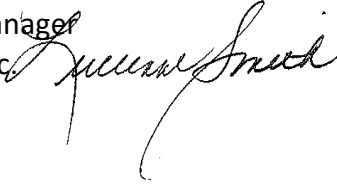




SOUTHEAST ISLAND SCHOOL DISTRICT

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: Sherry Becker, Superintendent
FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc. 
Date: January 15, 2020
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 / 20

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	450,795.00	3,426,095.59	6,580,308.00	3,154,212.41	52 %
205 PUPIL TRANSPORTATION FUND	0.00	149,035.00	245,388.00	96,353.00	61 %
231 DOEED STAFF DEVELOPMENT	0.00	11,697.85	18,400.00	6,702.15	64 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	517.70	116,371.00	115,853.30	0 %
255 FOOD SERVICE FUND	687.00	40,035.60	127,350.00	87,314.40	31 %
256 FRESH FRUIT & VEGETABLES	0.00	586.19	6,109.00	5,522.81	10 %
257 NSLP EQUIPMENT ASSISTANCE NAUKATI	0.00	0.00	7,000.00	7,000.00	0 %
260 TITLE I-A BASIC	0.00	19,820.83	57,974.00	38,153.17	34 %
261 TITLE I-C MIGRANT	0.00	3,133.22	79,795.00	76,661.78	4 %
262 MIGRANT BOOKS	0.00	0.00	2,205.00	2,205.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	7,336.97	14,793.00	7,456.03	50 %
268 TITLE VI-B IDEA	0.00	3,701.89	50,835.00	47,133.11	7 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,563.76	4,563.76	0 %
271 CARL PERKINS	0.00	460.12	20,000.00	19,539.88	2 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	10,445.11	50,000.00	39,554.89	21 %
280 CLSD YEAR ONE	0.00	0.00	336,418.20	336,418.20	0 %
360 INDIAN EDUCATION	0.00	0.00	10,332.00	10,332.00	0 %
365 REAP	0.00	3,808.00	3,808.00	0.00	100 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	1,978.55	26,000.00	24,021.45	8 %
368 THRIVE	0.00	241,944.14	525,333.00	283,388.86	46 %
369 RESOLVE - YKSD	0.00	0.00	33,000.00	33,000.00	0 %
370 SEARHC DANCING WITH THE SPIRIT	0.00	3,000.00	3,000.00	0.00	100 %
375 TEACHER HOUSING	8,476.61	47,849.67	110,000.00	62,150.33	43 %
379 USDA	0.00	10,000.00	49,683.00	39,683.00	20 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	0.00	20,000.00	20,000.00	0.00	100 %
386 RURAL CAP Foundation - Music	0.00	0.00	5,000.00	5,000.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 20

