



## 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.

A handwritten signature in black ink, appearing to read "Lucienne Smith", is written over the "FROM:" line.

**Date:** NOVEMBER 15, 2024

**SUBJECT:** FINANCIAL REPORT NARRATIVE

The following pages are the monthly November 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: 11 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
100 GENERAL OPERATING FUND	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	32 %
205 PUPIL TRANSPORTATION FUND	0.00	79,537.00	219,924.00	140,387.00	36 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	190.00	190.00	0 %
255 FOOD SERVICE FUND	18,234.43	18,374.43	142,000.00	123,625.57	13 %
256 FRESH FRUIT & VEGETABLES	1,024.42	1,024.42	8,625.01	7,600.59	12 %
260 TITLE I-A BASIC	150.55	14,396.48	101,673.02	87,276.54	14 %
261 TITLE I-C MIGRANT	8,834.25	8,834.25	107,110.98	98,276.73	8 %
262 MIGRANT BOOKS	0.00	0.00	3,479.00	3,479.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	14,751.18	14,751.18	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	1,191.93	1,191.93	23,086.80	21,894.87	5 %
268 TITLE VI-B IDEA	0.00	0.00	54,404.00	54,404.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,434.00	4,434.00	0 %
271 CARL PERKINS	0.00	0.00	27,000.00	27,000.00	0 %
272 SAFETY & WELL BEING	0.00	2,343.42	10,000.00	7,656.58	23 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	2,349.71	50,000.00	47,650.29	5 %
275 HOMELESS - EHCY	0.00	0.00	1,000.00	1,000.00	0 %
280 CSLD	6,712.28	6,712.28	143,907.14	137,194.86	5 %
353 RURAL UTILITIES SERVICE	0.00	0.00	609,098.68	609,098.68	0 %
358 SOAR - KLAOCK	0.00	0.00	8,900.00	8,900.00	0 %
360 INDIAN EDUCATION	0.00	11,907.00	11,907.00	0.00	100 %
365 REAP	0.00	3,173.00	3,173.00	0.00	100 %
366 SELECT - KLAOCK	0.00	0.00	120,000.00	120,000.00	0 %
370 SUCCEED	0.00	147,055.35	499,660.00	352,604.65	29 %
375 TEACHER HOUSING	350.00	34,929.03	110,000.00	75,070.97	32 %
378 WHOLE KIDS FOUNDATION GARDEN GRANT - COFFMAN COVE	0.00	0.00	3,000.00	3,000.00	0 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	44,388.84	44,388.84	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 11 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	25,000.00	25,000.00	0 %
515 AEA-DENALI COMMISSION COFFMAN COVE BIOMASS GAP	0.00	0.00	164,915.00	164,915.00	0 %
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	0.00	500,000.00	500,000.00	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	414,940.74	414,940.74	0 %
537 AK HOMELAND SECURITY & EMERGENCY MGMT	0.00	0.00	262,000.00	262,000.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	321.00	953.32	0.00	-953.32	%
<b>Grand Total:</b>	<b>396,626.86</b>	<b>2,146,500.06</b>	<b>9,399,088.39</b>	<b>7,252,588.33</b>	<b>23 %</b>

