



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: October 1, 2018

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly October 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.

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 10 / 18

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Report ID: B110F

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL OPERATING FUND	0.00	1,510,541.13	6,574,768.00	5,064,226.87	23 %
205 PUPIL TRANSPORTATION FUND	0.00	81,664.00	227,383.00	145,719.00	36 %
231 DOEED STAFF DEVELOPMENT	0.00	0.00	12,837.00	12,837.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	50,000.00	50,000.00	0 %
255 FOOD SERVICE FUND	0.00	5,056.31	124,850.00	119,793.69	4 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,265.00	1,265.00	0 %
260 TITLE I-A BASIC	0.00	0.00	62,199.00	62,199.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	71,351.00	71,351.00	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	19,687.00	19,687.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	50,818.00	50,818.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,292.00	4,292.00	0 %
273 SECONDARY PARTNERSHIP CTE	0.00	0.00	16,278.00	16,278.00	0 %
358 CARE - ANE GRANT	0.00	0.00	124,000.00	124,000.00	0 %
360 INDIAN EDUCATION	0.00	0.00	6,173.00	6,173.00	0 %
365 REAP	0.00	0.00	3,749.00	3,749.00	0 %
368 THRIVE	0.00	0.00	499,315.00	499,315.00	0 %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	0 %
375 TEACHER HOUSING	0.00	13,403.84	101,100.00	87,696.16	13 %
379 USDA	0.00	0.00	49,998.00	49,998.00	0 %
382 CROSSETT GRANT - MUSCIAL INSTRUMENTS	0.00	0.00	983.30	983.30	0 %
501 CIP-DISTRICT MAJOR MAINT	85,000.00	85,000.00	85,000.00	0.00	100 %
503 19-007 TB K-12 PLAYGROUND CONSTRUCTION	0.00	0.00	226,137.00	226,137.00	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	161,680.00	161,680.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	449,421.00	449,421.00	0 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED BOILER	0.00	0.00	617,052.48	617,052.48	0 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 10 / 18

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Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	122,320.00	207,200.00	84,880.00	59 %
600 THE CAFE	0.00	1,500.00	0.00	-1,500.00	** %
710 STUDENT AGENCY FUND	0.00	800.00	0.00	-800.00	** %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	4,582.26	0.00	-4,582.26	** %
Grand Total:	85,000.00	1,824,867.54	9,762,130.03	7,937,262.49	19 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 10 / 18

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	85,120.00	1,100,104.84	6,589,589.00	6,589,589.00	5,489,484.16	17 %
205 PUPIL TRANSPORTATION FUND	0.00	21,382.88	175,187.00	175,187.00	153,804.12	12 %
231 DOEED STAFF DEVELOPMENT	0.00	180.00	12,837.00	12,837.00	12,657.00	1 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	1,985.88	50,000.00	50,000.00	48,014.12	4 %
255 FOOD SERVICE FUND	0.00	42,087.89	212,977.00	212,977.00	170,889.11	20 %
256 FRESH FRUIT & VEGETABLES	0.00	1,194.30	1,265.00	1,265.00	70.70	94 %
260 TITLE I-A BASIC	0.00	15,977.83	62,199.00	62,199.00	46,221.17	26 %
261 TITLE I-C MIGRANT	0.00	719.90	71,351.00	71,351.00	70,631.10	1 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	110.00	31,889.49	19,687.00	19,687.00	-12,202.49	162 %
268 TITLE VI-B IDEA	2,955.65	22,315.17	50,361.00	50,361.00	28,045.83	44 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,239.99	4,239.99	4,239.99	0 %
273 SECONDARY PARTNERSHIP CTE	0.00	6,705.80	16,278.00	16,278.00	9,572.20	41 %
358 CARE - ANE GRANT	0.00	10,550.65	124,000.00	124,000.00	113,449.35	9 %
360 INDIAN EDUCATION	0.00	80.97	6,173.00	6,173.00	6,092.03	1 %
365 REAP	0.00	212.00	3,749.00	3,749.00	3,537.00	6 %
368 THRIVE	0.00	0.00	499,675.59	499,675.59	499,675.59	0 %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	4,593.25	0 %
375 TEACHER HOUSING	0.00	11,525.03	50,000.00	50,000.00	38,474.97	23 %
379 USDA	0.00	1,047.34	49,998.00	49,998.00	48,950.66	2 %
382 CROSSETT GRANT - MUSCIAL INSTRUMENTS	0.00	410.30	983.30	983.30	573.00	42 %
501 CIP-DISTRICT MAJOR MAINT	0.00	145,000.00	145,000.00	145,000.00	0.00	100 %
507 WOOD FIRED BOILER FY 2016	0.00	834.64	0.00	0.00	-834.64	*** %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	449,421.00	449,421.00	449,421.00	0 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	0.00	126,310.19	617,052.48	617,052.48	490,742.29	20 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 10 / 18

