



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: Sherry Becker, Superintendent

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

Date: January 10, 2023

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly January 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: 1 / 23

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	0.00	2,637,846.91	6,734,818.00	4,096,971.09	39 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	219,492.00	219,492.00	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	120,085.00	168,000.00	47,915.00	71 %
232 ELA CURRICULUM ADOPTION INITIATIVE-SOA	0.00	0.00	77,166.00	77,166.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	7,678.35	260,042.00	252,363.65	3 %
255 FOOD SERVICE FUND	278.00	51,127.29	152,000.00	100,872.71	34 %
256 FRESH FRUIT & VEGETABLES	0.00	2,537.88	7,221.26	4,683.38	35 %
260 TITLE I-A BASIC	0.00	0.00	99,958.00	99,958.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	98,157.29	98,157.29	0 %
262 MIGRANT BOOKS	0.00	0.00	1,700.00	1,700.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	13,187.00	13,187.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	37,966.94	37,966.94	0 %
268 TITLE VI-B IDEA	0.00	6,693.92	61,869.67	55,175.75	11 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,438.00	4,438.00	0 %
271 CARL PERKINS	0.00	0.00	17,000.00	17,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	4,344.19	50,000.00	45,655.81	9 %
280 CSLD	0.00	14,788.47	409,834.33	395,045.86	4 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	10,766.65	11,261.00	494.35	96 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	14,414.79	459,342.80	444,928.01	3 %
358 SOAR - KLAWOCK	0.00	0.00	25,641.80	25,641.80	0 %
360 INDIAN EDUCATION	0.00	8,389.00	8,389.00	0.00	100 %
365 REAP	0.00	4,504.00	4,504.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	5,211.34	25,000.00	19,788.66	21 %
367 ASTRIDE TLINGIT HAIDA GRANT	0.00	134,306.60	252,100.00	117,793.40	53 %
368 THRIVE	0.00	0.00	716,393.00	716,393.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	25,000.00	25,000.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 23

Fund	Received		Estimated Revenue	Revenue	%
	Current Month	Received YTD		To Be Received	Received
370 SUCCEED	0.00	0.00	499,727.00	499,727.00	0 %
375 TEACHER HOUSING	8,873.77	54,718.31	100,000.00	45,281.69	55 %
380 ALASKA MICRO GRANTS	0.00	0.00	10,100.00	10,100.00	0 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	280,920.36	280,920.36	0.00	100 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	50,000.00	50,000.00	0 %
507 AEA BIOMASS PROJECT FY 2022	0.00	0.00	139,901.00	139,901.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	84,034.70	84,034.70	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	4,126,798.00	9,669,396.00	5,542,598.00	43 %
600 THE CAFE	0.00	3,250.00	2,250.00	-1,000.00	144 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,468.54	0.00	-1,468.54	** %
Grand Total:	9,151.77	7,709,341.60	20,776,811.15	13,067,469.55	37 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 23

