



SOUTHEAST ISLAND SCHOOL DISTRICT

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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: April 21, 2017

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly April 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: 4 / 17

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	521,315.23	5,562,776.56	6,939,651.00	1,376,874.44	80 %
205 PUPIL TRANSPORTATION FUND	72,798.00	214,043.00	279,760.00	65,717.00	77 %
231 State of Alaska DOEED Staff Development	2,713.80	2,713.80	3,289.00	575.20	83 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	6,939.00	6,939.00	0.00	100 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	0.00	1,168.77	1,168.77	0 %
254 RURAL CAP COMMUNITY GARDENS HOWARD VALENTINE	0.00	4,000.00	4,000.00	0.00	100 %
255 FOOD SERVICE FUND	763.00	65,460.26	124,850.00	59,389.74	52 %
256 FRESH FRUIT & VEGETABLES	0.00	2,269.95	5,082.00	2,812.05	45 %
257 NSLP KASAAN KITCHEN EQUIPMENT	0.00	0.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	0.00	23,572.20	84,577.49	61,005.29	28 %
261 TITLE I-C MIGRANT	0.00	7,099.61	32,379.00	25,279.39	22 %
262 MIGRANT BOOKS	0.00	1,430.50	2,280.00	849.50	63 %
263 MIGRANT DATA	0.00	0.00	925.00	925.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	19,019.57	37,257.00	18,237.43	51 %
268 TITLE VI-B IDEA	0.00	42,030.36	54,317.56	12,287.20	77 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	2,044.71	2,044.71	0 %
271 CARL PERKINS	0.00	1,162.02	18,000.00	16,837.98	6 %
357 PROSPER GRANT	0.00	1,832.38	8,850.00	7,017.62	21 %
358 CARE - ANE GRANT	0.00	0.00	187,092.00	187,092.00	0 %
360 INDIAN EDUCATION	0.00	6,860.00	6,860.00	0.00	100 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	7,875.00	65,763.55	81,090.00	15,326.45	81 %
378 RASMUSSEN GRANT- COFFMAN COVE GREENHOUSE	0.00	0.00	139.84	139.84	0 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %
381 PEACE HEALTH GET OUT & PLAY	5,000.00	5,000.00	10,000.00	5,000.00	50 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	302,369.00	302,369.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 17

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
506 EE KICKSTART LIGHTING	0.00	0.00	10,000.00	10,000.00	0 %
507 WOOD FIRED BOILERSFY 2016	0.00	57,396.03	593,307.00	535,910.97	10 %
600 THORNE BAY RESTAURANT	3,779.32	106,678.80	106,678.00	-0.80	100 %
711 STUDENT AGENCY FUND AGRICULTURE	171.00	7,336.71	12,923.25	5,586.54	57 %
Grand Total:	614,415.35	6,203,384.30	8,977,841.44	2,774,457.14	69 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 4 / 17

