



## **SOUTHEAST ISLAND SCHOOL DISTRICT**

P.O. Box 19569, 1010 Sandy Beach Rd Thorne Bay, Alaska 99919

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### **MEMORANDUM**

**TO:** SISD BOARD OF EDUCATION

**THRU:** Lauren Burch, Superintendent

**FROM:** Lucienne Smith, Contracted Business Manager  
Alaska Education & Business Services, Inc.

**Date:** August 10, 2018

**SUBJECT: FINANCIAL REPORT NARRATIVE**

The following pages are the Monthly August Board Reports.

The format of these monthly revenue and expenditure information reports are presented to the Board of Education to apprise them of the District's financial position in comparison to the respective budgets for all funds as well as a more detailed presentation of the general fund. More detail information is available at the District office in Thorne Bay, Alaska.

**Statement of Revenue Budget vs. Actual:** This printout recaps fund specific revenue information per the column headings for all funds of the District (excluding Student Activities Fiduciary fund):

Received current Month	Includes activity for the month noted in the report
Received YTD	Includes year to date activity
Estimated Revenue	Reflects the current revenue budget
Revenue to be received	Reflects the amount expected to be received by year end

**Statement of Expenditures Budget vs. Actual:** This printout recaps fund specific expenditure information per the column headings for all funds of the District (excluding Student Activities Fiduciary fund). Many grant funds have not received official approval – once approval is realized (likely in September) budgets will be posted:

Committed Current Month	Includes activity for the month noted in the report
Committed YTD	Includes year to date activity
Original Appropriation	Board of Education and DOEED approved original budgets
Current Appropriation	Includes the original budget amount, budget transfers, budget revisions and rollover encumbrances from prior year
Available Appropriation	Budgeted amounts not yet expended or encumbered but available

**Statement of Revenue Budget vs. Actual for Operating Fund:** This report represents a more detailed view of the operating Fund revenue categories. The columns reflect the same information as noted above for the Statement of Revenue Budget vs. Actuals.

**Statement of Expenditure Budget vs. Actual for Operating Fund:** This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Statement of Expenditure – Budget vs. Actual.

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 18

Page: 1 of 1  
Report ID: B110F

Fund	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
100 GENERAL OPERATING FUND	51,199.20	515,626.20	6,574,768.00	6,059,141.80	8 %
205 PUPIL TRANSPORTATION FUND	0.00	0.00	227,383.00	227,383.00	0 %
255 FOOD SERVICE FUND	0.00	1,955.47	124,850.00	122,894.53	2 %
375 TEACHER HOUSING	1,300.00	1,300.00	101,100.00	99,800.00	1 %
379 USDA	0.00	0.00	49,998.00	49,998.00	0 %
Grand Total:	52,499.20	518,881.67	7,078,099.00	6,559,217.33	7 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 18

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Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	233,146.03	426,108.88	6,589,589.00	6,589,589.00	6,163,480.12	6 %
205 PUPIL TRANSPORTATION FUND	6,551.81	9,281.11	175,187.00	175,187.00	165,905.89	5 %
237 ALASKA PRE ELEMENTARY PROGRAM	193.44	905.44	0.00	0.00	-905.44	*** %
250 FARM TO SCHOOL - DNR	0.00	4.89	0.00	0.00	-4.89	*** %
255 FOOD SERVICE FUND	1,949.04	1,949.04	212,977.00	212,977.00	211,027.96	1 %
260 TITLE I-A BASIC	4,760.09	10,169.42	0.00	0.00	-10,169.42	*** %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	13,037.00	13,389.00	0.00	0.00	-13,389.00	*** %
268 TITLE VI-B IDEA	0.00	624.96	0.00	0.00	-624.96	*** %
375 TEACHER HOUSING	1,606.86	4,598.97	50,000.00	50,000.00	45,401.03	9 %
379 USDA	0.00	0.00	49,998.00	49,998.00	49,998.00	0 %
507 WOOD FIRED BOILER FY 2016	0.00	834.64	0.00	0.00	-834.64	*** %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	33,504.10	33,504.10	0.00	0.00	-33,504.10	*** %
600 THE CAFE	300.00	600.00	0.00	0.00	-600.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	630.60	2,519.16	0.00	0.00	-2,519.16	*** %
Grand Total:	295,678.97	504,489.61	7,077,751.00	7,077,751.00	6,573,261.39	7 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 18