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	28,225.70	1,462,735.38	5,710,883.00	5,710,883.00	4,248,147.62	26%
205 PUPIL TRANSPORTATION FUND	684.88	27,620.14	138,262.00	138,262.00	110,641.86	20%
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	185.26	190.00	190.00	4.74	98%
255 FOOD SERVICE FUND	1,129.53	115,266.08	293,235.23	293,235.23	177,969.15	39%
256 FRESH FRUIT & VEGETABLES	0.00	8,672.54	1,078.13	8,625.01	-47.53	101%
260 TITLE I-A BASIC	990.00	22,683.82	101,672.81	101,672.81	78,988.99	22%
261 TITLE I-C MIGRANT	52.48	13,953.21	106,827.87	106,827.87	92,874.66	13%
262 MIGRANT BOOKS	0.00	0.00	3,479.00	3,479.00	3,479.00	0%
264 Title IVA INNOVATIVE	0.00	0.00	14,741.97	14,741.97	14,741.97	0%
266 TITLE IIA PRINCIPAL/TEACHER	350.00	1,541.93	23,086.80	23,086.80	21,544.87	7%
268 TITLE VI-B IDEA	2,512.50	10,763.98	53,225.00	53,225.00	42,461.02	20%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,434.00	4,434.00	4,434.00	0%
271 CARL PERKINS	0.00	12,112.08	21,985.13	21,985.13	9,873.05	55%
272 SAFETY & WELL BEING	0.00	8,575.42	10,000.00	10,000.00	1,424.58	86%
274 TITLE IA SCHOOL IMPROVEMENT	11,546.64	26,867.44	49,981.87	49,981.87	23,114.43	54%
275 HOMELESS - EHCY	0.00	2,629.29	1,000.00	1,000.00	-1,629.29	263%
280 CSLD	0.00	19,686.73	146,891.58	146,891.58	127,204.85	13%
353 RURAL UTILITIES SERVICE	0.00	10,248.00	609,098.68	609,098.68	598,850.68	2%
358 SOAR - KLAWOCK	0.00	8,819.52	8,900.00	8,900.00	80.48	99%
360 INDIAN EDUCATION	0.00	0.00	11,907.00	11,907.00	11,907.00	0%
365 REAP	0.00	3,173.00	3,173.00	3,173.00	0.00	100%
366 SELECT - KLAWOCK	0.00	102,420.10	120,000.00	120,000.00	17,579.90	85%
368 THRIVE	0.00	300.00	94,695.47	94,695.47	94,395.47	0%
370 SUCCEED	7,640.14	214,317.84	499,660.00	499,660.00	285,342.16	43%
375 TEACHER HOUSING	712.70	18,156.53	50,000.00	50,000.00	31,843.47	36%

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
378 WHOLE KIDS FOUNDATION GARDEN GRANT	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
381 USDA SPECIALITY CROP BLOCK GRANT	2,781.28	33,111.38	44,388.84	44,388.84	11,277.46	75%
501 CIP-DISTRICT MAJOR MAINT	0.00	43,928.89	44,000.00	44,000.00	71.11	100%
515 AEA-DENALI COMMISSION COFFMAN COVE	0.00	40,783.95	164,915.00	164,915.00	124,131.05	25%
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	0.00	500,000.00	500,000.00	500,000.00	0%
536 20-002 HOLLIS K-12 SCHOOL	0.00	25,452.02	414,940.74	414,940.74	389,488.72	6%
537 AK HOMELAND SECURITY & EMERGENCY	0.00	0.00	262,000.00	262,000.00	262,000.00	0%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	845.54	0.00	0.00	-845.54	0%
Grand Total:	56,625.85	2,234,850.07	9,511,653.12	9,519,200.00	7,284,349.93	23%

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 11 / 24

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
30 EARNINGS ON INVESTMENTS	0.00	5,949.65	0.00	-5,949.65	** %
40 OTHER LOCAL REVENUES	421.00	2,879.06	25,000.00	22,120.94	11 %
50 STATE REVENUE	0.00	0.00	562,734.00	562,734.00	0 %
51 STATE-FOUNDATION PROGRAM	359,387.00	1,796,935.00	4,462,920.00	2,665,985.00	40 %
56 TRS On-Behalf	0.00	0.00	292,972.00	292,972.00	0 %
57 PERS On Behalf	0.00	0.00	44,074.00	44,074.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	290,000.00	290,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	6,860.55	0.00	-6,860.55	** %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	32,820.00	32,820.00	0 %
299 PRIOR YEAR PO REVENUE	0.00	4.18	0.00	-4.18	** %
Function Total:	359,808.00	1,812,628.44	5,710,520.00	3,897,891.56	31 %
Org Total:	359,808.00	1,812,628.44	5,710,520.00	3,897,891.56	31 %
625 NAUKATI					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	90.00	0.00	-90.00	** %
115 ARCHERY					
Function Total:	0.00	90.00	0.00	-90.00	** %
Org Total:	0.00	90.00	0.00	-90.00	** %
628 THORNE BAY					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	1,000.00	0.00	-1,000.00	** %
109 MS-ELEM WRESTLING					
Function Total:	0.00	1,000.00	0.00	-1,000.00	** %
Org Total:	0.00	1,000.00	0.00	-1,000.00	** %
Fund Total:	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	31 %
Grand Total:	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	31 %