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Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
600 THE CAFE	0.00	1,100.00	0.00	0.00	-1,100.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	7,162.23	0.00	0.00	-7,162.23	*** %
Grand Total:	88,185.65	1,548,777.33	9,226,616.61	9,226,616.61	7,677,839.28	17 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 10 / 18

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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	9,671.73	25,000.00	15,328.27	38 %
43 STUDENT ACTIVITY REVENUE	0.00	70.00	0.00	-70.00	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
43 STUDENT ACTIVITY REVENUE	0.00	4,500.00	0.00	-4,500.00	** %
51 DANCING WITH THE SPIRIT					
47 E-RATE REVENUE	0.00	102,398.40	618,797.00	516,398.60	16 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	58,027.00	58,027.00	0 %
51 STATE-FOUNDATION PROGRAM	0.00	1,393,281.00	5,246,823.00	3,853,542.00	26 %
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:	0.00	1,509,921.13	6,574,768.00	5,064,846.87	22 %
Org Total:	0.00	1,509,921.13	6,574,768.00	5,064,846.87	22 %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	120.00	0.00	-120.00	** %
Function Total:	0.00	120.00	0.00	-120.00	** %
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	500.00	0.00	-500.00	** %
Function Total:	0.00	500.00	0.00	-500.00	** %
Org Total:	0.00	620.00	0.00	-620.00	** %
Fund Total:	0.00	1,510,541.13	6,574,768.00	5,064,226.87	22 %
Grand Total:	0.00	1,510,541.13	6,574,768.00	5,064,226.87	22 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 10 / 18

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Report ID: B100AKAF

Funds 100- 100, Objects 300-599

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	0.00	24,026.76	174,567.00	174,567.00	150,540.24	13
200 SPECIAL EDUCATION INSTRU	0.00	83.05	8,840.00	8,840.00	8,756.95	0
400 SCHOOL ADMINISTRATION	0.00	780.64	9,336.00	9,336.00	8,555.36	8
600 OPERATIONS & MAINTENANCE	0.00	11,626.84	67,090.00	67,090.00	55,463.16	17
700 STUDENT ACTIVITIES	0.00	8,183.05	8,404.00	8,404.00	220.95	97
Org Total:		44,700.34	268,237.00	268,237.00	223,536.66	
624 KASAAN						
100 REGULAR INSTRUCTION	0.00	10,433.43	239,151.00	239,151.00	228,717.57	4
200 SPECIAL EDUCATION INSTRU	0.00	168.96	5,658.00	5,658.00	5,489.04	2
400 SCHOOL ADMINISTRATION	0.00	1,038.48	9,336.00	9,336.00	8,297.52	11
600 OPERATIONS & MAINTENANCE	0.00	11,870.00	46,295.00	46,295.00	34,425.00	25
700 STUDENT ACTIVITIES	0.00	829.13	7,954.00	7,954.00	7,124.87	10
Org Total:		24,340.00	308,394.00	308,394.00	284,054.00	
625 NAUKATI						
100 REGULAR INSTRUCTION	0.00	14,173.71	181,869.00	181,869.00	167,695.29	7
200 SPECIAL EDUCATION INSTRU	0.00	5,790.56	88,624.00	88,624.00	82,833.44	6
400 SCHOOL ADMINISTRATION	0.00	1,065.02	9,336.00	9,336.00	8,270.98	11
600 OPERATIONS & MAINTENANCE	0.00	11,554.11	107,900.00	107,900.00	96,345.89	10
700 STUDENT ACTIVITIES	0.00	371.55	8,854.00	8,854.00	8,482.45	4
Org Total:		32,954.95	396,583.00	396,583.00	363,628.05	
628 THORNE BAY						
100 REGULAR INSTRUCTION	0.00	56,445.59	677,834.00	677,834.00	621,388.41	8
160 VOCATIONAL ED INSTRUCTION	0.00	63.23	24,450.00	24,450.00	24,386.77	0
200 SPECIAL EDUCATION INSTRU	0.00	13,107.14	263,581.00	263,581.00	250,473.86	4
400 SCHOOL ADMINISTRATION	0.00	31,558.19	166,608.00	166,608.00	135,049.81	18
450 SCHOOL ADMIN SUPPORT SRVC	0.00	12,183.49	72,422.00	72,422.00	60,238.51	16
600 OPERATIONS & MAINTENANCE	0.00	49,410.65	228,620.00	228,620.00	179,209.35	21
700 STUDENT ACTIVITIES	120.00	3,798.94	44,941.00	44,941.00	41,142.06	8
Org Total:	120.00	166,567.23	1,478,456.00	1,478,456.00	1,311,888.77	
632 WHALE PASS						
100 REGULAR INSTRUCTION	0.00	17,370.94	209,663.00	209,663.00	192,292.06	8
200 SPECIAL EDUCATION INSTRU	0.00	4,331.70	66,125.00	66,125.00	61,793.30	6
400 SCHOOL ADMINISTRATION	0.00	1,024.37	9,336.00	9,336.00	8,311.63	10
600 OPERATIONS & MAINTENANCE	0.00	20,937.94	47,589.00	47,589.00	26,651.06	43
700 STUDENT ACTIVITIES	0.00	469.59	5,500.00	5,500.00	5,030.41	8
Org Total:		44,134.54	338,213.00	338,213.00	294,078.46	
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	0.00	15,948.33	139,632.00	139,632.00	123,683.67	11
200 SPECIAL EDUCATION INSTRU	0.00	0.00	2,000.00	2,000.00	2,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	0.00	2,500.00	22,500.00	22,500.00	20,000.00	11