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	513,343.22	4,828,772.03	7,661,098.00	7,652,658.00	2,823,885.97	63 %
205 PUPIL TRANSPORTATION FUND	18,674.19	205,368.46	175,144.00	218,144.00	12,775.54	94 %
231 State of Alaska DOEED Staff Development	0.00	2,713.80	1,815.00	3,289.00	575.20	83 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	6,939.00	6,939.00	6,939.00	0.00	100 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	-464.11	1,168.77	3,400.77	3,864.88	-14 %
254 RURAL CAP COMMUNITY GARDENS HOWARD	0.00	3,419.70	4,000.00	4,000.00	580.30	85 %
255 FOOD SERVICE FUND	20,626.84	173,141.27	188,162.00	188,162.00	15,020.73	92 %
256 FRESH FRUIT & VEGETABLES	0.00	4,670.33	968.00	5,082.00	411.67	92 %
257 NSLP KASAAN KITCHEN EQUIPMENT	5,003.43	18,086.45	15,000.00	15,000.00	-3,086.45	121 %
260 TITLE I-A BASIC	5,142.07	46,260.71	84,577.49	84,577.49	38,316.78	55 %
261 TITLE I-C MIGRANT	2,002.06	14,274.48	32,379.00	32,379.00	18,104.52	44 %
262 MIGRANT BOOKS	0.00	1,890.15	2,280.00	2,280.00	389.85	83 %
263 MIGRANT DATA	0.00	0.00	925.00	925.00	925.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	726.00	25,557.29	37,257.00	37,257.00	11,699.71	69 %
268 TITLE VI-B IDEA	0.00	45,336.97	54,317.56	54,317.56	8,980.59	83 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	2,044.71	2,044.71	2,044.71	0 %
271 CARL PERKINS	478.18	7,860.54	15,000.00	18,000.00	10,139.46	44 %
357 PROSPER GRANT	49.74	8,639.41	8,850.00	8,850.00	210.59	98 %
358 CARE - ANE GRANT	9,942.71	120,436.31	187,092.00	187,092.00	66,655.69	64 %
360 INDIAN EDUCATION	146.13	3,221.55	6,860.00	6,860.00	3,638.45	47 %
374 CROSSETT GRANT	0.00	1,410.49	1,540.72	1,540.72	130.23	92 %
375 TEACHER HOUSING	1,684.83	37,431.97	100,000.00	100,000.00	62,568.03	37 %
378 RASMUSSEN GRANT- COFFMAN COVE GREENHOUSE	0.00	181.29	139.84	139.84	-41.45	130 %
379 USDA-NIFA	2,040.37	14,454.77	45,471.00	45,471.00	31,016.23	32 %
381 PEACE HEALTH GET OUT & PLAY	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 4 / 17

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
501 CIP-DISTRICT MAJOR MAINT	80.00	81,073.73	302,369.00	302,369.00	221,295.27	27 %
506 EE KICKSTART LIGHTING	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
507 WOOD FIRED BOILERSFY 2016	0.00	186,867.43	593,307.32	593,307.32	406,439.89	31 %
600 THORNE BAY RESTAURANT	8,136.91	145,527.41	97,770.23	106,677.23	-38,850.18	136 %
710 STUDENT AGENCY FUND	0.00	350.00	0.00	0.00	-350.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	873.65	21,586.46	6,689.71	6,689.71	-14,896.75	323 %
Grand Total:	588,950.33	6,005,007.89	9,663,165.35	9,717,452.35	3,712,444.46	62 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 17

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
40 OTHER LOCAL REVENUES	2,910.40	94,423.00	102,000.00	7,577.00	92 %
43 STUDENT ACTIVITY REVENUE	347.00	347.00	0.00	-347.00	** %
27 THE BAKERY					
43 STUDENT ACTIVITY REVENUE	168.00	245.00	0.00	-245.00	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
47 E-RATE REVENUE	105,604.83	946,220.76	1,357,299.00	411,078.24	69 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	11,440.80	11,440.00	-0.80	100 %
51 STATE-FOUNDATION PROGRAM	409,730.00	4,504,945.00	5,188,452.00	683,507.00	86 %
56 TRS On-Behalf	0.00	0.00	280,460.00	280,460.00	0 %
230 OTHER-SALE OF PROP & EQUI	2,555.00	5,155.00	0.00	-5,155.00	** %
Function Total:	521,315.23	5,562,776.56	6,939,651.00	1,376,874.44	80 %
Org Total:	521,315.23	5,562,776.56	6,939,651.00	1,376,874.44	80 %
Fund Total:	521,315.23	5,562,776.56	6,939,651.00	1,376,874.44	80 %
Grand Total:	521,315.23	5,562,776.56	6,939,651.00	1,376,874.44	80 %

