



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: Sherry Becker, Superintendent

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

Date: April 29, 2022

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly May 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 / 22

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL OPERATING FUND	369,859.39	4,410,441.94	6,509,505.00	2,099,063.06	68 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	219,492.00	219,492.00	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	177,492.00	215,644.00	38,152.00	82 %
237 ALASKA PRE ELEMENTARY PROGRAM	37,124.70	115,150.66	149,019.00	33,868.34	77 %
249 DHSS	27,297.00	27,297.00	54,594.00	27,297.00	50 %
255 FOOD SERVICE FUND	14,297.52	99,802.39	126,258.61	26,456.22	79 %
256 FRESH FRUIT & VEGETABLES	1,433.72	4,337.93	10,103.00	5,765.07	43 %
260 TITLE I-A BASIC	0.00	39,797.17	137,722.88	97,925.71	29 %
261 TITLE I-C MIGRANT	0.00	23,352.33	127,348.00	103,995.67	18 %
262 MIGRANT BOOKS	0.00	0.00	980.00	980.00	0 %
264 Title IVA INNOVATIVE	0.00	1,753.42	23,410.41	21,656.99	7 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	1,377.25	31,692.47	30,315.22	4 %
268 TITLE VI-B IDEA	7,284.03	54,607.72	65,369.00	10,761.28	84 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	7,902.66	7,902.66	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	25,763.29	38,214.77	59,000.00	20,785.23	65 %
280 CSLD	89,798.07	118,683.27	468,081.93	349,398.66	25 %
294 CARES GRANT - ELEMENTARY & SECONDARY SCHOOLS	7,591.08	16,163.74	20,094.34	3,930.60	80 %
295 CARES GRANT - GOVERNOR'S EMERGENCY EDUCATION	0.00	26,878.63	28,102.42	1,223.79	96 %
296 COVID RELIEF - CRRSA ACT - ESSER II	39,289.96	95,674.37	204,804.00	109,129.63	47 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	460,044.00	460,044.00	0 %
353 RURAL UTILITIES SERVICE	0.00	0.00	54,920.40	54,920.40	0 %
360 INDIAN EDUCATION	0.00	8,350.00	8,350.00	0.00	100 %
365 REAP	0.00	7,405.00	7,405.00	0.00	100 %
366 SELECT - KLAUOCK	0.00	7,874.51	17,300.00	9,425.49	46 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	11,247.57	44,000.00	32,752.43	26 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
368 THRIVE	0.00	299,064.15	586,314.81	287,250.66	51 %
375 TEACHER HOUSING	8,677.23	73,853.94	110,000.00	36,146.06	67 %
380 ALASKA MICRO GRANTS	0.00	0.00	29,453.88	29,453.88	0 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	104,202.05	450,000.00	345,797.95	23 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	0.00	91,746.38	91,746.38	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	-4,346.65	-4,346.65	0.00	100 %
507 AEA BIOMASS PROJECT FY 2022	0.00	0.00	122,000.00	122,000.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	44,043.00	289,395.93	245,352.93	15 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,200.00	122,200.00	0 %
511 AEA LED LIGHTING	0.00	73,311.44	73,311.44	0.00	100 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	2,088,589.00	10,355,319.00	8,266,730.00	20 %
600 THE CAFE	0.00	4,950.00	4,950.00	0.00	100 %
711 STUDENT AGENCY FUND AGRICULTURE	247.50	7,581.85	7,474.35	-107.50	101 %
Grand Total:	628,663.49	8,196,642.45	21,303,962.26	13,107,319.81	38 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 4 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	407,959.51	4,355,435.99	6,432,136.00	6,431,113.00	2,075,677.01	68 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	219,492.00	219,492.00	219,492.00	0 %
205 PUPIL TRANSPORTATION FUND	13,166.97	74,847.38	155,262.00	174,116.00	99,268.62	43 %
237 ALASKA PRE ELEMENTARY PROGRAM	14,389.02	100,617.45	149,019.00	149,019.00	48,401.55	68 %
249 DHSS	0.00	192.10	54,496.00	54,496.00	54,303.90	0 %
255 FOOD SERVICE FUND	8,474.88	157,929.85	214,461.00	234,817.00	76,887.15	67 %
256 FRESH FRUIT & VEGETABLES	4,587.13	9,013.06	2,950.00	10,103.00	1,089.94	89 %
260 TITLE I-A BASIC	8,682.43	73,863.17	137,722.89	137,722.89	63,859.72	54 %
261 TITLE I-C MIGRANT	11,549.04	49,379.13	127,348.00	127,348.00	77,968.87	39 %
262 MIGRANT BOOKS	1,172.01	1,172.01	980.01	980.01	-192.00	120 %
264 Title IVA INNOVATIVE	7,002.39	18,365.39	23,410.41	23,410.41	5,045.02	78 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	10,392.78	31,692.47	31,692.47	21,299.69	33 %
268 TITLE VI-B IDEA	0.00	65,029.96	65,369.00	65,369.00	339.04	99 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	7,902.65	7,902.65	7,902.65	0 %
271 CARL PERKINS	0.00	3,651.55	15,000.00	15,000.00	11,348.45	24 %
274 TITLE IA SCHOOL IMPROVEMENT	10,894.45	49,109.22	50,000.00	59,000.00	9,890.78	83 %
280 CSLD	14,177.77	137,300.98	468,081.93	468,081.93	330,780.95	29 %
294 CARES GRANT - ELEMENTARY & SECONDARY	2,343.88	18,383.83	20,094.34	20,094.34	1,710.51	91 %
295 CARES GRANT - GOVERNOR'S EMERGENCY	3,330.79	31,433.21	28,102.42	28,102.42	-3,330.79	112 %
296 COVID RELIEF - CRRSA ACT - ESSER II	4,886.97	110,720.46	203,925.51	204,804.00	94,083.54	54 %
297 COVID RELIEF - ARP ACT ESSER III	1,351.33	1,849.40	465,044.00	460,044.00	458,194.60	0 %
353 RURAL UTILITIES SERVICE	0.00	35,816.00	54,920.40	54,920.40	19,104.40	65 %
365 REAP	0.00	5,824.35	7,405.00	7,405.00	1,580.65	79 %
366 SELECT - KLAUOCK	2,531.39	17,355.36	18,405.00	18,405.00	1,049.64	94 %
367 ASTRIDE HAIDA & TLINGIT GRANT	6,219.19	36,590.27	48,420.00	48,420.00	11,829.73	76 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 4 / 22

