



SOUTHEAST ISLAND SCHOOL DISTRICT

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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. *Lucienne Smith*

Date: September 14, 2017

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 (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.

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 17

Fund	Received			Revenue	
	Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
100 GENERAL OPERATING FUND	444,409.79	1,389,271.62	7,248,334.00	5,859,062.38	19 %
205 PUPIL TRANSPORTATION FUND	0.00	0.00	224,220.00	224,220.00	0 %
255 FOOD SERVICE FUND	10.00	10.00	124,850.00	124,840.00	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,210.00	1,210.00	0 %
260 TITLE I-A BASIC	0.00	0.00	62,806.00	62,806.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	52,443.00	52,443.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	20,944.00	20,944.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	48,763.00	48,763.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	1,817.00	1,817.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
360 INDIAN EDUCATION	0.00	0.00	7,678.00	7,678.00	0 %
375 TEACHER HOUSING	9,695.16	12,026.21	201,100.00	189,073.79	6 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %
380 CFAITC - CA FOUNDATION OF AGRICULTURE IN THE	1,000.00	1,000.00	1,000.00	0.00	100 %
600 THE CAFE	1,783.18	39,400.27	39,400.27	0.00	100 %
710 STUDENT AGENCY FUND	0.00	1,472.80	2,500.00	1,027.20	59 %
711 STUDENT AGENCY FUND AGRICULTURE	34.20	1,815.20	2,500.00	684.80	73 %
Grand Total:	456,932.33	1,444,996.10	8,100,036.27	6,655,040.17	18 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 17

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	358,354.47	758,891.00	7,345,886.00	7,345,886.00	6,586,995.00	10 %
205 PUPIL TRANSPORTATION FUND	8,182.32	12,390.07	198,604.00	198,604.00	186,213.93	6 %
231 DOEED STAFF DEVELOPMENT	292.00	1,240.85	1,328.00	1,328.00	87.15	93 %
255 FOOD SERVICE FUND	24,814.58	29,005.15	200,941.00	200,941.00	171,935.85	14 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,210.00	1,210.00	1,210.00	0 %
260 TITLE I-A BASIC	844.91	5,379.40	62,806.00	62,806.00	57,426.60	9 %
261 TITLE I-C MIGRANT	3,651.60	4,004.19	52,443.00	52,443.00	48,438.81	8 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	1,884.68	20,944.00	20,944.00	19,059.32	9 %
268 TITLE VI-B IDEA	0.00	0.00	48,763.00	48,763.00	48,763.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	1,817.00	1,817.00	1,817.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
357 PROSPER GRANT	40.57	40.57	0.00	0.00	-40.57	*** %
358 CARE - ANE GRANT	10,145.76	11,176.56	125,000.00	125,000.00	113,823.44	9 %
360 INDIAN EDUCATION	79.83	90.14	7,678.00	7,678.00	7,587.86	1 %
375 TEACHER HOUSING	3,428.22	20,162.99	50,000.00	50,000.00	29,837.01	40 %
379 USDA-NIFA	3,446.72	6,785.97	45,471.20	45,471.20	38,685.23	15 %
380 CFAITC - CA FOUNDATION OF AGRICULTURE IN	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
501 CIP-DISTRICT MAJOR MAINT	561.33	2,561.98	5,000.00	5,000.00	2,438.02	51 %
507 WOOD FIRED BOILERSFY 2016	12,559.89	28,144.07	387,521.00	387,521.00	359,376.93	7 %
600 THE CAFE	10,311.17	29,026.99	39,400.00	39,400.00	10,373.01	74 %
710 STUDENT AGENCY FUND	10.00	1,016.74	2,500.00	2,500.00	1,483.26	41 %
711 STUDENT AGENCY FUND AGRICULTURE	89.95	1,879.15	2,500.00	2,500.00	620.85	75 %
Grand Total:	436,813.32	913,680.50	8,615,812.20	8,615,812.20	7,702,131.70	11 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 17

