



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

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Lauren Burch, Superintendent

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

Date: May 22, 2017

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly May 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: 5 / 17

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	104,334.20	5,667,516.61	6,939,651.00	1,272,134.39	82 %
205 PUPIL TRANSPORTATION FUND	0.00	214,043.00	279,760.00	65,717.00	77 %
231 State of Alaska DOEED Staff Development	0.00	2,713.80	3,289.00	575.20	83 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	6,939.00	6,939.00	0.00	100 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	0.00	1,168.77	1,168.77	0 %
254 RURAL CAP COMMUNITY GARDENS HOWARD VALENTINE	0.00	4,000.00	4,000.00	0.00	100 %
255 FOOD SERVICE FUND	295.00	65,755.26	124,850.00	59,094.74	53 %
256 FRESH FRUIT & VEGETABLES	0.00	2,269.95	5,082.00	2,812.05	45 %
257 NSLP KASAAN KITCHEN EQUIPMENT	0.00	0.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	0.00	23,572.20	84,577.49	61,005.29	28 %
261 TITLE I-C MIGRANT	0.00	7,099.61	32,379.00	25,279.39	22 %
262 MIGRANT BOOKS	0.00	1,430.50	2,280.00	849.50	63 %
263 MIGRANT DATA	0.00	0.00	925.00	925.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	19,019.57	37,257.00	18,237.43	51 %
268 TITLE VI-B IDEA	0.00	42,030.36	54,317.56	12,287.20	77 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	2,044.71	2,044.71	0 %
271 CARL PERKINS	0.00	1,162.02	18,000.00	16,837.98	6 %
357 PROSPER GRANT	0.00	1,832.38	8,850.00	7,017.62	21 %
358 CARE - ANE GRANT	0.00	0.00	187,092.00	187,092.00	0 %
360 INDIAN EDUCATION	0.00	6,860.00	6,860.00	0.00	100 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	7,875.00	73,638.55	81,090.00	7,451.45	91 %
378 RASMUSSEN GRANT- COFFMAN COVE GREENHOUSE	0.00	0.00	139.84	139.84	0 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %
381 PEACE HEALTH GET OUT & PLAY	0.00	5,000.00	10,000.00	5,000.00	50 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	302,369.00	302,369.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 17

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
506 EE KICKSTART LIGHTING	0.00	0.00	10,000.00	10,000.00	0 %
507 WOOD FIRED BOILERSFY 2016	0.00	57,396.03	593,307.00	535,910.97	10 %
600 THORNE BAY RESTAURANT	0.00	108,253.97	106,678.00	-1,575.97	101 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	7,336.71	12,923.25	5,586.54	57 %
Grand Total:	112,504.20	6,317,869.52	8,977,841.44	2,659,971.92	70 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 17