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
368 THRIVE	13,129.45	289,848.71	580,709.77	580,709.77	290,861.06	50 %
369 REWARD - TLINGIT & HAIDA	850.00	1,020.24	0.00	0.00	-1,020.24	*** %
375 TEACHER HOUSING	2,158.43	38,463.01	50,000.00	50,000.00	11,536.99	77 %
380 ALASKA MICRO GRANTS	3,274.81	10,747.46	29,453.88	29,453.88	18,706.42	36 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	450,689.12	142,565.64	450,735.64	46.52	100 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	50,000.00	50,000.00	50,000.00	0 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	50,451.00	91,718.87	91,718.87	41,267.87	55 %
507 AEA BIOMASS PROJECT FY 2022	3,842.12	3,842.12	156,750.00	156,750.00	152,907.88	2 %
508 19-005 KASAAN K12 PLAYGROUND	0.00	203,551.23	287,585.93	287,585.93	84,034.70	71 %
511 AEA LED LIGHTING	0.00	45,564.26	66,994.38	66,994.38	21,430.12	68 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT	44,108.93	232,342.87	445,370.90	10,114,766.90	9,882,424.03	2 %
600 THE CAFE	150.00	2,100.95	2,250.00	2,250.00	149.05	93 %
711 STUDENT AGENCY FUND AGRICULTURE	5,340.06	14,764.21	7,500.00	7,500.00	-7,264.21	197 %
Grand Total:	595,572.95	6,707,658.08	10,912,539.40	20,940,323.89	14,232,665.81	32 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 4 / 22

