



## 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.  
**Date:** September 18, 2018  
**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:

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: 9 / 18

Page: 1 of 1  
Report ID: B110F

Fund	Received			Revenue	
	Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
100 GENERAL OPERATING FUND	515,626.20	1,497,080.40	6,574,768.00	5,077,687.60	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	12,220.00	12,220.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	50,000.00	50,000.00	0 %
255 FOOD SERVICE FUND	0.00	1,985.47	124,850.00	122,864.53	2 %
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 %
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 %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	0 %
375 TEACHER HOUSING	10,753.84	12,053.84	101,100.00	89,046.16	12 %
379 USDA	0.00	0.00	49,998.00	49,998.00	0 %
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 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	207,200.00	207,200.00	0 %
600 THE CAFE	0.00	500.00	0.00	-500.00	** %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,183.00	0.00	-1,183.00	** %
Grand Total:	526,380.04	1,594,466.71	8,435,162.25	6,840,695.54	19 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 18

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	479,845.04	1,106,702.64	6,589,589.00	6,589,589.00	5,482,886.36	17 %
205 PUPIL TRANSPORTATION FUND	12,559.07	22,963.03	175,187.00	175,187.00	152,223.97	13 %
231 DOEED STAFF DEVELOPMENT	180.00	180.00	12,220.00	12,220.00	12,040.00	1 %
237 ALASKA PRE ELEMENTARY PROGRAM	797.43	1,702.87	50,000.00	50,000.00	48,297.13	3 %
250 FARM TO SCHOOL - DNR	-4.89	0.00	0.00	0.00	0.00	0 %
255 FOOD SERVICE FUND	31,454.83	36,351.67	212,977.00	212,977.00	176,625.33	17 %
256 FRESH FRUIT & VEGETABLES	1,194.30	1,194.30	1,265.00	1,265.00	70.70	94 %
260 TITLE I-A BASIC	6,736.93	15,977.83	62,199.00	62,199.00	46,221.17	26 %
261 TITLE I-C MIGRANT	719.90	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 &	3,411.50	31,779.49	19,687.00	19,687.00	-12,092.49	161 %
268 TITLE VI-B IDEA	150.00	774.96	50,361.00	50,361.00	49,586.04	2 %
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	1,755.10	6,478.80	16,278.00	16,278.00	9,799.20	40 %
358 CARE - ANE GRANT	10,550.65	10,550.65	124,000.00	124,000.00	113,449.35	9 %
360 INDIAN EDUCATION	80.97	80.97	6,173.00	6,173.00	6,092.03	1 %
365 REAP	0.00	0.00	3,749.00	3,749.00	3,749.00	0 %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	4,593.25	0 %
375 TEACHER HOUSING	1,374.37	8,452.93	50,000.00	50,000.00	41,547.07	17 %
379 USDA	588.89	1,047.34	49,998.00	49,998.00	48,950.66	2 %
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	85,789.91	125,441.52	617,052.48	617,052.48	491,610.96	20 %
600 THE CAFE	500.00	1,100.00	0.00	0.00	-1,100.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	923.40	7,064.27	0.00	0.00	-7,064.27	*** %

Grand Total:	638,607.40	1,379,397.81	8,580,340.72	8,580,340.72	7,200,942.91	16 %
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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 18

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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	781.00	25,000.00	24,219.00		3 %
47 E-RATE REVENUE	51,199.20	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	464,427.00	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:	515,626.20	1,496,460.40	6,574,768.00	5,078,307.60		22 %
Org Total:	515,626.20	1,496,460.40	6,574,768.00	5,078,307.60		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:	515,626.20	1,497,080.40	6,574,768.00	5,077,687.60		22 %
Grand Total:	515,626.20	1,497,080.40	6,574,768.00	5,077,687.60		22 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Expenditure Budget vs. Actual Query  
For the Accounting Period: 9 / 18