Funds 100- 100, Objects 300-599

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	300,904.00	300,904.00	0
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	12,992.65	86,951.23	199,983.00	199,983.00	113,031.77	43
200 SPECIAL EDUCATION INSTRUC	836.60	2,430.48	8,011.00	8,011.00	5,580.52	30
400 SCHOOL ADMINISTRATION	0.00	72.00	0.00	0.00	-72.00	***
600 OPERATIONS & MAINTENANCE	1,204.38	27,350.08	58,661.00	58,661.00	31,310.92	46
700 STUDENT ACTIVITIES	409.35	5,025.56	8,368.00	8,368.00	3,342.44	60
Org Total:	15,442.98	121,829.35	275,023.00	275,023.00	153,193.65	
624 KASAAN						
100 REGULAR INSTRUCTION	16,103.04	128,666.73	238,062.00	238,062.00	109,395.27	54
200 SPECIAL EDUCATION INSTRUC	40.03	533.78	5,879.00	5,879.00	5,345.22	9
400 SCHOOL ADMINISTRATION	913.61	7,331.49	12,990.00	12,990.00	5,658.51	56
600 OPERATIONS & MAINTENANCE	5,977.12	20,550.97	27,343.00	27,343.00	6,792.03	75
700 STUDENT ACTIVITIES	1,764.33	3,328.53	7,918.00	7,918.00	4,589.47	42
Org Total:	24,798.13	160,411.50	292,192.00	292,192.00	131,780.50	
625 NAUKATI						
100 REGULAR INSTRUCTION	14,437.10	91,034.95	131,640.00	131,640.00	40,605.05	69
200 SPECIAL EDUCATION INSTRUC	8,654.65	57,368.54	8,833.00	8,833.00	-48,535.54	649
400 SCHOOL ADMINISTRATION	832.84	6,638.94	5,320.00	10,375.00	3,736.06	63
600 OPERATIONS & MAINTENANCE	2,181.29	47,585.65	75,830.00	75,830.00	28,244.35	62
700 STUDENT ACTIVITIES	1,685.38	2,308.47	8,818.00	8,818.00	6,509.53	26
Org Total:	27,791.26	204,936.55	230,441.00	235,496.00	30,559.45	
628 THORNE BAY						
100 REGULAR INSTRUCTION	53,612.10	437,060.15	754,590.00	754,590.00	317,529.85	57
160 VOCATIONAL ED INSTRUCTION	100.93	11,943.81	52,100.00	52,100.00	40,156.19	22
200 SPECIAL EDUCATION INSTRUC	17,421.25	115,478.63	181,259.00	181,259.00	65,780.37	63
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	11,190.00	11,190.00	11,190.00	0
400 SCHOOL ADMINISTRATION	11,480.94	92,688.80	154,043.00	154,043.00	61,354.20	60
450 SCHOOL ADMIN SUPPORT SRVC	2,619.31	21,445.52	34,669.00	34,669.00	13,223.48	61
600 OPERATIONS & MAINTENANCE	9,252.40	153,053.13	219,868.00	219,868.00	66,814.87	69
700 STUDENT ACTIVITIES	1,752.94	9,880.80	44,033.00	44,033.00	34,152.20	22
Org Total:	96,239.87	841,550.84	1,451,752.00	1,451,752.00	610,201.16	
632 WHALE PASS						
100 REGULAR INSTRUCTION	6,126.37	52,133.79	108,321.00	108,321.00	56,187.21	48
200 SPECIAL EDUCATION INSTRUC	7,340.94	57,603.20	64,320.00	64,320.00	6,716.80	89
400 SCHOOL ADMINISTRATION	889.62	7,103.36	4,290.00	9,015.00	1,911.64	78
600 OPERATIONS & MAINTENANCE	616.78	19,567.76	37,700.00	37,700.00	18,132.24	51
700 STUDENT ACTIVITIES	352.58	564.19	2,500.00	2,500.00	1,935.81	22
Org Total:	15,326.29	136,972.30	217,131.00	221,856.00	84,883.70	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	269.32	4,750.00	4,750.00	4,480.68	5
Org Total:		269.32	4,750.00	4,750.00	4,480.68	
649 DISTRICT WIDE						