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	2,676.54	12,715.74	25,000.00	12,284.26	50 %
47 E-RATE REVENUE	0.00	698,617.60	1,411,471.00	712,853.40	49 %
51 STATE-FOUNDATION PROGRAM	364,896.00	3,629,695.00	4,435,612.00	805,917.00	81 %
56 TRS On-Behalf	0.00	0.00	280,863.00	280,863.00	0 %
57 PERS On Behalf	0.00	0.00	76,559.00	76,559.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	280,000.00	280,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	2,286.85	69,413.60	0.00	-69,413.60	** %
Function Total:	369,859.39	4,410,441.94	6,509,505.00	2,099,063.06	67 %
Org Total:	369,859.39	4,410,441.94	6,509,505.00	2,099,063.06	67 %
Fund Total:	369,859.39	4,410,441.94	6,509,505.00	2,099,063.06	67 %
Grand Total:	369,859.39	4,410,441.94	6,509,505.00	2,099,063.06	67 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
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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						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	8,755.35	95,507.27	180,240.00	122,332.00	26,824.73	78
160 VOCATIONAL ED INSTRUCTION	0.00	909.76	1,500.00	1,500.00	590.24	60
200 SPECIAL EDUCATION INSTRUC	3,261.18	23,259.94	17,100.00	26,325.00	3,065.06	88
400 SCHOOL ADMINISTRATION	642.19	-1,481.35	6,995.00	6,995.00	8,476.35	-21
600 OPERATIONS & MAINTENANCE	3,074.12	52,536.72	47,324.00	61,092.00	8,555.28	85
700 STUDENT ACTIVITIES	0.00	374.52	7,258.00	7,258.00	6,883.48	5
Org Total:	15,732.84	171,106.86	260,417.00	225,502.00	54,395.14	
624 KASAAN						
100 REGULAR INSTRUCTION	18,082.38	132,830.49	253,988.00	222,644.00	89,813.51	59
160 VOCATIONAL ED INSTRUCTION	-22.97	864.59	1,500.00	1,500.00	635.41	57
200 SPECIAL EDUCATION INSTRUC	898.41	3,973.74	7,418.00	7,613.00	3,639.26	52
400 SCHOOL ADMINISTRATION	834.68	6,628.87	6,995.00	6,995.00	366.13	94
600 OPERATIONS & MAINTENANCE	1,479.75	20,416.11	28,840.00	30,900.00	10,483.89	66
700 STUDENT ACTIVITIES	216.83	1,776.45	1,562.00	1,562.00	-214.45	113
Org Total:	21,489.08	166,490.25	300,303.00	271,214.00	104,723.75	
625 NAUKATI						
100 REGULAR INSTRUCTION	17,407.75	105,135.07	197,431.00	189,401.00	84,265.93	55
160 VOCATIONAL ED INSTRUCTION	-183.84	2,331.29	1,500.00	2,515.00	183.71	92
200 SPECIAL EDUCATION INSTRUC	3,018.87	20,161.44	28,628.00	26,806.00	6,644.56	75
400 SCHOOL ADMINISTRATION	1,086.03	9,286.44	11,508.00	11,508.00	2,221.56	80
600 OPERATIONS & MAINTENANCE	6,052.13	40,429.03	72,737.00	73,332.00	32,902.97	55
700 STUDENT ACTIVITIES	1,146.93	7,436.71	6,890.00	6,890.00	-546.71	107
Org Total:	28,527.87	184,779.98	318,694.00	310,452.00	125,672.02	
628 THORNE BAY						
100 REGULAR INSTRUCTION	45,370.67	340,347.45	456,919.00	452,244.00	111,896.55	75
160 VOCATIONAL ED INSTRUCTION	0.00	1,154.08	9,304.00	1,155.00	0.92	99
200 SPECIAL EDUCATION INSTRUC	17,836.02	109,049.56	126,850.00	215,800.00	106,750.44	50
400 SCHOOL ADMINISTRATION	12,082.60	94,240.87	161,833.00	161,833.00	67,592.13	58
450 SCHOOL ADMIN SUPPORT SRVC	2,626.95	32,574.25	53,713.00	48,713.00	16,138.75	66
600 OPERATIONS & MAINTENANCE	12,154.89	160,026.40	252,469.00	298,897.00	138,870.60	53
700 STUDENT ACTIVITIES	7,219.60	36,130.02	39,528.00	39,528.00	3,397.98	91
Org Total:	97,290.73	773,522.63	1,100,616.00	1,218,170.00	444,647.37	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,553.49	134,407.07	206,548.00	224,442.00	90,034.93	59
160 VOCATIONAL ED INSTRUCTION	0.00	765.16	1,500.00	1,500.00	734.84	51
200 SPECIAL EDUCATION INSTRUC	6,655.67	43,640.14	55,030.00	54,865.00	11,224.86	79
400 SCHOOL ADMINISTRATION	799.59	6,675.76	6,995.00	6,995.00	319.24	95
600 OPERATIONS & MAINTENANCE	1,696.06	28,018.01	28,160.00	32,741.00	4,722.99	85
700 STUDENT ACTIVITIES	0.00	1,689.81	4,561.00	4,561.00	2,871.19	37
Org Total:	25,704.81	215,195.95	302,794.00	325,104.00	109,908.05	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	10,249.01	29,833.85	67,212.00	53,061.00	23,227.15	56
140 CORRESPONDENCE INSTRUCTON	10,137.12	90,076.56	126,765.00	126,380.00	36,303.44	71

