



## SOUTHEAST ISLAND SCHOOL DISTRICT

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### MEMORANDUM

**TO:** SISD BOARD OF EDUCATION

**THRU:** Sherry Becker, Superintendent

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

A handwritten signature in black ink, appearing to read "Lucienne Smith", is written over the text of the "FROM" field.

**Date:** September 11, 2020

**SUBJECT:** FINANCIAL REPORT NARRATIVE

The following pages are the Monthly September 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:

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:

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.

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 20

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	1,765.98	874,228.35	7,136,299.00	6,262,070.65	12 %
200 BROADBAND ASSISTANCE GRANT (BAG)	195,045.60	195,045.60	195,045.60	0.00	100 %
205 PUPIL TRANSPORTATION FUND	78,687.00	78,687.00	249,892.00	171,205.00	31 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	63,350.17	63,350.17	0 %
255 FOOD SERVICE FUND	0.00	589.68	118,500.00	117,910.32	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	10,088.00	10,088.00	0 %
260 TITLE I-A BASIC	0.00	0.00	57,974.00	57,974.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	58,312.00	58,312.00	0 %
262 MIGRANT BOOKS	0.00	0.00	2,200.00	2,200.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	14,793.00	14,793.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	50,835.00	50,835.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,431.00	4,431.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
280 CLSD	0.00	0.00	219,999.13	219,999.13	0 %
294 CARES GRANT - ELEMENTARY & SECONDARY SCHOOLS	0.00	0.00	38,134.29	38,134.29	0 %
295 CARES GRANT - GOVERNOR'S EMERGENCY EDUCATION	0.00	0.00	60,665.01	60,665.01	0 %
350 RURAL COMMUNITIES OPIOID RESPONSE PLANNING	0.00	0.00	66,568.03	66,568.03	0 %
353 RURAL UTILITIES SERVICE	0.00	0.00	237,006.00	237,006.00	0 %
360 INDIAN EDUCATION	0.00	0.00	8,568.00	8,568.00	0 %
365 REAP	0.00	0.00	4,019.00	4,019.00	0 %
366 SELECT - KLAWOCK	0.00	0.00	7,750.00	7,750.00	0 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	0.00	44,730.00	44,730.00	0 %
368 THRIVE	0.00	0.00	206,626.00	206,626.00	0 %
369 RESOLVE - YKSD	0.00	0.00	27,100.00	27,100.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 20

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
375 TEACHER HOUSING	14,119.57	17,169.57	110,000.00	92,830.43	16 %
379 USDA	0.00	0.00	15,955.96	15,955.96	0 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	0.00	141,718.87	141,718.87	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	145,323.56	145,323.56	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	288,908.43	288,908.43	0 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,220.00	122,220.00	0 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	67,280.00	67,280.00	670,060.55	602,780.55	10 %
600 THE CAFE	0.00	1,000.00	5,750.00	4,750.00	17 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	690.00	0.00	-690.00	** %
Grand Total:	356,898.15	1,234,690.20	10,583,222.60	9,348,532.40	12 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	304,089.52	752,055.30	7,171,798.00	7,171,798.00	6,419,742.70	10 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	195,045.60	195,045.60	195,045.60	0 %
205 PUPIL TRANSPORTATION FUND	2,823.98	4,222.99	175,287.00	175,287.00	171,064.01	2 %
206 AEA - SEISD SCHOOL BUS REPLACEMENT	8,478.32	8,478.32	0.00	0.00	-8,478.32	*** %
237 ALASKA PRE ELEMENTARY PROGRAM	1,919.48	3,078.33	63,350.17	63,350.17	60,271.84	5 %
255 FOOD SERVICE FUND	7,217.57	15,637.61	217,610.00	217,610.00	201,972.39	7 %
256 FRESH FRUIT & VEGETABLES	75.00	1,000.00	2,935.00	10,088.00	9,088.00	10 %
260 TITLE I-A BASIC	505.74	16,237.49	57,974.00	57,974.00	41,736.51	28 %
261 TITLE I-C MIGRANT	1,352.30	1,649.60	58,312.00	58,312.00	56,662.40	3 %
262 MIGRANT BOOKS	0.00	269.50	2,200.00	2,200.00	1,930.50	12 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	5,300.00	14,793.00	14,793.00	9,493.00	36 %
268 TITLE VI-B IDEA	5,128.50	5,128.50	50,835.00	50,835.00	45,706.50	10 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	2,625.00	2,625.00	4,431.00	4,431.00	1,806.00	59 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	3,331.50	3,376.24	50,000.00	50,000.00	46,623.76	7 %
280 CLSD	9,705.67	9,705.67	219,999.13	219,999.13	210,293.46	4 %
294 CARES GRANT - ELEMENTARY & SECONDARY	120.89	8,674.05	38,134.29	38,134.29	29,460.24	23 %
295 CARES GRANT - GOVERNOR'S EMERGENCY	122.69	122.69	60,665.01	60,665.01	60,542.32	0 %
350 RURAL COMMUNITIES OPIOID RESPONSE	13,399.57	27,648.54	66,568.03	66,568.03	38,919.49	42 %
353 RURAL UTILITIES SERVICE	0.00	0.00	237,006.00	237,006.00	237,006.00	0 %
360 INDIAN EDUCATION	0.00	0.00	8,568.30	8,568.30	8,568.30	0 %
365 REAP	0.00	0.00	4,019.00	4,019.00	4,019.00	0 %
366 SELECT - KLAWOCK	977.45	977.45	7,750.00	7,750.00	6,772.55	13 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,584.08	3,584.08	44,730.00	44,730.00	41,145.92	8 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
368 THRIVE	10,342.13	24,121.63	206,626.00	206,626.00	182,504.37	12 %
369 RESOLVE - YKSD	2,715.22	2,715.22	27,100.00	27,100.00	24,384.78	10 %
375 TEACHER HOUSING	3,497.12	16,410.80	50,000.00	50,000.00	33,589.20	33 %
379 USDA	0.00	1,134.86	15,955.96	15,955.96	14,821.10	7 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	6,328.00	181,509.66	181,509.66	175,181.66	3 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	0.00	141,718.87	141,718.87	141,718.87	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	35,000.00	35,058.40	145,323.56	145,323.56	110,265.16	24 %
508 19-005 KASAAN K12 PLAYGROUND	0.00	487.50	289,395.93	289,395.93	288,908.43	0 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,220.00	122,220.00	122,220.00	0 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	70,239.00	70,239.00	670,060.55	670,060.55	599,821.55	10 %
600 THE CAFE	300.00	900.00	5,730.00	5,730.00	4,830.00	16 %
711 STUDENT AGENCY FUND AGRICULTURE	71.89	71.89	0.00	0.00	-71.89	*** %
Grand Total:	487,622.62	1,027,238.66	10,758,051.06	10,765,204.06	9,737,965.40	10 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 20

