available in the Sixth Grade Pod of Kotzebue Middle High School and has procured a design firm’s expertise to assist with determining whether renovating such space to house a childcare center is feasible, and may potentially procure architectural design and construction phase services, and contractor construction services to renovate the facility;

WHEREAS, Maniilaq has funding available to reimburse the School District for these architectural design and construction phase services, and contractor construction services, and to reasonably restore the facility to its pre-construction state at such time as the childcare center no longer operates in the facility; and

WHEREAS, the School District and Maniilaq wish to enter into this Agreement to establish a clear shared understanding of their commitments around working together to pursue the possibility of design and renovation to enable a third party to operate a licensed childcare center on School District property within the Kotzebue Middle High School Sixth Grade Pod.

COMMITMENTS

NOW, THEREFORE, the School District and Maniilaq agree to the commitments, roles, and responsibilities set forth below.

1. The School District and Maniilaq understand and agree:

- a. The School District procured a feasibility study by architectural firm Burkhart Croft to determine whether it is feasible to renovate the Sixth Grade Pod to serve as a childcare facility. Burkhart Croft found it is feasible to renovate the Sixth Grade Pod to serve as a childcare facility. The School District provided the feasibility report to Maniilaq. The invoice for the feasibility study is \$ 9,962.75.
- b. The School District and Maniilaq agree it is reasonable to proceed to procuring design and constructions services to renovate the facility.

2. School District's Role & Responsibilities.

- a. The School District agrees to manage the architectural design and construction phase services, and contractor construction services procurement processes, in compliance with applicable procurement standards, per 2 CFR 200.317 thru 200.327 (as outlined in Appendix A).
- b. The School District will solicit Maniilaq input and written agreement (email acceptable) on RFP and contract terms, costs, scopes of work, change orders, and timelines of work to be performed prior to publishing and/or executing such documents, with a Not To Exceed combined total of \$3,225,000 (as outlined in Appendix B, Budget Summary).
- c. The School District will submit invoices (with appropriate support documentation) for payment of said services.
- d. The School District may terminate this agreement at any time, for any reason, and decide to not schedule or procure any additional architectural design and construction phase services, and contractor construction services, at its own volition. District termination costs will be reimbursed by Maniilaq in accordance with Commitments 3.c.
- e. The School District's designated project contact is Capital Projects Manager Dena Strait.

3. Maniilaq Role & Responsibilities.

- a. Maniilaq agrees to reimburse the School District the actual cost of the feasibility study conducted by Burkhart Croft, in the amount of \$9,962.75. This payment will be made within 30 days of signatures on this agreement, upon receipt of invoice and supporting documents.
- b. Maniilaq agrees to provide timely input and written indication of agreement or lack thereof (email acceptable) on conceptual and final floorplans, draft RFP and contract terms, costs, scopes of work, change orders, and timelines of work to be performed prior to the School District's publishing and/or executing such documents; and
- c. Maniilaq agrees to pay the School District for actual costs of architectural design and construction phase services, and contractor construction services, performed to renovate the facility to serve as a childcare center as well as to reasonably restore it to its original status. Payment shall be made by Maniilaq to the District contemporaneously with the District's expenditure of funds on the services described herein, upon receipt of invoice and supporting documents.

4. General Provisions.

- a. Integration and Amendments. This Agreement is the full agreement with respect to the subject matter hereof, and no implied covenant or prior oral or written agreement shall be held to vary the provisions of this Agreement. No amendment or other modification of the provisions of this Agreement shall be effective unless incorporated in a written agreement, or future amendment, signed by both parties.
- b. Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of the School District and Maniilaq and their respective successors and assigns.
- c. Execution and Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.
- d. Governing Law/Construction. This Agreement shall be construed and governed by the laws of the State of Alaska. This Agreement was negotiated between the parties and shall not be strictly construed against either party. In the event that a question, dispute, or requirements for interpretation or construction shall arise with respect to this Agreement, jurisdiction and venue shall lie exclusively with the State Court in the Second Judicial District at Kotzebue, Alaska.

- e. Authority to Execute Agreement. Each party represents that the person signing this Agreement on its behalf has been duly authorized to do so.

IN WITNESS WHEREOF, the School District and Maniilaq have duly executed and acknowledged this Memorandum of Agreement as of the date last affixed hereto.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Terri Walker, Superintendent

Date: _____

MANIILAQ ASSOCIATION

Tim Gilbert, President/CEO

Date: _____

**Addendum 1
Procurement of Architectural design and construction phase services, and
contractor construction services**

This Addendum 1 Procurement of Architectural Design Services attached to the Memorandum of Agreement Between Northwest Arctic Borough School District and Maniilaq Association is made and entered into this ___ day of _____, 2026, by and between the NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT (“School District”) and MANIILAQ ASSOCIATION (“Maniilaq”).

1. Design Services.
 - a. Maniilaq has provided a conceptual design (developed by the community working group) for the childcare facility to the School District. The School District will review and provide the conceptual design to Burkhart Croft. Burkhart Croft, Maniilaq, and the School District will conduct a site visit of the facility in early 2026. The School District will request a quote from Burkhart Croft for the design phase of the childcare facility and will share it with Maniilaq. Design Phase services, including bidding, shall not exceed \$165,000.
 - b. Design Timeline. The Parties agree to use best efforts to obtain completed construction documents from Burkhart Croft by April 30, 2026. The School District will include contractual terms in its agreement with Burkhart Croft that facilitate meeting this timeline. Both parties agree to provide timely input to Burkhart Croft on draft drawings.
2. Contractor Construction Services.

- a. The School District will prepare an Invitation to Bid (ITB) for construction services as Burkhart Croft finalizes the design in order to publish the ITB promptly following completion of the design.
 - b. Construction Timeline. The Parties will use best efforts to achieve Substantial Completion of construction by __September 1, 2026__. The School District will include contractual terms in its agreement with the selected general contractor that facilitate meeting this timeline.
3. Approvals and Payments. The Parties will take such actions with respect to the approvals of procurement actions and payments for architectural design and construction phase services, and contractor construction services as are outlined in Sections 2 and 3 of the MOA.

[Signature Page Follows]

[Signature Page to Addendum 1 Procurement of Architectural design and construction phase services, and contractor construction services]

This Addendum 1 is hereby incorporated into and made a part of the Agreement as If set forth therein.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Terri Walker, Superintendent

Date: _____

MANILAQ ASSOCIATION

Tim Gilbert, President/CEO

Date: _____

APPENDIX A

FEDERAL PROCUREMENT REGULATIONS

Following weblink outlines pertinent federal procurement regulations related to Child Care Development Fund program:

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

APPENDIX B

PROPOSED BUDGET SUMMARY

1. Administration costs	\$ 50,000
2. Professional & Technical services	\$ 325,000
3. Construction/renovation services	\$2,500,000
4. Contingency (10%)	\$ 250,000
5. Construction management services	<u>\$ 100,000</u>
TOTAL	\$3,225,000

Northwest Arctic Borough School District
FY26 Budget

	FY26	FY26	CHANGES	NOTES
	<u>REVISION #1</u>	<u>REVISION #2</u>		
<u>REVENUE</u>				
Other Local Revenue	\$1,500,000	\$1,500,000	\$0	
Earnings on Investments	\$770,000	\$770,000	\$0	
Borough Appropriation	\$10,216,250	\$10,216,250	\$0	
E-rate Program	\$11,609,460	\$11,609,460	\$0	
State Foundation	\$40,807,240	\$40,807,240	\$0	
Quality Schools	\$105,427	\$105,427	\$0	
TRS On-behalf	\$2,939,737	\$2,939,737	\$0	
PERS On-behalf	\$568,837	\$568,837	\$0	
Revenue-Other State Sources	\$821,180	\$821,180	\$0	
Impact Aid Program	\$3,941,882	\$3,941,882	\$0	
TOTAL REVENUES	\$73,280,013	\$73,280,013	\$0	
<u>TRANSFERS IN</u>				
CIP Reserved Local Share	\$2,300,000	\$2,300,000		
TOTAL TRANSFERS IN	\$2,300,000	\$2,300,000	\$0	
<u>EXPENSES</u>				
Certificated Salaries	\$15,053,317	\$14,920,811	(\$132,506)	adjustment of salaries
Non-Certificated Salaries	\$9,332,011	\$9,240,457	(\$91,554)	adjustment of salaries
Leave Pay Out	\$301,074	\$310,807	\$9,733	cover semester 1 leave payouts
Stipends	\$109,750	\$107,750	(\$2,000)	correct principal stipends
Employee Benefits	\$11,820,206	\$10,233,494	(\$1,586,712)	release of health ins not used
TRS On-behalf	\$2,960,428	\$2,939,737	(\$20,691)	figure should match revenue
PERS On-behalf	\$577,565	\$568,837	(\$8,728)	figure should match revenue
SUBTOTAL: Personnel	\$40,154,351	\$38,321,893	(\$1,832,458)	
Prof & Technical Services	\$4,905,597	\$5,161,199	\$255,602	inc to princ conf, adjusting for actuals
Staff Travel	\$617,100	\$636,154	\$19,054	principals' travel under budgeted
Board Travel	\$83,852	\$83,852	\$0	
Student Travel	\$1,343,775	\$1,343,775	\$0	
Utility Services	\$13,790,502	\$13,791,802	\$1,300	W&S contract inc
Energy (w/ electricity & fuel)	\$6,345,600	\$6,086,200	(\$259,400)	release over budgeted amount
Other Purchased Services	\$4,500,276	\$4,500,276	\$0	
Property & Liability Insurance	\$1,300,142	\$1,325,142	\$25,000	consolidated ins premiums not recorded
Supplies, Materials & Media	\$1,835,883	\$2,016,240	\$180,357	inc ins costs
Tuition	\$40,000	\$40,000	\$0	
Dues & Fees	\$261,775	\$277,985	\$16,210	additional expenses
Inventoried Equipment	\$55,000	\$55,000	\$0	
Indirect Cost Recovery	(\$250,000)	(\$250,000)	\$0	
SUBTOTAL: Non-Personnel	\$34,829,502	\$35,067,625	\$238,123	
TOTAL EXPENSES	\$74,983,853	\$73,389,518	(\$1,594,335)	
<u>TRANSFERS OUT</u>				
Food Service Fund	\$1,200,000	\$1,200,000	\$0	
ATC	\$500,000	\$500,000	\$0	
Star of the NW-Magnet School	\$0	\$0	\$0	
Teacher Housing Fund	\$675,000	\$675,000	\$0	
Capital Projects	\$440,000	\$440,000	\$0	
Special Revenue Fund	\$0	\$0	\$0	
TOTAL TRANSFERS OUT	\$2,815,000	\$2,815,000	\$0	
INC/(DEC)-UNRESERVED FB	(\$2,218,840)	(\$624,505)	\$1,594,335	
FY25 Fund Balance	\$4,550,874	\$4,550,874		
Decrease in Fund Balance	\$2,218,840	\$624,505		
Est. FY25 Prepaid & Inventory	\$2,000,000	\$2,000,000		
Projected FY26 Fund Balance	\$332,034	\$1,926,369		

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: Jan. 21, 2026

NUMBER: 26-078

FR: Office of the Superintendent

SUBJECT: Approval of FY27
Memorandum of
Agreement; Bacon
Physical Therapy

STRATEGIC PLAN/BOARD GOAL:

Student Learning: Strengthen student progress monitoring

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the Memorandum of Agreement (MOA) with Kristen Bacon, Physical Therapy for \$54,000

BACKGROUND AND/OR PERTINENT INFORMATION:

Kristen Bacon, PT provides oversight, direct, and indirect physical therapy services for children across the district ages 0-22. Kristen Bacon, PT Therapy, is an experienced therapist who has a history of working effectively with staff, parents, and students in special services programs. She will oversee and conduct consultation, evaluation, and direct physical therapy services.

This contract, fully supported by grants, will provide her the opportunity to assist the district in providing services as required by law to infants and special education students in the district. Kristen Bacon, Physical Therapist also consults with staff.

Funding Source:

Sped VIB Grant = \$10,000

Sped 619 Grant = \$34,000

ELF Grant = \$10,000

ALTERNATIVES:

1. Approve the FY 27 Memorandum of Agreement (MOA) for Kristen Bacon, PT, in the amount not to exceed \$54,000.
2. Disapprove the MOA for Physical Therapy, as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval of the fy 27 MOA with Kristen Bacon, Physical Therapist in the amount not to exceed \$54,000 as presented.

MEMORANDUM

TO: NWABSD Board of Education

DATE: January 21, 2026

NUMBER: 26-079

FR: Office of the Superintendent

SUBJECT: Approval of
Superintendent Travel

ABSTRACT:

Superintendent's out-of-district travel requires Board approval.

ISSUE:

At issue is to approve the Superintendent's request for out-of-district travel as presented.

BACKGROUND AND/OR PERTINENT INFORMATION:

Request for Out-of-District Travel by the Superintendent Upcoming Travel Dates:

- 2026 Winter Immersion Symposium February 12-13, at Spokane, WA.

Creating a successful Indigenous Language leaders, teachers, activists and program managers on how to develop a proven fluency transfer system that can be used to train new, advanced fluent speakers who are empowered to teach and live in the language to intergenerational use and transmission of Indigenous language.

Winter 2025 Immersion Symposium participants will learn about:
our Indigenous Language Fluency Transfer System (ILFTS)
how we train new fluent adult speakers & teachers with the ILFTS
how other communities can adapt and adapt our ILFTS for their own languages to power successful Indigenous language revitalization.

Training will include observation in Salish immersion classrooms, lecture about the elements of successful language revitalization and intensive training on the Indigenous Language Fluency Transfer System (ILFTS).

FUNDING SOURCE:

General Funds: budgeted for FY26

ALTERNATIVES:

1. Approve the Superintendent's request for out-of-district travel as presented.
2. Do not approve the Superintendent's request for out-of-district travel as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the Superintendent's request for out-of-district travel as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21, 2026

NUMBER: 26-080

FR: Office of the Superintendent

SUBJECT: SHI Regionwide Verkada
Camera and Vape
Sensor Purchase

STRATEGIC PLAN/BOARD GOAL:

Goal 2: Operational Improvement

ABSTRACT:

Board approval is required for services that exceed \$50,000.

ISSUE:

At issue is for the Board to approve the purchase of Verkada cameras and vape sensors from SHI for a total amount not to exceed \$595,320.95, pending donated funds.

BACKGROUND AND/OR PERTINENT INFORMATION:

Current Districtwide cameras are failing, obsolete, and in need of full replacement. The new Kisimjigtuq School had this system installed after being built. Napaaqtugmiut School, KMHS, and JNES have a very small handful of cameras and vape sensors. The Alaska Technical Center has fully funded this system with a grant and is in the process of installing it. Multiple regionwide competitive quotes were sought prior to moving forward with Kisimjigtuq School's system and purchase via SHI.

The systems provide full exterior camera security as well as interior, common area, and entrance/exit security. The vape sensors alert the Administration when someone is vaping.

Ambler	\$ 56,881.80
Buckland	\$ 69,309.70
Deering	\$ 43,445.80
Kiana	\$ 54,518.75
Kobuk	\$ 35,259.50
Kotzebue External	\$ 57,507.40
Kotzebue - JNES	\$ 38,452.40
Kotzebue - KMHS	\$ 29,173.20
Noatak	\$ 50,949.30
Noorvik	\$ 49,000.00
Selawik	\$ 64,063.70
Shungnak	\$ 46,759.40
TOTAL	\$ 595,320.95

FUNDING:

Donated funds: These items are not currently budgeted and will not be purchased unless the District receives donated funds sufficient to cover the cost.

ALTERNATIVES:

1. Approve the purchase of Verkada cameras and vape sensors from SHI for a total amount not to exceed \$595,320.95, pending donated funds as presented;
2. Do not approve the purchase of the camera and vape sensors as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends Board approval of the purchase of Verkada cameras and vape sensors from SHI for a total amount not to exceed \$595,320.95, pending the donated funds as presented.

MEMORANDUM

TO: NWABSD Board of Education

DATE: January 21, 2026

NUMBER: 26-071

FR: Office of the Superintendent

SUBJECT: Approval of the
Superintendent's
Contract FY 27-29

ABSTRACT:

The board shall employ or contract for a Superintendent. Board member approval of the Superintendent contract is required.

ISSUE:

At issue is the Board's consideration to the current contract between NWABSD and Superintendent Terri Walker.

BACKGROUND AND/OR PERTINENT INFORMATION:

The Superintendent is requesting a contract between NWABSD and Superintendent Terri Walker from July 01, 2027, to June 30, 2029.

ALTERNATIVES:

1. Approve the Superintendent contract as presented.
2. Disapprove the Superintendent contract as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATIONS:

Approve the Superintendent's contract as presented.

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21, 2026

NUMBER: 26-081

FR: Office of the Superintendent

SUBJECT: Approval of Superintendent
Evaluation

ABSTRACT

Board member approval of the Superintendent Evaluation summary is required.

ISSUE

At issue is the board approval of the Superintendent Evaluation on January 21, 2026.

BACKGROUND AND/OR PERTINENT INFORMATION

Board Policy 2123 Evaluation of the Superintendent states that the Board believes that an annual evaluation of the Superintendent's performance strengthens working relationships between the Superintendent and the Board. The evaluation process should clarify the Superintendent's role and give the Board and Superintendent an opportunity to jointly identify immediate priorities among the Superintendent's many responsibilities. Evaluations also should help the Board to monitor progress toward established goals and to set reasonable criteria for salary increases and/or contract extension. The Board shall meet with the Superintendent to discuss the evaluation, including commendations in areas of strength and recommendations for improving effectiveness. The Superintendent and Board members shall agree upon and sign an evaluation summary. Additional evaluations may be arranged at any time during the school year at the request of either the Board or the Superintendent.

ALTERNATIVES

1. Approve the Superintendent Evaluation summary as presented.
2. Disapprove the Superintendent Evaluation summary as presented.
3. Take no final action.

BP 2123 EVALUATION OF THE SUPERINTENDENT

The Board believes that an annual evaluation of the Superintendent's performance strengthens working relationships between the Superintendent and the Board. The evaluation process should clarify the Superintendent's role and give the Board and Superintendent an opportunity to jointly identify immediate priorities among the Superintendent's many responsibilities. Evaluations also should help the Board to monitor progress toward established goals and to set reasonable criteria for salary increases and/or contract extension.

The Board shall meet with the Superintendent to discuss the evaluation, including commendations in areas of strength and recommendations for improving effectiveness. The Superintendent and Board members shall agree upon and sign an evaluation summary. Additional evaluations may be arranged at any time during the school year at the request of either the Board or the Superintendent.

(cf. 2121 - Superintendent's Contract)

The evaluation process shall be reviewed annually to determine whether any of the following steps need improvement:

1. Developing or reviewing/revising the superintendent's job description.
2. Adopting or reviewing/revising evaluation policy.
3. Establishing clear criteria to include progress on district goals.
4. Establishing or reviewing/revising the evaluation process.
5. Carrying out the evaluation.
6. Summarizing the results.
7. Discussing the results with the superintendent.
8. Developing a plan for growth and improvement.

(cf. 9321 - Executive Sessions)

Adopted: February 25, 1994

Northwest Arctic Borough School District

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: January 21, 2026

NUMBER: 26-082

FR: Office of the Superintendent

SUBJECT: Approval of FY25 Audited
Financial Statements

ABSTRACT:

The board approves Audited Financial Statements

ISSUE:

At issue is the approval of the FY25 Audited Financial Statements.