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	99,726.00	213,466.96	113,740.96	47 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	23,767.00	158,180.00	134,413.00	15 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	66,065.00	440,281.00	374,216.00	15 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED BOILER	0.00	0.00	226,750.92	226,750.92	0 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	0.00	686,523.00	686,523.00	0 %
600 THE CAFE	0.00	3,200.00	2,400.00	-800.00	133 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	4,417.85	0.00	-4,417.85	** %
Grand Total:	459,958.61	4,198,622.28	10,356,667.84	6,158,045.56	41 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	362,034.39	2,716,539.47	6,604,312.00	6,604,312.00	3,887,772.53	41 %
205 PUPIL TRANSPORTATION FUND	6,378.09	51,300.21	263,727.00	263,727.00	212,426.79	19 %
231 DOED STAFF DEVELOPMENT	0.00	11,804.90	13,400.00	18,400.00	6,595.10	64 %
237 ALASKA PRE ELEMENTARY PROGRAM	4,661.28	25,711.87	116,371.00	116,371.00	90,659.13	22 %
255 FOOD SERVICE FUND	11,374.54	136,474.71	212,827.00	212,827.00	76,352.29	64 %
256 FRESH FRUIT & VEGETABLES	19.05	2,915.63	1,265.00	6,109.00	3,193.37	48 %
257 NSLP EQUIPMENT ASSISTANCE NAUKATI	0.00	7,785.66	7,000.00	7,000.00	-785.66	111 %
260 TITLE I-A BASIC	2,042.21	27,861.05	57,974.00	57,974.00	30,112.95	48 %
261 TITLE I-C MIGRANT	903.56	8,824.63	79,795.00	79,795.00	70,970.37	11 %
262 MIGRANT BOOKS	0.00	0.00	2,205.00	2,205.00	2,205.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	3,300.00	10,856.97	14,793.00	14,793.00	3,936.03	73 %
268 TITLE VI-B IDEA	6,450.00	36,713.64	50,818.00	50,835.01	14,121.37	72 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,292.00	4,563.76	4,563.76	0 %
271 CARL PERKINS	300.00	3,236.07	15,000.00	20,000.00	16,763.93	16 %
274 TITLE IA SCHOOL IMPROVEMENT	1,715.83	29,188.36	49,999.41	50,000.00	20,811.64	58 %
280 CLSD YEAR ONE	0.00	0.00	336,418.20	336,418.20	336,418.20	0 %
350 RURAL COMMUNITIES OPIOID RESPONSE PLANNING	7,803.31	40,838.49	199,430.88	199,430.88	158,592.39	20 %
355 US FOREST SERVICE - TB - WP - HO - NAU	0.00	36,611.24	312,334.57	312,334.57	275,723.33	12 %
360 INDIAN EDUCATION	0.00	236.73	10,333.00	10,333.00	10,096.27	2 %
365 REAP	0.00	248.71	3,808.00	3,808.00	3,559.29	7 %
366 SELECT - KLAUOCK	957.49	1,925.78	7,500.00	7,500.00	5,574.22	26 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,562.01	19,742.12	26,000.00	26,000.00	6,257.88	76 %
368 THRIVE	4,076.93	131,553.05	224,638.67	224,638.67	93,085.62	59 %
369 RESOLVE - YKSD	2,677.23	13,435.99	33,000.00	33,000.00	19,564.01	41 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
370 SEARHC DANCING WITH THE SPIRIT	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
375 TEACHER HOUSING	150.00	33,235.44	50,000.00	50,000.00	16,764.56	66 %
379 USDA	72.20	28,419.19	49,863.00	49,863.00	21,443.81	57 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	218.50	2,038.02	20,000.00	20,000.00	17,961.98	10 %
386 RURAL CAP Foundation - Music	-20.00	5,000.00	5,000.00	5,000.00	0.00	100 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	2,058.36	116,728.00	116,728.00	114,669.64	2 %
501 CIP-DISTRICT MAJOR MAINT	0.00	248.00	2,500.00	2,500.00	2,252.00	10 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	41,634.54	47,343.85	213,466.96	213,466.96	166,123.11	22 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	10,421.32	158,180.00	158,180.00	147,758.68	7 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	24,253.08	440,281.00	440,281.00	416,027.92	6 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	0.00	105,044.71	222,643.32	222,643.32	117,598.61	47 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	100.00	100.00	100.00	0.00	100 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	0.00	686,523.00	686,523.00	686,523.00	0 %
600 THE CAFE	0.00	4,680.00	2,400.00	2,400.00	-2,280.00	195 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	235.90	0.00	0.00	-235.90	*** %
Grand Total:	460,311.16	3,576,883.15	10,753,327.01	10,768,460.37	7,191,577.22	33 %

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	-135.00	7,380.63	25,000.00	17,619.37	29 %
40 OTHER LOCAL REVENUES	0.00	201.46	0.00	-201.46	** %
115 ARCHERY					
47 E-RATE REVENUE	0.00	255,996.00	618,797.00	362,801.00	41 %
51 STATE-FOUNDATION PROGRAM	450,930.00	3,156,510.00	5,252,536.00	2,096,026.00	60 %
53 TIMBER RECEIPTS	0.00	0.00	300,000.00	300,000.00	0 %
56 TRS On-Behalf	0.00	0.00	319,739.00	319,739.00	0 %
57 PERS On Behalf	0.00	0.00	64,236.00	64,236.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	5,680.00	0.00	-5,680.00	** %
Function Total:	450,795.00	3,425,768.09	6,580,308.00	3,154,539.91	52 %
Org Total:	450,795.00	3,425,768.09	6,580,308.00	3,154,539.91	52 %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	210.00	0.00	-210.00	** %
33 TNB Sewing Class					
Function Total:	0.00	210.00	0.00	-210.00	** %
100 REGULAR INSTRUCTION					
43 STUDENT ACTIVITY REVENUE	0.00	117.50	0.00	-117.50	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
Function Total:	0.00	117.50	0.00	-117.50	** %
Org Total:	0.00	327.50	0.00	-327.50	** %
Fund Total:	450,795.00	3,426,095.59	6,580,308.00	3,154,212.41	52 %
Grand Total:	450,795.00	3,426,095.59	6,580,308.00	3,154,212.41	52 %