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Report ID: B110AK

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue		% Received
	Current Month	Received YTD		To Be Received		
000						
0000						
40 OTHER LOCAL REVENUES	0.00	0.00	25,000.00	25,000.00		0 %
47 E-RATE REVENUE	51,199.20	51,199.20	618,797.00	567,597.80		8 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	58,027.00	58,027.00		0 %
51 STATE-FOUNDATION PROGRAM	0.00	464,427.00	5,246,823.00	4,782,396.00		8 %
53 TIMBER RECEIPTS	0.00	0.00	310,000.00	310,000.00		0 %
56 TRS On-Behalf	0.00	0.00	45,091.00	45,091.00		0 %
57 PERS On Behalf	0.00	0.00	271,030.00	271,030.00		0 %
Function Total:	51,199.20	515,626.20	6,574,768.00	6,059,141.80		7 %
Org Total:	51,199.20	515,626.20	6,574,768.00	6,059,141.80		7 %
Fund Total:	51,199.20	515,626.20	6,574,768.00	6,059,141.80		7 %
Grand Total:	51,199.20	515,626.20	6,574,768.00	6,059,141.80		7 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Expenditure Budget vs. Actual Query  
For the Accounting Period: 8 / 18

Page: 1 of 2  
Report ID: B100AKAF

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	551.43	790.16	174,567.00	174,567.00	173,776.84	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	8,840.00	8,840.00	8,840.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,336.00	9,336.00	9,336.00	0
600 OPERATIONS & MAINTENANCE	3,788.09	4,419.59	67,090.00	67,090.00	62,670.41	6
700 STUDENT ACTIVITIES	4,795.25	4,795.25	8,404.00	8,404.00	3,608.75	57
Org Total:	9,134.77	10,005.00	268,237.00	268,237.00	258,232.00	
624 KASAAN						
100 REGULAR INSTRUCTION	714.27	809.76	239,151.00	239,151.00	238,341.24	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	5,658.00	5,658.00	5,658.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,336.00	9,336.00	9,336.00	0
600 OPERATIONS & MAINTENANCE	7,369.42	11,105.92	46,295.00	46,295.00	35,189.08	23
700 STUDENT ACTIVITIES	0.00	0.00	7,954.00	7,954.00	7,954.00	0
Org Total:	8,083.69	11,915.68	308,394.00	308,394.00	296,478.32	
625 NAUKATI						
100 REGULAR INSTRUCTION	190.80	190.80	181,869.00	181,869.00	181,678.20	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	88,624.00	88,624.00	88,624.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,336.00	9,336.00	9,336.00	0
600 OPERATIONS & MAINTENANCE	2,436.17	3,574.38	107,900.00	107,900.00	104,325.62	3
700 STUDENT ACTIVITIES	152.99	152.99	8,854.00	8,854.00	8,701.01	1
Org Total:	2,779.96	3,918.17	396,583.00	396,583.00	392,664.83	
628 THORNE BAY						
100 REGULAR INSTRUCTION	1,112.95	2,255.67	677,834.00	677,834.00	675,578.33	0
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	24,450.00	24,450.00	24,450.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	263,581.00	263,581.00	263,581.00	0
400 SCHOOL ADMINISTRATION	9,641.04	9,641.04	166,608.00	166,608.00	156,966.96	5
450 SCHOOL ADMIN SUPPORT SRVC	4,434.60	4,888.60	72,422.00	72,422.00	67,533.40	6
600 OPERATIONS & MAINTENANCE	9,036.59	11,801.54	228,620.00	228,620.00	216,818.46	5
700 STUDENT ACTIVITIES	0.00	0.00	44,941.00	44,941.00	44,941.00	0
Org Total:	24,225.18	28,586.85	1,478,456.00	1,478,456.00	1,449,869.15	
632 WHALE PASS						
100 REGULAR INSTRUCTION	205.91	442.74	209,663.00	209,663.00	209,220.26	0
200 SPECIAL EDUCATION INSTRUC	347.95	347.95	66,125.00	66,125.00	65,777.05	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,336.00	9,336.00	9,336.00	0
600 OPERATIONS & MAINTENANCE	10,608.91	15,240.28	47,589.00	47,589.00	32,348.72	32
700 STUDENT ACTIVITIES	0.00	0.00	5,500.00	5,500.00	5,500.00	0
885 CONSTRUCTION	-2,441.47	0.00	0.00	0.00	0.00	0
Org Total:	8,721.30	16,030.97	338,213.00	338,213.00	322,182.03	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	0.00	250.00	250.00	250.00	0
Org Total:			250.00	250.00	250.00	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	549.28	549.28	139,632.00	139,632.00	139,082.72	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	2,000.00	2,000.00	2,000.00	0