BACKGROUND AND/OR PERTINENT INFORMATION:

The District is required by State law to have an annual audit performed by independent auditors. The annual financial audit is an independent and unbiased examination of the District's financial information. It is required that the FY25 Audited Financial Statements be sent to the Alaska Department of Education and Early Development by November 15th of each year and be approved by the board. Altman, Rogers & Co. presented a final draft of the FY25 financial statement information and auditor opinions to the Board during the November 12, 2025, worksession.

FUNDING SOURCE:

The FY25 Audited Financial Statements cover the operation of the Northwest Arctic Borough School District for the period July 1, 2024, through June 30, 2025.

ALTERNATIVES:

1. Approve the FY25 Audited Financial Statements, as presented;
2. Disapprove the FY25 Audited Financial Statements, as presented;
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The Administration recommends the Board approve the FY25 Audited Financial Statements, as presented;

ATTACHMENT:

FY25 Audited Financial Statements

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Basic Financial Statements, Required Supplementary
Information, Supplementary Information,
and Compliance Reports

Year Ended June 30, 2025

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Basic Financial Statements, Required Supplementary
Information, Supplementary Information,
and Compliance Reports

Year Ended June 30, 2025

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1-4
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	5
Statement of Activities	B-1	6
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C-1	7
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	C-2	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D-1	9
Reconciliation of Changes in Fund Balances of Governmental Funds to Statement of Activities	D-2	10
Notes to Basic Financial Statements		11-39
Required Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final – Budget and Actual:		
School Operating Fund	E-1	40
Public Employees' Retirement System:		
Schedule of District's Proportionate Share of the Net Pension Liability	F-1	41
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)	F-2	42
Schedule of District's Contributions (Pensions)	F-3	43
Schedule of District's Contributions (OPEB)	F-4	44
Teachers' Retirement System:		
Schedule of District's Proportionate Share of the Net Pension Liability	F-5	45
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)	F-6	46
Schedule of District's Contributions (Pensions)	F-7	47
Schedule of District's Contributions (OPEB)	F-8	48
Notes to Required Supplementary Information		49-51

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information:		
Major Governmental Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual: School Operating Fund	G-1	52-56
Other Governmental Funds:		
Combining Balance Sheet	H-1	57-64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)	H-2	65-71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable):		
Special Revenue Funds:		
Student Transportation	H-3	72
T.V.E.P Basic	H-4	73
Alaska Construction Academy Program	H-5	74
STAR of the Northwest Magnet School	H-6	75
Teacher Housing	H-7	76
School Broadband Assistance	H-8	77
Hunter Education	H-9	78
ARPA ESSER	H-10	79
ARP Homeless	H-11	80
Food Service	H-12	81
Consolidated Administration	H-13	82
Title I-A Homeless	H-14	83
Title I-A Basic	H-15	84
Title I-C Migrant Education	H-16	85
Title IV-A	H-17	86
Title I-A Parent Engagement	H-18	87
Title I-A Professional Development	H-19	88
Migrant Education – Books	H-20	89
Career Technical Education	H-21	90
Safety & Well Being	H-22	91
Title I-A School Improvement 1003(a)	H-23	92
Title I-A School Improvement	H-24	93
Early Intervention Infant Learning Program	H-25	94
Early Intervention Infant Learning Program Part C	H-26	95
Medical Assistance	H-27	96
Special Education Title VI-B	H-28	97

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information, Continued:		
Other Governmental Funds:		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance – Budget and Actual (where applicable):		
Special Revenue Funds:		
Special Education Section 619	H-29	98
Adult Basic Education – Unit 7556	H-30	99
AK Literacy	H-31	100
Youth Leaders Program	H-32	101
Literacy Connections	H-33	102
Native Youth in Action	H-34	103
Indian Education	H-35	104
Johnson O’Malley	H-36	105
Johnson O’Malley Contract	H-37	106
Rural Education Achievement Program	H-38	107
Alaska C-3 ANE	H-39	108
Our Youth	H-40	109
Maniilaq ABE/GED Contract	H-41	110
Local Donation Payroll	H-42	111
Village Improvement Funds	H-43	112
Securing Mental Health Instructional Leadership Experience	H-44	113
Local Donation Professional and Technical Services	H-45	114
Noorvik Afterschool	H-46	115
Maniilaq Health Activities	H-47	116
Student Activities	H-48	117
Combining Statement of Revenues, Expenditures and		
Changes in Fund Balances (Deficits):		
Capital Project Funds	I-1	118-119
Schedule of Compliance AS 14.17.505	J-1	120
Schedule of Expenditures of Federal Awards	K-1	121-122
Notes to the Schedule of Expenditures of Federal Awards		123
Schedule of State Financial Assistance	L-1	124
Notes to the Schedule of State Financial Assistance		125

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Compliance Reports:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		126-127
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the <i>Uniform Guidance</i>		128-130
Federal Schedule of Findings and Questioned Costs		131-132
Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		133-135
State Schedule of Findings and Questioned Costs		136

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District (the District), a component unit of the Northwest Arctic Borough, 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 accompanying 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 Northwest Arctic Borough School 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, (Government Auditing Standards). 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 Northwest Arctic Borough School 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.

Changes in Accounting Principles

As discussed in Note XIV to the financial statements, in 2025, the District implemented GASB Statement No. 101, *Compensated Absences*, which established standards of accounting and financial reporting for compensated absences. The requirements of this Statement apply to financial statements of all state and local governments.

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

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 Northwest Arctic Borough School 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 GAAS 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 GAAS 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 Northwest Arctic Borough School 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 Northwest Arctic Borough School 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 the Budgetary Comparison Information on page 40 and the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities and Assets and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, and the Notes to the Required Supplementary Information on pages 41-51 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 GAAS, 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 Northwest Arctic Borough School District's basic financial statements. The information listed in the table of contents as "Supplementary Information", which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the School Operating Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits); Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) – Special Revenue Funds; Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) – Capital Project Funds; Schedule of Compliance AS 14.17.505; Schedule of Expenditures of Federal Awards and related notes to schedule, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and Schedule of State Financial Assistance and related notes to schedule 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 GAAS. 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 26, 2025 on our consideration of the Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
November 26, 2025

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Net Position

June 30, 2025

	Governmental Activities
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 24,479,306
Accounts receivable	3,723,322
Prepaid items	100,332
Inventory	1,940,823
Total current assets	30,243,783
Long-term assets:	
Deferred contribution (construction in progress), not being depreciated	69,881,989
Depreciable capital assets, net of accumulated depreciation	2,418,799
Net OPEB assets	12,183,697
Total long-term assets	84,484,485
Deferred outflows of resources:	
Pension and OPEB deferrals	3,472,360
Total assets and deferred outflows of resources	118,200,628
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	589,492
Accrued payroll liabilities	4,432,804
Unearned revenue	6,919,881
Compensated absences	1,280,761
Total current liabilities	13,222,938
Long-term liabilities:	
Net pension liabilities	23,772,636
Deferred inflows of resources:	
Pension and OPEB deferrals	416,959
Total liabilities and deferred inflows of resources	37,412,533
<u>Net Position</u>	
Net investment in capital assets	72,300,788
Restricted	1,191,687
Unrestricted	7,295,620
Total net position	80,788,095
Total liabilities, deferred inflows of resources, and net position	\$ 118,200,628

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 23,602,479	161,834	7,182,040	-	(16,258,605)
Special education instruction	7,218,834	-	527,444	-	(6,691,390)
Special education support services - students	2,086,007	-	1,177,806	-	(908,201)
Support services - students	2,035,759	-	2,398,265	-	362,506
Support services - instruction	26,743,831	-	3,995,652	-	(22,748,179)
School administration	4,279,952	-	514,271	-	(3,765,681)
School administration support services	1,451,071	-	484,099	-	(966,972)
District administration	1,790,118	-	101,696	-	(1,688,422)
District administration support services	4,284,152	-	1,086,661	-	(3,197,491)
Operations and maintenance of plant	19,645,945	573,776	425,695	2,938,293	(15,708,181)
Student activities	2,582,120	-	675,694	-	(1,906,426)
Student transportation - to and from school	64,786	-	56,619	-	(8,167)
Adult and continuing education instruction	1,573,674	-	1,572,889	-	(785)
Food services	3,237,042	26,371	1,949,280	-	(1,261,391)
Total governmental activities	\$ <u>100,595,770</u>	<u>761,981</u>	<u>22,148,111</u>	<u>2,938,293</u>	<u>(74,747,385)</u>
General revenues and transfers:					
Borough appropriations				\$ 8,068,263	
Investment income				754,278	
Grants not restricted to specific programs				45,507,039	
E-rate				19,526,602	
Other				1,397,867	
Capital assets transferred to the Borough				(7,010)	
Total general revenues and transfers				<u>75,247,039</u>	
Change in net position					<u>499,654</u>
Net position - beginning of year, as originally stated					80,990,429
Change in accounting principle					<u>(701,988)</u>
Net position - beginning of year, as restated					<u>80,288,441</u>
Net position, end of year				\$	<u><u>80,788,095</u></u>

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Balance Sheet - Governmental Funds

June 30, 2025

	School Operating Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>			
Cash and cash equivalents	\$ 24,479,306	-	24,479,306
Accounts receivable	15,516	3,707,806	3,723,322
Inventory	1,872,383	68,440	1,940,823
Prepaid items	89,600	10,732	100,332
Due from other funds	3,432,813	12,942,175	16,374,988
Total assets	29,889,618	16,729,153	46,618,771
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	440,081	149,411	589,492
Accrued payroll liabilities	4,432,804	-	4,432,804
Unearned revenue	1,440,000	5,479,881	6,919,881
Due to other funds	12,942,175	3,432,813	16,374,988
Total liabilities	19,255,060	9,062,105	28,317,165
Fund balances:			
Nonspendable	1,961,983	79,172	2,041,155
Restricted	-	1,191,687	1,191,687
Assigned	4,121,701	6,507,293	10,628,994
Unassigned	4,550,874	(111,104)	4,439,770
Total fund balances	10,634,558	7,667,048	18,301,606
Total liabilities and fund balances	\$ 29,889,618	16,729,153	46,618,771

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2025

Total fund balances of governmental funds	\$	18,301,606
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. These assets, net of accumulated depreciation, consist of:		
Deferred contribution (construction in progress)	\$ 69,881,989	
Vehicles	2,173,974	
Teacher housing	4,443,700	
Machinery and equipment	1,410,357	
Total capital assets	77,910,020	
Accumulated depreciation	(5,609,232)	
Total capital assets, net		72,300,788
Long-term liabilities are not due in the current period, and therefore, are not reported in the funds;		
Compensated absences		(1,280,761)
Long-term liabilities reported in these statements consist of:		
Proportionate share of the collective net pension liability:		
PERS	(13,111,689)	
TRS	(10,660,947)	(23,772,636)
Proportionate share of the collective OPEB asset:		
PERS	5,585,008	
TRS	6,598,689	12,183,697
Deferred inflows and outflows of resources are the result of timing differences in the actuarial report:		
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources.		
PERS	2,127,686	
TRS	1,344,674	3,472,360
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources.		
PERS	(160,151)	
TRS	(256,808)	(416,959)
Net position of governmental activities	\$	80,788,095

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2025

	School Operating Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local sources:			
Earnings on investment	\$ 754,278	-	754,278
E-rate revenue	19,526,602	-	19,526,602
Charges for services	-	761,981	761,981
Other	1,397,867	1,617,512	3,015,379
Intergovernmental:			
Borough appropriations	8,068,263	1,091,836	9,160,099
State of Alaska	44,178,759	6,383,564	50,562,323
Federal sources	4,121,701	12,166,906	16,288,607
Total revenues	<u>78,047,470</u>	<u>22,021,799</u>	<u>100,069,269</u>
Expenditures:			
Current:			
Instruction	16,775,133	5,674,520	22,449,653
Special education instruction	6,853,402	-	6,853,402
Special education support services - students	1,131,876	893,649	2,025,525
Support services - students	89,077	1,881,358	1,970,435
Support services - instruction	22,450,540	4,180,393	26,630,933
School administration	3,984,284	60,125	4,044,409
School administration support services	1,246,459	165,315	1,411,774
District administration	1,712,956	21,598	1,734,554
District administration support services	3,003,661	1,146,203	4,149,864
Operations and maintenance of plant	17,568,872	1,504,559	19,073,431
Student activities	1,882,503	671,039	2,553,542
Student transportation - to and from school	-	64,786	64,786
Adult and continuing education instruction	27,140	1,530,425	1,557,565
Food services	175,713	3,073,540	3,249,253
Construction and facilities acquisition	33,000	3,027,030	3,060,030
Total expenditures	<u>76,934,616</u>	<u>23,894,540</u>	<u>100,829,156</u>
Excess (deficiency) of revenues over expenditures	<u>1,112,854</u>	<u>(1,872,741)</u>	<u>(759,887)</u>
Other financing sources (uses):			
Transfers in	324,136	2,188,364	2,512,500
Transfers out	(2,188,364)	(324,136)	(2,512,500)
Net other financing sources (uses)	<u>(1,864,228)</u>	<u>1,864,228</u>	<u>-</u>
Net change in fund balances	<u>(751,374)</u>	<u>(8,513)</u>	<u>(759,887)</u>
Fund balances, beginning of year, as originally stated	10,927,573	7,675,561	18,603,134
Change in accounting principle	458,359	-	458,359
Fund balances, beginning of year, as restated	<u>11,385,932</u>	<u>7,675,561</u>	<u>19,061,493</u>
Fund balances, end of year	<u>\$ 10,634,558</u>	<u>7,667,048</u>	<u>18,301,606</u>

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Reconciliation of Changes in Fund Balances of
Governmental Funds to Statement of Activities

Year Ended June 30, 2025

Net change in fund balances - total governmental funds		\$ (759,887)
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.		
Capital outlay	\$ 2,794,140	
Depreciation expense	<u>(318,362)</u>	2,475,778
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds are shown as expenditures.		
Completed construction transferred to Northwest Arctic Borough		(7,010)
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.		
Changes in compensated absences		(120,414)
Change in the unfunded net pension and OPEB liabilities:		
PERS	(359,609)	
TRS	<u>(686,077)</u>	(1,045,686)
Changes in deferred inflows and outflows 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 liabilities.		
PERS	283,470	
TRS	<u>(326,597)</u>	<u>(43,127)</u>
Change in net position of governmental activities		\$ <u><u>499,654</u></u>

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements include all the activities of the Northwest Arctic Borough School District (the District). The District is a component unit of the Northwest Arctic Borough, Alaska.

Pursuant to Alaska Statutes, Title 29.43.030, the Northwest Arctic Borough (the Borough) has the responsibility of establishing, maintaining and operating a system of public schools. The Borough has delegated the administrative responsibilities for these functions to the School Board of the Northwest Arctic Borough School District. Members of the School Board are elected by the public. The School Board has control over hiring and firing of employees and the power to contract and purchase equipment. The School Board is required to submit an annual budget to the Borough Assembly for approval, and all bonded indebtedness is through the Borough.

The financial statements included in this report are for Northwest Arctic Borough School District only. There are no component units for which the District is financially accountable, nor do any special financial relationships exist between the District and any other entity.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

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 District. For the most part, the effect of inter-fund activity has been removed from these statements. The District engages only in governmental activities, which are normally supported by intergovernmental revenues. It does not engage in business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, or services provided by a given function; and 2) grants that are restricted to meeting the operational requirements of a particular function. Intergovernmental revenues and 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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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 earned 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 claims and judgments, which are recorded only when payment is due.

The District reports the following major governmental funds based on the required quantitative criteria:

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

The other funds of the District are considered nonmajor and are as follows:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities.

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

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Summarized below are the major sources of revenues and applicable recognition policies.

Intergovernmental Revenue

State of Alaska Public School Funding (Foundation) and pupil transportation revenues, federal impact aid, and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period which the expenditures were incurred.

Revenues from the Northwest Arctic Borough are recorded as intergovernmental revenues and are susceptible to accrual and are recorded in the year of the Borough appropriation.

Local Revenue

Interest earned is recorded in the School Operating Fund unless otherwise specified by the awarding source. Rental income from District owned property is recorded in the period to which it relates. Both interest and rental income is susceptible to accrual.

Indirect Costs

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

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

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and other Investments which are easily converted to cash. There are no statutory limitations on the type of investment allowed.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of fund financial statements and are eliminated in the preparation of the government-wide financial statements.

Accounts receivable are comprised of amounts due from the federal government, State of Alaska, and other local sources.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

No receivables are deemed uncollectible and no allowance for uncollectible accounts has been established accordingly.

3. Inventory and Prepaid Items

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel and food supplies is on the consumption method. The consumption method records the expenditures when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. Reported inventories and prepaid items are equally offset by a fund balance classified as nonspendable, which indicates they do not constitute "available spendable resources" even though they are a component of current assets.

4. Capital Assets

Capital assets, which include equipment and improvements to property, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Land, buildings, infrastructure assets, and construction-in-progress are reported by the Northwest Arctic Borough since they hold the title to the land and buildings, and engage the architects, engineers, and contractors to construct new facilities.

5. Deferred Contributions

Deferred Contributions represent construction in progress that, when completed, will be transferred to the Northwest Arctic Borough. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Equipment and improvements to property of the District are depreciated using the straight line method over the following estimated useful lives:

Assets:	<u>Years</u>
Office equipment	7-30
Computer equipment	3-7
Vehicles	7
Furniture	10-30
Other equipment	5-15

Works of art are not depreciated if the art work is removable from the building. Artwork that has become part of the building such as ceramic walls is depreciated over 70 years.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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. Unearned Revenue

Unearned revenues arise when resources are received before the School District has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

8. Compensated Absences

All permanent employees earn and accrue vacation leave and sick leave. A liability is recognized when it is attributable to services already rendered. It accumulates, and it is more likely than not that the government 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.

9. Long-Term Obligations

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities. In the Fund Financial Statements, the face amount of the debt issued is reported as other financing sources and an expenditure of the fund incurring the debt. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Debt incurred for construction of school facilities is the obligation of the Borough; therefore, it is not included in the School District's Government-Wide Statement of Net Position.

10. Pensions and Other Post Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, 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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

11. Fund Balance

The governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Restricted fund balance reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the School Board-the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the School Board removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The School Board has the authority to assign amounts to be used for specific purposes in the School Operating Fund. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the School Operating Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance is the residual classification for the School Operating Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources-committed, assigned, and unassigned-in order as needed.

12. 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 category.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

13. 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, except for the District's investments. The carrying amount of the District's investments are determined based on quoted market prices.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted by the School Board for all revenues, expenditures and interfund transfers of all Special Revenue Funds, except for the Student Activity Special Revenue Fund. Budgets are prepared and presented on the modified accrual basis of accounting.

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

Any transfers of appropriations between funds of over \$50,000 require the approval of the School Board. All transfers not requiring approval are reported to the School Board. The School Operating Fund level of budgetary control is at the fund level. Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' award.

The following Special Revenue Funds had expenditures and transfers in excess of appropriations:

Teacher Housing	\$	1,239
Food Service	\$	53,094
Village Improvement Funds	\$	17,440

Excess of expenditures over appropriations were funded through available revenues and fund balance.

Project budgets are adopted for the various 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 or to budgeted amounts, if greater than actual.