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Report ID: B100AKAF

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	23,216.20	24,026.76	174,567.00	174,567.00	150,540.24	13
200 SPECIAL EDUCATION INSTRUC	83.05	83.05	8,840.00	8,840.00	8,756.95	0
400 SCHOOL ADMINISTRATION	780.64	780.64	9,336.00	9,336.00	8,555.36	8
600 OPERATIONS & MAINTENANCE	2,730.58	11,626.84	67,090.00	67,090.00	55,463.16	17
700 STUDENT ACTIVITIES	3,387.80	8,183.05	8,404.00	8,404.00	220.95	97
Org Total:	30,198.27	44,700.34	268,237.00	268,237.00	223,536.66	
624 KASAAN						
100 REGULAR INSTRUCTION	9,616.40	10,433.43	239,151.00	239,151.00	228,717.57	4
200 SPECIAL EDUCATION INSTRUC	168.96	168.96	5,658.00	5,658.00	5,489.04	2
400 SCHOOL ADMINISTRATION	1,038.48	1,038.48	9,336.00	9,336.00	8,297.52	11
600 OPERATIONS & MAINTENANCE	764.08	11,870.00	46,295.00	46,295.00	34,425.00	25
700 STUDENT ACTIVITIES	829.13	829.13	7,954.00	7,954.00	7,124.87	10
Org Total:	12,417.05	24,340.00	308,394.00	308,394.00	284,054.00	
625 NAUKATI						
100 REGULAR INSTRUCTION	12,956.38	13,917.60	181,869.00	181,869.00	167,951.40	7
200 SPECIAL EDUCATION INSTRUC	5,790.56	5,790.56	88,624.00	88,624.00	82,833.44	6
400 SCHOOL ADMINISTRATION	1,065.02	1,065.02	9,336.00	9,336.00	8,270.98	11
600 OPERATIONS & MAINTENANCE	4,838.69	9,478.89	107,900.00	107,900.00	98,421.11	8
700 STUDENT ACTIVITIES	218.56	371.55	8,854.00	8,854.00	8,482.45	4
Org Total:	24,869.21	30,623.62	396,583.00	396,583.00	365,959.38	
628 THORNE BAY						
100 REGULAR INSTRUCTION	52,709.32	55,159.43	677,834.00	677,834.00	622,674.57	8
160 VOCATIONAL ED INSTRUCTION	63.23	63.23	24,450.00	24,450.00	24,386.77	0
200 SPECIAL EDUCATION INSTRUC	12,567.70	12,567.70	263,581.00	263,581.00	251,013.30	4
400 SCHOOL ADMINISTRATION	21,847.15	31,488.19	166,608.00	166,608.00	135,119.81	18
450 SCHOOL ADMIN SUPPORT SRVC	5,155.52	12,163.51	72,422.00	72,422.00	60,258.49	16
600 OPERATIONS & MAINTENANCE	23,417.16	43,871.64	228,620.00	228,620.00	184,748.36	19
700 STUDENT ACTIVITIES	3,226.00	3,347.94	44,941.00	44,941.00	41,593.06	7
Org Total:	118,986.08	158,661.64	1,478,456.00	1,478,456.00	1,319,794.36	
632 WHALE PASS						
100 REGULAR INSTRUCTION	15,607.60	17,183.87	209,663.00	209,663.00	192,479.13	8
200 SPECIAL EDUCATION INSTRUC	3,983.75	4,331.70	66,125.00	66,125.00	61,793.30	6
400 SCHOOL ADMINISTRATION	1,024.37	1,024.37	9,336.00	9,336.00	8,311.63	10
600 OPERATIONS & MAINTENANCE	2,769.24	19,646.39	47,589.00	47,589.00	27,942.61	41
700 STUDENT ACTIVITIES	349.59	349.59	5,500.00	5,500.00	5,150.41	6
Org Total:	23,734.55	42,535.92	338,213.00	338,213.00	295,677.08	
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	10,953.48	14,487.16	139,632.00	139,632.00	125,144.84	10
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	2,000.00	2,000.00	2,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	2,500.00	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: 9 / 18

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Funds 100- 100

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	1,462.95	17,519.16	22,753.00	22,753.00	5,233.84	76
353 Technology	83,395.92	157,051.16	1,076,003.00	1,076,003.00	918,951.84	14
354 INSERVICE	1,232.94	1,811.42	7,500.00	7,500.00	5,688.58	24
400 SCHOOL ADMINISTRATION	14,528.87	26,683.58	192,318.00	192,318.00	165,634.42	13
450 SCHOOL ADMIN SUPPORT SRVC	0.00	2,200.00	0.00	0.00	-2,200.00	***
511 BOARD OF EDUCATION	7,140.47	12,936.46	106,004.00	106,004.00	93,067.54	12
512 OFFICE OF SUPERINTENDENT	17,997.77	35,083.40	176,134.00	176,134.00	141,050.60	19
550 DISTRICT ADMIN SUPRT SRVC	17,882.67	88,207.50	310,878.00	310,878.00	222,670.50	28
600 OPERATIONS & MAINTENANCE	-101,547.75	211,977.95	594,246.00	594,246.00	382,268.05	35
700 STUDENT ACTIVITIES	6,853.03	11,939.63	103,361.00	103,361.00	91,421.37	11
900 OTHER FINANCING USES	0.00	0.00	56,895.00	56,895.00	56,895.00	0
Org Total:	62,400.35	590,786.42	2,841,724.00	2,841,724.00	2,250,937.58	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	15,176.00	15,290.25	236,449.00	236,449.00	221,158.75	6
200 SPECIAL EDUCATION INSTRUC	5,882.70	5,882.70	140,207.00	140,207.00	134,324.30	4
400 SCHOOL ADMINISTRATION	1,017.17	1,017.17	9,336.00	9,336.00	8,318.83	10
450 SCHOOL ADMIN SUPPORT SRVC	868.03	868.03	19,089.00	19,089.00	18,220.97	4
600 OPERATIONS & MAINTENANCE	3,450.56	8,072.73	56,387.00	56,387.00	48,314.27	14
700 STUDENT ACTIVITIES	89.07	222.09	10,204.00	10,204.00	9,981.91	2
Org Total:	26,483.53	31,352.97	471,672.00	471,672.00	440,319.03	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	17,126.37	17,888.41	220,564.00	220,564.00	202,675.59	8
400 SCHOOL ADMINISTRATION	904.77	904.77	6,847.00	6,847.00	5,942.23	13
600 OPERATIONS & MAINTENANCE	505.56	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:	18,536.70	20,007.85	298,017.00	298,017.00	278,009.15	
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	7,585.21	8,950.39	137,517.00	137,517.00	128,566.61	6
200 SPECIAL EDUCATION INSTRUC	1,104.18	1,104.18	2,579.00	2,579.00	1,474.82	42
400 SCHOOL ADMINISTRATION	751.82	751.82	6,847.00	6,847.00	6,095.18	10
600 OPERATIONS & MAINTENANCE	7,778.09	7,887.49	37,950.00	37,950.00	30,062.51	20
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	17,219.30	18,693.88	187,393.00	187,393.00	168,699.12	
Fund Total:	334,845.04	961,702.64	6,589,589.00	6,589,589.00	5,627,886.36	14 %
Grand Total:	334,845.04	961,702.64	6,589,589.00	6,589,589.00	5,627,886.36	14 %