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 10 / 18

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Report ID: B100AKAF

Funds 100- 100, Objects 300-599

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
350 SUPPORT SERVICES-INSTRUCT	0.00	8,389.00	31,500.00	31,500.00	23,111.00	26
352 LIBRARY SERVICES	0.00	18,626.33	22,753.00	22,753.00	4,126.67	81
353 Technology	0.00	181,122.41	1,076,003.00	1,076,003.00	894,880.59	16
354 INSERVICE	0.00	1,823.91	7,500.00	7,500.00	5,676.09	24
400 SCHOOL ADMINISTRATION	0.00	27,463.58	192,318.00	192,318.00	164,854.42	14
450 SCHOOL ADMIN SUPPORT SRVC	0.00	2,407.94	0.00	0.00	-2,407.94	***
511 BOARD OF EDUCATION	0.00	12,936.46	106,004.00	106,004.00	93,067.54	12
512 OFFICE OF SUPERINTENDENT	0.00	35,083.40	176,134.00	176,134.00	141,050.60	19
550 DISTRICT ADMIN SUPRT SRVC	0.00	95,768.77	310,878.00	310,878.00	215,109.23	30
600 OPERATIONS & MAINTENANCE	0.00	216,006.74	594,246.00	594,246.00	378,239.26	36
700 STUDENT ACTIVITIES	0.00	12,072.63	103,361.00	103,361.00	91,288.37	11
900 OTHER FINANCING USES	85,000.00	85,000.00	56,895.00	56,895.00	-28,105.00	149
Org Total:	85,000.00	715,149.50	2,841,724.00	2,841,724.00	2,126,574.50	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00	15,397.39	236,449.00	236,449.00	221,051.61	6
200 SPECIAL EDUCATION INSTRUC	0.00	5,882.70	140,207.00	140,207.00	134,324.30	4
400 SCHOOL ADMINISTRATION	0.00	1,017.17	9,336.00	9,336.00	8,318.83	10
450 SCHOOL ADMIN SUPPORT SRVC	0.00	868.03	19,089.00	19,089.00	18,220.97	4
600 OPERATIONS & MAINTENANCE	0.00	8,579.71	56,387.00	56,387.00	47,807.29	15
700 STUDENT ACTIVITIES	0.00	222.09	10,204.00	10,204.00	9,981.91	2
Org Total:		31,967.09	471,672.00	471,672.00	439,704.91	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	0.00	19,169.26	220,564.00	220,564.00	201,394.74	8
400 SCHOOL ADMINISTRATION	0.00	904.77	6,847.00	6,847.00	5,942.23	13
600 OPERATIONS & MAINTENANCE	0.00	1,214.67	66,606.00	66,606.00	65,391.33	1
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:		21,288.70	298,017.00	298,017.00	276,728.30	
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	9,089.04	137,517.00	137,517.00	128,427.96	6
200 SPECIAL EDUCATION INSTRUC	0.00	1,104.18	2,579.00	2,579.00	1,474.82	42
400 SCHOOL ADMINISTRATION	0.00	751.82	6,847.00	6,847.00	6,095.18	10
600 OPERATIONS & MAINTENANCE	0.00	8,057.45	37,950.00	37,950.00	29,892.55	21
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:		19,002.49	187,393.00	187,393.00	168,390.51	
Fund Total:	85,120.00	1,100,104.84	6,589,589.00	6,589,589.00	5,489,484.16	16 %
Grand Total:	85,120.00	1,100,104.84	6,589,589.00	6,589,589.00	5,489,484.16	16 %