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	14,538.01	74,685.73	210,692.00	210,692.00	136,006.27	35
200 SPECIAL EDUCATION INSTRUC	4,817.91	11,559.91	6,925.00	6,925.00	-4,634.91	166
400 SCHOOL ADMINISTRATION	787.44	3,937.20	6,926.00	6,926.00	2,988.80	56
600 OPERATIONS & MAINTENANCE	2,670.86	26,201.97	60,435.00	60,435.00	34,233.03	43
700 STUDENT ACTIVITIES	0.00	3,376.14	8,316.00	8,316.00	4,939.86	40
Org Total:	22,814.22	119,760.95	293,294.00	293,294.00	173,533.05	
624 KASAAN						
100 REGULAR INSTRUCTION	11,545.76	63,051.41	158,676.00	158,676.00	95,624.59	39
200 SPECIAL EDUCATION INSTRUC	0.00	219.47	6,830.00	6,830.00	6,610.53	3
400 SCHOOL ADMINISTRATION	1,048.80	5,244.31	11,283.00	11,283.00	6,038.69	46
600 OPERATIONS & MAINTENANCE	436.57	7,208.18	45,340.00	44,540.00	37,331.82	16
700 STUDENT ACTIVITIES	319.88	1,881.32	8,016.00	8,016.00	6,134.68	23
Org Total:	13,351.01	77,604.69	230,145.00	229,345.00	151,740.31	
625 NAUKATI						
100 REGULAR INSTRUCTION	18,371.72	90,019.00	191,816.00	191,816.00	101,797.00	46
200 SPECIAL EDUCATION INSTRUC	4,181.62	23,400.11	139,893.00	139,893.00	116,492.89	16
400 SCHOOL ADMINISTRATION	837.40	4,399.48	11,283.00	11,283.00	6,883.52	38
600 OPERATIONS & MAINTENANCE	1,204.61	31,969.41	89,517.00	88,717.00	56,747.59	36
700 STUDENT ACTIVITIES	2,732.00	6,594.62	8,016.00	8,016.00	1,421.38	82
Org Total:	27,327.35	156,382.62	440,525.00	439,725.00	283,342.38	
628 THORNE BAY						
100 REGULAR INSTRUCTION	51,092.63	258,372.65	664,959.00	664,959.00	406,586.35	38
160 VOCATIONAL ED INSTRUCTION	0.00	99.12	5,950.00	5,950.00	5,850.88	1
200 SPECIAL EDUCATION INSTRUC	18,223.53	93,030.85	318,100.00	318,100.00	225,069.15	29
352 LIBRARY SERVICES	-27.48	0.00	0.00	0.00	0.00	0
400 SCHOOL ADMINISTRATION	12,027.09	64,588.11	173,664.00	173,664.00	109,075.89	37
450 SCHOOL ADMIN SUPPORT SRVC	6,580.16	35,096.81	66,744.00	66,744.00	31,647.19	52
600 OPERATIONS & MAINTENANCE	4,424.59	83,009.35	283,882.00	284,882.00	201,872.65	29
700 STUDENT ACTIVITIES	3,310.41	19,499.28	45,174.00	45,174.00	25,674.72	43
761 STUDENT TRANSPORTATION - ACTIVITIES	-217.78	0.00	0.00	0.00	0.00	0
Org Total:	95,413.15	553,696.17	1,558,473.00	1,559,473.00	1,005,776.83	
632 WHALE PASS						
100 REGULAR INSTRUCTION	15,803.42	82,680.71	198,235.00	198,235.00	115,554.29	41
200 SPECIAL EDUCATION INSTRUC	5,634.99	39,566.31	90,069.00	90,069.00	50,502.69	43
400 SCHOOL ADMINISTRATION	1,044.45	5,222.23	11,283.00	11,283.00	6,060.77	46
600 OPERATIONS & MAINTENANCE	663.43	7,769.78	38,364.00	37,564.00	29,794.22	20
700 STUDENT ACTIVITIES	120.76	2,819.10	5,500.00	5,500.00	2,680.90	51
Org Total:	23,267.05	138,058.13	343,451.00	342,651.00	204,592.87	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	9,616.57	51,529.10	146,342.00	146,342.00	94,812.90	35
200 SPECIAL EDUCATION INSTRUC	-2,450.00	0.00	0.00	0.00	0.00	0
220 SPED SUPPORT SRVCS-STUDNT	3,491.69	31,373.48	44,279.00	44,279.00	12,905.52	70
320 GUIDANCE SERVICES	0.00	2,904.79	10,343.00	10,343.00	7,438.21	28