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
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40 OTHER LOCAL REVENUES	1,765.98	21,166.35	25,000.00	3,833.65	84 %
46 RENTAL REVENUE	0.00	300.00	0.00	-300.00	** %
47 E-RATE REVENUE	0.00	0.00	1,305,864.00	1,305,864.00	0 %
51 STATE-FOUNDATION PROGRAM	0.00	852,042.00	5,130,237.00	4,278,195.00	16 %
56 TRS On-Behalf	0.00	0.00	299,213.00	299,213.00	0 %
57 PERS On Behalf	0.00	0.00	75,985.00	75,985.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	300,000.00	300,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	720.00	0.00	-720.00	** %
Function Total:	1,765.98	874,228.35	7,136,299.00	6,262,070.65	12 %
Org Total:	1,765.98	874,228.35	7,136,299.00	6,262,070.65	12 %
Fund Total:	1,765.98	874,228.35	7,136,299.00	6,262,070.65	12 %
Grand Total:	1,765.98	874,228.35	7,136,299.00	6,262,070.65	12 %

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	28,276.42	28,578.65	249,832.00	249,832.00	221,253.35	11
200 SPECIAL EDUCATION INSTRUC	796.89	796.89	92,581.00	92,581.00	91,784.11	0
400 SCHOOL ADMINISTRATION	780.95	780.95	6,926.00	6,926.00	6,145.05	11
600 OPERATIONS & MAINTENANCE	1,314.33	3,151.02	60,710.00	60,710.00	57,558.98	5
700 STUDENT ACTIVITIES	0.00	0.00	8,466.00	8,466.00	8,466.00	0
Org Total:	31,168.59	33,307.51	418,515.00	418,515.00	385,207.49	
624 KASAAN						
100 REGULAR INSTRUCTION	9,706.16	9,819.14	161,090.00	161,090.00	151,270.86	6
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	1,801.00	1,801.00	1,801.00	0
400 SCHOOL ADMINISTRATION	773.58	773.58	6,926.00	6,926.00	6,152.42	11
600 OPERATIONS & MAINTENANCE	941.96	1,364.76	45,340.00	45,340.00	43,975.24	3
700 STUDENT ACTIVITIES	0.00	0.00	8,016.00	8,016.00	8,016.00	0
Org Total:	11,421.70	11,957.48	223,173.00	223,173.00	211,215.52	
625 NAUKATI						
100 REGULAR INSTRUCTION	12,515.60	13,003.19	235,730.00	235,730.00	222,726.81	5
200 SPECIAL EDUCATION INSTRUC	936.78	936.78	90,862.00	90,862.00	89,925.22	1
400 SCHOOL ADMINISTRATION	1,021.82	1,021.82	11,283.00	11,283.00	10,261.18	9
600 OPERATIONS & MAINTENANCE	3,895.89	11,979.75	82,677.00	82,677.00	70,697.25	14
700 STUDENT ACTIVITIES	0.00	0.00	8,016.00	8,016.00	8,016.00	0
Org Total:	18,370.09	26,941.54	428,568.00	428,568.00	401,626.46	
628 THORNE BAY						
100 REGULAR INSTRUCTION	48,611.31	50,417.65	573,998.00	573,998.00	523,580.35	8
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	18,304.00	18,304.00	18,304.00	0
200 SPECIAL EDUCATION INSTRUC	1,346.30	3,306.53	277,098.00	277,098.00	273,791.47	1
400 SCHOOL ADMINISTRATION	0.00	0.00	137,204.00	137,204.00	137,204.00	0
450 SCHOOL ADMIN SUPPORT SRVC	3,270.34	3,270.34	87,743.00	87,743.00	84,472.66	3
600 OPERATIONS & MAINTENANCE	9,936.45	36,763.75	232,402.00	232,402.00	195,638.25	15
700 STUDENT ACTIVITIES	0.00	0.00	56,174.00	56,174.00	56,174.00	0
Org Total:	63,164.40	93,758.27	1,382,923.00	1,382,923.00	1,289,164.73	
632 WHALE PASS						