III. Cash and Investments

The District maintains a central treasury that is available for use by all the funds. Each fund's portion of the central treasury is displayed on the balance sheet as "due to/from other funds."

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount is \$24,479,306 in governmental funds with combined bank balances of \$25,402,548. The bank balances were covered by Federal Depository Insurance up to \$250,000 and the remainder has been covered by a collateralization agreement. The District had no uninsured and uncollateralized balances at June 30, 2025.

Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the District's deposits and investment balances to the financial statements as of June 30, 2025:

Bank deposits	\$	8,525,906
Investments - cash equivalents		15,953,400
Total cash and cash equivalents	\$	24,479,306

IV. Accounts Receivable

Accounts receivable as of year end for the District's individual major funds and other governmental funds are as follows:

		School Operating Fund	Other Governmental Funds	Total
Accounts receivable:				
Grants	\$	-	3,747,867	3,747,867
Other		15,516	-	15,516
Total	\$	15,516	3,747,867	3,763,383

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

V. Capital Assets

Capital assets accounted for by the District include the following:

	Balance July 1, 2024	Additions	Transfers and Deletions	Balance June 30, 2025
Capital assets not being depreciated:				
Deferred contribution - CIP	\$ 67,268,318	2,620,681	(7,010)	69,881,989
Capital assets being depreciated:				
Vehicles	2,029,415	144,559	-	2,173,974
Machinery and equipment	4,438,865	28,900	(24,065)	4,443,700
Teacher housing	1,410,357	-	-	1,410,357
Total capital assets being depreciated	7,878,637	173,459	(24,065)	8,028,031
Accumulated depreciation:				
Vehicles	1,194,583	136,795	-	1,331,378
Machinery and equipment	3,927,448	146,308	(24,065)	4,049,691
Teacher housing	192,904	35,259	-	228,163
Total accumulated depreciation	5,314,935	318,362	(24,065)	5,609,232
Net depreciable capital assets	2,563,702	(144,903)	-	2,418,799
Total capital assets	\$ 69,832,020	2,475,778	(7,010)	72,300,788

During the year the District completed and transferred capital assets to the Northwest Arctic Borough of \$7,010.

Depreciation expense was charged to functions of the District as follows:

Instruction	\$ 100,389
Special education instruction	1,584
Operations and maintenance of plant	204,350
Student activities	10,036
Food services	2,003
Total depreciation expense	\$ 318,362

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

VI. Fund Balance

The District follows the provisions of GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balance, reported in the major funds and the nonmajor funds in the aggregate on the governmental funds balance sheet is subject to the following constraints:

June 30, 2025	School Operating Fund	Other Governmental Funds	Totals
Nonspendable:			
Inventory	\$ 1,872,383	68,440	1,940,823
Prepaid items	89,600	10,732	100,332
Total nonspendable	<u>1,961,983</u>	<u>79,172</u>	<u>2,041,155</u>
Restricted:			
Special Revenue Funds:			
Medical Assistance	-	177,439	177,439
Students Activities	-	960,862	960,862
Capital Project Funds:			
Impact Aid Capital	-	53,386	53,386
Total restricted	<u>-</u>	<u>1,191,687</u>	<u>1,191,687</u>
Assigned:			
Special Revenue Funds:			
Facilities Housing	-	39,548	39,548
Youth Leaders Program	-	6,779	6,779
Maniilaq Counselor Program	-	11,421	11,421
Capital Project Funds:			
District Technology	-	1,099,367	1,099,367
Local Funded Maintenance	-	306,002	306,002
CIP Reserved Local Share	-	4,080,144	4,080,144
AHFC Buckland Duplex THP-23-NAB-1	-	23,993	23,993
AHFC Buckland Duplex THP-23-NAB-2	-	15,296	15,296
Kivalina K-12 Replacement School and Teacher Housing	-	233,773	233,773
Alaska Technical Center Family Housing	-	17,452	17,452
Magnet School (ATC) Expansion Project	-	673,518	673,518
Impact Aid	<u>4,121,701</u>	-	<u>4,121,701</u>
Total assigned	<u>4,121,701</u>	<u>6,507,293</u>	<u>10,628,994</u>
Unassigned	<u>4,550,874</u>	<u>(111,104)</u>	<u>4,439,770</u>
Total fund balances	<u>\$ 10,634,558</u>	<u>7,667,048</u>	<u>18,301,606</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

VII. Interfund Receivables and Payables and Transfers

Interfund receivables and payables are shown as "due to other funds" and "due from other funds" in each of the individual funds. These balances at June 30, 2025, were as follows:

Receivable Fund	Payable Fund	Amount
Other Governmental Funds	School Operating Fund	\$ 12,942,175
School Operating Fund	Other Governmental Funds	3,432,813
Total		\$ 16,374,988

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.

Transfers

From School Operating Fund to Other Governmental Funds to cover operating costs \$ 2,188,364

VIII. Employee Retirement Systems and Plans

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

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

The system is governed by the Alaska Retirement Management Board (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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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

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

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	<u>58,467</u>	<u>18,046</u>

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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.

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>.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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.

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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%

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%.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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.

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>.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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%.

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

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
\$ 1,530,642	83,670	1,614,312

Public Employees' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$441,422 (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 \$865,575 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	\$ 13,111,689
State's proportionate share of the net pension liability	4,905,296
Total	\$ 18,016,985
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (5,275,500)
State's proportionate share of the ARHCT OPEB liability (asset)	(1,960,189)
Total	\$ (7,235,689)
District's proportionate share of the ODD OPEB liability (asset)	\$ (159,759)
District's proportionate share of the RMP OPEB liability (asset)	\$ (149,749)
Total District's share of net pension and OPEB liabilities and assets	\$ 7,526,681

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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	0.23907%	0.25973%	(0.02066%)
OPEB:			
ARHCT	0.23956%	0.25910%	(0.01954%)
ODD	0.26760%	0.31283%	(0.04523%)
RMP	0.32125%	0.37469%	(0.05344%)

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$1,913,411 and \$652,480, respectively, for the year ended 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	126,220	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	1,530,642	-
Total	\$ <u>1,656,862</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,858	-
Changes of assumptions	141,639	-
Net difference between projected and actual earnings on OPEB plan investments	80,336	-
Changes in proportion and differences between District contributions and proportionate share of contributions	77,281	-
District contributions subsequent to the measurement date	-	-
Total	\$ <u>302,114</u>	<u>-</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(37,425)
Changes of assumptions	-	(396)
Net difference between projected and actual earnings on OPEB plan investments	510	-
Changes in proportion and differences between District contributions and proportionate share of contributions	21,302	(849)
District contributions subsequent to the measurement date	18,767	-
Total	\$ 40,579	(38,670)
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,769	(16,642)
Changes of assumptions	50,673	(100,668)
Net difference between projected and actual earnings on OPEB plan investments	2,113	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,673	(4,171)
District contributions subsequent to the measurement date	64,903	-
Total	\$ 128,131	(121,481)

\$1,530,642 and \$83,670 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, 2025, 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	\$ (351,417)	(74,775)	(6,554)	(21,283)
2026	654,222	532,096	(920)	252
2027	(96,571)	(85,284)	(4,825)	(21,624)
2028	(80,014)	(69,923)	(3,987)	(14,795)
2029	-	-	(1,664)	(7,800)
Thereafter	-	-	1,092	6,997
Total	\$ 126,220	302,114	(16,858)	(58,253)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$982,692) and \$354,145 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)	\$ 17,466,004	13,111,689	9,426,895
Net OPEB ARHCT liability (asset)	\$ (3,340,366)	(5,275,500)	(6,903,957)
Net OPEB ODD liability (asset)	\$ (150,058)	(159,759)	(167,362)
Net OPEB RMP liability (asset)	\$ 25,941	(149,749)	(284,032)

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)	\$ (7,089,871)	(5,275,500)	(3,120,151)
Net OPEB ODD liability (asset)	\$ N/A	(159,759)	N/A
Net OPEB RMP liability (asset)	\$ (301,756)	(149,749)	52,213

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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 \$656,612 for the year ended June 30, 2025, which included forfeitures of \$41,019 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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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
\$ 610,883	108,619	719,502

Teachers' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed \$2,351,999 (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 \$2,961,011 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	\$ 10,660,947
State's proportionate share of the net pension liability	<u>18,327,477</u>
Total	\$ <u>28,988,424</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (5,964,589)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(9,668,379)</u>
Total	\$ <u>(15,632,968)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$ <u>(165,968)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$ <u>(468,132)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>(4,062,258)</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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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	0.57631%	0.57300%	0.00331%
OPEB:			
ARHCT	0.59785%	0.58932%	0.00853%
ODD	2.08294%	2.55709%	(0.47415%)
RMP	2.08188%	2.55911%	(0.47723%)

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$4,099,724 and \$495,584 respectively, for the year ended 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	177,748	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	610,883	-
Total	\$ <u>788,631</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(1,462)
Changes of assumptions	70,430	-
Net difference between projected and actual earnings on OPEB plan investments	75,568	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(8,216)
District contributions subsequent to the measurement date	-	-
Total	\$ <u>145,998</u>	<u>(9,678)</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(26,227)
Changes of assumptions	-	(236)
Net difference between projected and actual earnings on OPEB plan investments	704	-
Changes in proportion and differences between District contributions and proportionate share of contributions	44,758	(3,280)
District contributions subsequent to the measurement date	11,441	-
Total	\$ 56,903	(29,743)
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 65,352	(31,883)
Changes of assumptions	87,340	(181,652)
Net difference between projected and actual earnings on OPEB plan investments	6,662	-
Changes in proportion and differences between District contributions and proportionate share of contributions	96,610	(3,852)
District contributions subsequent to the measurement date	97,178	-
Total	\$ 353,142	(217,387)

\$610,883 and \$108,619 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, 2025, 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	\$ (490,092)	(217,308)	93	(17,194)
2026	893,466	504,996	4,688	29,149
2027	(121,971)	(83,165)	780	(10,120)
2028	(103,655)	(68,203)	2,658	(6,651)
2029	-	-	2,743	10,106
Thereafter	-	-	4,757	33,287
Total	\$ 177,748	136,320	15,719	38,577

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$274,773) and \$175,372 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	\$ 15,466,173	10,660,947	6,593,286
Net OPEB ARHCT liability (asset)	\$ (4,110,795)	(5,964,589)	(7,515,898)
Net OPEB ODD liability (asset)	\$ (166,510)	(165,968)	(165,635)
Net OPEB RMP liability (asset)	\$ (123,560)	(468,132)	(728,325)

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)	\$ (7,685,268)	(5,964,589)	(3,908,836)
Net OPEB ODD liability (asset)	\$ N/A	(165,968)	N/A
Net OPEB RMP liability (asset)	\$ (759,762)	(468,132)	(73,303)

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to 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 \$1,323,778 for the year ended June 30, 2025, which included forfeitures of \$145,899 which have been applied as employer contributions.

IX. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; and natural disasters. The School District purchases commercial policies through APEI to cover most of these risks. Insurance coverage includes general liability, property and casualty coverage, Worker's Compensation at statutory amounts, and marine coverage, as applicable.

X. Self-Insurance Payable

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.

The stop-loss coverage limit is \$200,000 for individual claims. Aggregate Stop Loss Coverage is also provided when claims exceed 125%. Health and medical benefit costs were \$7,417,193 and \$8,829,951 for the years ended June 30, 2025 and 2024, respectively, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported. Such accruals were accounted for in the School Operating Fund under the liability for accrued payroll liabilities.

Following is a schedule of changes in claims liabilities for the two years ended June 30, 2025 and 2024 for the accrued health and life benefits which is included in payroll related liabilities.

Accrued Health and Life Benefits , at June 30, 2023	\$	2,687,572
Claims and administrative expenses		8,829,951
Claims and administrative expenses paid		<u>(8,458,627)</u>
Accrued Health and Life Benefits , at June 30, 2024		3,058,896
Claims and administrative expenses		7,417,193
Claims and administrative expenses paid		<u>(7,695,702)</u>
Accrued Health and Life Benefits , at June 30, 2025	\$	<u><u>2,780,387</u></u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

XI. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability of the School Operating Fund.

The District receives a substantial portion of its revenue from state and local grants and the Northwest Arctic Borough. Significant changes in these revenue sources could have a material effect on the operations of the District.

The District provides services solely to those residents of the Northwest Arctic Borough, Alaska and near-by communities as within the State defined District boundaries. Changes in the local environment or economy could directly affect the District's enrollment. Significant changes in enrollment could have a material effect on the District's funding and operations.

From time to time, the District may be a participant in legal proceedings related to the conduct of its business. In the normal course of business, it also has various commitments and contingent liabilities, which are not reflected in the accompanying financial statements. As of fiscal year 2025, there are two active litigation against the District. The first litigation, filed by the Alaska Department of Environmental Conservation (ADEC), named the District as a potential responsible party for a diesel fuel spill from the mid-1950s to mid-1980s in Kotzebue. As of the issuance of these financial statements, no outcome has been determined for this litigation. The second litigation, filed by a private party, named the District as one of the parties responsible for the wrongful death of a student and other various damages. As of the issuance of these financial statements, no outcome has been determined for this litigation.

XII. Alternative Retirement Plan

The District participates in a 457 plan through Fidelity Management Trust Company. Participants may contribute up to a maximum of \$23,500. The District does not contribute a matching amount.

XIII. Short-Term Leases

The District leases housing to District employees, with varying amounts due on a monthly basis. All rental contracts are for a maximum of either ten or twelve months. Rental income earned during the year ended June 30, 2025 amounted to \$753,610.

XIV. Implementation of New Accounting Standard GASB Statement No. 101

Effective July 1, 2024, the School District implemented GASB Statement No. 101, *Compensated Absences*. This Statement modifies the recognition and measurement of the compensated absences liability. Prior to the implementation of GASB Statement No. 101, the School District did not include certain balances related to sick leave. 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 School District restated its long-term liabilities to recognize that portion of leave in the compensated absences balance as of June 30, 2024. This resulted in a restatement of previously reported net position and fund balance, as follows:

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of Northwest Arctic Borough)

Notes to Basic Financial Statements, Continued

	Governmental Activities	Governmental Funds
Net position, as of		
June 30, 2024, as originally stated	\$ 80,990,429	18,603,134
Change in accounting principle:	(701,988)	458,359
Net position, beginning of year as restated	\$ 80,288,441	19,061,493

	Balance July 1, 2024	Change	Balance June 30, 2025	Due within one year
Compensated absences	\$ 1,160,347	120,414	1,280,761	1,280,761

XV. 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.

XVI. Subsequent Event

Subsequent to June 30, 2025, the area served by the District was severely affected by Typhoon Halong, which caused extensive flooding and damage to District facilities. The storm also resulted in the evacuation of surrounding communities, which may affect future student enrollment and related state and federal funding. Because the event occurred after the fiscal year-end, it represents a nonrecognized subsequent event under GASB guidance. Accordingly, no adjustments have been made to the financial statements as of June 30, 2025. The District is currently assessing the extent of the damage, expected insurance recoveries, and potential financial and operational impacts. At this time, the financial effects of this event cannot be reasonably estimated.

**REQUIRED SUPPLEMENTARY
INFORMATION**

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Earnings on investment	\$ 770,000	770,000	754,278	(15,722)
E-rate revenue	7,205,220	19,452,945	19,526,602	73,657
Other	2,100,000	2,200,000	1,397,867	(802,133)
Intergovernmental:				
Borough appropriations	6,645,111	8,068,263	8,068,263	-
State of Alaska	42,952,424	44,128,797	44,178,759	49,962
Federal sources	4,206,505	3,441,882	4,121,701	679,819
Total revenues	<u>63,879,260</u>	<u>78,061,887</u>	<u>78,047,470</u>	<u>(14,417)</u>
Expenditures:				
Current				
Instruction	17,727,977	18,142,439	16,775,133	1,367,306
Special education instruction	8,627,583	7,550,357	6,853,402	696,955
Special education support services - students	1,243,038	1,358,601	1,131,876	226,725
Support services - students	299,296	303,848	89,077	214,771
Support services - instruction	10,222,671	23,621,738	22,450,540	1,171,198
School administration	3,334,747	3,961,040	3,984,284	(23,244)
School administration support services	1,459,653	1,475,205	1,246,459	228,746
District administration	1,868,130	1,907,136	1,712,956	194,180
District administration support services	3,015,138	3,228,836	3,003,661	225,175
Operations and maintenance of plant	17,158,567	18,250,498	17,568,872	681,626
Student activities	1,578,797	1,939,066	1,882,503	56,563
Adult and continuing education instruction	-	82,100	27,140	54,960
Food services	-	185,000	175,713	9,287
Construction and facilities acquisition	-	-	33,000	(33,000)
Total expenditures	<u>66,535,597</u>	<u>82,005,864</u>	<u>76,934,616</u>	<u>5,071,248</u>
Excess of revenues over expenditures	(2,656,337)	(3,943,977)	1,112,854	5,056,831
Other financing sources (uses):				
Transfers in	-	-	324,136	324,136
Transfers out	(2,316,160)	-	(2,188,364)	(2,188,364)
Net other financing sources (uses)	<u>(2,316,160)</u>	<u>-</u>	<u>(1,864,228)</u>	<u>(1,864,228)</u>
Net change in fund balance	<u>\$ (4,972,497)</u>	<u>(3,943,977)</u>	<u>(751,374)</u>	<u>2,868,467</u>
Fund balance, beginning of year, as originally stated			10,927,573	
Change in accounting principle			<u>458,359</u>	
Fund balance, beginning of year, as restated			<u>11,385,932</u>	
Fund balance, end of year			<u>\$ 10,634,558</u>	