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
352 LIBRARY SERVICES	261.29	166.56	4,000.00	4,000.00	3,833.44	4
353 Technology	10,287.28	382,641.67	1,017,077.00	1,017,077.00	634,435.33	37
354 INSERVICE	0.00	3,030.82	3,000.00	3,000.00	-30.82	101
400 SCHOOL ADMINISTRATION	8,771.12	42,062.82	137,085.00	137,085.00	95,022.18	30
511 BOARD OF EDUCATION	4,852.78	33,685.10	85,763.00	85,763.00	52,077.90	39
512 OFFICE OF SUPERINTENDENT	17,822.56	116,156.06	258,424.00	258,424.00	142,267.94	44
550 DISTRICT ADMIN SUPRT SRVC	22,127.11	231,497.88	308,896.00	308,896.00	77,398.12	74
600 OPERATIONS & MAINTENANCE	30,983.58	363,338.90	658,465.00	658,465.00	295,126.10	55
700 STUDENT ACTIVITIES	2,066.03	30,989.20	54,396.00	54,396.00	23,406.80	56
900 OTHER FINANCING USES	0.00	0.00	5,000.00	5,000.00	5,000.00	0
Org Total:	107,830.01	1,289,376.38	2,733,070.00	2,733,070.00	1,443,693.62	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	16,724.65	84,536.54	224,375.00	224,375.00	139,838.46	37
200 SPECIAL EDUCATION INSTRUC	11,671.83	57,136.32	149,900.00	149,900.00	92,763.68	38
400 SCHOOL ADMINISTRATION	878.00	4,548.97	11,283.00	11,283.00	6,734.03	40
450 SCHOOL ADMIN SUPPORT SRVC	0.00	2,049.12	6,931.00	6,931.00	4,881.88	29
600 OPERATIONS & MAINTENANCE	1,779.99	21,277.92	61,344.00	61,344.00	40,066.08	34
700 STUDENT ACTIVITIES	50.98	2,600.96	8,016.00	8,016.00	5,415.04	32
Org Total:	31,105.45	172,149.83	461,849.00	461,849.00	289,699.17	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	14,993.17	77,440.70	215,763.00	215,763.00	138,322.30	35
200 SPECIAL EDUCATION INSTRUC	51.90	103.81	300.00	300.00	196.19	34
400 SCHOOL ADMINISTRATION	829.83	4,033.67	6,926.00	6,926.00	2,892.33	58
600 OPERATIONS & MAINTENANCE	1,601.05	10,754.40	68,759.00	69,459.00	58,704.60	15
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	17,475.95	92,332.58	294,248.00	294,948.00	202,615.42	
680 HYDER						
100 REGULAR INSTRUCTION	16,262.71	83,096.86	198,424.00	198,424.00	115,327.14	41
200 SPECIAL EDUCATION INSTRUC	1,495.02	6,245.24	5,657.00	5,657.00	-588.24	110
400 SCHOOL ADMINISTRATION	742.47	3,712.35	6,926.00	6,926.00	3,213.65	53
600 OPERATIONS & MAINTENANCE	2,500.00	21,673.67	35,450.00	36,150.00	14,476.33	59
700 STUDENT ACTIVITIES	0.00	0.00	2,800.00	2,800.00	2,800.00	0
Org Total:	21,000.20	114,728.12	249,257.00	249,957.00	135,228.88	
Fund Total:	359,584.39	2,714,089.47	6,604,312.00	6,604,312.00	3,890,222.53	41 %
Grand Total:	359,584.39	2,714,089.47	6,604,312.00	6,604,312.00	3,890,222.53	41 %