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	516,529.93	5,439,316.00	7,661,098.00	7,652,658.00	2,213,342.00	71 %
205 PUPIL TRANSPORTATION FUND	16,380.64	222,651.66	175,144.00	218,144.00	-4,507.66	102 %
231 State of Alaska DOEED Staff Development	0.00	2,713.80	1,815.00	3,289.00	575.20	83 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	6,939.00	6,939.00	6,939.00	0.00	100 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	51.64	1,168.77	3,400.77	3,349.13	2 %
254 RURAL CAP COMMUNITY GARDENS HOWARD	0.00	4,012.90	4,000.00	4,000.00	-12.90	100 %
255 FOOD SERVICE FUND	9,439.88	186,594.96	188,162.00	188,162.00	1,567.04	99 %
256 FRESH FRUIT & VEGETABLES	444.25	5,114.58	968.00	5,082.00	-32.58	101 %
257 NSLP KASAAN KITCHEN EQUIPMENT	300.27	18,386.72	15,000.00	15,000.00	-3,386.72	123 %
260 TITLE I-A BASIC	5,598.51	53,185.90	84,577.49	84,577.49	31,391.59	63 %
261 TITLE I-C MIGRANT	2,758.85	17,515.85	32,379.00	32,379.00	14,863.15	54 %
262 MIGRANT BOOKS	364.00	2,254.15	2,280.00	2,280.00	25.85	99 %
263 MIGRANT DATA	0.00	795.92	925.00	925.00	129.08	86 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	1,038.74	28,331.76	37,257.00	37,257.00	8,925.24	76 %
268 TITLE VI-B IDEA	146.90	49,516.47	54,317.56	54,317.56	4,801.09	91 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	363.75	2,044.71	2,044.71	1,680.96	18 %
271 CARL PERKINS	779.56	10,077.96	15,000.00	18,000.00	7,922.04	56 %
357 PROSPER GRANT	10,147.84	21,694.75	8,850.00	21,695.00	0.25	100 %
358 CARE - ANE GRANT	16,341.27	136,777.58	187,092.00	187,092.00	50,314.42	73 %
360 INDIAN EDUCATION	1,933.00	5,525.83	6,860.00	6,860.00	1,334.17	81 %
374 CROSSETT GRANT	0.00	1,722.22	1,540.72	1,540.72	-181.50	112 %
375 TEACHER HOUSING	2,655.78	43,048.62	100,000.00	100,000.00	56,951.38	43 %
378 RASMUSSEN GRANT- COFFMAN COVE GREENHOUSE	0.00	181.29	139.84	139.84	-41.45	130 %
379 USDA-NIFA	2,061.84	16,516.61	45,471.00	45,471.00	28,954.39	36 %
381 PEACE HEALTH GET OUT & PLAY	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %

05/22/17
08:51:38

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 17

Page: 2 of 2
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
501 CIP-DISTRICT MAJOR MAINT	5,823.63	86,897.36	302,369.00	302,369.00	215,471.64	29 %
506 EE KICKSTART LIGHTING	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
507 WOOD FIRED BOILERSFY 2016	0.00	186,867.43	593,307.32	593,307.32	406,439.89	31 %
600 THORNE BAY RESTAURANT	9,750.87	156,303.30	97,770.23	108,253.23	-48,050.07	144 %
710 STUDENT AGENCY FUND	779.45	1,189.45	0.00	0.00	-1,189.45	*** %
711 STUDENT AGENCY FUND AGRICULTURE	99.76	29,904.49	6,689.71	6,689.71	-23,214.78	447 %
Grand Total:	603,374.97	6,734,451.95	9,663,165.35	9,731,873.35	2,997,421.40	69 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 17

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	0.00	94,423.00	102,000.00	7,577.00	92 %
43 STUDENT ACTIVITY REVENUE	0.00	245.00	0.00	-245.00	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
47 E-RATE REVENUE	0.00	946,626.61	1,357,299.00	410,672.39	69 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	11,440.80	11,440.00	-0.80	100 %
51 STATE-FOUNDATION PROGRAM	0.00	4,504,945.00	5,188,452.00	683,507.00	86 %
56 TRS On-Behalf	0.00	0.00	280,460.00	280,460.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	5,155.00	0.00	-5,155.00	** %
Function Total:	0.00	5,562,835.41	6,939,651.00	1,376,815.59	80 %
Org Total:	0.00	5,562,835.41	6,939,651.00	1,376,815.59	80 %
649 DISTRICT WIDE					
353 Technology					
47 E-RATE REVENUE	104,334.20	104,334.20	0.00	-104,334.20	** %
Function Total:	104,334.20	104,334.20	0.00	-104,334.20	** %
Org Total:	104,334.20	104,334.20	0.00	-104,334.20	** %
Fund Total:	104,334.20	5,667,169.61	6,939,651.00	1,272,481.39	81 %
Grand Total:	104,334.20	5,667,169.61	6,939,651.00	1,272,481.39	81 %

