



## SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Rd Thorne Bay, Alaska 99919  
(907) 828-8254 Fax: (907) 828-8257 Email: [sisd@sisd.org](mailto:sisd@sisd.org)

---

### MEMORANDUM

**TO:** SISD BOARD OF EDUCATION

**THRU:** Lauren Burch, Superintendent

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

**Date:** October 25, 2016

**SUBJECT: FINANCIAL REPORT NARRATIVE**

The following pages are the Monthly October Board Reports. The presentation will look quite different than in past years. Best practices are to pull reports directly off an accounting system, so this is what we have done, which avoids any potential entry errors that may occur when otherwise transferring the information into an excel spreadsheet.

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):

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.

10/25/16  
13:55:57

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 10 / 16

Page: 1 of 2  
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	578,885.60	1,584,261.19	7,650,228.00	7,650,228.00	6,065,966.81	21 %
205 PUPIL TRANSPORTATION FUND	24,208.07	94,829.78	175,144.00	175,144.00	80,314.22	54 %
231 State of Alaska DOEED Staff Development	635.04	2,290.44	1,815.00	3,289.00	998.56	70 %
235 TEACHER RETENTION - MOORE SETTLEMENT	3,600.00	3,600.00	0.00	0.00	-3,600.00	*** %
254 RURAL CAP COMMUNITY GARDENS HOWARD	373.70	373.70	4,000.00	4,000.00	3,626.30	9 %
255 FOOD SERVICE FUND	19,187.04	54,060.91	188,162.00	188,162.00	134,101.09	29 %
256 FRESH FRUIT & VEGETABLES	1,013.87	2,115.15	968.00	968.00	-1,147.15	219 %
257 NSLP KASAAN KITCHEN EQUIPMENT	489.87	489.87	15,000.00	15,000.00	14,510.13	3 %
260 TITLE I-A BASIC	2,159.33	13,146.26	64,143.00	64,143.00	50,996.74	20 %
261 TITLE I-C MIGRANT	1,743.50	2,845.74	32,379.00	32,379.00	29,533.26	9 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	2,410.56	10,140.04	37,257.00	37,257.00	27,116.96	27 %
268 TITLE VI-B IDEA	38,332.69	38,468.16	48,981.00	48,981.00	10,512.84	79 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	2,036.81	2,036.81	2,036.81	0 %
271 CARL PERKINS	1,222.33	2,384.35	15,000.00	15,000.00	12,615.65	16 %
357 PROSPER GRANT	3,041.96	6,391.96	3,073.00	3,073.00	-3,318.96	208 %
358 CARE - ANE GRANT	10,238.27	33,908.05	187,092.00	187,092.00	153,183.95	18 %
360 INDIAN EDUCATION	424.17	486.05	6,860.00	6,860.00	6,373.95	7 %
374 CROSSETT GRANT	125.93	210.49	1,540.72	1,540.72	1,330.23	14 %
375 TEACHER HOUSING	3,279.63	17,953.20	100,000.00	100,000.00	82,046.80	18 %
379 USDA-NIFA	2,181.41	2,181.41	45,471.00	45,471.00	43,289.59	5 %
501 CIP-DISTRICT MAJOR MAINT	23,070.53	34,868.63	302,369.00	302,369.00	267,500.37	12 %
507 Wood Fired Boilers FY 2016	57,316.54	114,908.99	593,307.32	593,307.32	478,398.33	19 %
600 THORNE BAY RESTAURANT	18,516.83	89,812.61	102,800.30	102,800.30	12,987.69	87 %
710 STUDENT AGENCY FUND	0.00	350.00	0.00	0.00	-350.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	2,900.38	6,325.05	0.00	0.00	-6,325.05	*** %

Grand Total:	795,357.25	2,116,402.03	9,577,627.15	9,579,101.15	7,462,699.12	22 %
--------------	------------	--------------	--------------	--------------	--------------	------