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	0.2783%	\$ 13,498,455	\$ 3,615,841	\$ 17,114,296	\$ 8,378,374	161.11%	63.96%
2017	0.3136%	\$ 17,530,603	\$ 2,210,896	\$ 19,741,499	\$ 8,097,929	216.48%	59.55%
2018	0.2451%	\$ 12,667,701	\$ 4,719,677	\$ 17,387,378	\$ 8,116,354	156.08%	63.37%
2019	0.2973%	\$ 14,770,655	\$ 4,274,089	\$ 19,044,744	\$ 8,097,929	182.40%	65.19%
2020	0.2671%	\$ 14,619,390	\$ 5,807,703	\$ 20,427,093	\$ 8,378,374	174.49%	63.42%
2021	0.2525%	\$ 14,899,194	\$ 6,166,568	\$ 21,065,762	\$ 8,433,931	176.66%	61.61%
2022	0.3051%	\$ 11,190,711	\$ 1,513,286	\$ 12,703,997	\$ 8,353,223	133.97%	76.46%
2023	0.2500%	\$ 12,739,771	\$ 3,525,863	\$ 16,265,634	\$ 8,339,086	152.77%	67.97%
2024	0.2597%	\$ 13,467,387	\$ 4,489,495	\$ 17,956,882	\$ 8,929,932	150.81%	68.23%
2025	0.2391%	\$ 13,111,689	\$ 4,905,296	\$ 18,016,985	\$ 8,485,101	154.53%	67.81%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	0.2450%	\$ 2,070,088	\$ 772,134	\$ 2,842,222	\$ 8,116,354	25.51%	89.68%
2019	0.2900%	\$ 3,050,588	\$ 885,837	\$ 3,936,425	\$ 8,097,929	37.67%	88.12%
2020	0.2671%	\$ 396,297	\$ 157,525	\$ 553,822	\$ 8,378,374	4.73%	98.13%
2021	0.2524%	\$ (1,143,040)	\$ (473,999)	\$ (1,617,039)	\$ 8,433,931	-13.55%	106.15%
2022	0.3063%	\$ (7,856,855)	\$ (1,028,105)	\$ (8,884,960)	\$ 8,353,223	-94.06%	135.54%
2023	0.2482%	\$ (4,882,814)	\$ (1,395,663)	\$ (6,278,477)	\$ 8,339,086	-58.55%	128.51%
2024	0.2591%	\$ (5,961,902)	\$ (2,008,390)	\$ (7,970,292)	\$ 8,929,932	-66.76%	133.96%
2025	0.2396%	\$ (5,275,500)	\$ (1,960,189)	\$ (7,235,689)	\$ 8,485,101	-62.17%	130.59%
Occupational Death and Disability (ODD):							
2018	0.4800%	\$ (68,127)	\$ -	\$ (68,127)	\$ 8,116,354	-0.84%	212.97%
2019	0.4300%	\$ (84,024)	\$ -	\$ (84,024)	\$ 8,097,929	-1.04%	270.62%
2020	0.3265%	\$ (79,156)	\$ -	\$ (79,156)	\$ 8,378,374	-0.94%	297.43%
2021	0.3178%	\$ (86,622)	\$ -	\$ (86,622)	\$ 8,433,931	-1.03%	283.80%
2022	0.3202%	\$ (141,121)	\$ -	\$ (141,121)	\$ 8,353,223	-1.69%	374.22%
2023	0.3113%	\$ (136,456)	\$ -	\$ (136,456)	\$ 8,339,086	-1.64%	348.80%
2024	0.3128%	\$ (160,494)	\$ -	\$ (160,494)	\$ 8,929,932	-1.80%	349.24%
2025	0.2676%	\$ (159,759)	\$ -	\$ (159,759)	\$ 8,485,101	-1.88%	346.81%
Retiree Medical Plan (RMP):							
2018	0.4800%	\$ 25,039	\$ -	\$ 25,039	\$ 616,628	4.06%	93.98%
2019	0.4330%	\$ 55,051	\$ -	\$ 55,051	\$ 1,974,709	2.79%	88.71%
2020	0.4108%	\$ 98,279	\$ -	\$ 98,279	\$ 1,970,226	4.99%	83.17%
2021	0.3966%	\$ 28,131	\$ -	\$ 28,131	\$ 2,038,417	1.38%	92.23%
2022	0.3774%	\$ (101,305)	\$ -	\$ (101,305)	\$ 2,143,741	-4.73%	115.10%
2023	0.3664%	\$ (127,258)	\$ -	\$ (127,258)	\$ 2,275,014	-5.59%	120.08%
2024	0.3747%	\$ (177,919)	\$ -	\$ (177,919)	\$ 2,448,718	-7.27%	124.29%
2025	0.3213%	\$ (149,749)	\$ -	\$ (149,749)	\$ 2,448,718	-6.12%	119.87%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 707,834	(707,834)	\$ -	\$ 8,097,929	8.74%
2017	\$ 864,088	\$(864,088)	\$ -	\$ 8,116,354	10.65%
2018	\$ 999,536	\$(99,536)	\$ 900,000	\$ 8,097,929	12.34%
2019	\$ 1,002,277	\$(1,002,277)	\$ -	\$ 8,378,374	11.96%
2020	\$ 945,362	\$(1,069,083)	\$(123,721)	\$ 8,433,931	11.21%
2021	\$ 1,065,136	\$(944,735)	\$ 120,401	\$ 8,353,223	12.75%
2022	\$ 1,089,851	\$(1,069,083)	\$ 20,768	\$ 8,339,086	13.07%
2023	\$ 1,324,405	\$(1,336,438)	\$(12,033)	\$ 8,929,932	14.83%
2024	\$ 1,288,772	\$(1,263,905)	\$ 24,867	\$ 8,485,101	15.19%
2025	\$ 1,527,363	\$(1,530,642)	\$(3,279)	\$ 10,322,377	14.80%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 283,252	\$ (283,252)	\$ -	\$ 8,097,929	3.50%
2019	\$ 363,681	\$ (363,681)	\$ -	\$ 8,378,374	4.34%
2020	\$ 377,582	\$ (377,582)	\$ -	\$ 8,433,931	4.48%
2021	\$ 209,879	\$ (209,879)	\$ -	\$ 8,353,223	2.51%
2022	\$ 162,915	\$ (162,915)	\$ -	\$ 8,339,086	1.95%
2023	\$ -	\$ -	\$ -	\$ 8,929,932	0.00%
2024	\$ -	\$ -	\$ -	\$ 8,485,101	0.00%
2025	\$ -	\$ -	\$ -	\$ 10,322,377	0.00%
Occupational Death and Disability (ODD):					
2018	\$ 7,834	\$ (7,834)	\$ -	\$ 8,097,929	0.10%
2019	\$ 13,330	\$ (13,330)	\$ -	\$ 8,378,374	0.16%
2020	\$ 13,935	\$ (13,935)	\$ -	\$ 8,433,931	0.17%
2021	\$ 17,079	\$ (17,079)	\$ -	\$ 8,353,223	0.20%
2022	\$ 17,959	\$ (17,959)	\$ -	\$ 8,339,086	0.22%
2023	\$ 19,163	\$ (19,163)	\$ -	\$ 8,929,932	0.21%
2024	\$ 18,625	\$ (18,625)	\$ -	\$ 8,485,101	0.22%
2025	\$ 18,767	\$ (18,767)	\$ -	\$ 10,322,377	0.18%
Retiree Medical Plan (RMP):					
2018	\$ 50,433	\$ (50,433)	\$ -	\$ 1,974,709	2.55%
2019	\$ 48,208	\$ (48,208)	\$ -	\$ 1,970,226	2.45%
2020	\$ 70,478	\$ (70,478)	\$ -	\$ 2,038,417	3.46%
2021	\$ 70,045	\$ (70,045)	\$ -	\$ 2,143,741	3.27%
2022	\$ 61,998	\$ (61,998)	\$ -	\$ 2,275,014	2.73%
2023	\$ 70,266	\$ (70,266)	\$ -	\$ 2,448,718	2.87%
2024	\$ 62,707	\$ (62,707)	\$ -	\$ 2,448,718	2.56%
2025	\$ 64,903	\$ (64,903)	\$ -	\$ 2,984,600	2.17%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	0.5852%	\$ 10,888,060	\$ 17,403,698	\$ 28,291,758	\$ 15,465,229	70.40%	73.82%
2017	0.8250%	\$ 18,837,867	\$ 22,390,623	\$ 41,228,490	\$ 15,643,154	120.42%	68.40%
2018	0.6749%	\$ 13,676,701	\$ 23,874,798	\$ 37,551,499	\$ 15,774,517	86.70%	72.39%
2019	0.7536%	\$ 14,427,002	\$ 21,447,040	\$ 35,874,042	\$ 16,910,003	85.32%	74.09%
2020	0.8386%	\$ 15,669,599	\$ 23,236,188	\$ 38,905,787	\$ 18,195,563	86.12%	74.68%
2021	0.7605%	\$ 15,461,024	\$ 26,832,138	\$ 42,293,162	\$ 18,284,994	84.56%	72.81%
2022	1.0003%	\$ 7,962,116	\$ 6,757,667	\$ 14,719,783	\$ 16,411,266	48.52%	89.43%
2023	0.7340%	\$ 12,234,919	\$ 16,303,571	\$ 28,538,490	\$ 15,434,562	79.27%	78.33%
2024	0.5730%	\$ 10,075,843	\$ 15,928,291	\$ 26,004,134	\$ 15,674,379	64.28%	77.62%
2025	0.5763%	\$ 10,660,947	\$ 18,327,477	\$ 28,988,424	\$ 15,663,707	68.06%	77.07%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	0.0067%	\$ 1,237,722	\$ 2,170,136	\$ 3,407,858	\$ 15,774,517	7.85%	93.75%
2019	0.0075%	\$ 2,337,774	\$ 3,488,700	\$ 5,826,474	\$ 16,910,003	13.82%	90.23%
2020	0.8370%	\$ (1,279,084)	\$ (1,903,589)	\$ (3,182,673)	\$ 18,195,563	-7.03%	105.50%
2021	0.7587%	\$ (2,714,089)	\$ (4,729,332)	\$ (7,443,421)	\$ 18,284,994	-14.84%	113.78%
2022	1.0392%	\$ (12,083,061)	\$ (9,409,384)	\$ (21,492,445)	\$ 16,411,266	-73.63%	145.41%
2023	0.7487%	\$ (6,562,341)	\$ (8,441,432)	\$ (15,003,773)	\$ 15,434,562	-42.52%	134.84%
2024	0.5893%	\$ (5,955,868)	\$ (8,989,404)	\$ (14,945,272)	\$ 15,674,379	-38.00%	140.49%
2025	0.5979%	\$ (5,964,589)	\$ (9,668,379)	\$ (15,632,968)	\$ 15,663,707	-38.08%	137.40%
Occupational Death and Disability (ODD):							
2018	0.0312%	\$ (101,913)	\$ -	\$ (101,913)	\$ 15,774,517	-0.65%	1342.59%
2019	3.3210%	\$ (11,435)	\$ -	\$ (11,435)	\$ 16,910,003	-0.07%	1304.81%
2020	3.4407%	\$ (138,351)	\$ -	\$ (138,351)	\$ 18,195,563	-0.76%	1409.77%
2021	3.1667%	\$ (136,327)	\$ -	\$ (136,327)	\$ 18,284,994	-0.75%	931.08%
2022	2.7895%	\$ (170,020)	\$ -	\$ (170,020)	\$ 16,411,266	-1.04%	1254.36%
2023	2.5762%	\$ (155,602)	\$ -	\$ (155,602)	\$ 15,434,562	-1.01%	1268.28%
2024	2.5571%	\$ (176,925)	\$ -	\$ (176,925)	\$ 15,674,379	-1.13%	1410.42%
2025	2.0829%	\$ (165,968)	\$ -	\$ (165,968)	\$ 15,663,707	-1.06%	1600.56%
Retiree Medical Plan (RMP):							
2018	0.0312%	\$ (147,817)	\$ -	\$ (147,817)	\$ 9,588,581	-1.54%	118.16%
2019	0.0332%	\$ (106,206)	\$ -	\$ (106,206)	\$ 9,548,581	-1.11%	109.56%
2020	3.4266%	\$ (131,445)	\$ -	\$ (131,445)	\$ 9,628,765	-1.37%	110.03%
2021	3.1772%	\$ (313,432)	\$ -	\$ (313,432)	\$ 9,885,765	-3.17%	125.59%
2022	2.7766%	\$ (557,541)	\$ -	\$ (557,541)	\$ 9,342,293	-5.97%	142.54%
2023	2.5715%	\$ (497,988)	\$ -	\$ (497,988)	\$ 9,301,282	-5.35%	140.73%
2024	2.5591%	\$ (566,869)	\$ -	\$ (566,869)	\$ 9,664,785	-5.87%	140.71%
2025	2.0819%	\$ (468,132)	\$ -	\$ (468,132)	\$ 10,010,192	-4.68%	134.72%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 451,723	\$ (451,723)	\$ -	\$ 15,643,154	2.89%
2017	\$ 527,326	\$ (527,326)	\$ -	\$ 15,774,517	3.34%
2018	\$ 586,779	\$ (586,779)	\$ -	\$ 16,910,003	3.47%
2019	\$ 527,002	\$ (527,002)	\$ -	\$ 18,195,563	2.90%
2020	\$ 516,444	\$ (522,121)	\$ (5,677)	\$ 18,284,994	2.82%
2021	\$ 499,135	\$ (492,116)	\$ 7,019	\$ 16,411,266	3.04%
2022	\$ 478,440	\$ (471,586)	\$ 6,854	\$ 15,434,562	3.10%
2023	\$ 595,863	\$ (629,982)	\$ (34,119)	\$ 15,674,379	3.80%
2024	\$ 605,476	\$ (586,860)	\$ 18,616	\$ 15,663,707	3.87%
2025	\$ 618,176	\$ (610,883)	\$ 7,293	\$ 16,268,145	3.80%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 290,622	\$ (290,622)	\$ -	\$ 16,910,003	1.72%
2019	\$ 252,163	\$ (252,163)	\$ -	\$ 18,195,563	1.39%
2020	\$ 291,322	\$ (291,322)	\$ -	\$ 18,284,994	1.59%
2021	\$ 268,572	\$ (268,572)	\$ -	\$ 16,411,266	1.64%
2022	\$ 183,552	\$ (183,552)	\$ -	\$ 15,434,562	1.19%
2023	\$ -	\$ -	\$ -	\$ 15,674,379	0.00%
2024	\$ -	\$ -	\$ -	\$ 15,663,707	0.00%
2025	\$ -	\$ -	\$ -	\$ 16,268,145	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 16,910,003	0.00%
2019	\$ 10,740	\$ (10,740)	\$ -	\$ 18,195,563	0.06%
2020	\$ 10,403	\$ (10,403)	\$ -	\$ 18,284,994	0.06%
2021	\$ 10,098	\$ (10,098)	\$ -	\$ 16,411,266	0.06%
2022	\$ 10,127	\$ (10,127)	\$ -	\$ 15,434,562	0.07%
2023	\$ 10,511	\$ (10,511)	\$ -	\$ 15,674,379	0.07%
2024	\$ 10,952	\$ (10,511)	\$ 441	\$ 15,663,707	0.07%
2025	\$ 11,441	\$ (11,441)	\$ -	\$ 16,268,145	0.07%
Retiree Medical Plan (RMP):					
2018	\$ 108,628	\$ (108,628)	\$ -	\$ 9,548,581	1.14%
2019	\$ 105,705	\$ (105,705)	\$ -	\$ 9,628,765	1.10%
2020	\$ 141,746	\$ (141,746)	\$ -	\$ 9,885,765	1.43%
2021	\$ 117,077	\$ (117,077)	\$ -	\$ 9,342,293	1.25%
2022	\$ 105,075	\$ (105,075)	\$ -	\$ 9,301,282	1.13%
2023	\$ 114,312	\$ (114,312)	\$ -	\$ 9,664,785	1.18%
2024	\$ 112,269	\$ (112,269)	\$ -	\$ 10,010,192	1.12%
2025	\$ 97,178	\$ (97,178)	\$ -	\$ 10,539,634	0.92%

See accompanying notes to Required Supplementary Information.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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.

The Superintendent submits to the District School Board (School Board), at such time as the School Board directs, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted by the School Board to obtain the comments of residents of the District. The proposed budget is revised and approved by the School Board. The School Board approved budget is submitted to the Northwest Arctic Borough Assembly (Assembly) by April 1. The Assembly may increase or decrease the budget of the District only as to total amount. The Assembly shall approve the budget of the District as amended, and appropriates by ordinance the necessary resources at least sixty days prior to the end of the current fiscal year of the District. If the Assembly fails to approve the District budget and make the necessary appropriation within the time stated, the budget as submitted to the Assembly becomes the budget and appropriation for the fiscal year of the District without further Assembly action. The School Board submits the approved budget to the State of Alaska commissioner of Education 30 days before the end of the current fiscal year of the District. The appropriated budget is prepared by fund, function and object. The District's department heads may make transfers of appropriations within a department.

Any transfers of appropriations between funds of over \$50,000 require the approval of the School Board. All transfers not requiring approval are reported to the School Board. The School Operating Fund level of budgetary control is at the fund level. Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' award.

Excess of Expenditures over Appropriations

For the year ended June 30, 2025, expenditures exceeded appropriations in the School Operating Fund for the school administration function by \$23,244, and construction and facilities acquisition by \$33,000.

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

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.

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.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

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

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

Year Ended June 30, 2025

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Earnings on investment	\$ 770,000	754,278	(15,722)
E-rate revenue	19,452,945	19,526,602	73,657
Other local revenues	2,200,000	1,397,867	(802,133)
Total local sources	<u>22,422,945</u>	<u>21,678,747</u>	<u>(744,198)</u>
Intergovernmental:			
Borough appropriations	8,068,263	8,068,263	-
State of Alaska:			
Foundation	36,379,653	36,638,662	259,009
On-behalf TRS	2,505,160	2,351,999	(153,161)
On-behalf PERS	447,788	441,422	(6,366)
Other State revenues	4,796,196	4,746,676	(49,520)
Total State of Alaska	<u>44,128,797</u>	<u>44,178,759</u>	<u>49,962</u>
Federal sources - Impact Aid	3,441,882	4,121,701	679,819
Total revenues	<u>78,061,887</u>	<u>78,047,470</u>	<u>(14,417)</u>
Expenditures:			
Instruction:			
Certificated salaries	9,248,033	9,157,050	90,983
Non-certificated salaries	1,462,180	1,332,098	130,082
Employee benefits	6,817,633	6,034,893	782,740
Professional and technical services	200,000	451	199,549
Staff travel	12,000	8,848	3,152
Student travel	2,000	204	1,796
Other purchased services	152,985	113,579	39,406
Supplies, materials and media	231,608	127,010	104,598
Student transportation - in lieu - of agreements	6,000	1,000	5,000
Equipment	10,000	-	10,000
Total instruction	<u>18,142,439</u>	<u>16,775,133</u>	<u>1,367,306</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education instruction:			
Certificated salaries	\$ 2,013,725	2,067,494	(53,769)
Non-certificated salaries	1,992,702	2,000,103	(7,401)
Employee benefits	3,511,930	2,765,651	746,279
Staff travel	32,000	8,636	23,364
Supplies, materials and media	-	11,518	(11,518)
Total special education instruction	<u>7,550,357</u>	<u>6,853,402</u>	<u>696,955</u>
Special education support services - students:			
Certificated salaries	415,853	365,344	50,509
Non-certificated salaries	126,929	115,944	10,985
Employee benefits	251,319	274,382	(23,063)
Professional and technical services	483,500	318,622	164,878
Staff travel	6,000	3,558	2,442
Student travel	11,000	4,603	6,397
Other purchased services	28,000	24,000	4,000
Supplies, materials and media	36,000	25,423	10,577
Total special education support services - students	<u>1,358,601</u>	<u>1,131,876</u>	<u>226,725</u>
Support services - students:			
Certificated salaries	204,197	-	204,197
Non-certificated salaries	5,241	5,241	-
Employee benefits	94,410	83,836	10,574
Total support services - students	<u>303,848</u>	<u>89,077</u>	<u>214,771</u>
Support services - instruction:			
Certificated salaries	444,044	420,361	23,683
Non-certificated salaries	575,813	583,783	(7,970)
Employee benefits	534,384	552,119	(17,735)
Professional and technical services	121,500	120,260	1,240
Staff travel	61,500	29,947	31,553
Utility services	21,025,172	20,032,351	992,821
Other purchased services	1,500	1,000	500
Insurance and bond premiums	22,184	22,184	-
Supplies, materials and media	790,641	659,796	130,845
Tuition-students and stipends	40,000	28,739	11,261
Other	5,000	-	5,000
Total support services - instruction	<u>23,621,738</u>	<u>22,450,540</u>	<u>1,171,198</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 2,543,259	2,550,755	(7,496)
Non-certificated salaries	46,600	92,655	(46,055)
Employee benefits	1,227,981	1,243,307	(15,326)
Professional and technical services	3,400	4,100	(700)
Staff travel	78,000	51,442	26,558
Other purchased services	6,700	1,195	5,505
Supplies, materials and media	45,000	39,734	5,266
Other	10,100	1,096	9,004
Total school administration	<u>3,961,040</u>	<u>3,984,284</u>	<u>(23,244)</u>
School administration support services:			
Non-certificated salaries	832,872	732,603	100,269
Employee benefits	641,033	513,644	127,389
Supplies, materials and media	1,300	212	1,088
Total school administration support services	<u>1,475,205</u>	<u>1,246,459</u>	<u>228,746</u>
District administration:			
Certificated salaries	398,895	395,895	3,000
Non-certificated salaries	196,554	178,458	18,096
Employee benefits	568,005	512,875	55,130
Professional and technical services	341,000	276,316	64,684
Staff travel	163,852	121,119	42,733
Student travel	25,000	-	25,000
Other purchased services	60,150	23,762	36,388
Supplies, materials and media	107,000	87,341	19,659
Other	46,680	117,190	(70,510)
Total district administration	<u>1,907,136</u>	<u>1,712,956</u>	<u>194,180</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
District administration support services:			
Certificated salaries	\$ 294,058	271,724	22,334
Non-certificated salaries	1,255,284	1,122,996	132,288
Employee benefits	866,641	895,056	(28,415)
Professional and technical services	501,420	451,105	50,315
Staff travel	44,500	30,992	13,508
Other purchased services	5,500	10,146	(4,646)
Insurance and bond premiums	385,133	385,133	-
Supplies, materials and media	125,300	125,643	(343)
Other	1,000	31,536	(30,536)
Indirect recovery	(250,000)	(320,670)	70,670
Total district administration support services	<u>3,228,836</u>	<u>3,003,661</u>	<u>225,175</u>
Operations and maintenance of plant:			
Certificated salaries	4,670	4,660	10
Non-certificated salaries	2,431,567	1,843,567	588,000
Employee benefits	1,134,638	917,802	216,836
Professional and technical services	3,004,727	2,511,709	493,018
Staff travel	120,000	80,657	39,343
Utility services	671,212	617,758	53,454
Energy	5,141,043	5,577,307	(436,264)
Other purchased services	4,288,906	4,265,993	22,913
Insurance and bond premiums	990,135	990,134	1
Supplies, materials and media	418,600	717,226	(298,626)
Other	-	2,160	(2,160)
Equipment	45,000	39,899	5,101
Total operations and maintenance of plant	<u>18,250,498</u>	<u>17,568,872</u>	<u>681,626</u>
Student activities:			
Certificated salaries	109,218	93,918	15,300
Non-certificated salaries	248,058	189,933	58,125
Employee benefits	98,015	42,813	55,202
Professional and technical services	260,000	276,583	(16,583)
Staff travel	12,000	13,791	(1,791)
Student travel	1,157,775	1,226,065	(68,290)
Supplies, materials and media	34,000	22,600	11,400
Other	20,000	16,800	3,200
Total student activities	<u>1,939,066</u>	<u>1,882,503</u>	<u>56,563</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

