



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: Lauren Burch, Superintendent

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

Date: September 16, 2016

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly September Board Reports. The presentation will look quite different than in past years. Best practices are to pull reports directly off an accounting system, so this is what we have done, which avoids any potential entry errors that may occur when otherwise transferring the information into an excel spreadsheet.

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 (excluding Student Activities Fiduciary fund):

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 (excluding Student Activities Fiduciary fund):

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 Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 16

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	449,556.02	965,025.08	7,650,228.00	7,650,228.00	6,685,202.92	13 %
205 PUPIL TRANSPORTATION FUND	14,459.43	70,388.20	175,144.00	175,144.00	104,755.80	40 %
231 State of Alaska DOEED Staff Development	0.00	210.00	1,815.00	3,289.00	3,079.00	6 %
255 FOOD SERVICE FUND	19,036.64	23,500.14	188,162.00	188,162.00	164,661.86	12 %
257 NSLP Kasaan Kitchen Equipment	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	933.84	9,268.82	64,143.00	64,143.00	54,874.18	14 %
261 TITLE I-C MIGRANT	1,032.45	1,032.45	32,379.00	32,379.00	31,346.55	3 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	6,338.05	37,257.00	37,257.00	30,918.95	17 %
268 TITLE VI-B IDEA	0.00	73.90	48,981.00	48,981.00	48,907.10	0 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	1,920.00	1,920.00	1,920.00	0 %
271 CARL PERKINS	0.00	253.67	15,000.00	15,000.00	14,746.33	2 %
358 CARE - ANE GRANT	10,086.00	10,086.00	187,092.00	187,092.00	177,006.00	5 %
360 INDIAN EDUCATION	0.00	57.96	6,860.00	6,860.00	6,802.04	1 %
374 CROSSETT GRANT	0.00	84.56	1,540.72	1,540.72	1,456.16	5 %
375 TEACHER HOUSING	6,852.12	10,097.73	100,000.00	100,000.00	89,902.27	10 %
501 CIP-DISTRICT MAJOR MAINT	0.00	11,798.10	302,369.00	302,369.00	290,570.90	4 %
507 Wood Fired Boilers FY 2016	8,674.26	51,983.66	593,307.32	593,307.32	541,323.66	9 %
600 THORNE BAY RESTAURANT	14,108.47	60,383.03	102,800.30	102,800.30	42,417.27	59 %
711 STUDENT AGENCY FUND AGRICULTURE	890.37	3,184.91	0.00	0.00	-3,184.91	*** %
Grand Total:	525,629.60	1,223,766.26	9,523,998.34	9,525,472.34	8,301,706.08	13 %