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	479.85	5,315.01	12,915.00	7,599.99	41 %
47 E-RATE REVENUE	229.94	52,456.61	1,486,519.00	1,434,062.39	3 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	235,277.00	235,277.00	0 %
51 STATE-FOUNDATION PROGRAM	443,700.00	1,331,100.00	5,265,646.00	3,934,546.00	25 %
56 TRS On-Behalf	0.00	0.00	224,491.00	224,491.00	0 %
57 PERS On Behalf	0.00	0.00	23,486.00	23,486.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	400.00	0.00	-400.00	** %
Function Total:	444,409.79	1,389,271.62	7,248,334.00	5,859,062.38	19 %
Org Total:	444,409.79	1,389,271.62	7,248,334.00	5,859,062.38	19 %
Fund Total:	444,409.79	1,389,271.62	7,248,334.00	5,859,062.38	19 %
Grand Total:	444,409.79	1,389,271.62	7,248,334.00	5,859,062.38	19 %

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	8,830.64	9,187.04	207,950.00	207,950.00	198,762.96	4
200 SPECIAL EDUCATION INSTRUC	156.05	156.05	20,338.00	20,338.00	20,181.95	0
400 SCHOOL ADMINISTRATION	772.18	772.18	8,454.00	8,454.00	7,681.82	9
600 OPERATIONS & MAINTENANCE	5,323.26	12,851.92	53,795.00	53,795.00	40,943.08	23
700 STUDENT ACTIVITIES	1,086.80	1,106.93	8,319.00	8,319.00	7,212.07	13
Org Total:	16,168.93	24,074.12	298,856.00	298,856.00	274,781.88	
624 KASAAN						
100 REGULAR INSTRUCTION	16,645.05	17,777.05	219,979.00	219,979.00	202,201.95	8
200 SPECIAL EDUCATION INSTRUC	524.80	524.80	6,875.00	6,875.00	6,350.20	7
400 SCHOOL ADMINISTRATION	1,020.76	1,020.76	8,454.00	8,454.00	7,433.24	12
600 OPERATIONS & MAINTENANCE	522.03	1,623.96	45,159.00	45,159.00	43,535.04	3
700 STUDENT ACTIVITIES	271.70	583.65	7,869.00	7,869.00	7,285.35	7
Org Total:	18,984.34	21,530.22	288,336.00	288,336.00	266,805.78	
625 NAUKATI						
100 REGULAR INSTRUCTION	16,263.34	16,545.96	172,367.00	172,367.00	155,821.04	9
200 SPECIAL EDUCATION INSTRUC	380.38	380.38	67,265.00	67,265.00	66,884.62	0
400 SCHOOL ADMINISTRATION	732.89	732.89	8,454.00	8,454.00	7,721.11	8
600 OPERATIONS & MAINTENANCE	6,350.57	18,863.19	89,336.00	89,336.00	70,472.81	21
700 STUDENT ACTIVITIES	295.06	633.83	8,769.00	8,769.00	8,135.17	7
Org Total:	24,022.24	37,156.25	346,191.00	346,191.00	309,034.75	
628 THORNE BAY						
100 REGULAR INSTRUCTION	49,988.67	53,407.51	687,160.00	687,160.00	633,752.49	7
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	26,100.00	26,100.00	26,100.00	0
200 SPECIAL EDUCATION INSTRUC	8,893.14	9,190.12	238,768.00	238,768.00	229,577.88	3
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	8,887.00	8,887.00	8,887.00	0
400 SCHOOL ADMINISTRATION	10,680.99	12,658.68	154,430.00	154,430.00	141,771.32	8
450 SCHOOL ADMIN SUPPORT SRVC	5,687.66	8,398.33	34,008.00	34,008.00	25,609.67	24
600 OPERATIONS & MAINTENANCE	14,749.11	31,179.07	216,792.00	216,792.00	185,612.93	14
700 STUDENT ACTIVITIES	0.00	356.91	43,810.00	43,810.00	43,453.09	0
Org Total:	89,999.57	115,190.62	1,409,955.00	1,409,955.00	1,294,764.38	
632 WHALE PASS						
100 REGULAR INSTRUCTION	12,749.27	13,102.08	73,767.00	73,767.00	60,664.92	17
200 SPECIAL EDUCATION INSTRUC	5,656.99	5,656.99	83,311.00	83,311.00	77,654.01	6
400 SCHOOL ADMINISTRATION	1,000.30	1,000.30	7,940.00	7,940.00	6,939.70	12
600 OPERATIONS & MAINTENANCE	1,313.24	2,779.95	32,535.00	32,535.00	29,755.05	8
700 STUDENT ACTIVITIES	303.05	651.00	2,500.00	2,500.00	1,849.00	26
Org Total:	21,022.85	23,190.32	200,053.00	200,053.00	176,862.68	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	90.68	4,750.00	4,750.00	4,659.32	1
Org Total:		90.68	4,750.00	4,750.00	4,659.32	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	14,720.14	16,399.66	162,396.00	162,396.00	145,996.34	10
140 CORRESPONDENCE INSTRUC	0.00	0.00	4,250.00	4,250.00	4,250.00	0