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	300,904.00	300,904.00	0
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	13,108.11	100,229.22	199,983.00	199,983.00	99,753.78	50
200 SPECIAL EDUCATION INSTRUC	764.37	3,194.85	8,011.00	8,011.00	4,816.15	39
400 SCHOOL ADMINISTRATION	0.00	72.00	0.00	0.00	-72.00	***
600 OPERATIONS & MAINTENANCE	6,314.49	35,244.57	58,661.00	58,661.00	23,416.43	60
700 STUDENT ACTIVITIES	1,283.57	6,309.13	8,368.00	8,368.00	2,058.87	75
Org Total:	21,470.54	145,049.77	275,023.00	275,023.00	129,973.23	
624 KASAAN						
100 REGULAR INSTRUCTION	16,451.29	145,129.77	238,062.00	238,062.00	92,932.23	60
200 SPECIAL EDUCATION INSTRUC	86.73	620.51	5,879.00	5,879.00	5,258.49	10
400 SCHOOL ADMINISTRATION	913.60	8,245.09	12,990.00	12,990.00	4,744.91	63
600 OPERATIONS & MAINTENANCE	1,070.04	21,658.51	27,343.00	27,343.00	5,684.49	79
700 STUDENT ACTIVITIES	422.32	4,135.17	7,918.00	7,918.00	3,782.83	52
Org Total:	18,943.98	179,789.05	292,192.00	292,192.00	112,402.95	
625 NAUKATI						
100 REGULAR INSTRUCTION	12,777.20	103,993.86	131,640.00	131,640.00	27,646.14	78
200 SPECIAL EDUCATION INSTRUC	8,384.79	65,753.33	8,833.00	8,833.00	-56,920.33	744
400 SCHOOL ADMINISTRATION	809.04	7,447.98	5,320.00	10,375.00	2,927.02	71
600 OPERATIONS & MAINTENANCE	5,588.20	55,667.69	75,830.00	75,830.00	20,162.31	73
700 STUDENT ACTIVITIES	1,111.34	4,524.31	8,818.00	8,818.00	4,293.69	51
Org Total:	28,670.57	237,387.17	230,441.00	235,496.00	-1,891.17	
628 THORNE BAY						
100 REGULAR INSTRUCTION	55,268.09	493,109.95	754,590.00	754,590.00	261,480.05	65
160 VOCATIONAL ED INSTRUCTION	589.97	12,551.76	52,100.00	52,100.00	39,548.24	24
200 SPECIAL EDUCATION INSTRUC	15,876.57	131,394.19	181,259.00	181,259.00	49,864.81	72
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	11,190.00	11,190.00	11,190.00	0
400 SCHOOL ADMINISTRATION	11,403.55	104,255.24	154,043.00	154,043.00	49,787.76	67
450 SCHOOL ADMIN SUPPORT SRVC	2,619.30	24,064.82	34,669.00	34,669.00	10,604.18	69
600 OPERATIONS & MAINTENANCE	18,034.20	173,791.10	219,868.00	219,868.00	46,076.90	79
700 STUDENT ACTIVITIES	3,662.82	14,148.24	44,033.00	44,033.00	29,884.76	32
Org Total:	107,454.50	953,315.30	1,451,752.00	1,451,752.00	498,436.70	
632 WHALE PASS						
100 REGULAR INSTRUCTION	6,885.62	59,392.80	108,321.00	108,321.00	48,928.20	54
200 SPECIAL EDUCATION INSTRUC	7,004.17	64,607.37	64,320.00	64,320.00	-287.37	100
400 SCHOOL ADMINISTRATION	889.65	7,993.01	4,290.00	9,015.00	1,021.99	88
600 OPERATIONS & MAINTENANCE	1,374.26	21,956.51	37,700.00	37,700.00	15,743.49	58
700 STUDENT ACTIVITIES	177.80	741.99	2,500.00	2,500.00	1,758.01	29
Org Total:	16,331.50	154,691.68	217,131.00	221,856.00	67,164.32	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	269.32	4,750.00	4,750.00	4,480.68	5
Org Total:		269.32	4,750.00	4,750.00	4,480.68	
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	11,815.29	177,717.70	171,770.00	171,270.00	-6,447.70	103