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	317,639.00	317,639.00	0
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	4,030.20	4,281.74	199,983.00	199,983.00	195,701.26	2
200 SPECIAL EDUCATION INSTRUC	21.59	21.59	8,011.00	8,011.00	7,989.41	0
600 OPERATIONS & MAINTENANCE	142.35	1,848.03	58,661.00	58,661.00	56,812.97	3
700 STUDENT ACTIVITIES	660.10	660.10	8,368.00	8,368.00	7,707.90	7
Org Total:	4,854.24	6,811.46	275,023.00	275,023.00	268,211.54	
624 KASAAN						
100 REGULAR INSTRUCTION	8,527.92	8,618.71	238,062.00	238,062.00	229,443.29	3
200 SPECIAL EDUCATION INSTRUC	46.71	46.71	5,879.00	5,879.00	5,832.29	0
400 SCHOOL ADMINISTRATION	913.60	913.60	4,290.00	4,290.00	3,376.40	21
600 OPERATIONS & MAINTENANCE	544.41	1,852.11	27,343.00	27,343.00	25,490.89	6
700 STUDENT ACTIVITIES	0.00	0.00	7,918.00	7,918.00	7,918.00	0
Org Total:	10,032.64	11,431.13	283,492.00	283,492.00	272,060.87	
625 NAUKATI						
100 REGULAR INSTRUCTION	14,949.87	16,380.54	131,640.00	131,640.00	115,259.46	12
200 SPECIAL EDUCATION INSTRUC	5,443.73	5,443.73	8,833.00	8,833.00	3,389.27	61
400 SCHOOL ADMINISTRATION	809.04	809.04	4,290.00	4,290.00	3,480.96	18
600 OPERATIONS & MAINTENANCE	3,952.00	5,357.52	75,830.00	75,830.00	70,472.48	7
700 STUDENT ACTIVITIES	0.00	0.00	8,818.00	8,818.00	8,818.00	0
Org Total:	25,154.64	27,990.83	229,411.00	229,411.00	201,420.17	
628 THORNE BAY						
100 REGULAR INSTRUCTION	46,912.16	48,312.39	754,590.00	754,590.00	706,277.61	6
160 VOCATIONAL ED INSTRUCTION	278.75	278.75	51,100.00	51,100.00	50,821.25	0
200 SPECIAL EDUCATION INSTRUC	7,658.78	7,658.78	181,259.00	181,259.00	173,600.22	4
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	11,190.00	11,190.00	11,190.00	0
400 SCHOOL ADMINISTRATION	11,480.94	11,580.59	154,043.00	154,043.00	142,462.41	7
450 SCHOOL ADMIN SUPPORT SRVC	2,455.59	2,455.59	34,669.00	34,669.00	32,213.41	7
600 OPERATIONS & MAINTENANCE	5,011.34	19,172.51	219,868.00	219,868.00	200,695.49	8
700 STUDENT ACTIVITIES	45.26	180.56	44,033.00	44,033.00	43,852.44	0
Org Total:	73,842.82	89,639.17	1,450,752.00	1,450,752.00	1,361,112.83	
632 WHALE PASS						
100 REGULAR INSTRUCTION	5,111.07	5,492.67	108,321.00	108,321.00	102,828.33	5
200 SPECIAL EDUCATION INSTRUC	5,277.11	5,277.11	64,320.00	64,320.00	59,042.89	8
400 SCHOOL ADMINISTRATION	887.68	887.68	4,290.00	4,290.00	3,402.32	20
600 OPERATIONS & MAINTENANCE	1,117.06	6,728.98	37,700.00	37,700.00	30,971.02	17
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	12,392.92	18,386.44	217,131.00	217,131.00	198,744.56	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	121.60	4,750.00	4,750.00	4,628.40	2
Org Total:		121.60	4,750.00	4,750.00	4,628.40	
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	13,417.87	33,750.33	171,770.00	159,770.00	126,019.67	21
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	4,250.00	4,250.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	2,000.00	2,000.00	2,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	2,302.32	2,302.32	61,880.00	61,880.00	59,577.68	3
350 SUPPORT SERVICES-INSTRUCT	0.00	5,181.91	48,000.00	60,000.00	54,818.09	8
352 LIBRARY SERVICES	1,148.93	1,148.93	23,554.00	23,554.00	22,405.07	4
353 Technology	135,421.69	298,827.00	2,088,498.00	2,088,498.00	1,789,671.00	14
354 INSERVICE	274.13	3,462.46	7,500.00	7,500.00	4,037.54	46
400 SCHOOL ADMINISTRATION	20,913.24	21,977.65	281,771.00	281,771.00	259,793.35	7
511 BOARD OF EDUCATION	6,130.17	12,126.39	113,983.00	113,983.00	101,856.61	10
512 OFFICE OF SUPERINTENDENT	11,684.04	30,318.58	178,628.00	178,628.00	148,309.42	16
550 DISTRICT ADMIN SUPRT SRVC	19,665.90	102,132.75	431,110.00	431,110.00	328,977.25	23
600 OPERATIONS & MAINTENANCE	48,879.73	220,390.20	581,383.00	581,383.00	360,992.80	37
700 STUDENT ACTIVITIES	35.85	3,061.16	54,076.00	54,076.00	51,014.84	5
Org Total:	259,873.87	734,679.68	4,048,403.00	4,048,403.00	3,313,723.32	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	0.00	86.73	0.00	0.00	-86.73	***
Org Total:		86.73			-86.73	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	10,049.24	10,262.73	136,835.00	136,835.00	126,572.27	7
200 SPECIAL EDUCATION INSTRUC	11,062.46	11,062.46	117,912.00	117,912.00	106,849.54	9
400 SCHOOL ADMINISTRATION	881.59	881.59	4,290.00	4,290.00	3,408.41	20
450 SCHOOL ADMIN SUPPORT SRVC	721.89	721.89	0.00	0.00	-721.89	***
600 OPERATIONS & MAINTENANCE	1,687.42	9,995.22	36,990.00	36,990.00	26,994.78	27
700 STUDENT ACTIVITIES	0.00	0.00	10,168.00	10,168.00	10,168.00	0
Org Total:	24,402.60	32,923.89	306,195.00	306,195.00	273,271.11	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	15,562.70	15,717.77	221,794.00	221,794.00	206,076.23	7
200 SPECIAL EDUCATION INSTRUC	13.19	13.19	0.00	0.00	-13.19	***
400 SCHOOL ADMINISTRATION	845.07	845.07	4,290.00	4,290.00	3,444.93	19
600 OPERATIONS & MAINTENANCE	1,474.41	3,205.77	48,550.00	48,550.00	45,344.23	6
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:	17,895.37	19,781.80	278,634.00	278,634.00	258,852.20	
673 PORT PROTECTION						
100 REGULAR INSTRUCTION	0.00	90.79	0.00	0.00	-90.79	***
600 OPERATIONS & MAINTENANCE	0.00	0.00	9,300.00	9,300.00	9,300.00	0
Org Total:		90.79	9,300.00	9,300.00	9,209.21	
680 HYDER						
100 REGULAR INSTRUCTION	15,190.19	16,798.21	187,458.00	187,458.00	170,659.79	8
200 SPECIAL EDUCATION INSTRUC	41.89	41.89	0.00	0.00	-41.89	***
400 SCHOOL ADMINISTRATION	874.84	874.84	4,290.00	4,290.00	3,415.16	20
600 OPERATIONS & MAINTENANCE	5,000.00	5,366.62	35,250.00	35,250.00	29,883.38	15
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	21,106.92	23,081.56	229,498.00	229,498.00	206,416.44	
Fund Total:	449,556.02	965,025.08	7,650,228.00	7,650,228.00	6,685,202.92	12 %
Grand Total:	449,556.02	965,025.08	7,650,228.00	7,650,228.00	6,685,202.92	12 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 16

