



## SOUTHEAST ISLAND SCHOOL DISTRICT

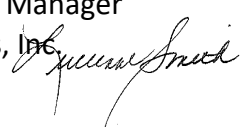
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### MEMORANDUM

**TO:** SISD BOARD OF EDUCATION

**THRU:** Rodney Morrison, Superintendent

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

**Date:** September 12, 2025

**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 detailed 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 / 25

Page: 1 of 1  
Report ID: B110F

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	300.00	871,233.45	6,152,891.00	5,281,657.55	14 %
205 PUPIL TRANSPORTATION FUND	0.00	73,944.00	262,473.00	188,529.00	28 %
255 FOOD SERVICE FUND	0.00	0.00	143,476.16	143,476.16	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,078.13	1,078.13	0 %
260 TITLE I-A BASIC	0.00	0.00	89,872.00	89,872.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	125,636.00	125,636.00	0 %
262 MIGRANT BOOKS	0.00	0.00	3,332.00	3,332.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	11,538.00	11,538.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	24,222.00	24,222.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	54,777.00	54,777.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,436.00	4,436.00	0 %
271 CARL PERKINS	0.00	0.00	22,000.00	22,000.00	0 %
273 HUNTER EDUCATION GRANT	0.00	0.00	17,693.90	17,693.90	0 %
280 AK LITERACY	0.00	0.00	35,000.35	35,000.35	0 %
281 CLSD 2024 COHORT	0.00	0.00	350,000.00	350,000.00	0 %
355 US FOREST SERVICE - TB GARN UNITS	0.00	0.00	373,500.00	373,500.00	0 %
360 INDIAN EDUCATION	0.00	12,452.00	12,452.00	0.00	100 %
365 REAP	0.00	1,904.00	1,904.00	0.00	100 %
370 SUCCEED	0.00	166,197.77	346,766.00	180,568.23	48 %
375 TEACHER HOUSING	0.00	3,221.00	110,000.00	106,779.00	3 %
528 AHFC THORNE BAY HOUSING GRANT	0.00	0.00	700,000.00	700,000.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,030.00	0.00	-1,030.00	%
Grand Total:	300.00	1,129,982.22	8,843,047.54	7,713,065.32	13 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 25

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	424,552.63	1,092,362.49	6,164,751.00	6,164,751.00	5,072,388.51	18%
205 PUPIL TRANSPORTATION FUND	7,443.29	12,938.21	149,313.00	149,313.00	136,374.79	9%
255 FOOD SERVICE FUND	17,632.17	64,529.96	303,308.00	303,308.00	238,778.04	21%
256 FRESH FRUIT & VEGETABLES	7,547.88	9,115.33	1,078.13	1,078.13	-8,037.20	845%
260 TITLE I-A BASIC	4,265.20	6,737.38	89,871.36	89,871.36	83,133.98	7%
261 TITLE I-C MIGRANT	6,537.41	20,909.50	125,635.92	125,635.92	104,726.42	17%
262 MIGRANT BOOKS	7.99	7.99	3,332.00	3,332.00	3,324.01	0%
264 Title IVA INNOVATIVE	0.00	0.00	11,536.85	11,536.85	11,536.85	0%
266 TITLE IIA PRINCIPAL/TEACHER	0.00	1,925.75	24,221.92	24,221.92	22,296.17	8%
268 TITLE VI-B IDEA	1,241.00	1,241.00	54,403.77	54,403.77	53,162.77	2%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,433.62	4,433.62	4,433.62	0%
271 CARL PERKINS	0.00	0.00	21,998.76	21,998.76	21,998.76	0%
272 SAFETY & WELL BEING	13,709.02	14,255.07	16,000.00	16,000.00	1,744.93	89%
273 HUNTER EDUCATION GRANT	16,691.31	16,691.31	17,693.90	17,693.90	1,002.59	94%
274 TITLE IA SCHOOL IMPROVEMENT	168.72	0.00	0.00	0.00	0.00	0%
280 AK LITERACY	6,406.33	8,156.49	35,000.24	35,000.24	26,843.75	23%
281 CLSD 2024 COHORT	2,443.87	129,321.90	349,995.78	349,995.78	220,673.88	37%
353 RURAL UTILITIES SERVICE	293,137.00	311,001.70	460,912.00	460,912.00	149,910.30	67%
355 US FOREST SERVICE - TB GARN UNITS	0.00	0.00	373,500.00	373,500.00	373,500.00	0%
358 SOAR - KLAWOCK	3,699.93	9,849.41	28,217.00	28,217.00	18,367.59	35%
370 SUCCEED	11,719.34	27,495.13	394,723.00	394,723.00	367,227.87	7%
375 TEACHER HOUSING	750.45	14,456.73	50,000.00	50,000.00	35,543.27	29%
528 AHFC THORNE BAY HOUSING GRANT	0.00	396,659.34	700,000.00	700,000.00	303,340.66	57%
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	94,634.11	130,855.00	130,855.00	36,220.89	72%
711 STUDENT AGENCY FUND AGRICULTURE	147.96	147.96	0.00	0.00	-147.96	0%