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	320,265.45	2,871,700.98	6,490,155.00	6,099,850.00	3,228,149.02	47 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	219,492.00	219,492.00	219,492.00	0 %
205 PUPIL TRANSPORTATION FUND	9,924.81	62,754.80	183,676.00	179,202.00	116,447.20	35 %
232 ELA CURRICULUM ADOPTION INITIATIVE-SOA	0.00	0.00	77,166.00	77,166.00	77,166.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	11,898.79	84,198.18	260,042.00	260,042.00	175,843.82	32 %
255 FOOD SERVICE FUND	19,596.23	148,824.61	293,353.80	306,546.80	157,722.19	49 %
256 FRESH FRUIT & VEGETABLES	0.00	7,069.43	1,021.88	7,221.26	151.83	98 %
260 TITLE I-A BASIC	7,516.70	38,692.22	98,808.00	98,808.00	60,115.78	39 %
261 TITLE I-C MIGRANT	2,336.54	62,352.20	98,157.29	98,157.29	35,805.09	64 %
262 MIGRANT BOOKS	0.00	0.00	1,700.00	1,700.00	1,700.00	0 %
264 Title IVA INNOVATIVE	0.00	1,579.47	13,187.00	13,187.00	11,607.53	12 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	4,801.25	34,966.94	34,966.94	30,165.69	14 %
268 TITLE VI-B IDEA	158.89	35,578.42	61,869.67	61,869.67	26,291.25	58 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,437.99	4,437.99	4,437.99	0 %
271 CARL PERKINS	936.36	1,908.06	17,000.00	17,000.00	15,091.94	11 %
274 TITLE IA SCHOOL IMPROVEMENT	2,467.79	15,639.95	50,000.00	50,000.00	34,360.05	31 %
280 CSLD	9,636.70	93,993.03	409,834.33	409,834.33	315,841.30	23 %
296 COVID RELIEF - CRRSA ACT - ESSER II	-161.60	11,104.50	11,261.00	11,261.00	156.50	99 %
297 COVID RELIEF - ARP ACT ESSER III	4,983.57	46,033.89	459,342.82	459,342.82	413,308.93	10 %
358 SOAR - KLAWOCK	3,205.24	9,663.22	25,641.84	25,641.84	15,978.62	38 %
360 INDIAN EDUCATION	0.00	0.00	8,389.00	8,389.00	8,389.00	0 %
365 REAP	0.00	4,504.00	4,504.00	4,504.00	0.00	100 %
366 SELECT - KLAWOCK	3,564.88	19,418.29	25,000.00	25,000.00	5,581.71	78 %
367 ASTRIDE TLINGIT HAIDA GRANT	0.00	125,714.42	123,500.00	128,600.00	2,885.58	98 %
368 THRIVE	14,119.78	156,156.57	717,212.69	717,212.69	561,056.12	22 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 23

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
369 REWARD - TLINGIT & HAIDA	3,564.88	18,640.11	25,000.00	25,000.00	6,359.89	75 %
370 SUCCEED	0.00	3,985.95	499,727.00	499,727.00	495,741.05	1 %
375 TEACHER HOUSING	553.11	24,578.94	50,000.00	50,000.00	25,421.06	49 %
380 ALASKA MICRO GRANTS	147.34	18,451.73	17,868.42	17,868.42	-583.31	103 %
501 CIP-DISTRICT MAJOR MAINT	0.00	26,703.35	50,000.00	50,000.00	23,296.65	53 %
507 AEA BIOMASS PROJECT FY 2022	0.00	20,627.28	139,901.37	139,901.37	119,274.09	15 %
508 19-005 KASAAN K12 PLAYGROUND	0.00	74,904.81	84,034.70	84,034.70	9,129.89	89 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT	441,529.10	3,096,066.01	9,669,396.00	9,669,396.00	6,573,329.99	32 %
600 THE CAFE	150.00	1,650.00	2,250.00	2,250.00	600.00	73 %
711 STUDENT AGENCY FUND AGRICULTURE	354.54	11,021.24	0.00	0.00	-11,021.24	*** %
Grand Total:	856,749.10	7,098,316.91	20,227,896.74	19,857,610.12	12,759,293.21	36 %

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
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0000					
40 OTHER LOCAL REVENUES	0.00	5,426.96	25,000.00	19,573.04	21 %
47 E-RATE REVENUE	0.00	436,636.00	1,411,471.00	974,835.00	30 %
51 STATE-FOUNDATION PROGRAM	0.00	2,179,746.00	4,508,192.00	2,328,446.00	48 %
56 TRS On-Behalf	0.00	0.00	269,786.00	269,786.00	0 %
57 PERS On Behalf	0.00	0.00	64,924.00	64,924.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	175,445.00	175,445.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	280,000.00	280,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	16,007.95	0.00	-16,007.95	** %
Function Total:	0.00	2,637,816.91	6,734,818.00	4,097,001.09	39 %
Org Total:	0.00	2,637,816.91	6,734,818.00	4,097,001.09	39 %
649 DISTRICT WIDE					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	30.00	0.00	-30.00	** %
115 ARCHERY					
Function Total:	0.00	30.00	0.00	-30.00	** %
Org Total:	0.00	30.00	0.00	-30.00	** %
Fund Total:	0.00	2,637,846.91	6,734,818.00	4,096,971.09	39 %
Grand Total:	0.00	2,637,846.91	6,734,818.00	4,096,971.09	39 %