Funds 100- 100, Objects 300-599

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
100 REGULAR INSTRUCTION	12,096.43	156,532.82	171,770.00	171,270.00	14,737.18	91
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	4,250.00	4,250.00	0
200 SPECIAL EDUCATION INSTRUC	108.46	461.45	2,000.00	2,000.00	1,538.55	23
220 SPED SUPPORT SRVCS-STUDNT	0.00	15,755.83	61,880.00	61,880.00	46,124.17	25
350 SUPPORT SERVICES-INSTRUCT	101.76	12,138.21	48,000.00	48,500.00	36,361.79	25
352 LIBRARY SERVICES	1,472.70	20,220.36	23,554.00	23,554.00	3,333.64	85
353 Technology	137,083.96	1,316,371.69	2,088,498.00	2,088,498.00	772,126.31	63
354 INSERVICE	0.00	6,477.04	7,500.00	7,500.00	1,022.96	86
400 SCHOOL ADMINISTRATION	19,787.71	168,475.50	281,771.00	281,771.00	113,295.50	59
511 BOARD OF EDUCATION	7,478.59	71,300.61	113,983.00	113,983.00	42,682.39	62
512 OFFICE OF SUPERINTENDENT	11,859.01	125,104.08	178,628.00	177,628.00	52,523.92	70
550 DISTRICT ADMIN SUPRT SRVC	16,648.18	303,646.97	431,110.00	431,070.00	127,423.03	70
600 OPERATIONS & MAINTENANCE	48,632.71	527,939.12	581,383.00	567,083.00	39,143.88	93
700 STUDENT ACTIVITIES	14,888.79	69,946.01	54,076.00	54,076.00	-15,870.01	129
Org Total:	270,158.30	2,794,369.69	4,048,403.00	4,033,063.00	1,238,693.31	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	0.00	86.73	100.00	100.00	13.27	86
Org Total:		86.73	100.00	100.00	13.27	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	10,241.93	84,054.54	136,835.00	111,835.00	27,780.46	75
200 SPECIAL EDUCATION INSTRUC	19,203.88	149,923.02	117,912.00	142,912.00	-7,011.02	104
400 SCHOOL ADMINISTRATION	881.59	7,052.68	4,290.00	9,015.00	1,962.32	78
450 SCHOOL ADMIN SUPPORT SRVC	1,423.94	7,838.42	0.00	0.00	-7,838.42	***
600 OPERATIONS & MAINTENANCE	1,333.23	26,292.80	36,990.00	36,990.00	10,697.20	71
700 STUDENT ACTIVITIES	2,646.75	4,534.10	10,168.00	10,168.00	5,633.90	44
Org Total:	35,731.32	279,695.56	306,195.00	310,920.00	31,224.44	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	8,106.46	106,162.15	221,794.00	222,494.00	116,331.85	47
200 SPECIAL EDUCATION INSTRUC	61.51	688.66	0.00	700.00	11.34	98
400 SCHOOL ADMINISTRATION	830.77	6,746.24	4,290.00	8,155.00	1,408.76	82
600 OPERATIONS & MAINTENANCE	333.15	9,067.11	48,550.00	48,550.00	39,482.89	18
700 STUDENT ACTIVITIES	88.00	186.96	4,000.00	4,000.00	3,813.04	4
Org Total:	9,419.89	122,851.12	278,634.00	283,899.00	161,047.88	
673 PORT PROTECTION						
100 REGULAR INSTRUCTION	0.00	39.76	40.00	40.00	0.24	99
600 OPERATIONS & MAINTENANCE	0.00	125.00	9,300.00	9,300.00	9,175.00	1
Org Total:		164.76	9,340.00	9,340.00	9,175.24	
680 HYDER						
100 REGULAR INSTRUCTION	14,910.85	126,820.01	187,458.00	186,333.00	59,512.99	68
200 SPECIAL EDUCATION INSTRUC	149.49	1,275.24	0.00	1,125.00	-150.24	113
400 SCHOOL ADMINISTRATION	874.84	6,998.72	4,290.00	8,155.00	1,156.28	85
600 OPERATIONS & MAINTENANCE	2,500.00	30,364.22	35,250.00	35,250.00	4,885.78	86
700 STUDENT ACTIVITIES	0.00	176.12	2,500.00	2,500.00	2,323.88	7
Org Total:	18,435.18	165,634.31	229,498.00	233,363.00	67,728.69	
Fund Total:	513,343.22	4,828,772.03	7,661,098.00	7,652,658.00	2,823,885.97	63 %
Grand Total:	513,343.22	4,828,772.03	7,661,098.00	7,652,658.00	2,823,885.97	63 %