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
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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						
160 VOCATIONAL ED INSTRUCTION	83.20	0.00	0.00	3,000.00	3,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	12,513.72	35,569.43	162,416.00	75,192.00	39,622.57	47
300 SUPPORT SERVICES-STUDENTS	1,771.65	14,142.61	0.00	24,921.00	10,778.39	56
352 LIBRARY SERVICES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
353 Technology	11,769.78	984,451.50	1,603,102.00	1,603,627.00	619,175.50	61
354 INSERVICE	1,074.82	5,048.57	3,500.00	6,000.00	951.43	84
400 SCHOOL ADMINISTRATION	143.03	6,864.83	17,626.00	6,925.00	60.17	99
450 SCHOOL ADMIN SUPPORT SRVC	2,161.82	4,135.67	0.00	5,000.00	864.33	82
511 BOARD OF EDUCATION	9,142.63	72,999.17	94,546.00	97,419.00	24,419.83	74
512 OFFICE OF SUPERINTENDENT	23,170.28	207,023.02	314,071.00	323,044.00	116,020.98	64
550 DISTRICT ADMIN SUPRT SRVC	23,540.99	258,577.90	254,953.00	254,615.00	-3,962.90	101
600 OPERATIONS & MAINTENANCE	31,763.19	511,243.79	740,791.00	764,744.00	253,500.21	66
700 STUDENT ACTIVITIES	28,446.99	68,085.38	68,122.00	68,122.00	36.62	99
900 OTHER FINANCING USES	0.00	193,388.00	52,500.00	52,500.00	-140,888.00	368
Org Total:	165,968.23	2,481,440.28	3,509,604.00	3,468,550.00	987,109.72	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	-900.00	0.00	0.00	0.00	0.00	0
Org Total:	-900.00					
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	17,830.62	130,303.79	234,824.00	230,635.00	100,331.21	56
160 VOCATIONAL ED INSTRUCTION	608.54	608.54	1,500.00	1,500.00	891.46	40
200 SPECIAL EDUCATION INSTRUC	7,052.32	43,438.90	109,355.00	101,692.00	58,253.10	42
400 SCHOOL ADMINISTRATION	1,056.00	7,902.11	9,250.00	9,596.00	1,693.89	82
600 OPERATIONS & MAINTENANCE	3,611.72	31,695.21	47,885.00	46,184.00	14,488.79	68
700 STUDENT ACTIVITIES	88.30	3,944.48	6,983.00	6,983.00	3,038.52	56
Org Total:	30,247.50	217,893.03	409,797.00	396,590.00	178,696.97	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	13,184.23	120,805.13	170,210.00	169,870.00	49,064.87	71
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,995.00	6,995.00	6,995.00	0
600 OPERATIONS & MAINTENANCE	7,600.47	20,266.13	50,384.00	36,344.00	16,077.87	55
700 STUDENT ACTIVITIES	0.00	822.00	822.00	822.00	0.00	100
Org Total:	20,784.70	141,893.26	229,911.00	215,531.00	73,637.74	
Fund Total:	404,845.76	4,352,322.24	6,432,136.00	6,431,113.00	2,078,790.76	67 %
Grand Total:	404,845.76	4,352,322.24	6,432,136.00	6,431,113.00	2,078,790.76	67 %