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	4,250.00	4,250.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	461.45	2,000.00	2,000.00	1,538.55	23
220 SPED SUPPORT SRVCS-STUDNT	69.12	17,024.95	61,880.00	61,880.00	44,855.05	27
350 SUPPORT SERVICES-INSTRUCT	136.80	14,291.77	48,000.00	48,500.00	34,208.23	29
352 LIBRARY SERVICES	2,991.23	23,494.59	23,554.00	23,554.00	59.41	99
353 Technology	139,536.03	1,511,944.74	2,088,498.00	2,088,498.00	576,553.26	72
354 INSERVICE	0.00	6,477.04	7,500.00	7,500.00	1,022.96	86
400 SCHOOL ADMINISTRATION	19,510.15	189,138.62	281,771.00	281,771.00	92,632.38	67
511 BOARD OF EDUCATION	6,926.50	78,227.11	113,983.00	113,983.00	35,755.89	68
512 OFFICE OF SUPERINTENDENT	11,658.27	138,940.23	178,628.00	177,628.00	38,687.77	78
550 DISTRICT ADMIN SUPRT SRVC	21,581.12	325,665.14	431,110.00	431,070.00	105,404.86	75
600 OPERATIONS & MAINTENANCE	40,085.80	571,473.86	581,383.00	567,083.00	-4,390.86	100
700 STUDENT ACTIVITIES	4,549.27	74,944.96	54,076.00	54,076.00	-20,868.96	138
Org Total:	258,859.58	3,129,802.16	4,048,403.00	4,033,063.00	903,260.84	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	0.00	86.73	100.00	100.00	13.27	86
Org Total:		86.73	100.00	100.00	13.27	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	9,936.97	95,299.79	136,835.00	111,835.00	16,535.21	85
200 SPECIAL EDUCATION INSTRUC	19,766.07	169,689.09	117,912.00	142,912.00	-26,777.09	118
400 SCHOOL ADMINISTRATION	873.51	7,926.19	4,290.00	9,015.00	1,088.81	87
450 SCHOOL ADMIN SUPPORT SRVC	1,178.17	9,016.59	0.00	0.00	-9,016.59	***
600 OPERATIONS & MAINTENANCE	1,138.05	28,992.37	36,990.00	36,990.00	7,997.63	78
700 STUDENT ACTIVITIES	1,423.71	5,957.81	10,168.00	10,168.00	4,210.19	58
Org Total:	34,316.48	316,881.84	306,195.00	310,920.00	-5,961.84	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	8,667.31	114,861.67	221,794.00	222,494.00	107,632.33	51
200 SPECIAL EDUCATION INSTRUC	43.92	732.58	0.00	700.00	-32.58	104
400 SCHOOL ADMINISTRATION	837.66	7,583.90	4,290.00	8,155.00	571.10	92
600 OPERATIONS & MAINTENANCE	456.56	9,797.51	48,550.00	48,550.00	38,752.49	20
700 STUDENT ACTIVITIES	222.64	409.60	4,000.00	4,000.00	3,590.40	10
Org Total:	10,228.09	133,385.26	278,634.00	283,899.00	150,513.74	
673 PORT PROTECTION						
100 REGULAR INSTRUCTION	0.00	39.76	40.00	40.00	0.24	99
600 OPERATIONS & MAINTENANCE	367.62	492.62	9,300.00	9,300.00	8,807.38	5
Org Total:	367.62	532.38	9,340.00	9,340.00	8,807.62	
680 HYDER						
100 REGULAR INSTRUCTION	15,454.69	143,660.37	187,458.00	186,333.00	42,672.63	77
200 SPECIAL EDUCATION INSTRUC	402.28	1,677.52	0.00	1,125.00	-552.52	149
400 SCHOOL ADMINISTRATION	874.84	7,873.56	4,290.00	8,155.00	281.44	96
600 OPERATIONS & MAINTENANCE	2,500.00	33,862.72	35,250.00	35,250.00	1,387.28	96
700 STUDENT ACTIVITIES	655.26	1,051.17	2,500.00	2,500.00	1,448.83	42
Org Total:	19,887.07	188,125.34	229,498.00	233,363.00	45,237.66	
Fund Total:	516,529.93	5,439,316.00	7,661,098.00	7,652,658.00	2,213,342.00	71 %
Grand Total:	516,529.93	5,439,316.00	7,661,098.00	7,652,658.00	2,213,342.00	71 %