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Expenditure Budget vs. Actual Query  
For the Accounting Period: 8 / 18

Page: 2 of 2  
Report ID: B100AKAF

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
220 SPED SUPPORT SRVCS-STUDNT	0.00	0.00	22,500.00	22,500.00	22,500.00	0
350 SUPPORT SERVICES-INSTRUCT	8,389.00	8,389.00	31,500.00	31,500.00	23,111.00	26
352 LIBRARY SERVICES	5,027.67	8,437.12	22,753.00	22,753.00	14,315.88	37
353 Technology	66,903.50	70,136.34	1,076,003.00	1,076,003.00	1,005,866.66	6
354 INSERVICE	0.00	0.00	7,500.00	7,500.00	7,500.00	0
400 SCHOOL ADMINISTRATION	11,876.71	12,154.71	192,318.00	192,318.00	180,163.29	6
511 BOARD OF EDUCATION	5,795.99	5,795.99	106,004.00	106,004.00	100,208.01	5
512 OFFICE OF SUPERINTENDENT	13,306.76	13,536.76	176,134.00	176,134.00	162,597.24	7
550 DISTRICT ADMIN SUPRT SRVC	16,327.27	63,548.34	310,878.00	310,878.00	247,329.66	20
600 OPERATIONS & MAINTENANCE	46,854.19	165,144.86	594,246.00	594,246.00	429,101.14	27
700 STUDENT ACTIVITIES	3,786.60	3,786.60	103,361.00	103,361.00	99,574.40	3
900 OTHER FINANCING USES	0.00	0.00	56,895.00	56,895.00	56,895.00	0
Org Total:	178,816.97	351,479.00	2,841,724.00	2,841,724.00	2,490,245.00	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00	0.00	236,449.00	236,449.00	236,449.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	140,207.00	140,207.00	140,207.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,336.00	9,336.00	9,336.00	0
450 SCHOOL ADMIN SUPPORT SRVC	0.00	0.00	19,089.00	19,089.00	19,089.00	0
600 OPERATIONS & MAINTENANCE	860.89	3,179.15	56,387.00	56,387.00	53,207.85	5
700 STUDENT ACTIVITIES	0.00	0.00	10,204.00	10,204.00	10,204.00	0
Org Total:	860.89	3,179.15	471,672.00	471,672.00	468,492.85	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	47.90	95.65	220,564.00	220,564.00	220,468.35	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,847.00	6,847.00	6,847.00	0
600 OPERATIONS & MAINTENANCE	475.37	709.11	66,606.00	66,606.00	65,896.89	1
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:	523.27	804.76	298,017.00	298,017.00	297,212.24	
673 PORT PROTECTION						
600 OPERATIONS & MAINTENANCE	0.00	0.00	650.00	650.00	650.00	0
Org Total:			650.00	650.00	650.00	
680 HYDER						
100 REGULAR INSTRUCTION	0.00	79.90	137,517.00	137,517.00	137,437.10	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	2,579.00	2,579.00	2,579.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,847.00	6,847.00	6,847.00	0
600 OPERATIONS & MAINTENANCE	0.00	109.40	37,950.00	37,950.00	37,840.60	0
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:		189.30	187,393.00	187,393.00	187,203.70	
Fund Total:	233,146.03	426,108.88	6,589,589.00	6,589,589.00	6,163,480.12	6 %
Grand Total:	233,146.03	426,108.88	6,589,589.00	6,589,589.00	6,163,480.12	6 %