School Operating Fund

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

	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Adult and continuing education instruction:			
Professional and technical services	\$ 75,000	26,521	48,479
Supplies, materials and media	7,100	619	6,481
Total adult and continuing education instruction	82,100	27,140	54,960
Food services:			
Non-certificated salaries	85,000	100,791	(15,791)
Employee benefits	7,500	8,058	(558)
Supplies, materials and media	89,500	66,791	22,709
Other	3,000	73	2,927
Total food services	185,000	175,713	9,287
Construction and facilities acquisition			
Other	-	33,000	(33,000)
Total expenditures	82,005,864	76,934,616	5,071,248
Excess of revenues over expenditures	(3,943,977)	1,112,854	5,056,831
Other financing sources (uses):			
Transfers out:			
Special Revenue Funds:			
Student Transportation	-	(10,761)	(10,761)
Teacher Housing	-	(840,506)	(840,506)
Food Service	-	(1,049,868)	(1,049,868)
Capital Project Funds:			
AHFC Kivalina Teacher Housing Project	-	(5,000)	(5,000)
Deering K-12 Major Maintenance	-	(34,447)	(34,447)
Deering K-12 School Improvement	-	(166,624)	(166,624)
Construction Management	-	(48,368)	(48,368)
DW HVAC	-	(13,325)	(13,325)
THP DPX-1	-	(7,071)	(7,071)
THP DPX-2	-	(12,394)	(12,394)
Transfers in:			
Selawik Renovations	-	324,136	324,136
Net other financing sources (uses)	-	(1,864,228)	(1,864,228)
Net change in fund balance	\$ (3,943,977)	(751,374)	3,192,603
Fund balance, beginning of year, as originally stated		10,927,573	
Change in accounting principle		458,359	
Fund balance, beginning of year, as restated		11,385,932	
Fund balance, end of year		\$ 10,634,558	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet

June 30, 2025

Special Revenue Funds

	T.V.E.P Basic	Alaska Construction Academy Program	STAR of the Northwest Magnet School	Facilities Housing	Teacher Housing	S.T.E.P Construction	School Broadband Assistance	Hunter Education	Food Service
<u>Assets:</u>									
Accounts receivable	\$ 277,412	6,000	-	-	1,600	-	-	-	11,305
Due from other funds	-	-	104,277	39,548	35,104	110	15,029	49,681	-
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	67,201	-	1,239	-	-	-	-
Total assets	<u>277,412</u>	<u>6,000</u>	<u>171,478</u>	<u>39,548</u>	<u>37,943</u>	<u>110</u>	<u>15,029</u>	<u>49,681</u>	<u>11,305</u>
<u>Liabilities and Fund Balances (Deficits)</u>									
Liabilities:									
Accounts payable	3,352	-	-	-	37,943	110	15,029	-	-
Due to other funds	274,060	6,000	-	-	-	-	-	-	10,104
Unearned revenue	-	-	104,277	-	-	-	-	49,681	1,201
Total liabilities	<u>277,412</u>	<u>6,000</u>	<u>104,277</u>	<u>-</u>	<u>37,943</u>	<u>110</u>	<u>15,029</u>	<u>49,681</u>	<u>11,305</u>
Fund balances (deficits):									
Nonspendable	-	-	67,201	-	1,239	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	39,548	-	-	-	-	-
Unassigned	-	-	-	-	(1,239)	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>67,201</u>	<u>39,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	\$ <u>277,412</u>	<u>6,000</u>	<u>171,478</u>	<u>39,548</u>	<u>37,943</u>	<u>110</u>	<u>15,029</u>	<u>49,681</u>	<u>11,305</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds											
	GenYouth	Consolidated Administration	Title I-A Homeless	Title I-A Basic	Title I-C Migrant Education	Title IV-A	Title I-A Parent Engagement	Title I-A Professional Development	Migrant Education - Books	Youth Risk Behavior	Career Technical Education	Title I-A School Improvement 1003(a)
Assets												
Accounts receivable	\$ -	159,777	1,246	473,786	357,546	49,637	3,978	30,511	10,572	-	79,492	174,161
Due from other funds	8,208	-	-	-	-	-	-	-	-	5,847	-	-
Prepaid items	-	-	-	-	-	-	-	5,580	-	-	-	5,152
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>8,208</u>	<u>159,777</u>	<u>1,246</u>	<u>473,786</u>	<u>357,546</u>	<u>49,637</u>	<u>3,978</u>	<u>36,091</u>	<u>10,572</u>	<u>5,847</u>	<u>79,492</u>	<u>179,313</u>
Liabilities and Fund Balances (Deficits)												
Liabilities:												
Accounts payable	-	68	-	-	-	-	-	-	1,544	-	25,416	1,350
Due to other funds	-	159,709	1,246	473,786	357,546	49,637	3,978	36,091	9,028	-	54,076	177,963
Unearned revenue	8,208	-	-	-	-	-	-	-	-	5,847	-	-
Total liabilities	<u>8,208</u>	<u>159,777</u>	<u>1,246</u>	<u>473,786</u>	<u>357,546</u>	<u>49,637</u>	<u>3,978</u>	<u>36,091</u>	<u>10,572</u>	<u>5,847</u>	<u>79,492</u>	<u>179,313</u>
Fund balances (deficits):												
Nonspendable	-	-	-	-	-	-	-	5,580	-	-	-	5,152
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(5,580)	-	-	-	(5,152)
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	<u>\$ 8,208</u>	<u>159,777</u>	<u>1,246</u>	<u>473,786</u>	<u>357,546</u>	<u>49,637</u>	<u>3,978</u>	<u>36,091</u>	<u>10,572</u>	<u>5,847</u>	<u>79,492</u>	<u>179,313</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds									
	Early Learning Coordination	Early Intervention Infant Learning Program	Early Intervention Infant Learning Program Part C	Medical Assistance	Special Education Title VI-B	Special Education Section 619	Safe Children's Act	Adult Basic Education Unit 7556	AK Literacy	Educators Rising Alaska
<u>Assets</u>										
Accounts receivable	\$ 207,448	20,297	3,612	-	247,601	6,345	-	31,607	70,247	-
Due from other funds	-	-	-	177,439	-	-	895	-	-	1,810
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total assets	<u>207,448</u>	<u>20,297</u>	<u>3,612</u>	<u>177,439</u>	<u>247,601</u>	<u>6,345</u>	<u>895</u>	<u>31,607</u>	<u>70,247</u>	<u>1,810</u>
<u>Liabilities and Fund Balances (Deficits)</u>										
Liabilities:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	207,448	20,297	3,612	-	247,601	6,345	-	31,607	70,247	-
Unearned revenue	-	-	-	-	-	-	895	-	-	1,810
Total liabilities	<u>207,448</u>	<u>20,297</u>	<u>3,612</u>	<u>-</u>	<u>247,601</u>	<u>6,345</u>	<u>895</u>	<u>31,607</u>	<u>70,247</u>	<u>1,810</u>
Fund balances (deficits):										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	177,439	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	<u>\$ 207,448</u>	<u>20,297</u>	<u>3,612</u>	<u>177,439</u>	<u>247,601</u>	<u>6,345</u>	<u>895</u>	<u>31,607</u>	<u>70,247</u>	<u>1,810</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds										
	Youth Leaders Program	ACSA Carrs Safeway Innovation	Literacy Connections	Native Youth in Action	Indian Education	Johnson O'Malley	Johnson O'Malley Contract	Rural Education Achievement Program	Alaska C-3 ANE	Our Youth	Maniilaq ABE/GED Contract
<u>Assets</u>											
Accounts receivable	\$ -	-	692,860	42,681	103,383	-	-	11,969	114,567	92,970	8,671
Due from other funds	703,776	120	-	-	-	44,920	142,292	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>703,776</u>	<u>120</u>	<u>692,860</u>	<u>42,681</u>	<u>103,383</u>	<u>44,920</u>	<u>142,292</u>	<u>11,969</u>	<u>114,567</u>	<u>92,970</u>	<u>8,671</u>
<u>Liabilities and Fund Balances (Deficits)</u>											
Liabilities:											
Accounts payable	-	-	2,589	10,647	27	-	429	-	9,025	-	-
Due to other funds	-	-	690,271	32,034	103,356	-	-	11,969	105,542	92,970	8,418
Unearned revenue	696,997	120	-	-	-	44,920	141,863	-	-	-	253
Total liabilities	<u>696,997</u>	<u>120</u>	<u>692,860</u>	<u>42,681</u>	<u>103,383</u>	<u>44,920</u>	<u>142,292</u>	<u>11,969</u>	<u>114,567</u>	<u>92,970</u>	<u>8,671</u>
Fund balances (deficits):											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-
Assigned	6,779	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>6,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	<u>\$ 703,776</u>	<u>120</u>	<u>692,860</u>	<u>42,681</u>	<u>103,383</u>	<u>44,920</u>	<u>142,292</u>	<u>11,969</u>	<u>114,567</u>	<u>92,970</u>	<u>8,671</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Special Revenue Funds								Total Special Revenue Funds
	Local Donation Payroll	Village Improvement Funds	Securing Mental Health Instructional Leadership Experience	Local Donation Professional and Technical Services	Noorvik After School	Maniilaq Health Activities	Maniilaq Counselor Program	Student Activities	
<u>Assets</u>									
Accounts receivable	\$ -	17,440	-	-	-	-	-	-	3,308,721
Due from other funds	820,774	-	26,166	45,688	1,608	48,223	38,570	960,862	3,270,947
Prepaid items	-	-	-	-	-	-	-	-	10,732
Inventory	-	-	-	-	-	-	-	-	68,440
Total assets	<u>820,774</u>	<u>17,440</u>	<u>26,166</u>	<u>45,688</u>	<u>1,608</u>	<u>48,223</u>	<u>38,570</u>	<u>960,862</u>	<u>6,658,840</u>
<u>Liabilities and Fund Balances (Deficits)</u>									
Liabilities:									
Accounts payable	-	-	-	-	-	-	-	-	107,529
Due to other funds	-	17,440	-	-	-	-	-	-	3,262,381
Unearned revenue	820,774	-	26,166	45,688	1,608	48,223	27,149	-	2,025,680
Total liabilities	<u>820,774</u>	<u>17,440</u>	<u>26,166</u>	<u>45,688</u>	<u>1,608</u>	<u>48,223</u>	<u>27,149</u>	<u>-</u>	<u>5,395,590</u>
Fund balances (deficits):									
Nonspendable	-	-	-	-	-	-	-	-	79,172
Restricted	-	-	-	-	-	-	-	960,862	1,138,301
Assigned	-	-	-	-	-	-	11,421	-	57,748
Unassigned	-	-	-	-	-	-	-	-	(11,971)
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,421</u>	<u>960,862</u>	<u>1,263,250</u>
Total liabilities and fund balances (deficits)	\$ <u>820,774</u>	<u>17,440</u>	<u>26,166</u>	<u>45,688</u>	<u>1,608</u>	<u>48,223</u>	<u>38,570</u>	<u>960,862</u>	<u>6,658,840</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	<u>Capital Project Funds</u>								
	<u>District Technology</u>	<u>Impact Aid Capital</u>	<u>Local Funded Maintenance</u>	<u>CIP Reserved Local Share</u>	<u>AHFC Buckland School Duplex THP-23-NAB-1</u>	<u>AHFC Buckland School Duplex THP-23-NAB-2</u>	<u>AHFC Selawik</u>	<u>AHFC Kivalina Teacher Housing</u>	<u>AHFC Kivalina THP 21-NAB-1</u>
<u>Assets</u>									
Accounts receivable	\$ -	-	-	-	21,993	15,320	46,577	35,599	43,363
Due from other funds	1,099,367	53,386	306,002	4,080,144	10,519	19,702	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	<u>1,099,367</u>	<u>53,386</u>	<u>306,002</u>	<u>4,080,144</u>	<u>32,512</u>	<u>35,022</u>	<u>46,577</u>	<u>35,599</u>	<u>43,363</u>
<u>Liabilities and Fund Balances (Deficits)</u>									
Liabilities:									
Accounts payable	-	-	-	-	8,519	8,519	-	-	-
Due to other funds	-	-	-	-	-	-	46,577	35,599	43,363
Unearned revenue	-	-	-	-	-	11,207	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,519</u>	<u>19,726</u>	<u>46,577</u>	<u>35,599</u>	<u>43,363</u>
Fund balances (deficits):									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	53,386	-	-	-	-	-	-	-
Assigned	1,099,367	-	306,002	4,080,144	23,993	15,296	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>1,099,367</u>	<u>53,386</u>	<u>306,002</u>	<u>4,080,144</u>	<u>23,993</u>	<u>15,296</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	<u>\$ 1,099,367</u>	<u>53,386</u>	<u>306,002</u>	<u>4,080,144</u>	<u>32,512</u>	<u>35,022</u>	<u>46,577</u>	<u>35,599</u>	<u>43,363</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds							
	Deering K-12 School Improvement	Shugnak K-12 School Improvement	Kivalina K-12 Replacement School and Teachers Housing	Buckland HVAC	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Construction Management	Selawik Renovations
<u>Assets</u>								
Accounts receivable	\$ -	-	177,880	-	-	-	-	-
Due from other funds	455	234,033	1,436,226	101,976	17,452	673,518	975	898,598
Prepaid items	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Total assets	<u>455</u>	<u>234,033</u>	<u>1,614,106</u>	<u>101,976</u>	<u>17,452</u>	<u>673,518</u>	<u>975</u>	<u>898,598</u>
<u>Liabilities and Fund Balances (Deficits)</u>								
Liabilities:								
Accounts payable	455	-	-	-	-	-	975	2,242
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	234,033	1,380,333	198,521	-	-	-	896,356
Total liabilities	<u>455</u>	<u>234,033</u>	<u>1,380,333</u>	<u>198,521</u>	<u>-</u>	<u>-</u>	<u>975</u>	<u>898,598</u>
Fund balances (deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Assigned	-	-	233,773	-	17,452	673,518	-	-
Unassigned	-	-	-	(96,545)	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>233,773</u>	<u>(96,545)</u>	<u>17,452</u>	<u>673,518</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances (deficits)	\$ <u>455</u>	<u>234,033</u>	<u>1,614,106</u>	<u>101,976</u>	<u>17,452</u>	<u>673,518</u>	<u>975</u>	<u>898,598</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds					
	DW HVAC	DW Fire Alarm	THP DPX-1	THP DPX-2	Total Capital Project Funds	Total Other Governmental Funds
<u>Assets</u>						
Accounts receivable	-	-	31,487	26,866	399,085	3,707,806
Due from other funds	737,393	1,482	-	-	9,671,228	12,942,175
Prepaid items	-	-	-	-	-	10,732
Inventory	-	-	-	-	-	68,440
Total assets	<u>737,393</u>	<u>1,482</u>	<u>31,487</u>	<u>26,866</u>	<u>10,070,313</u>	<u>16,729,153</u>
<u>Liabilities and Fund Balances (Deficits)</u>						
Liabilities:						
Accounts payable	3,640	4,070	6,730	6,730	41,880	149,409
Due to other funds	-	-	24,757	20,136	170,432	3,432,813
Unearned revenue	733,753	-	-	-	3,454,203	5,479,883
Total liabilities	<u>737,393</u>	<u>4,070</u>	<u>31,487</u>	<u>26,866</u>	<u>3,666,515</u>	<u>9,062,105</u>
Fund balances (deficits):						
Nonspendable	-	-	-	-	-	79,172
Restricted	-	-	-	-	53,386	1,191,687
Assigned	-	-	-	-	6,449,545	6,507,293
Unassigned	-	(2,588)	-	-	(99,133)	(111,104)
Total fund balances (deficits)	<u>-</u>	<u>(2,588)</u>	<u>-</u>	<u>-</u>	<u>6,403,798</u>	<u>7,667,048</u>
Total liabilities and fund balances (deficits)	<u>\$ 737,393</u>	<u>1,482</u>	<u>31,487</u>	<u>26,866</u>	<u>10,070,313</u>	<u>16,729,153</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2025