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	12,121.11	62,698.91	148,031.00	147,402.00	84,703.09	42
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	4,597.18	33,303.19	54,141.00	58,741.00	25,437.81	56
400 SCHOOL ADMINISTRATION	0.00	65.14	0.00	0.00	-65.14	***
600 OPERATIONS & MAINTENANCE	4,551.42	33,855.13	65,220.00	66,911.00	33,055.87	50
700 STUDENT ACTIVITIES	0.00	1,279.80	7,328.00	7,328.00	6,048.20	17
Org Total:	21,269.71	131,202.17	276,220.00	281,882.00	150,679.83	
624 KASAAN						
100 REGULAR INSTRUCTION	15,910.20	82,564.67	220,694.00	170,659.00	88,094.33	48
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	522.75	3,299.75	9,329.00	9,329.00	6,029.25	35
400 SCHOOL ADMINISTRATION	804.26	4,710.50	6,633.00	6,633.00	1,922.50	71
600 OPERATIONS & MAINTENANCE	2,133.01	10,126.38	34,965.00	34,965.00	24,838.62	28
700 STUDENT ACTIVITIES	105.59	582.76	4,980.00	4,980.00	4,397.24	11
Org Total:	19,475.81	101,284.06	278,101.00	228,066.00	126,781.94	
625 NAUKATI						
100 REGULAR INSTRUCTION	16,160.84	82,506.11	197,234.00	197,546.00	115,039.89	41
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	7,523.31	22,251.48	80,849.00	93,329.00	71,077.52	23
400 SCHOOL ADMINISTRATION	1,327.64	7,354.72	10,872.00	10,872.00	3,517.28	67
600 OPERATIONS & MAINTENANCE	1,545.44	27,872.51	80,608.00	68,021.00	40,148.49	40
700 STUDENT ACTIVITIES	36.00	6,712.67	6,682.00	6,682.00	-30.67	100
Org Total:	26,593.23	146,697.49	377,745.00	377,950.00	231,252.51	
628 THORNE BAY						
100 REGULAR INSTRUCTION	37,940.42	199,227.98	395,319.00	428,272.00	229,044.02	46
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	11,625.00	2,400.00	2,400.00	0
200 SPECIAL EDUCATION INSTRUC	14,126.04	73,764.88	189,698.00	156,599.00	82,834.12	47
400 SCHOOL ADMINISTRATION	2,742.99	19,767.54	52,179.00	43,380.00	23,612.46	45
450 SCHOOL ADMIN SUPPORT SRVC	2,299.18	14,166.76	29,527.00	30,401.00	16,234.24	46
600 OPERATIONS & MAINTENANCE	5,551.66	83,624.73	266,567.00	273,257.00	189,632.27	30
700 STUDENT ACTIVITIES	1,739.02	3,623.83	40,141.00	40,141.00	36,517.17	9
Org Total:	64,399.31	394,175.72	985,056.00	974,450.00	580,274.28	
632 WHALE PASS						
100 REGULAR INSTRUCTION	15,602.52	80,565.31	216,989.00	217,122.00	136,556.69	37
160 VOCATIONAL ED INSTRUCTION	0.00	148.76	1,500.00	1,500.00	1,351.24	9
200 SPECIAL EDUCATION INSTRUC	5,494.68	33,254.81	84,040.00	74,830.00	41,575.19	44
400 SCHOOL ADMINISTRATION	733.60	4,278.66	6,633.00	6,633.00	2,354.34	64
600 OPERATIONS & MAINTENANCE	1,010.14	9,826.46	36,921.00	35,790.00	25,963.54	27
700 STUDENT ACTIVITIES	0.00	2,090.74	4,951.00	4,951.00	2,860.26	42
Org Total:	22,840.94	130,164.74	351,034.00	340,826.00	210,661.26	