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	0.00	36,909.61	224,683.00	224,683.00	187,773.39	16
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	11,344.67	58,610.00	58,610.00	47,265.33	19
400 SCHOOL ADMINISTRATION	0.00	2,395.27	11,617.00	11,617.00	9,221.73	20
600 OPERATIONS & MAINTENANCE	2,332.10	29,666.22	75,404.00	75,404.00	45,737.78	39
700 STUDENT ACTIVITIES	6.60	196.16	7,487.00	7,487.00	7,290.84	2
Org Total:	2,338.70	80,511.93	379,301.00	379,301.00	298,789.07	
624 KASAAN						
100 REGULAR INSTRUCTION	0.00	37,800.81	232,678.00	232,678.00	194,877.19	16
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	1,612.88	59,007.00	59,007.00	57,394.12	2
400 SCHOOL ADMINISTRATION	0.00	2,442.84	11,617.00	11,617.00	9,174.16	21
600 OPERATIONS & MAINTENANCE	848.92	10,106.20	41,000.00	41,000.00	30,893.80	24
700 STUDENT ACTIVITIES	753.34	961.90	6,819.00	6,819.00	5,857.10	14
Org Total:	1,602.26	52,924.63	352,621.00	352,621.00	299,696.37	
625 NAUKATI						
100 REGULAR INSTRUCTION	0.00	32,463.57	186,629.00	186,629.00	154,165.43	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	11,711.87	81,242.00	81,242.00	69,530.13	14
220 SPED SUPPORT SRVCS-STUDNT	0.00	19.98	0.00	0.00	-19.98	***
400 SCHOOL ADMINISTRATION	0.00	2,279.37	11,617.00	11,617.00	9,337.63	19
600 OPERATIONS & MAINTENANCE	1,503.35	27,997.10	71,173.00	71,173.00	43,175.90	39
700 STUDENT ACTIVITIES	476.60	922.06	6,841.00	6,841.00	5,918.94	13
Org Total:	1,979.95	75,393.95	359,002.00	359,002.00	283,608.05	
628 THORNE BAY						
100 REGULAR INSTRUCTION	0.00	79,952.42	452,226.00	452,226.00	372,273.58	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	32,046.62	220,406.00	220,406.00	188,359.38	14
353 Technology	0.00	95.49	0.00	0.00	-95.49	***
400 SCHOOL ADMINISTRATION	0.00	14,508.43	99,514.00	99,514.00	85,005.57	14
450 SCHOOL ADMIN SUPPORT SRVC	0.00	12,728.50	34,489.00	34,489.00	21,760.50	36
600 OPERATIONS & MAINTENANCE	16,989.21	77,710.52	279,835.00	279,835.00	202,124.48	27
700 STUDENT ACTIVITIES	1,804.36	12,393.58	40,856.00	40,856.00	28,462.42	30
Org Total:	18,793.57	229,435.56	1,130,326.00	1,130,326.00	900,890.44	
632 WHALE PASS						
100 REGULAR INSTRUCTION	0.00	21,644.97	152,916.00	152,916.00	131,271.03	14
160 VOCATIONAL ED INSTRUCTION	0.00	9.15	1,500.00	1,500.00	1,490.85	0
200 SPECIAL EDUCATION INSTRUC	0.00	4,689.71	68,185.00	68,185.00	63,495.29	6
400 SCHOOL ADMINISTRATION	0.00	2,094.96	9,172.00	9,172.00	7,077.04	22
600 OPERATIONS & MAINTENANCE	466.58	4,175.33	37,529.00	37,529.00	33,353.67	11
700 STUDENT ACTIVITIES	0.00	132.83	6,451.00	6,451.00	6,318.17	2
790 FOOD SERVICES	0.00	17.99	0.00	0.00	-17.99	***
Org Total:	466.58	32,764.94	275,753.00	275,753.00	242,988.06	
646 ALASKA TRAILS - DW CORRESPONDENCE						



Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
200 SPECIAL EDUCATION INSTRUC	0.00	12,449.73	0.00	0.00	-12,449.73	***
Org Total:		12,449.73			-12,449.73	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	0.00	24,842.54	138,619.00	138,619.00	113,776.46	17
140 CORRESPONDENCE INSTRUCTON	100.00	26,051.73	175,893.00	175,893.00	149,841.27	14
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	24,506.12	0.00	0.00	-24,506.12	***
220 SPED SUPPORT SRVCS-STUDNT	484.78	33,272.76	163,471.00	163,471.00	130,198.24	20
300 SUPPORT SERVICES-STUDENTS	0.00	3,661.29	15,275.00	15,275.00	11,613.71	23
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	0.00	33,376.39	168,742.00	168,742.00	135,365.61	19
354 INSERVICE	350.00	5,204.12	10,900.00	10,900.00	5,695.88	47
400 SCHOOL ADMINISTRATION	135.58	16,456.82	102,753.00	102,753.00	86,296.18	16
450 SCHOOL ADMIN SUPPORT SRVC	0.00	12,728.44	30,394.00	30,394.00	17,665.56	41
511 BOARD OF EDUCATION	96.10	27,638.68	111,862.00	111,862.00	84,223.32	24
512 OFFICE OF SUPERINTENDENT	-735.97	74,343.79	330,040.00	330,040.00	255,696.21	22
550 DISTRICT ADMIN SUPRT SRVC	477.27	162,037.04	335,639.00	335,639.00	173,601.96	48
600 OPERATIONS & MAINTENANCE	828.57	380,044.48	670,369.00	670,369.00	290,324.52	56
700 STUDENT ACTIVITIES	-2.33	10,449.06	109,812.00	109,812.00	99,362.94	9
900 OTHER FINANCING USES	0.00	0.00	60,000.00	60,000.00	60,000.00	0
Org Total:	1,734.00	834,613.26	2,427,414.00	2,427,414.00	1,592,800.74	
655 Edna Bay						
100 REGULAR INSTRUCTION	0.00	42.99	0.00	0.00	-42.99	***
Org Total:		42.99			-42.99	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00	43,196.74	326,774.00	326,774.00	283,577.26	13
160 VOCATIONAL ED INSTRUCTION	0.00	13.77	1,500.00	1,500.00	1,486.23	0
200 SPECIAL EDUCATION INSTRUC	0.00	18,418.23	82,618.00	82,618.00	64,199.77	22
400 SCHOOL ADMINISTRATION	0.00	1,955.51	11,617.00	11,617.00	9,661.49	16
600 OPERATIONS & MAINTENANCE	1,672.89	13,241.68	59,053.00	59,053.00	45,811.32	22
700 STUDENT ACTIVITIES	0.00	270.51	9,070.00	9,070.00	8,799.49	2
Org Total:	1,672.89	77,096.44	490,632.00	490,632.00	413,535.56	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	0.00	50,632.86	198,568.00	198,568.00	147,935.14	25
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	25,787.00	25,787.00	25,787.00	0
400 SCHOOL ADMINISTRATION	0.00	2,420.00	11,617.00	11,617.00	9,197.00	20
600 OPERATIONS & MAINTENANCE	100.00	14,683.38	52,612.00	52,612.00	37,928.62	27
700 STUDENT ACTIVITIES	0.00	227.96	5,750.00	5,750.00	5,522.04	3
Org Total:	100.00	67,964.20	295,834.00	295,834.00	227,869.80	
0.00Fund Total:	28,687.95	1,463,197.63	5,710,883.00	5,710,883.00	4,247,685.37	25 %
Grand Total:	28,687.95	1,463,197.63	5,710,883.00	5,710,883.00	4,247,685.37	25 %