	Special Revenue Funds								
	Student Transportation	T.V.E.P Basic	Alaska Construction Academy Program	STAR of the Northwest Magnet School	Facilities Housing	Teacher Housing	School Broadband Assistance	Hunter Education	ARPA ESSER
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	735,610	-	-	-
Other	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	54,025	1,760,804	83,018	688,883	-	-	1,649,524	319	-
Borough appropriations	-	-	-	-	-	-	-	-	-
Federal sources:									
Passed through the State of Alaska	-	-	-	-	-	-	-	-	1,264,426
Passed through other local entity	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-
Total revenues	<u>54,025</u>	<u>1,760,804</u>	<u>83,018</u>	<u>688,883</u>	<u>-</u>	<u>735,610</u>	<u>1,649,524</u>	<u>319</u>	<u>1,264,426</u>
Expenditures:									
Instruction	-	-	-	-	-	341,872	-	319	621,340
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	-	144,071	-	313,583	-	-	-	-	-
Support services - instruction	-	-	-	186,529	-	-	1,649,524	-	393,166
School administration	-	-	-	1,238	-	-	-	-	-
School administration support services	-	165,315	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	-	-	-	249,920
Operations and maintenance of plant	-	128,043	-	141,033	-	1,235,483	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation- to and from school	64,786	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	1,264,273	83,018	-	-	-	-	-	-
Food services	-	59,102	-	46,500	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>64,786</u>	<u>1,760,804</u>	<u>83,018</u>	<u>688,883</u>	<u>-</u>	<u>1,577,355</u>	<u>1,649,524</u>	<u>319</u>	<u>1,264,426</u>
Excess (deficiency) of revenues over expenditures	(10,761)	-	-	-	-	(841,745)	-	-	-
Other financing sources (uses):									
Transfers in	10,761	-	-	-	-	840,506	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	<u>10,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>840,506</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-	(1,239)	-	-	-
Fund balances (deficits), beginning of year	-	-	-	67,201	39,548	1,239	-	-	-
Fund balances (deficits), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>67,201</u>	<u>39,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

	Special Revenue Funds								
	ARP Homeless	Food Service	Consolidated Administration	Title I-A Homeless	Title I-A Basic	Title I-C Migrant Education	Title IV-A	Title I-A Parent Engagement	Title I-A Professional Development
Revenues:									
Local sources:									
Charges for services	\$ -	26,371	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Borough appropriations	-	-	-	-	-	-	-	-	-
Federal sources:									
Passed through the State of Alaska	1,190	1,838,605	628,487	3,092	1,201,052	965,213	189,292	41,190	329,456
Passed through other local entity	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-
Total revenues	<u>1,190</u>	<u>1,864,976</u>	<u>628,487</u>	<u>3,092</u>	<u>1,201,052</u>	<u>965,213</u>	<u>189,292</u>	<u>41,190</u>	<u>329,456</u>
Expenditures:									
Instruction	106	-	-	3,000	909,470	923,820	81,793	39,963	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	204,055	-	37,519	-	-
Support services - instruction	1,049	-	-	-	-	12,644	64,342	-	319,643
School administration	-	-	-	-	51,753	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-	-
District administration support services	35	-	628,487	92	35,774	28,749	5,638	1,227	9,813
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-
Food services	-	2,967,938	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,190</u>	<u>2,967,938</u>	<u>628,487</u>	<u>3,092</u>	<u>1,201,052</u>	<u>965,213</u>	<u>189,292</u>	<u>41,190</u>	<u>329,456</u>
Excess (deficiency) of revenues over expenditures	-	(1,102,962)	-	-	-	-	-	-	-
Other financing sources (uses):									
Transfers in	-	1,049,868	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,049,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(53,094)	-	-	-	-	-	-	-
Fund balances (deficits), beginning of year	-	53,094	-	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

	Special Revenue Funds									
	Migrant Education - Books	Career Technical Education	Safety and Well Being	Title I-A School Improvement 1003(a)	Title I School Improvement	Early Intervention Infant Learning Program	Early Intervention Infant Learning Program Part C	Medical Assistance	Special Education Title VI-B	Special Education Section 619
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	180,853	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	547,846	200,009	-	-	-	-
Borough appropriations	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Passed through the State of Alaska	24,482	79,492	6,760	232,797	-	-	49,939	-	661,271	6,345
Passed through other local entity	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>24,482</u>	<u>79,492</u>	<u>6,760</u>	<u>232,797</u>	<u>547,846</u>	<u>200,009</u>	<u>49,939</u>	<u>180,853</u>	<u>661,271</u>	<u>6,345</u>
Expenditures:										
Instruction	23,753	77,124	-	35,973	531,528	-	-	-	-	-
Special education support services - students	-	-	-	-	-	194,052	48,452	3,414	641,575	6,156
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	6,559	189,890	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-	-	-
District administration support services	729	2,368	201	6,934	16,318	5,957	1,487	-	19,696	189
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>24,482</u>	<u>79,492</u>	<u>6,760</u>	<u>232,797</u>	<u>547,846</u>	<u>200,009</u>	<u>49,939</u>	<u>3,414</u>	<u>661,271</u>	<u>6,345</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	177,439	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-	-	-	177,439	-	-
Fund balances (deficits), beginning of year	-	-	-	-	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,439</u>	<u>-</u>	<u>-</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

	Special Revenue Funds									
	Adult Basic Education Unit 7556	AK Literacy	Youth Leaders Program	Literacy Connections	Native Youth in Action	Indian Education	Johnson O'Malley	Johnson O'Malley Contract	Rural Education Achievement Program	Alaska C-3 ANE
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	281,331	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	94,386	-	-	-	-	-	-	-	-	-
Borough appropriations	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Passed through the State of Alaska	57,851	313,157	-	-	-	-	-	-	-	-
Passed through other local entity	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	1,297,810	265,386	674,403	8,393	174,282	86,184	387,786
Total revenues	<u>152,237</u>	<u>313,157</u>	<u>281,331</u>	<u>1,297,810</u>	<u>265,386</u>	<u>674,403</u>	<u>8,393</u>	<u>174,282</u>	<u>86,184</u>	<u>387,786</u>
Expenditures:										
Instruction	-	303,829	-	852,628	241,298	305,137	-	-	-	45,515
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	281,331	-	-	-	-	-	-	-
Support services - instruction	-	-	-	398,435	14,433	349,179	8,393	152,684	83,318	330,721
School administration	6,800	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	21,598	-	-
District administration support services	-	9,328	-	46,747	9,655	20,087	-	-	2,866	11,550
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	145,437	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>152,237</u>	<u>313,157</u>	<u>281,331</u>	<u>1,297,810</u>	<u>265,386</u>	<u>674,403</u>	<u>8,393</u>	<u>174,282</u>	<u>86,184</u>	<u>387,786</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances (deficits), beginning of year	-	-	6,779	-	-	-	-	-	-	-
Fund balances (deficits), end of year	<u>\$ -</u>	<u>-</u>	<u>6,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

Special Revenue Funds											
	Our Youth	Maniilaq ABE/GED Contract	Local Donation Payroll	Village Improvement Funds	Securing Mental Health Instructional Leadership Experience	Local Donation Professional and Technical Services	Noorvik After School	Maniilaq Health Activities	Maniilaq Counselor Program	Student Activities	Total Special Revenue Funds
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	-	-	761,981
Other	-	38,031	247,417	-	64,867	49,582	17,413	3,997	-	636,848	1,520,339
Intergovernmental:											
State of Alaska	-	-	-	-	-	-	-	-	-	-	5,078,814
Borough appropriations	-	-	-	69,740	-	-	-	-	-	-	69,740
Federal sources:											
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-	7,894,097
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-
Direct	864,291	-	-	-	-	-	-	-	-	-	3,758,535
Total revenues	<u>864,291</u>	<u>38,031</u>	<u>247,417</u>	<u>69,740</u>	<u>64,867</u>	<u>49,582</u>	<u>17,413</u>	<u>3,997</u>	<u>-</u>	<u>636,848</u>	<u>19,083,506</u>
Expenditures:											
Instruction	-	-	247,417	49,856	-	-	17,413	-	-	21,366	5,674,520
Special education support services - students	-	-	-	-	-	-	-	-	-	-	893,649
Support services - students	831,935	-	-	-	64,867	-	-	3,997	-	-	1,881,358
Support services - instruction	-	-	-	19,884	-	-	-	-	-	-	4,180,393
School administration	-	334	-	-	-	-	-	-	-	-	60,125
School administration support services	-	-	-	-	-	-	-	-	-	-	165,315
District administration	-	-	-	-	-	-	-	-	-	-	21,598
District administration support services	32,356	-	-	-	-	-	-	-	-	-	1,146,203
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	1,504,559
Student activities	-	-	-	-	-	49,582	-	-	-	621,457	671,039
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	64,786
Adult and continuing education instruction	-	37,697	-	-	-	-	-	-	-	-	1,530,425
Food services	-	-	-	-	-	-	-	-	-	-	3,073,540
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>864,291</u>	<u>38,031</u>	<u>247,417</u>	<u>69,740</u>	<u>64,867</u>	<u>49,582</u>	<u>17,413</u>	<u>3,997</u>	<u>-</u>	<u>642,823</u>	<u>20,867,510</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	(5,975)	(1,784,004)
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	-	-	-	1,901,135
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,901,135</u>
Net change in fund balances	-	-	-	-	-	-	-	-	-	(5,975)	117,131
Fund balances (deficits), beginning of year	-	-	-	-	-	-	-	-	11,421	966,837	1,146,119
Fund balances (deficits), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,421</u>	<u>960,862</u>	<u>1,263,250</u>

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

	Capital Project Funds									
	District Technology	Impact Aid	Local Funded Maintenance	CIP Reserved Local Share	AHFC Buckland School Duplex THP-23-NAB-1	AHFC Buckland School Duplex THP-23-NAB-2	AHFC Kivalina Teacher Housing	Deering K-12 Major Maintenance	Deering K-12 School Improvement	Kivalina K-12 Replacement School and Teachers Housing
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	306,662	274,924	-	-	-	-
Borough appropriations	-	-	-	-	-	62,839	-	-	-	256,157
Federal sources:										
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-
Passed through other local entity	-	-	-	-	-	-	-	-	-	-
Direct	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	306,662	337,763	-	-	-	256,157
Expenditures:										
Instruction	-	-	-	-	-	-	-	-	-	-
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	35,114	-	-	-	460,175	412,550	5,000	34,447	99,119	256,157
Total expenditures	35,114	-	-	-	460,175	412,550	5,000	34,447	99,119	256,157
Excess (deficiency) of revenues over expenditures	(35,114)	-	-	-	(153,513)	(74,787)	(5,000)	(34,447)	(99,119)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	5,000	34,447	166,624	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	5,000	34,447	166,624	-
Net change in fund balances	(35,114)	-	-	-	(153,513)	(74,787)	-	-	67,505	-
Fund balances (deficits), beginning of year	1,134,481	53,386	306,002	4,080,144	177,506	90,083	-	-	(67,505)	233,773
Fund balances (deficits), end of year	\$ 1,099,367	53,386	306,002	4,080,144	23,993	15,296	-	-	-	233,773

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Other Governmental Funds

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

	Capital Project Funds								Total Capital Project Funds	Total Other Governmental Funds	
	Buckland HVAC	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Construction Management	Selawik Renovations	DW HVAC	DW Fire Alarm	THP DPX-1	THP DPX-2		
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	-	-	761,981
Other	-	-	-	-	97,173	-	-	-	-	97,173	1,617,512
Intergovernmental:											
State of Alaska	-	-	-	-	611,512	53,299	-	31,487	26,866	1,304,750	6,383,564
Borough appropriations	-	-	-	-	379,842	-	323,258	-	-	1,022,096	1,091,836
Federal sources:											
Passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-	7,894,097
Passed through other local entity	-	-	-	-	-	-	-	-	-	-	-
Direct	514,274	-	-	-	-	-	-	-	-	514,274	4,272,809
Total revenues	<u>514,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,088,527</u>	<u>53,299</u>	<u>323,258</u>	<u>31,487</u>	<u>26,866</u>	<u>2,938,293</u>	<u>22,021,799</u>
Expenditures:											
Instruction	-	-	-	-	-	-	-	-	-	-	5,674,520
Special education support services - students	-	-	-	-	-	-	-	-	-	-	893,649
Support services - students	-	-	-	-	-	-	-	-	-	-	1,881,358
Support services - instruction	-	-	-	-	-	-	-	-	-	-	4,180,393
School administration	-	-	-	-	-	-	-	-	-	-	60,125
School administration support services	-	-	-	-	-	-	-	-	-	-	165,315
District administration	-	-	-	-	-	-	-	-	-	-	21,598
District administration support services	-	-	-	-	-	-	-	-	-	-	1,146,203
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	1,504,559
Student activities	-	-	-	-	-	-	-	-	-	-	671,039
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	64,786
Adult and continuing education instruction	-	-	-	-	-	-	-	-	-	-	1,530,425
Food services	-	-	-	-	-	-	-	-	-	-	3,073,540
Construction and facilities acquisition	514,274	-	-	48,368	691,538	66,624	325,846	38,558	39,260	3,027,030	3,027,030
Total expenditures	<u>514,274</u>	<u>-</u>	<u>-</u>	<u>48,368</u>	<u>691,538</u>	<u>66,624</u>	<u>325,846</u>	<u>38,558</u>	<u>39,260</u>	<u>3,027,030</u>	<u>23,894,540</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(48,368)	396,989	(13,325)	(2,588)	(7,071)	(12,394)	(88,737)	(1,872,741)
Other financing sources (uses):											
Transfers in	-	-	-	48,368	-	13,325	-	7,071	12,394	287,229	2,188,364
Transfers out	-	-	-	-	(324,136)	-	-	-	-	(324,136)	(324,136)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,368</u>	<u>(324,136)</u>	<u>13,325</u>	<u>-</u>	<u>7,071</u>	<u>12,394</u>	<u>(36,907)</u>	<u>1,864,228</u>
Net change in fund balances	-	-	-	-	72,853	-	(2,588)	-	-	(125,644)	(8,513)
Fund balances (deficits), beginning of year	(96,545)	17,452	673,518	-	(72,853)	-	-	-	-	6,529,442	7,675,561
Fund balances (deficits), end of year	<u>\$ (96,545)</u>	<u>17,452</u>	<u>673,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,588)</u>	<u>-</u>	<u>-</u>	<u>6,403,798</u>	<u>7,667,048</u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Student 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	\$ 54,025	54,025	-
Expenditures:			
Student transportation - to and from school:			
Non-certificated salaries		30,638	
Employee benefits		16,430	
Supplies, materials and media		17,718	
Total expenditures	<u>54,025</u>	<u>64,786</u>	<u>(10,761)</u>
Excess (deficiency) of revenues over expenditures	-	(10,761)	(10,761)
Other financing source:			
Transfer in - School Operating Fund	<u>-</u>	<u>10,761</u>	<u>10,761</u>
Net Change infund balance	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

T.V.E.P 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 - State of Alaska	\$ 2,161,656	1,760,804	(400,852)
Expenditures:			
Support services - students:			
Certificated salaries	27,000	26,268	732
Non-certificated salaries	69,834	64,634	5,200
Employee benefits	39,515	31,445	8,070
Supplies, materials and media	22,600	21,724	876
Total support services - students	<u>158,949</u>	<u>144,071</u>	<u>14,878</u>
School administration support services:			
Non-certificated salaries	111,145	109,944	1,201
Employee benefits	74,567	55,371	19,196
Total school administration support services	<u>185,712</u>	<u>165,315</u>	<u>20,397</u>
Operations and maintenance of plant:			
Professional and technical services	140,616	94,759	45,857
Energy	33,300	33,284	16
Total operations and maintenance of plant	<u>173,916</u>	<u>128,043</u>	<u>45,873</u>
Adult and continuing education instruction:			
Certificated salaries	109,933	109,868	65
Non-certificated salaries	175,209	168,250	6,959
Employee benefits	114,330	56,310	58,020
Professional and technical services	709,830	595,123	114,707
Staff travel	127,041	64,933	62,108
Other purchased services	11,000	10,494	506
Supplies, materials and media	209,258	159,709	49,549
Tuition-students and stipends	99,586	99,586	-
Equipment	8,000	-	8,000
Total adult and continuing education instruction	<u>1,564,187</u>	<u>1,264,273</u>	<u>299,914</u>
Food services:			
Supplies, materials and media	58,892	43,401	15,491
Equipment	20,000	15,701	4,299
Total food services	<u>78,892</u>	<u>59,102</u>	<u>19,790</u>
Total expenditures	<u>2,161,656</u>	<u>1,760,804</u>	<u>400,852</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Alaska Construction Academy 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 - State of Alaska	\$ 154,661	83,018	(71,643)
Expenditures:			
Adult and continuing education instruction:			
Non-certificated salaries	78,018	59,898	18,120
Employee benefits	38,376	17,120	21,256
Student travel	5,000	-	5,000
Supplies, material and media	27,267	-	27,267
Tuition-students and stipends	6,000	6,000	-
Total expenditures	<u>154,661</u>	<u>83,018</u>	<u>71,643</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

STAR of the Northwest Magnet School 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	\$ 793,160	688,883	(104,277)
Expenditures:			
Support services - students:			
Certificated salaries	5,000	6,326	(1,326)
Non-certificated salaries	180,917	233,187	(52,270)
Employee benefits	100,698	66,030	34,668
Supplies, materials and media	24,784	8,040	16,744
Other	360	-	360
Total support services - students	311,759	313,583	(1,824)
Support services - instruction:			
Non-certificated salaries	106,639	98,838	7,801
Employee benefits	52,262	51,703	559
Student travel	42,000	35,988	6,012
Total support services - instruction	200,901	186,529	14,372
School administration:			
Staff travel	2,000	1,238	762
Operations and maintenance of plant:			
Professional and technical services	85,000	54,628	30,372
Utility services	16,500	8,964	7,536
Energy	105,000	77,441	27,559
Total operations and maintenance of plant	206,500	141,033	65,467
Food services:			
Supplies, materials and media	72,000	46,500	25,500
Total expenditures	793,160	688,883	104,277
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		67,201	
Fund balance, end of year		\$ 67,201	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Teacher Housing 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 - rental income	\$ 775,000	735,610	(39,390)
Expenditures:			
Instruction:			
Employee benefits	8,048	6,900	1,148
Housing allowance/subsidy	302,788	334,972	(32,184)
Total instruction	310,836	341,872	(31,036)
Operations and maintenance of plant:			
Non-certificated salaries	204,379	267,034	(62,655)
Employee benefits	100,147	102,141	(1,994)
Staff travel	25,000	53,389	(28,389)
Utility services	98,588	96,336	2,252
Energy	296,050	377,232	(81,182)
Other purchased services	75,000	49,920	25,080
Supplies, materials and media	115,000	289,431	(174,431)
Total operations and maintenance of plant	914,164	1,235,483	(321,319)
Total expenditures	1,225,000	1,577,355	(352,355)
Excess (deficiency) of revenues over expenditures	(450,000)	(841,745)	(391,745)
Other financing source:			
Transfer in -School Operating Fund	450,000	840,506	390,506
Net change in fund balance	\$ -	(1,239)	(1,239)
Fund balance, beginning of year		1,239	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 1,660,832	1,649,524	(11,308)
Expenditures:			
Support services - instruction:			
Utility services	<u>1,660,832</u>	<u>1,649,524</u>	<u>11,308</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Hunter 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 - State of Alaska	\$ 50,132	319	(49,813)
Expenditures:			
Instruction:			
Certificated salaries	11,500	-	11,500
Employee benefits	1,901	-	1,901
Student travel	34,140	-	34,140
Supplies, materials and media	1,098	319	779
Total instruction	48,639	319	48,320
District administration support services:			
Indirect costs	1,493	-	1,493
Total expenditures	50,132	319	49,813
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