100 REGULAR INSTRUCTION	19,196.56	19,835.94	226,798.00	226,798.00	206,962.06	8
200 SPECIAL EDUCATION INSTRUC	1,169.91	1,501.59	90,647.00	90,647.00	89,145.41	1
400 SCHOOL ADMINISTRATION	1,054.34	1,054.34	11,283.00	11,283.00	10,228.66	9
600 OPERATIONS & MAINTENANCE	772.43	1,928.63	38,360.00	38,360.00	36,431.37	5
700 STUDENT ACTIVITIES	0.00	24.07	5,500.00	5,500.00	5,475.93	0
Org Total:	22,193.24	24,344.57	372,588.00	372,588.00	348,243.43	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	9,212.29	31,831.32	155,494.00	155,494.00	123,662.68	20
140 CORRESPONDENCE INSTRUCTON	0.00	700.00	31,696.00	31,696.00	30,996.00	2
200 SPECIAL EDUCATION INSTRUC	-274.20	0.00	0.00	0.00	0.00	0
220 SPED SUPPORT SRVCS-STUDNT	365.75	1,936.37	123,147.00	123,147.00	121,210.63	1
300 SUPPORT SERVICES-STUDENTS	9,815.38	9,815.38	32,822.00	32,822.00	23,006.62	29
350 SUPPORT SERVICES-INSTRUCT	3,851.99	7,703.99	55,150.00	55,150.00	47,446.01	13



Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
352 LIBRARY SERVICES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
353 Technology	10,470.74	31,773.33	1,539,611.00	1,539,611.00	1,507,837.67	2
354 INSERVICE	289.21	964.21	3,500.00	3,500.00	2,535.79	27
400 SCHOOL ADMINISTRATION	8,008.59	15,979.34	85,320.00	85,320.00	69,340.66	18
511 BOARD OF EDUCATION	4,986.09	9,964.72	100,692.00	100,692.00	90,727.28	9
512 OFFICE OF SUPERINTENDENT	28,514.05	56,249.66	350,874.00	350,874.00	294,624.34	16
550 DISTRICT ADMIN SUPRT SRVC	15,066.07	104,230.74	354,787.00	354,787.00	250,556.26	29
600 OPERATIONS & MAINTENANCE	32,968.26	251,378.26	706,240.00	706,240.00	454,861.74	35
700 STUDENT ACTIVITIES	0.00	0.00	67,865.00	67,865.00	67,865.00	0
900 OTHER FINANCING USES	0.00	0.00	55,000.00	55,000.00	55,000.00	0
Org Total:	123,274.22	522,527.32	3,666,198.00	3,666,198.00	3,143,670.68	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	15,821.67	15,933.33	227,311.00	227,311.00	211,377.67	7
200 SPECIAL EDUCATION INSTRUC	5,167.26	5,167.26	145,575.00	145,575.00	140,407.74	3
400 SCHOOL ADMINISTRATION	892.21	892.21	9,104.00	9,104.00	8,211.79	9
450 SCHOOL ADMIN SUPPORT SRVC	0.00	0.00	10,124.00	10,124.00	10,124.00	0
600 OPERATIONS & MAINTENANCE	2,013.80	4,216.82	64,670.00	64,670.00	60,453.18	6
700 STUDENT ACTIVITIES	0.00	0.00	8,016.00	8,016.00	8,016.00	0
Org Total:	23,894.94	26,209.62	464,800.00	464,800.00	438,590.38	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	8,345.74	8,411.53	135,504.00	135,504.00	127,092.47	6
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	300.00	300.00	300.00	0
400 SCHOOL ADMINISTRATION	752.71	752.71	6,926.00	6,926.00	6,173.29	10
600 OPERATIONS & MAINTENANCE	1,503.89	3,844.75	69,803.00	69,803.00	65,958.25	5
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	10,602.34	13,008.99	215,033.00	215,033.00	202,024.01	
Fund Total:	304,089.52	752,055.30	7,171,798.00	7,171,798.00	6,419,742.70	10 %
Grand Total:	304,089.52	752,055.30	7,171,798.00	7,171,798.00	6,419,742.70	10 %