Grand Total:	818,101.50	2,232,436.76	9,510,781.25	9,510,781.25	7,278,344.49	23%
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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 25

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Report ID: B110AK

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
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0000					
30 EARNINGS ON INVESTMENTS	0.00	1,794.52	0.00	-1,794.52	** %
40 OTHER LOCAL REVENUES	300.00	7,919.93	25,000.00	17,080.07	31 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	290,000.00	290,000.00	0 %
51 STATE-FOUNDATION PROGRAM	0.00	861,494.00	5,398,262.00	4,536,768.00	15 %
56 TRS On-Behalf	0.00	0.00	358,515.00	358,515.00	0 %
57 PERS On Behalf	0.00	0.00	64,252.00	64,252.00	0 %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	16,862.00	16,862.00	0 %
Function Total:	300.00	871,208.45	6,152,891.00	5,281,682.55	14 %
Org Total:	300.00	871,208.45	6,152,891.00	5,281,682.55	14 %
628 THORNE BAY					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	25.00	0.00	-25.00	** %
Function Total:	0.00	25.00	0.00	-25.00	** %
Org Total:	0.00	25.00	0.00	-25.00	** %
Fund Total:	300.00	871,233.45	6,152,891.00	5,281,657.55	14 %
Grand Total:	300.00	871,233.45	6,152,891.00	5,281,657.55	14 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Expenditure Budget vs. Actual Query  
For the Accounting Period: 9 / 25

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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	19,869.83	22,219.17	245,627.00	245,627.00	223,407.83	9
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	4,666.99	4,666.99	68,726.00	68,726.00	64,059.01	6
400 SCHOOL ADMINISTRATION	1,216.24	1,216.24	9,981.00	9,981.00	8,764.76	12
600 OPERATIONS & MAINTENANCE	182.35	4,569.08	68,917.00	68,917.00	64,347.92	6
700 STUDENT ACTIVITIES	0.00	60.00	7,597.00	7,597.00	7,537.00	0
Org Total:	25,935.41	32,731.48	402,348.00	402,348.00	369,616.52	
624 KASAAN						
100 REGULAR INSTRUCTION	14,055.80	16,000.30	136,066.00	136,066.00	120,065.70	11
160 VOCATIONAL ED INSTRUCTION	506.20	706.20	1,500.00	1,500.00	793.80	47
200 SPECIAL EDUCATION INSTRUC	1,700.91	1,700.91	26,855.00	26,855.00	25,154.09	6
400 SCHOOL ADMINISTRATION	1,183.25	1,183.25	9,981.00	9,981.00	8,797.75	11
600 OPERATIONS & MAINTENANCE	2,511.87	6,068.22	45,800.00	45,800.00	39,731.78	13
700 STUDENT ACTIVITIES	0.00	300.00	6,929.00	6,929.00	6,629.00	4
Org Total:	19,958.03	25,958.88	227,131.00	227,131.00	201,172.12	
625 NAUKATI						
100 REGULAR INSTRUCTION	17,954.34	19,733.99	217,710.00	217,710.00	197,976.01	9
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,582.29	6,582.29	66,379.00	66,379.00	59,796.71	9
400 SCHOOL ADMINISTRATION	532.30	532.30	9,981.00	9,981.00	9,448.70	5
600 OPERATIONS & MAINTENANCE	0.00	16,487.09	72,671.00	72,671.00	56,183.91	22
700 STUDENT ACTIVITIES	-120.25	201.85	6,951.00	6,951.00	6,749.15	2
Org Total:	24,948.68	43,537.52	375,192.00	375,192.00	331,654.48	
628 THORNE BAY						
100 REGULAR INSTRUCTION	36,879.55	40,639.94	488,560.00	488,560.00	447,920.06	8
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	15,541.78	15,541.78	261,616.00	261,616.00	246,074.22	5
400 SCHOOL ADMINISTRATION	6,921.63	7,588.57	83,246.00	83,246.00	75,657.43	9
450 SCHOOL ADMIN SUPPORT SRVC	4,274.10	8,710.53	56,402.00	56,402.00	47,691.47	15
600 OPERATIONS & MAINTENANCE	1,835.37	25,038.14	231,059.00	231,059.00	206,020.86	10
700 STUDENT ACTIVITIES	218.56	2,511.19	35,287.00	35,287.00	32,775.81	7
Org Total:	65,670.99	100,030.15	1,159,170.00	1,159,170.00	1,059,139.85	
632 WHALE PASS						
100 REGULAR INSTRUCTION	17,529.35	23,400.09	137,671.00	137,671.00	114,270.91	16
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	2,396.20	2,396.20	73,443.00	73,443.00	71,046.80	3
400 SCHOOL ADMINISTRATION	1,066.40	1,066.40	9,981.00	9,981.00	8,914.60	10
600 OPERATIONS & MAINTENANCE	3,651.03	13,028.21	42,637.00	42,637.00	29,608.79	30
700 STUDENT ACTIVITIES	0.00	496.97	6,451.00	6,451.00	5,954.03	7
Org Total:	24,642.98	40,387.87	271,683.00	271,683.00	231,295.13	
646 ALASKA TRAILS - DW CORRESPONDENCE						
140 CORRESPONDENCE INSTRUCTON	23,128.31	35,114.42	298,732.00	298,732.00	263,617.58	11
200 SPECIAL EDUCATION INSTRUC	612.91	612.91	7,956.00	7,956.00	7,343.09	7