ARPA ESSER 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 passed through the State of Alaska	\$ <u>1,264,585</u>	<u>1,264,426</u>	<u>(159)</u>
Expenditures:			
Instruction:			
Supplies, materials and media	<u>621,340</u>	<u>621,340</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	22,000	22,000	-
Non-certificated salaries	11,950	11,919	31
Employee benefits	1,518	1,518	-
Professional and technical services	152,889	152,889	-
Staff travel	118,456	118,456	-
Supplies, materials and media	86,387	86,384	3
Total support services - instruction	<u>393,200</u>	<u>393,166</u>	<u>34</u>
District administration support services:			
Professional and technical services	94,165	94,165	-
Supplies, materials and media	16,670	16,550	120
Indirect costs	34,549	34,544	5
Equipment	104,661	104,661	-
Total district administration support services	<u>250,045</u>	<u>249,920</u>	<u>125</u>
Total expenditures	<u>1,264,585</u>	<u>1,264,426</u>	<u>159</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

ARP 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 passed through the State of Alaska	\$ 3,195	1,190	(2,005)
Expenditures:			
Instruction:			
Supplies, materials and media	159	106	53
Support services - instruction:			
Staff travel	2,941	1,049	1,892
District administration support services:			
Indirect costs	95	35	60
Total expenditures	<u>3,195</u>	<u>1,190</u>	<u>2,005</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Food Service 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	\$ 13,500	-	(13,500)
Federal sources passed through the State of Alaska	1,814,483	1,838,605	24,122
Local sources:			
Charges for services	57,000	26,371	(30,629)
Total revenues	1,884,983	1,864,976	(20,007)
Expenditures:			
Food services:			
Non-certificated salaries	141,468	59,683	81,785
Employee benefits	84,680	43,266	41,414
Professional and technical services	2,429,712	2,696,742	(267,030)
Staff travel	10,000	-	10,000
Supplies, materials and media	166,983	168,247	(1,264)
Other	300	-	300
Total expenditures	2,833,143	2,967,938	(134,795)
Excess (deficiency) of revenues over expenditures	(948,160)	(1,102,962)	(154,802)
Other financing sources:			
Transfer in - School Operating Fund	948,160	1,049,868	101,708
Net change in fund balance	\$ -	(53,094)	(53,094)
Fund balance, beginning of year		53,094	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Consolidated Administration Special Revenue Fund

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

Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ <u>635,000</u>	<u>628,487</u>	<u>(6,513)</u>
Expenditures:			
District administration support services:			
Certificated salaries	302,873	302,864	9
Non-certificated salaries	99,250	97,843	1,407
Employee benefits	156,000	154,879	1,121
Professional and technical services	4,367	3,817	550
Staff travel	30,051	28,474	1,577
Supplies, materials and media	9,075	8,910	165
Other	174	174	-
Indirect costs	18,475	18,327	148
Equipment	14,735	13,199	1,536
Total expenditures	<u>635,000</u>	<u>628,487</u>	<u>6,513</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Title I-A 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>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 3,092	3,092	-
Expenditures:			
Instruction:			
Supplies, materials and media	3,000	3,000	-
District administration support services:			
Indirect costs	92	92	-
Total expenditures	<u>3,092</u>	<u>3,092</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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 passed through the State of Alaska	\$ 1,387,388	1,201,052	(186,336)
Expenditures:			
Instruction:			
Certificated salaries	335,793	325,292	10,501
Non-certificated salaries	239,227	207,507	31,720
Employee benefits	352,087	268,316	83,771
Supplies, materials and media	147,495	108,355	39,140
Total instruction	<u>1,074,602</u>	<u>909,470</u>	<u>165,132</u>
Support services - students:			
Certificated salaries	152,633	152,633	-
Employee benefits	52,605	51,422	1,183
Total support services - students	<u>205,238</u>	<u>204,055</u>	<u>1,183</u>
School administration:			
Certificated salaries	45,584	45,096	488
Employee benefits	20,640	6,657	13,983
Total school administration	<u>66,224</u>	<u>51,753</u>	<u>14,471</u>
District administration support services:			
Indirect costs	<u>41,324</u>	<u>35,774</u>	<u>5,550</u>
Total expenditures	<u>1,387,388</u>	<u>1,201,052</u>	<u>186,336</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 965,213	965,213	-
Expenditures:			
Instruction:			
Certificated salaries	111,450	111,450	-
Non-certificated salaries	382,284	382,284	-
Employee benefits	282,565	282,565	-
Utility service	312	312	-
Supplies, materials and media	147,209	147,209	-
Total instruction	<u>923,820</u>	<u>923,820</u>	-
Support services - instruction:			
Non-certificated salaries	11,790	11,790	-
Employee benefits	704	704	-
Staff travel	150	150	-
Total support services - instruction	<u>12,644</u>	<u>12,644</u>	-
District administration support services:			
Indirect costs	<u>28,749</u>	<u>28,749</u>	-
Total expenditures	<u>965,213</u>	<u>965,213</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title IV-A Special Revenue Funds

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 passed through the State of Alaska	\$ 211,097	189,292	(21,805)
Expenditures:			
Instruction:			
Professional and technical services	33,000	32,200	800
Student travel	49,067	40,637	8,430
Supplies, materials and media	9,795	8,956	839
Total instruction	91,862	81,793	10,069
Support services - students:			
Supplies, materials and media	38,045	37,519	526
Support services - instruction:			
Certificated salaries	35,167	27,081	8,086
Non-certificated salaries	23,770	23,770	-
Employee benefits	3,665	1,094	2,571
Other	12,300	12,397	(97)
Total support services - instruction	74,902	64,342	10,560
District administration support services:			
Indirect costs	6,288	5,638	650
Total expenditures	211,097	189,292	21,805
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A Parent Engagement 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 passed through the State of Alaska	\$ 64,966	41,190	(23,776)
Expenditures:			
Instruction:			
Supplies, materials and media	63,031	39,963	23,068
District administration support services:			
Indirect costs	1,935	1,227	708
Total expenditures	64,966	41,190	23,776
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A Professional Development 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 passed through the State of Alaska	\$ <u>372,033</u>	<u>329,456</u>	<u>(42,577)</u>
Expenditures:			
Support services - instruction:			
Transportation allowance	1,000	231	769
Professional and technical services	230,146	204,927	25,219
Staff travel	128,906	113,585	15,321
Other purchased services	900	900	-
Total support services - instruction	<u>360,952</u>	<u>319,643</u>	<u>41,309</u>
District administration support services:			
Indirect costs	<u>11,081</u>	<u>9,813</u>	<u>1,268</u>
Total expenditures	<u>372,033</u>	<u>329,456</u>	<u>42,577</u>
Excess of revenues over expenditures	\$ <u><u> </u></u>	-	<u><u> </u></u>
Fund balance, beginning of year		<u> </u>	
Fund balance, end of year		\$ <u><u> </u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Migrant Education - Books 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 passed through the State of Alaska	\$ <u>32,000</u>	<u>24,482</u>	<u>(7,518)</u>
Expenditures:			
Instruction:			
Professional and technical services	495	495	-
Staff travel	11,148	4,859	6,289
Supplies, materials and media	<u>19,404</u>	<u>18,399</u>	<u>1,005</u>
Total instruction	<u>31,047</u>	<u>23,753</u>	<u>7,294</u>
District administration support services:			
Indirect costs	<u>953</u>	<u>729</u>	<u>224</u>
Total expenditures	<u>32,000</u>	<u>24,482</u>	<u>7,518</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Career Technical 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 passed through the State of Alaska	\$ 121,873	79,492	(42,381)
Expenditures:			
Instruction:			
Certificated salaries	16,000	7,500	8,500
Employee benefits	450	173	277
Supplies, materials and media	101,793	69,451	32,342
Total instruction	<u>118,243</u>	<u>77,124</u>	<u>41,119</u>
District administration support services:			
Indirect costs	<u>3,630</u>	<u>2,368</u>	<u>1,262</u>
Total expenditures	<u>121,873</u>	<u>79,492</u>	<u>42,381</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

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 passed through the State of Alaska	\$ <u>10,000</u>	<u>6,760</u>	<u>(3,240)</u>
Expenditures:			
Support services - instruction:			
Staff travel	<u>9,702</u>	<u>6,559</u>	<u>3,143</u>
District administration support services:			
Indirect costs	<u>298</u>	<u>201</u>	<u>97</u>
Total expenditures	<u>10,000</u>	<u>6,760</u>	<u>3,240</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I-A School Improvement 1003(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 passed through the State of Alaska	\$ 410,000	232,797	(177,203)
Expenditures:			
Instruction:			
Supplies, materials and media	142,403	35,973	106,430
Support services - instruction:			
Certificated salaries	84,600	69,400	15,200
Non-certificated salaries	45,250	31,612	13,638
Employee benefits	14,014	6,293	7,721
Professional and technical services	31,520	14,502	17,018
Staff travel	70,795	63,724	7,071
Supplies, materials and media	9,206	4,359	4,847
Total support services - instruction	255,385	189,890	65,495
District administration support services:			
Indirect costs	12,212	6,934	5,278
Total expenditures	410,000	232,797	177,203
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Title I 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>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 547,887	547,846	(41)
Expenditures:			
Instruction:			
Certificated salaries	277,783	277,483	300
Non-certificated salaries	35,575	43,574	(7,999)
Employee benefits	157,506	145,885	11,621
Professional and technical services	4,700	4,700	-
Staff travel	37,719	37,719	-
Supplies, materials and media	18,285	22,167	(3,882)
Total instruction	<u>531,568</u>	<u>531,528</u>	<u>40</u>
District administration support services:			
Indirect costs	16,319	16,318	1
Total expenditures	<u>547,887</u>	<u>547,846</u>	<u>41</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Early Intervention Infant Learning 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 - Intergovernmental - State of Alaska	\$ 200,198	200,009	(189)
Expenditures:			
Special education support services - students:			
Certificated salaries	3,632	3,632	-
Non-certificated salaries	99,188	99,188	-
Employee benefits	72,726	72,726	-
Professional and technical services	4,705	4,705	-
Staff travel	10,080	10,080	-
Supplies, materials and media	3,721	3,721	-
Total special education support services - students	<u>194,052</u>	<u>194,052</u>	<u>-</u>
District administration support services:			
Indirect costs	<u>6,146</u>	<u>5,957</u>	<u>189</u>
Total expenditures	<u>200,198</u>	<u>200,009</u>	<u>189</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Early Intervention Infant Learning Program Part C 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 passed through the State of Alaska	\$ 49,987	49,939	(48)
Expenditures:			
Special education support services - students:			
Non-certificated salaries	28,918	28,918	-
Employee benefits	18,105	18,106	(1)
Supplies, materials and media	1,428	1,428	-
Total special education support services - students	48,451	48,452	(1)
District administration support services:			
Indirect costs	1,536	1,487	49
Total expenditures	49,987	49,939	48
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Medical Assistance Special Revenue Fund

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

Year Ended June 30, 2024

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 112,976	180,853	67,877
Expenditures:			
Special education support services - students:			
Certificated salaries	43,135	1,500	41,635
Non-certificated salaries	16,037	144	15,893
Employee benefits	9,705	47	9,658
Professional and technical services	22,084	385	21,699
Staff travel	11,615	989	10,626
Supplies, materials and media	-	49	(49)
Other	10,400	300	10,100
Total expenditures	112,976	3,414	109,562
Excess of revenues over expenditures	\$ -	177,439	177,439
Fund balance, beginning of year		-	
Fund balance, end of year		\$ 177,439	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Special Education Title VI-B 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 passed through the State of Alaska	\$ 1,009,661	661,271	(348,390)
Expenditures:			
Special education support services - students:			
Certificated salaries	190,000	119,282	70,718
Non-certificated salaries	30,000	-	30,000
Employee benefits	51,500	46,453	5,047
Professional and technical services	485,000	312,808	172,192
Staff travel	65,000	62,895	2,105
Student travel	22,000	269	21,731
Supplies, materials and media	136,088	99,868	36,220
Total special education support services - students	<u>979,588</u>	<u>641,575</u>	<u>338,013</u>
District administration support services:			
Indirect costs	<u>30,073</u>	<u>19,696</u>	<u>10,377</u>
Total expenditures	<u>1,009,661</u>	<u>661,271</u>	<u>348,390</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Special Education Section 619 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 passed through the State of Alaska	\$ 34,630	6,345	(28,285)
Expenditures:			
Special education support services - students:			
Certificated salaries	5,000	-	5,000
Non-certificated salaries	5,000	-	5,000
Employee benefits	1,000	-	1,000
Professional and technical services	9,000	-	9,000
Supplies, materials and media	13,599	6,156	7,443
Total special education support services - students	<u>33,599</u>	<u>6,156</u>	<u>27,443</u>
District administration support services:			
Indirect costs	1,031	189	842
Total expenditures	<u>34,630</u>	<u>6,345</u>	<u>28,285</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Adult Basic Education - Unit 7556 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:			
State of Alaska	\$ 100,925	94,386	(6,539)
Federal sources passed through the State of Alaska	<u>61,851</u>	<u>57,851</u>	<u>(4,000)</u>
Total revenues	<u>162,776</u>	<u>152,237</u>	<u>(10,539)</u>
Expenditures:			
School administration:			
Non-certificated salaries	4,926	4,338	588
Employee benefits	<u>2,636</u>	<u>2,462</u>	<u>174</u>
Total school administration	<u>7,562</u>	<u>6,800</u>	<u>762</u>
Adult and continuing education instruction:			
Non-certificated salaries	93,599	92,581	1,018
Employee benefits	50,085	49,819	266
Professional and technical services	2,720	-	2,720
Supplies, materials and media	<u>8,810</u>	<u>3,037</u>	<u>5,773</u>
Total adult and continuing education instruction	<u>155,214</u>	<u>145,437</u>	<u>9,777</u>
Total expenditures	<u>162,776</u>	<u>152,237</u>	<u>10,539</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

AK Literacy 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 passed through the State of Alaska	\$ 343,551	313,157	(30,394)
Expenditures:			
Instruction:			
Staff travel	8,850	6,369	2,481
Supplies, materials and media	324,468	297,460	27,008
Total instruction	<u>333,318</u>	<u>303,829</u>	<u>29,489</u>
District administration support services:			
Indirect costs	<u>10,233</u>	<u>9,328</u>	<u>905</u>
Total expenditures	<u>343,551</u>	<u>313,157</u>	<u>30,394</u>
Excess of revenues over expenditures	\$ <u><u> </u></u>	-	<u><u> </u></u>
Fund balance, beginning of year		<u> </u>	
Fund balance, end of year		\$ <u><u> </u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Youth Leaders 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 - local sources - other	\$ 978,327	281,331	(696,996)
Expenditures:			
Support services - students:			
Certificated salaries	66,900	41,065	25,835
Non-certificated salaries	306,300	48,125	258,175
Employee benefits	145,127	4,736	140,391
Professional and technical services	30,000	8,125	21,875
Staff travel	30,000	19,057	10,943
Student travel	300,000	137,397	162,603
Supplies, materials and media	100,000	22,826	77,174
Total expenditures	<u>978,327</u>	<u>281,331</u>	<u>696,996</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>6,779</u>	
Fund balance, end of year		\$ <u><u>6,779</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Literacy Connections 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	\$ 1,601,112	1,297,810	(303,302)
Expenditures:			
Instruction:			
Supplies, materials and media	958,986	852,628	106,358
Support services - instruction:			
Certificated salaries	221,814	146,176	75,638
Non-certificated salaries	129,250	118,325	10,925
Employee benefits	142,461	94,924	47,537
Professional and technical services	48,055	17,858	30,197
Staff travel	33,174	21,152	12,022
Total support services - instruction	574,754	398,435	176,319
District administration support services:			
Indirect costs	67,372	46,747	20,625
Total expenditures	1,601,112	1,297,810	303,302
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Native Youth in Action 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	\$ 713,741	265,386	(448,355)
Expenditures:			
Instruction:			
Certificated salaries	61,600	56,700	4,900
Employee benefits	8,984	1,192	7,792
Professional and technical services	505,662	117,201	388,461
Student travel	66,264	66,205	59
Total instruction	<u>642,510</u>	<u>241,298</u>	<u>401,212</u>
Support services - instruction:			
Professional and technical services	25,479	9,058	16,421
Staff travel	8,000	5,375	2,625
Total support services - instruction	<u>33,479</u>	<u>14,433</u>	<u>19,046</u>
District administration support services:			
Indirect costs	<u>37,752</u>	9,655	28,097
Total expenditures	<u>713,741</u>	<u>265,386</u>	<u>448,355</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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	\$ 687,941	674,403	(13,538)
Expenditures:			
Instruction:			
Non-certificated salaries	132,316	132,316	-
Employee benefits	96,689	96,689	-
Supplies, materials and media	78,871	76,132	2,739
Total instruction	307,876	305,137	2,739
Support services - instruction:			
Certificated salaries	132,988	130,356	2,632
Non-certificated salaries	114,285	114,285	-
Employee benefits	104,538	104,538	-
Total support services - instruction	351,811	349,179	2,632
District administration support services:			
Indirect cost	28,254	20,087	8,167
Total expenditures	687,941	674,403	13,538
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Federal sources - direct	\$ 53,313	8,393	(44,920)
Expenditures:			
Support services - instruction:			
Supplies, materials and media	51,676	8,393	43,283
District administration support services:			
Indirect cost	1,637	-	1,637
Total expenditures	53,313	8,393	44,920
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Johnson O'Malley Contract 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	\$ 357,232	174,282	(182,950)
Expenditures:			
Support services - instruction:			
Certificated salaries	35,000	13,700	21,300
Non-certificated salaries	38,300	28,780	9,520
Employee benefits	7,340	4,667	2,673
Student travel	21,560	2,856	18,704
Supplies, materials and media	213,528	102,681	110,847
Total support services - instruction	<u>315,728</u>	<u>152,684</u>	<u>163,044</u>
District administration:			
Professional and technical services	6,000	3,175	2,825
Staff travel	22,500	18,423	4,077
Total district administration	<u>28,500</u>	<u>21,598</u>	<u>6,902</u>
District administration support services:			
Indirect cost	<u>13,004</u>	-	<u>13,004</u>
Total expenditures	<u>357,232</u>	<u>174,282</u>	<u>182,950</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Rural Education Achievement 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 - Intergovernmental:			
Federal sources - direct	\$ 104,914	86,184	(18,730)
Expenditures:			
Support services - instruction:			
Professional and technical services	45,000	36,984	8,016
Staff travel	54,172	46,334	7,838
Supplies, materials and media	2,617	-	2,617
Total support services - instruction	101,789	83,318	18,471
District administration support services:			
Indirect cost	3,125	2,866	259
Total expenditures	104,914	86,184	18,730
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Alaska C-3 ANE 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:	\$ 1,186,243	387,786	(798,457)
Expenditures:			
Instruction:			
Staff travel	95,157	1,426	93,731
Student travel	-	44,089	(44,089)
Supplies, materials and media	60,490	-	60,490
Total instruction	<u>155,647</u>	<u>45,515</u>	<u>110,132</u>
Support services - instruction:			
Certificated salaries	191,600	84,753	106,847
Non-certificated salaries	88,000	-	88,000
Employee benefits	54,431	25,290	29,141
Transportation allowance	50,400	18,279	32,121
Professional and technical services	602,335	202,399	399,936
Total support services - instruction	<u>986,766</u>	<u>330,721</u>	<u>656,045</u>
District administration support services:			
Indirect costs	<u>43,830</u>	<u>11,550</u>	<u>32,280</u>
Total expenditures	<u>1,186,243</u>	<u>387,786</u>	<u>798,457</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Our Youth 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	\$ 972,211	864,291	(107,920)
Expenditures:			
Support services - students:			
Certificated salaries	538,000	501,680	36,320
Employee benefits	249,535	261,360	(11,825)
Transportation allowance	36,000	-	36,000
Professional and technical services	34,100	28,816	5,284
Staff travel	60,000	39,530	20,470
Supplies, materials and media	26,176	549	25,627
Total support services - students	943,811	831,935	111,876
District administration support services:			
Indirect cost	28,400	32,356	(3,956)
Total expenditures	972,211	864,291	107,920
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Maniilaq ABE/GED Contract 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 - local sources - other	\$ 104,711	38,031	(66,680)
Expenditures:			
School administration:			
Staff travel	7,000	334	6,666
Adult and continuing education instruction:			
Staff travel	43,500	21,324	22,176
Utility services	4,600	3,085	1,515
Other purchased services	8,000	572	7,428
Supplies, materials and media	15,400	3,669	11,731
Student transportation - in-lieu-of agreements	25,000	9,047	15,953
Other	1,211	-	1,211
Total adult and continuing education instruction	<u>97,711</u>	<u>37,697</u>	<u>60,014</u>
Total expenditures	<u>104,711</u>	<u>38,031</u>	<u>66,680</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Local Donation Payroll 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 - local sources - other	\$ 247,417	247,417	-
Expenditures:			
Instruction:			
Certificated salaries	178,450	178,450	-
Employee benefits	68,967	68,967	-
Total expenditures	<u>247,417</u>	<u>247,417</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Village Improvement Funds Special Revenue Fund