646 ALASKA TRAILS - DW CORRESPONDENCE						
600 OPERATIONS & MAINTENANCE	0.00	267.17	0.00	0.00	-267.17	***
Org Total:		267.17			-267.17	
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	2,782.83	64,851.85	75,764.00	34,625.00	-30,226.85	187
140 CORRESPONDENCE INSTRUCTON	11,450.08	77,922.99	196,952.00	167,762.00	89,839.01	46
160 VOCATIONAL ED INSTRUCTION	5,402.88	5,402.88	0.00	0.00	-5,402.88	***
200 SPECIAL EDUCATION INSTRUC	0.00	68.31	0.00	0.00	-68.31	***
220 SPED SUPPORT SRVCS-STUDNT	1,371.51	25,142.61	80,979.00	65,167.00	40,024.39	38
300 SUPPORT SERVICES-STUDENTS	1,371.51	17,133.49	49,763.00	27,855.00	10,721.51	61
350 SUPPORT SERVICES-INSTRUCT	1,433.97	1,433.97	0.00	0.00	-1,433.97	***
352 LIBRARY SERVICES	0.00	495.00	0.00	495.00	0.00	100
353 Technology	11,341.57	645,815.93	1,616,756.00	1,434,121.00	788,305.07	45
354 INSERVICE	300.00	8,908.81	6,700.00	6,700.00	-2,208.81	132
400 SCHOOL ADMINISTRATION	146.05	9,332.16	4,564.00	4,564.00	-4,768.16	204
450 SCHOOL ADMIN SUPPORT SRVC	2,466.33	14,742.27	26,902.00	27,777.00	13,034.73	53
511 BOARD OF EDUCATION	12,764.75	58,987.03	98,509.00	98,509.00	39,521.97	59
512 OFFICE OF SUPERINTENDENT	22,842.25	138,685.02	314,559.00	314,559.00	175,873.98	44
550 DISTRICT ADMIN SUPRT SRVC	35,140.51	227,000.38	260,747.00	242,903.00	15,902.62	93
600 OPERATIONS & MAINTENANCE	10,077.97	440,669.77	791,574.00	751,554.00	310,884.23	58
700 STUDENT ACTIVITIES	6,521.64	12,893.52	55,317.00	83,875.00	70,981.48	15
900 OTHER FINANCING USES	0.00	0.00	52,500.00	52,500.00	52,500.00	0
Org Total:	125,413.85	1,749,485.99	3,631,586.00	3,312,966.00	1,563,480.01	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	15,486.79	79,485.83	229,808.00	229,888.00	150,402.17	34
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	7,212.40	35,351.30	86,766.00	108,727.00	73,375.70	32
400 SCHOOL ADMINISTRATION	964.14	6,183.89	9,077.00	9,077.00	2,893.11	68
600 OPERATIONS & MAINTENANCE	3,195.66	22,129.79	51,081.00	51,554.00	29,424.21	42
700 STUDENT ACTIVITIES	1,138.65	1,349.29	7,567.00	7,567.00	6,217.71	17
Org Total:	27,997.64	144,500.10	385,799.00	408,313.00	263,812.90	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	10,001.86	60,570.48	151,838.00	113,394.00	52,823.52	53
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	820.01	4,048.92	6,633.00	7,030.00	2,981.08	57
600 OPERATIONS & MAINTENANCE	1,453.09	9,234.14	43,393.00	52,223.00	42,988.86	17
700 STUDENT ACTIVITIES	0.00	70.00	1,250.00	1,250.00	1,180.00	5
Org Total:	12,274.96	73,923.54	204,614.00	175,397.00	101,473.46	
0.00Fund Total:	320,265.45	2,871,700.98	6,490,155.00	6,099,850.00	3,228,149.02	47 %
Grand Total:	320,265.45	2,871,700.98	6,490,155.00	6,099,850.00	3,228,149.02	47 %