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Expenditure Budget vs. Actual Query  
For the Accounting Period: 9 / 25

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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						
700 STUDENT ACTIVITIES	-100.00	0.00	0.00	0.00	0.00	0
Org Total:	23,641.22	35,727.33	306,688.00	306,688.00	270,960.67	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	8,511.48	25,656.11	135,198.00	135,198.00	109,541.89	18
140 CORRESPONDENCE INSTRUCTON	-663.46	0.00	0.00	0.00	0.00	0
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	50,993.00	50,993.00	50,993.00	0
200 SPECIAL EDUCATION INSTRUC	4,206.54	6,327.04	22,420.00	22,420.00	16,092.96	28
220 SPED SUPPORT SRVCS-STUDNT	11,104.58	22,394.02	154,056.00	154,056.00	131,661.98	14
300 SUPPORT SERVICES-STUDENTS	1,233.85	2,480.71	15,891.00	15,891.00	13,410.29	15
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	12,186.34	49,312.57	190,405.00	190,405.00	141,092.43	25
354 INSERVICE	0.00	1,702.69	3,600.00	3,600.00	1,897.31	47
400 SCHOOL ADMINISTRATION	9,868.65	9,986.54	87,351.00	87,351.00	77,364.46	11
450 SCHOOL ADMIN SUPPORT SRVC	4,217.25	8,653.66	56,277.00	56,277.00	47,623.34	15
511 BOARD OF EDUCATION	13,057.24	20,312.41	118,723.00	118,723.00	98,410.59	17
512 OFFICE OF SUPERINTENDENT	27,108.14	53,615.88	335,683.00	335,683.00	282,067.12	15
550 DISTRICT ADMIN SUPRT SRVC	21,110.57	79,357.58	394,706.00	394,706.00	315,348.42	20
600 OPERATIONS & MAINTENANCE	63,346.87	436,955.81	807,120.00	807,120.00	370,164.19	54
700 STUDENT ACTIVITIES	1,066.09	5,662.36	104,590.00	104,590.00	98,927.64	5
900 OTHER FINANCING USES	0.00	0.00	65,000.00	65,000.00	65,000.00	0
Org Total:	176,354.14	722,417.38	2,542,658.00	2,542,658.00	1,820,240.62	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	22,921.94	24,694.12	339,731.00	339,731.00	315,036.88	7
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	13,224.58	13,224.58	185,937.00	185,937.00	172,712.42	7
400 SCHOOL ADMINISTRATION	1,037.13	1,037.13	9,981.00	9,981.00	8,943.87	10
600 OPERATIONS & MAINTENANCE	3,534.16	12,211.18	57,506.00	57,506.00	45,294.82	21
700 STUDENT ACTIVITIES	407.40	467.40	9,180.00	9,180.00	8,712.60	5
Org Total:	41,125.21	51,634.41	603,835.00	603,835.00	552,200.59	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	18,598.28	32,574.79	208,316.00	208,316.00	175,741.21	15
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	1,214.34	1,214.34	9,981.00	9,981.00	8,766.66	12
600 OPERATIONS & MAINTENANCE	2,463.35	6,068.34	50,499.00	50,499.00	44,430.66	12
700 STUDENT ACTIVITIES	0.00	80.00	5,750.00	5,750.00	5,670.00	1
Org Total:	22,275.97	39,937.47	276,046.00	276,046.00	236,108.53	
0.00Fund Total:	424,552.63	1,092,362.49	6,164,751.00	6,164,751.00	5,072,388.51	17 %
Grand Total:	424,552.63	1,092,362.49	6,164,751.00	6,164,751.00	5,072,388.51	17 %