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

Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
Borough appropriation	\$ 52,300	69,740	17,440
Expenditures:			
Instruction:			
Professional and technical services	10,000	9,193	807
Staff travel	41,882	40,245	1,637
Supplies, materials and media	418	418	-
Total instruction	<u>52,300</u>	<u>49,856</u>	<u>2,444</u>
Support services - instruction:			
Non-certificated salaries	-	16,000	(16,000)
Employee benefits	-	3,884	(3,884)
Total support services - instruction	<u>-</u>	<u>19,884</u>	<u>(19,884)</u>
Total expenditures	<u>52,300</u>	<u>69,740</u>	<u>(17,440)</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Securing Mental Health Instructional Leadership Experience 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 - local sources - other	\$ 91,033	64,867	(26,166)
Expenditures:			
Support services - students:			
Certificated salaries	21,000	21,000	-
Employee benefits	2,640	1,361	1,279
Professional and technical services	10,762	10,762	-
Staff travel	12,644	12,644	-
Supplies, materials and media	41,276	19,100	22,176
Total support services students	<u>88,322</u>	<u>64,867</u>	<u>23,455</u>
District administration support services:			
Indirect cost	<u>2,711</u>	-	<u>2,711</u>
Total expenditure	<u>91,033</u>	<u>64,867</u>	<u>26,166</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Local Donation Professional and Technical Services Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

	Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 98,839	49,582	(49,257)
Expenditures:			
Student activities:			
Certificated salaries	35,000	-	35,000
Employee benefits	850	-	850
Student travel	62,989	49,582	13,407
Total expenditures	98,839	49,582	49,257
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Noorvik After School 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 - local sources - other	\$ 18,400	17,413	(987)
Expenditures:			
Instruction:			
Non- certificated salaries	4,380	4,380	-
Employee benefits	280	280	-
Supplies, materials and media	13,740	12,753	987
Total expenditures	<u>18,400</u>	<u>17,413</u>	<u>987</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Maniilaq Health Activities 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 - local sources - other	\$ 52,220	3,997	(48,223)
Expenditures:			
Support services - students:			
Certificated salaries	16,000	-	16,000
Non-certificated salaries	14,000	3,600	10,400
Employee benefits	4,000	83	3,917
Supplies, materials and media	18,220	314	17,906
Total expenditures	<u>52,220</u>	<u>3,997</u>	<u>48,223</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues - local sources - other		\$	<u>636,848</u>
Expenditures:			
Instruction			
Certificated salaries			2,250
Employee benefits			52
Staff travel			<u>19,064</u>
Total instruction			<u>21,366</u>
Student activities:			
Certificated salaries			5,750
Employee benefits			490
Professional and technical services			8,394
Staff travel			249,982
Supplies, materials and media			354,438
Other			<u>2,403</u>
Total student activities			<u>621,457</u>
Total expenditures			<u>642,823</u>
Excess (deficiency) of revenues over expenditures			(5,975)
Fund balance, beginning of year			<u>966,837</u>
Fund balance, end of year		\$	<u><u>960,862</u></u>

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Capital Project Funds

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

Year Ended June 30, 2025

	Capital Project Funds									
	District Technology	Impact Aid Capital	Local Funded Maintenance	CIP Reserved Local Share	AHFC Buckland School Duplex THP-23-NAB-1	AHFC Buckland School Duplex THP-23-NAB-2	AHFC Kivalina Teacher Housing	Deering K-12 Major Maintenance	Deering K-12 School Improvement	Kivalina K-12 Replacement School and Teachers Housing
Revenues:										
Local sources:										
Other	\$ -	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	306,662	274,924	-	-	-	-
Borough appropriations	-	-	-	-	-	62,839	-	-	-	256,157
Federal sources	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	306,662	337,763	-	-	-	256,157
Expenditures:										
Construction and facilities acquisition	35,114	-	-	-	460,175	412,550	5,000	34,447	99,119	256,157
Total expenditures	35,114	-	-	-	460,175	412,550	5,000	34,447	99,119	256,157
Excess (deficiency) of revenues over expenditures	(35,114)	-	-	-	(153,513)	(74,787)	(5,000)	(34,447)	(99,119)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	5,000	34,447	166,624	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	5,000	34,447	166,624	-
Net change in fund balances	(35,114)	-	-	-	(153,513)	(74,787)	-	-	67,505 #	-
Fund balances (deficits), beginning of year	1,134,481	53,386	306,002	4,080,144	177,506	90,083	-	-	(67,505)	233,773
Fund balances (deficits), end of year	\$ 1,099,367	53,386	306,002	4,080,144	23,993	15,296	-	-	-	233,773

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Capital Project Funds

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

	Capital Project Funds									
	Buckland HVAC	Alaska Technical Center Family Housing	Magnet School (ATC) Expansion Project	Construction Management	Selawik Renovations	DW HVAC	DW fire Alarm	THP DPX-1	THP DPX-2	Total Capital Project Funds
Revenues:										
Local sources:										
Other	\$ -	-	-	-	97,173	-	-	-	-	97,173
Intergovernmental:										
State of Alaska	-	-	-	-	611,512	53,299	-	31,487	26,866	1,304,750
Borough appropriations	-	-	-	-	379,842	-	323,258	-	-	1,022,096
Federal sources	514,274	-	-	-	-	-	-	-	-	514,274
Total revenues	514,274	-	-	-	1,088,527	53,299	323,258	31,487	26,866	2,938,293
Expenditures:										
Construction and facilities acquisition	514,274	-	-	48,368	691,538	66,624	325,846	38,558	39,260	3,027,030
Total expenditures	514,274	-	-	48,368	691,538	66,624	325,846	38,558	39,260	3,027,030
Excess (deficiency) of revenues over expenditures	-	-	-	(48,368)	396,989	(13,325)	(2,588)	(7,071)	(12,394)	(88,737)
Other financing sources (uses):										
Transfers in	-	-	-	48,368	-	13,325	-	7,071	12,394	287,229
Transfers out	-	-	-	-	(324,136)	-	-	-	-	(324,136)
Total other financing sources (uses)	-	-	-	48,368	(324,136)	13,325	-	7,071	12,394	(36,907)
Net change in fund balances	-	-	-	-	72,853	-	(2,588)	-	-	(125,644)
Fund balances (deficits), beginning of year	(96,545)	17,452	673,518	-	(72,853)	-	-	-	-	6,529,442
Fund balances (deficits), end of year	\$ (96,545)	17,452	673,518	-	-	-	(2,588)	-	-	6,403,798

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
 (A Component Unit of the Northwest Arctic Borough)

Schedule of Compliance AS 14.17.505

Year Ended June 30, 2025

Total fund balance - School Operating Fund	\$ <u>10,634,558</u>
Less exemptions per 4 AAC 09.160(a):	
Inventory	1,872,383
Prepaid items	89,600
Federal impact aid received	<u>4,121,701</u>
	<u>6,083,684</u>
 Fund balance subject to 10% limitation	 \$ <u><u>4,550,874</u></u>

Unreserved fund balance as a percentage of
 current year expenditures:

<u>Fund balance subject to limitation</u>	=	\$ <u>4,550,874</u>	=	<u>5.92%</u>
Current year expenditures		\$ 76,934,616		

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

<u>Awarding Agency</u>	<u>Award/Pass Through Number</u>	<u>Assistance Listing Number</u>	<u>Total Award</u>	<u>Federal Share of Expenditures</u>
U.S. Department of Agriculture:				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	03701	10.553	\$ 427,062	427,062
National School Lunch Program	03701	10.555	1,327,060	1,327,060
Fresh Fruit and Vegetable Program	FF 25.NABD.01	10.582	84,483	84,483
Total Child Nutrition Cluster			<u>1,838,605</u>	<u>1,838,605</u>
Total U.S. Department of Agriculture			<u>1,838,605</u>	<u>1,838,605</u>
U.S Department of Education:				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I Grants to Local Educational Agencies:				
Title I-A - Consolidated Administration	IP 25.NABD.01	84.010A	230,000	230,000
Title I-A Homeless	IP 25.NABD.01	84.010A	3,092	3,092
Title I-A Basic	IP 25.NABD.01	84.010A	1,387,388	1,201,052
Title I-A Parent Engagement	IP 25.NABD.01	84.010A	64,966	41,190
Title I-A Professional Development	IP 25.NABD.01	84.010A	372,033	329,456
School Improvement 1003(a)	SI 25.NABD.01	84.010A	400,000	232,797
Total ALN 84.010			<u>2,457,479</u>	<u>2,037,587</u>
Migrant Education State Grant Program:				
Title I-C - Consolidated Administration	IP 25.NABD.01	84.011A	380,000	373,487
Title I-C Migrant Education	IP 25.NABD.01	84.011A	1,025,540	965,213
Migrant Education Books	MB 25.NABD.01	84.011A	32,000	24,482
Total ALN 84.011			<u>1,437,540</u>	<u>1,363,182</u>
Supporting Effective Instruction State Grants:				
Title II-A - Consolidated Administration	IP 25.NABD.01	84.367A	23,000	23,000
AK Literacy	AL 25.NABD.01	84.371C	343,551	313,157
Title IV-A - Consolidated Administration	IP 25.NABD.01	84.424A	2,000	2,000
Title IV-A	IP 25.NABD.01	84.424A	211,097	189,292
Safety and Well Being	SW 25.NABD.01	84.424A	10,000	6,760
Total ALN 84.424			<u>223,097</u>	<u>198,052</u>
Education Stabilization Fund:				
COVID-19 - ARPA ESSER III	ER 25.NABD.01	84.425U	1,264,585	1,264,426
COVID-19 - ARP Homeless	AH 25.NABD.01	84.425W	1,195	1,190
Total ALN 84.425			<u>1,265,780</u>	<u>1,265,616</u>
Special Education Cluster (IDEA):				
Title VI-B Special Education Grants to States	SE 25.NABD.01	84.027A	1,009,661	661,271
Section 619 Special Education Preschool Grants	SE 25.NABD.01	84.173A	34,630	6,345
Total Special Education Cluster (IDEA)			<u>1,044,291</u>	<u>667,616</u>
Carl Perkins Secondary - Career and Technical Education	EK 25.NABD.01	84.048A	104,878	79,492

(continued)

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of Expenditures of Federal Awards, Continued

<u>Awarding Agency</u>	<u>Award/Pass Through Number</u>	<u>Assistance Listing Number</u>	<u>Total Award</u>	<u>Federal Share of Expenditures</u>
U.S Department of Education:				
Passed through the State of Alaska, Department of Education and Early Development, Continued:				
Early Intervention Infant Learning Program:				
Special Education - Grants for Infants and Families Part C	167-319-25010	84.181A	\$ 49,987	49,939
Passed through the State of Alaska, Department of Labor and Workforce Development:				
Adult Education - Basic Grants to States	FY2025	84.002	61,851	57,851
Direct programs:				
Impact Aid	112801	84.041	4,121,701	4,121,701
Innovative Approaches to Literacy:				
Literacy Connections	S215G210084-23	84.215G	1,601,112	1,297,810
Indian Education Grant to Local Educational Agencies	S060A230098	84.060A	687,941	674,403
Special Programs for Indian Children:				
Native Youth in Action	S299A220063-23	84.299A	458,584	265,386
REAP - RLIS Special Qualified Agencies	S358C230015/S358C240014	84.358C	104,914	86,184
Our Youth-Positive Vision for the Future	S184H220225-24	84.184H	972,211	864,291
Alaska C-3 ANE	S356A240031	84.356A	1,186,243	387,786
Total U.S. Department of Education			16,144,160	13,753,053
U.S. Department of the Interior:				
Indian Education Assistance to Schools - direct programs:				
Johnson O'Malley	A22AV004200	15.130	455,295	174,282
Johnson O'Malley	A16AV00691	15.130	287,639	8,393
Total ALN 15.130			742,934	182,675
Denali Commission:				
Passed through the State of Alaska				
Department of Commerce, Community, and Economic Development:				
Buckland HVAC Project	20-RR-003; 1819-00	90.100	1,041,860	514,274
Total Expenditures of Federal Awards			\$ 19,767,559	16,288,607

See accompanying notes to Schedule.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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 Northwest Arctic Borough School District 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 Northwest Arctic Borough School District, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough School District.

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. Indirect Cost Rate

The Northwest Arctic Borough School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

Schedule of State Financial Assistance
Year Ended June 30, 2025

<u>Awarding Agency</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Eligible Expenditures</u>
State of Alaska:			
Department of Education and Early Development:			
* Foundation	FY25	\$ 36,638,662	36,638,662
* HB-268 - Foundation	FY25	4,501,192	4,501,192
Quality Schools	FY24	105,910	105,910
Disparity test	FY25	127,458	127,458
Dividend Raffle Funds	FY25	12,116	12,116
Pupil Transportation	FY25	48,830	48,830
HB-268 - Pupil Transportation	FY25	5,195	5,195
STAR of the Northwest Magnet School	FY25	793,160	688,883
* Broadband Assistance Grant	BA25.NABD.01	1,660,832	1,649,524
Hunter Education	HE25NABD01	50,000	319
Early Learning Coordination	PE 25.NABD.01	547,887	547,846
Selawik Renovation	GR-25-005	7,539,338	611,512
Districtwide HVAC	GR-23-023	7,870,522	53,299
Total Department of Education and Early Development		59,901,102	44,990,746
Department of Labor and Workforce Development:			
Alaska Technical Center:			
Technical Vocational Education Program FY2025	TVEP FY25	2,161,656	1,760,804
Alaska Construction Academy Program FY2024	ACA FY25	154,661	83,018
Adult Basic Education - Unit 7556	FY2025	100,925	94,386
Total Department of Labor and Workforce Development		2,417,242	1,938,208
Alaska Housing Finance Corporation:			
* AHFC Buckland Duplex	THP-23-NAB-1	500,000	306,662
* AHFC Buckland Duplex	THP-23-NAB-2	500,000	274,924
Noatak AHFC Teacher Housing Project (THP-DPX-2)	RHP-25-NAB-1	700,000	26,866
Noatak AHFC Teacher Housing Project (THP-DPX-1)	RHP-25-NAB-2	595,750	31,487
Total Alaska Housing Finance Corporation		2,295,750	639,939
Department of Health:			
Early Intervention Infant Learning Program	167-319-25010	200,198	200,009
Total State Financial Assistance		\$ 64,814,292	47,768,902

See accompanying notes to Schedule.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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 Northwest Arctic Borough School District 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 Northwest Arctic Borough School District, it is not intended to and does not present the basic financial statements of Northwest Arctic Borough School District.

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 1 to the Northwest Arctic Borough School 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	\$47,768,902
PERS On-Behalf	441,422
TRS On-Behalf	<u>2,351,999</u>
Total State Financial Assistance	<u>\$50,562,323</u>

COMPLIANCE REPORTS

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
Northwest Arctic Borough School District
Kotzebue, 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 (Government Auditing Standards), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Arctic Borough School District, a component unit of Northwest Arctic Borough, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Northwest Arctic Borough School District's basic financial statements, and have issued our report thereon dated November 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northwest Arctic Borough School District's 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 the Northwest Arctic Borough School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Northwest Arctic Borough School District's 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Northwest Arctic Borough School District's 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 26, 2025

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

Independent Auditor's Report

Members of the School Board
Northwest Arctic Borough School District
Kotzebue, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northwest Arctic Borough School District's compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northwest Arctic Borough School District's major federal programs for the year ended June 30, 2025. Northwest Arctic Borough School District's 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, Northwest Arctic Borough School District 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 Northwest Arctic Borough School District 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 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 Northwest Arctic Borough School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, 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 Northwest Arctic Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 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.

Altman, Rogers & Co.

Anchorage, Alaska
November 26, 2025

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
(A Component Unit of the Northwest Arctic Borough)

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 statement audited were prepared in accordance with GAAP: Unmodified

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

Internal control over financial reporting:
Material weakness(es) identified? Yes No
Significant deficiency(ies) identified? Yes None noted

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:
Material weakness(es) identified (2 CFR 200.516 (a) (1))? Yes No
Significant deficiency(ies) identified (2 CFR 200.516 (a) (1))? Yes None noted

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

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

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

Identification of major programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program/Cluster</u>
84.010	Title I-A
84.011	Migrant Education State Program
84.173/84.027	Special Education Cluster (IDEA)
90.100	Denali Commission

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

Auditee qualified as low-risk auditee? Yes

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II - Financial Statement Findings

The Northwest Arctic Borough School District did not have any findings that related to the financial statements.

Section III - Federal Award Findings and Questioned Costs

The Northwest Arctic Borough School District did not have any findings related to 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
Northwest Arctic Borough School District
Kotzebue, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's major state programs for the year ended June 30, 2025. Northwest Arctic Borough School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Northwest Arctic Borough School District complied, in all material respects, with the 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 Northwest Arctic Borough School District 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's 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 State of Alaska Audit Guide requirements 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 Northwest Arctic Borough School District's 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 Northwest Arctic Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwest Arctic Borough School District's 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 requirements, but not for the purpose of expressing an opinion on the effectiveness of Northwest Arctic Borough School District's 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 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. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 26, 2025

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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 Financial Assistance

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:

\$1,433,067

Auditee qualified as low-risk auditee?

X Yes _____ No

Section II – Financial Statement Findings

Northwest Arctic Borough School District did not have any findings that related to the financial statements.

Section III – State Award Findings and Questioned Costs

Northwest Arctic Borough School District did not have any findings related to State awards.