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	132,926.23	1,047,840.45	6,928,211.00	5,880,370.55	15 %
205 PUPIL TRANSPORTATION FUND	0.00	0.00	236,760.00	236,760.00	0 %
231 State of Alaska DOEED Staff Development	0.00	0.00	3,289.00	3,289.00	0 %
255 FOOD SERVICE FUND	5.00	9,612.19	124,850.00	115,237.81	8 %
257 NSLP Kasaan Kitchen Equipment	0.00	0.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	0.00	0.00	63,443.00	63,443.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	32,379.00	32,379.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	37,257.00	37,257.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	48,981.00	48,981.00	0 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	1,920.00	1,920.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
358 CARE - ANE GRANT	0.00	0.00	187,092.00	187,092.00	0 %
360 INDIAN EDUCATION	0.00	0.00	6,860.00	6,860.00	0 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	5,700.00	8,782.99	81,090.00	72,307.01	11 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	302,369.00	302,369.00	0 %
507 Wood Fired Boilers FY 2016	0.00	0.00	593,307.00	593,307.00	0 %
600 THORNE BAY RESTAURANT	14,146.32	63,610.23	102,800.00	39,189.77	62 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	269.75	0.00	-269.75	** %
Grand Total:	152,777.55	1,130,115.61	8,782,148.82	7,652,033.21	13 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 16

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
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0000					
40 OTHER LOCAL REVENUES	215.73	6,874.83	102,000.00	95,125.17	6 %
47 E-RATE REVENUE	132,710.50	134,101.62	1,357,299.00	1,223,197.38	9 %
51 STATE-FOUNDATION PROGRAM	0.00	906,864.00	5,188,452.00	4,281,588.00	17 %
56 TRS On-Behalf	0.00	0.00	280,460.00	280,460.00	0 %
Function Total:	132,926.23	1,047,840.45	6,928,211.00	5,880,370.55	15 %
Org Total:	132,926.23	1,047,840.45	6,928,211.00	5,880,370.55	15 %
Fund Total:	132,926.23	1,047,840.45	6,928,211.00	5,880,370.55	15 %
Grand Total:	132,926.23	1,047,840.45	6,928,211.00	5,880,370.55	15 %