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
200 SPECIAL EDUCATION INSTRUC	79.57	79.57	2,000.00	2,000.00	1,920.43	3
220 SPED SUPPORT SRVCS-STUDNT	2,500.00	2,500.00	40,000.00	40,000.00	37,500.00	6
300 SUPPORT SERVICES-STUDENTS	0.00	0.00	5,415.00	5,415.00	5,415.00	0
350 SUPPORT SERVICES-INSTRUCT	8,284.30	16,516.72	3,500.00	3,500.00	-13,016.72	471
352 LIBRARY SERVICES	1,332.07	1,364.76	23,287.00	23,287.00	21,922.24	5
353 Technology	283.93	72,910.43	2,031,192.00	2,031,192.00	1,958,281.57	3
354 INSERVICE	0.00	651.92	7,500.00	7,500.00	6,848.08	8
400 SCHOOL ADMINISTRATION	12,520.73	14,820.93	179,252.00	179,252.00	164,431.07	8
511 BOARD OF EDUCATION	5,634.09	11,113.73	105,604.00	105,604.00	94,490.27	10
512 OFFICE OF SUPERINTENDENT	12,252.91	24,221.79	170,072.00	170,072.00	145,850.21	14
550 DISTRICT ADMIN SUPRT SRVC	18,622.82	115,073.25	385,601.00	385,601.00	270,527.75	29
600 OPERATIONS & MAINTENANCE	44,020.96	180,063.59	556,966.00	556,966.00	376,902.41	32
700 STUDENT ACTIVITIES	7,940.05	11,279.26	53,845.00	53,845.00	42,565.74	20
900 OTHER FINANCING USES	0.00	0.00	100,000.00	100,000.00	100,000.00	0
Org Total:	128,191.57	466,995.61	3,830,880.00	3,830,880.00	3,363,884.39	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	9,985.22	11,411.50	143,504.00	143,504.00	132,092.50	7
200 SPECIAL EDUCATION INSTRUC	10,472.11	11,090.59	211,761.00	211,761.00	200,670.41	5
400 SCHOOL ADMINISTRATION	991.02	991.02	8,454.00	8,454.00	7,462.98	11
450 SCHOOL ADMIN SUPPORT SRVC	650.99	650.99	13,030.00	13,030.00	12,379.01	4
600 OPERATIONS & MAINTENANCE	1,701.17	7,172.97	36,043.00	36,043.00	28,870.03	19
700 STUDENT ACTIVITIES	0.00	0.00	10,119.00	10,119.00	10,119.00	0
Org Total:	23,800.51	31,317.07	422,911.00	422,911.00	391,593.93	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	15,442.85	15,696.09	210,609.00	210,609.00	194,912.91	7
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	777.00	777.00	777.00	0
400 SCHOOL ADMINISTRATION	984.45	984.45	8,454.00	8,454.00	7,469.55	11
600 OPERATIONS & MAINTENANCE	755.82	2,030.20	65,128.00	65,128.00	63,097.80	3
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:	17,183.12	18,710.74	288,968.00	288,968.00	270,257.26	
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	14,896.27	16,550.30	205,851.00	205,851.00	189,300.70	8
200 SPECIAL EDUCATION INSTRUC	51.58	51.58	2,281.00	2,281.00	2,229.42	2
400 SCHOOL ADMINISTRATION	1,033.78	1,033.78	8,454.00	8,454.00	7,420.22	12
600 OPERATIONS & MAINTENANCE	2,999.71	2,999.71	35,250.00	35,250.00	32,250.29	8
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	18,981.34	20,635.37	254,336.00	254,336.00	233,700.63	
Fund Total:	358,354.47	758,891.00	7,345,886.00	7,345,886.00	6,586,995.00	10 %
Grand Total:	358,354.47	758,891.00	7,345,886.00	7,345,886.00	6,586,995.00	10 %