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
900 OTHER FINANCING USES	0.00	0.00	317,639.00	317,639.00	317,639.00	0
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	6,020.43	10,560.46	199,983.00	199,983.00	189,422.54	5
200 SPECIAL EDUCATION INSTRUC	97.12	118.71	8,011.00	8,011.00	7,892.29	1
600 OPERATIONS & MAINTENANCE	3,455.56	5,483.59	58,661.00	58,661.00	53,177.41	9
700 STUDENT ACTIVITIES	182.60	2,218.94	8,368.00	8,368.00	6,149.06	26
Org Total:	9,755.71	18,381.70	275,023.00	275,023.00	256,641.30	
624 KASAAN						
100 REGULAR INSTRUCTION	17,238.84	25,960.50	238,062.00	238,062.00	212,101.50	10
200 SPECIAL EDUCATION INSTRUC	0.00	46.71	5,879.00	5,879.00	5,832.29	0
400 SCHOOL ADMINISTRATION	913.61	1,827.21	4,290.00	4,290.00	2,462.79	42
600 OPERATIONS & MAINTENANCE	1,864.78	3,802.29	27,343.00	27,343.00	23,540.71	13
700 STUDENT ACTIVITIES	169.99	169.99	7,918.00	7,918.00	7,748.01	2
Org Total:	20,187.22	31,806.70	283,492.00	283,492.00	251,685.30	
625 NAUKATI						
100 REGULAR INSTRUCTION	16,171.51	33,431.81	131,640.00	131,640.00	98,208.19	25
200 SPECIAL EDUCATION INSTRUC	7,083.85	12,527.58	8,833.00	8,833.00	-3,694.58	141
400 SCHOOL ADMINISTRATION	832.84	1,641.88	4,290.00	4,290.00	2,648.12	38
600 OPERATIONS & MAINTENANCE	3,799.80	9,827.90	75,830.00	75,830.00	66,002.10	12
700 STUDENT ACTIVITIES	347.87	347.87	8,818.00	8,818.00	8,470.13	3
Org Total:	28,235.87	57,777.04	229,411.00	229,411.00	171,633.96	
628 THORNE BAY						
100 REGULAR INSTRUCTION	49,965.79	99,723.73	754,590.00	754,590.00	654,866.27	13
160 VOCATIONAL ED INSTRUCTION	0.00	2,151.73	51,100.00	51,100.00	48,948.27	4
200 SPECIAL EDUCATION INSTRUC	14,803.28	22,595.36	181,259.00	181,259.00	158,663.64	12
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	11,190.00	11,190.00	11,190.00	0
400 SCHOOL ADMINISTRATION	11,528.95	23,109.54	154,043.00	154,043.00	130,933.46	15
450 SCHOOL ADMIN SUPPORT SRVC	2,783.00	5,238.59	34,669.00	34,669.00	29,430.41	15
600 OPERATIONS & MAINTENANCE	16,562.45	36,680.89	219,868.00	219,868.00	183,187.11	16
700 STUDENT ACTIVITIES	1,675.26	1,855.82	44,033.00	44,033.00	42,177.18	4
Org Total:	97,318.73	191,355.66	1,450,752.00	1,450,752.00	1,259,396.34	
632 WHALE PASS						
100 REGULAR INSTRUCTION	6,743.07	13,435.52	108,321.00	108,321.00	94,885.48	12
200 SPECIAL EDUCATION INSTRUC	7,573.67	12,850.78	64,320.00	64,320.00	51,469.22	19
400 SCHOOL ADMINISTRATION	887.68	1,775.36	4,290.00	4,290.00	2,514.64	41
600 OPERATIONS & MAINTENANCE	3,272.81	10,172.43	37,700.00	37,700.00	27,527.57	26
700 STUDENT ACTIVITIES	158.19	158.19	2,500.00	2,500.00	2,341.81	6
Org Total:	18,635.42	38,392.28	217,131.00	217,131.00	178,738.72	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	121.60	4,750.00	4,750.00	4,628.40	2
Org Total:		121.60	4,750.00	4,750.00	4,628.40	
649 DISTRICT WIDE						

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
100 REGULAR INSTRUCTION	11,767.42	50,912.43	171,770.00	159,770.00	108,857.57	31
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	4,250.00	4,250.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	2,000.00	2,000.00	2,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	3,028.80	5,331.12	61,880.00	61,880.00	56,548.88	8
350 SUPPORT SERVICES-INSTRUCT	463.17	5,757.22	48,000.00	60,000.00	54,242.78	9
352 LIBRARY SERVICES	3,876.61	6,829.39	23,554.00	23,554.00	16,724.61	28
353 Technology	150,195.68	470,082.78	2,088,498.00	2,088,498.00	1,618,415.22	22
354 INSERVICE	469.65	5,485.46	7,500.00	7,500.00	2,014.54	73
400 SCHOOL ADMINISTRATION	21,685.57	44,206.36	281,771.00	281,771.00	237,564.64	15
511 BOARD OF EDUCATION	9,224.50	21,854.64	113,983.00	113,983.00	92,128.36	19
512 OFFICE OF SUPERINTENDENT	12,733.19	43,475.72	178,628.00	178,628.00	135,152.28	24
550 DISTRICT ADMIN SUPRT SRVC	78,765.46	175,987.67	431,110.00	431,110.00	255,122.33	40
600 OPERATIONS & MAINTENANCE	36,214.72	257,818.56	581,383.00	581,383.00	323,564.44	44
700 STUDENT ACTIVITIES	2,153.97	5,467.13	54,076.00	54,076.00	48,608.87	10
Org Total:	330,578.74	1,093,208.48	4,048,403.00	4,048,403.00	2,955,194.52	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	0.00	86.73	0.00	0.00	-86.73	***
Org Total:		86.73			-86.73	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	10,297.09	20,690.68	136,835.00	136,835.00	116,144.32	15
200 SPECIAL EDUCATION INSTRUC	19,827.00	30,889.46	117,912.00	117,912.00	87,022.54	26
400 SCHOOL ADMINISTRATION	881.59	1,763.18	4,290.00	4,290.00	2,526.82	41
450 SCHOOL ADMIN SUPPORT SRVC	1,146.16	1,868.05	0.00	0.00	-1,868.05	***
600 OPERATIONS & MAINTENANCE	3,039.63	13,064.84	36,990.00	36,990.00	23,925.16	35
700 STUDENT ACTIVITIES	850.67	850.67	10,168.00	10,168.00	9,317.33	8
Org Total:	36,042.14	69,126.88	306,195.00	306,195.00	237,068.12	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	15,797.14	31,666.09	221,794.00	221,794.00	190,127.91	14
200 SPECIAL EDUCATION INSTRUC	43.92	57.11	0.00	0.00	-57.11	***
400 SCHOOL ADMINISTRATION	845.06	1,690.13	4,290.00	4,290.00	2,599.87	39
600 OPERATIONS & MAINTENANCE	498.54	5,644.82	48,550.00	48,550.00	42,905.18	11
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:	17,184.66	39,058.15	278,634.00	278,634.00	239,575.85	
673 PORT PROTECTION						
100 REGULAR INSTRUCTION	0.00	39.76	0.00	0.00	-39.76	***
600 OPERATIONS & MAINTENANCE	0.00	0.00	9,300.00	9,300.00	9,300.00	0
Org Total:		39.76	9,300.00	9,300.00	9,260.24	
680 HYDER						
100 REGULAR INSTRUCTION	16,983.68	34,659.43	187,458.00	187,458.00	152,798.57	18
200 SPECIAL EDUCATION INSTRUC	174.41	216.30	0.00	0.00	-216.30	***
400 SCHOOL ADMINISTRATION	874.84	1,749.68	4,290.00	4,290.00	2,540.32	40
600 OPERATIONS & MAINTENANCE	2,738.06	8,104.68	35,250.00	35,250.00	27,145.32	22
700 STUDENT ACTIVITIES	176.12	176.12	2,500.00	2,500.00	2,323.88	7
Org Total:	20,947.11	44,906.21	229,498.00	229,498.00	184,591.79	
Fund Total:	578,885.60	1,584,261.19	7,650,228.00	7,650,228.00	6,065,966.81	20 %
Grand Total:	578,885.60	1,584,261.19	7,650,228.00	7,650,228.00	6,065,966.81	20 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 10 / 16

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	209,550.09	1,685,372.84	6,939,651.00	5,254,278.16	24 %
205 PUPIL TRANSPORTATION FUND	0.00	68,447.00	236,760.00	168,313.00	29 %
231 State of Alaska DOEED Staff Development	0.00	0.00	3,289.00	3,289.00	0 %
254 RURAL CAP COMMUNITY GARDENS HOWARD VALENTINE	4,000.00	4,000.00	4,000.00	0.00	100 %
255 FOOD SERVICE FUND	61.50	11,880.91	124,850.00	112,969.09	10 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	968.00	968.00	0 %
257 NSLP KASAAN KITCHEN EQUIPMENT	0.00	0.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	0.00	0.00	63,443.00	63,443.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	32,379.00	32,379.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	37,257.00	37,257.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	48,981.00	48,981.00	0 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	1,920.00	1,920.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
357 PROSPER GRANT	0.00	0.00	3,073.00	3,073.00	0 %
358 CARE - ANE GRANT	0.00	0.00	187,092.00	187,092.00	0 %
360 INDIAN EDUCATION	0.00	0.00	6,860.00	6,860.00	0 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	8,773.71	17,556.70	81,090.00	63,533.30	22 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	302,369.00	302,369.00	0 %
507 Wood Fired Boilers FY 2016	0.00	0.00	593,307.00	593,307.00	0 %
600 THORNE BAY RESTAURANT	5,750.69	77,002.99	102,800.00	25,797.01	75 %
711 STUDENT AGENCY FUND AGRICULTURE	500.50	1,054.25	0.00	-1,054.25	** %
Grand Total:	228,636.49	1,865,314.69	8,847,100.82	6,981,786.13	21 %

10/25/16  
13:59:14

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 10 / 16

Page: 1 of 1  
Report ID: B110AK

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	881.69	9,920.31	102,000.00	92,079.69	9 %
47 E-RATE REVENUE	208,668.40	315,156.53	1,357,299.00	1,042,142.47	23 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	11,440.00	11,440.00	0 %
51 STATE-FOUNDATION PROGRAM	0.00	1,360,296.00	5,188,452.00	3,828,156.00	26 %
56 TRS On-Behalf	0.00	0.00	280,460.00	280,460.00	0 %
Function Total:	209,550.09	1,685,372.84	6,939,651.00	5,254,278.16	24 %
Org Total:	209,550.09	1,685,372.84	6,939,651.00	5,254,278.16	24 %
Fund Total:	209,550.09	1,685,372.84	6,939,651.00	5,254,278.16	24 %
Grand Total:	209,550.09	1,685,372.84	6,939,651.00	5,254,278.16	24 %