



## 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](mailto:sisd@sisd.org)

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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.

A handwritten signature in cursive script, appearing to read "Lucienne Smith".

**Date:** August 21, 2019

**SUBJECT:** FINANCIAL REPORT NARRATIVE

The following pages are the Monthly August 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: 8 / 19

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	450,930.00	905,260.00	6,580,308.00	5,675,048.00	14 %
205 PUPIL TRANSPORTATION FUND	0.00	0.00	245,388.00	245,388.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	116,371.00	116,371.00	0 %
255 FOOD SERVICE FUND	0.00	30.00	127,350.00	127,320.00	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,265.00	1,265.00	0 %
262 MIGRANT BOOKS	0.00	0.00	2,205.00	2,205.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	50,835.00	50,835.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,431.00	4,431.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
365 REAP	0.00	0.00	3,808.00	3,808.00	0 %
375 TEACHER HOUSING	1,500.00	1,500.00	110,000.00	108,500.00	1 %
600 THE CAFE	0.00	1,000.00	2,400.00	1,400.00	42 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	321.00	0.00	-321.00	** %
Grand Total:	452,430.00	908,111.00	7,309,361.00	6,401,250.00	12 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 19

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	250,481.63	375,810.67	6,602,517.00	6,602,517.00	6,226,706.33	6 %
205 PUPIL TRANSPORTATION FUND	6,032.15	6,032.15	263,727.00	263,727.00	257,694.85	2 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	116,371.20	116,371.20	116,371.20	0 %
255 FOOD SERVICE FUND	16,105.68	16,130.68	211,827.00	211,827.00	195,696.32	8 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,265.00	1,265.00	1,265.00	0 %
260 TITLE I-A BASIC	4,793.46	12,451.96	57,974.00	57,974.00	45,522.04	21 %
261 TITLE I-C MIGRANT	532.76	532.76	58,312.00	58,312.00	57,779.24	1 %
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 &	0.00	1,212.40	14,793.00	14,793.00	13,580.60	8 %
268 TITLE VI-B IDEA	0.00	0.00	50,818.00	50,818.00	50,818.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,292.00	4,292.00	4,292.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	1,715.86	1,715.86	49,999.41	49,999.41	48,283.55	3 %
350 RURAL COMMUNITIES OPIOID RESPONSE PLANNING	341.20	341.20	199,430.88	199,430.88	199,089.68	0 %
355 US FOREST SERVICE - TB - WP - HO - NAU	2,964.58	5,806.20	312,334.57	312,334.57	306,528.37	2 %
365 REAP	0.00	0.00	3,808.00	3,808.00	3,808.00	0 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	0.00	26,000.00	26,000.00	26,000.00	0 %
368 THRIVE	614.53	614.53	224,638.67	224,638.67	224,024.14	0 %
369 RESOLVE - YKSD	0.00	0.00	33,000.00	33,000.00	33,000.00	0 %
375 TEACHER HOUSING	1,815.57	3,875.34	50,000.00	50,000.00	46,124.66	8 %
379 USDA	10,004.43	10,004.43	46,372.00	46,372.00	36,367.57	22 %
500 KASAAN WOOD FIRE BOILER FIRE	563.67	1,879.13	116,728.00	116,728.00	114,848.87	2 %
502 19-007 Thorne Bay School Playground	0.00	0.00	213,466.96	213,466.96	213,466.96	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	158,180.00	158,180.00	158,180.00	0 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 19

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	13,410.00	440,281.00	440,281.00	426,871.00	3 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	22,033.53	47,717.65	222,643.32	222,643.32	174,925.67	21 %
600 THE CAFE	300.00	600.00	2,400.00	2,400.00	1,800.00	25 %
Grand Total:	318,299.05	498,134.96	9,508,384.01	9,508,384.01	9,010,249.05	5 %

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
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40 OTHER LOCAL REVENUES	0.00	3,400.00	25,000.00	21,600.00	13 %
47 E-RATE REVENUE	0.00	0.00	618,797.00	618,797.00	0 %
51 STATE-FOUNDATION PROGRAM	450,930.00	901,860.00	5,252,536.00	4,350,676.00	17 %
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 %
Function Total:	450,930.00	905,260.00	6,580,308.00	5,675,048.00	13 %
Org Total:	450,930.00	905,260.00	6,580,308.00	5,675,048.00	13 %
Fund Total:	450,930.00	905,260.00	6,580,308.00	5,675,048.00	13 %
Grand Total:	450,930.00	905,260.00	6,580,308.00	5,675,048.00	13 %

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	229.30	229.30	210,692.00	210,692.00	210,462.70	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	6,925.00	6,925.00	6,925.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,926.00	6,926.00	6,926.00	0
600 OPERATIONS & MAINTENANCE	1,972.28	1,972.28	60,435.00	60,435.00	58,462.72	3
700 STUDENT ACTIVITIES	4,332.81	4,332.81	8,316.00	8,316.00	3,983.19	52
Org Total:	6,534.39	6,534.39	293,294.00	293,294.00	286,759.61	
624 KASAAN						
100 REGULAR INSTRUCTION	91.72	91.72	158,676.00	158,676.00	158,584.28	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	6,830.00	6,830.00	6,830.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,283.00	11,283.00	11,283.00	0
600 OPERATIONS & MAINTENANCE	957.18	1,183.63	45,340.00	45,340.00	44,156.37	2
700 STUDENT ACTIVITIES	0.00	0.00	8,016.00	8,016.00	8,016.00	0
Org Total:	1,048.90	1,275.35	230,145.00	230,145.00	228,869.65	
625 NAUKATI						
100 REGULAR INSTRUCTION	0.00	154.11	191,816.00	191,816.00	191,661.89	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	139,893.00	139,893.00	139,893.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,283.00	11,283.00	11,283.00	0
600 OPERATIONS & MAINTENANCE	2,486.35	2,735.31	89,517.00	89,517.00	86,781.69	3
700 STUDENT ACTIVITIES	166.19	166.19	8,016.00	8,016.00	7,849.81	2
Org Total:	2,652.54	3,055.61	440,525.00	440,525.00	437,469.39	
628 THORNE BAY						
100 REGULAR INSTRUCTION	1,167.76	1,402.64	664,959.00	664,959.00	663,556.36	0
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	5,950.00	5,950.00	5,950.00	0
200 SPECIAL EDUCATION INSTRUC	427.60	427.60	318,100.00	318,100.00	317,672.40	0
400 SCHOOL ADMINISTRATION	12,027.09	12,027.09	173,664.00	173,664.00	161,636.91	6
450 SCHOOL ADMIN SUPPORT SRVC	3,786.23	3,786.23	66,744.00	66,744.00	62,957.77	5
600 OPERATIONS & MAINTENANCE	8,845.18	9,595.42	283,882.00	283,882.00	274,286.58	3
700 STUDENT ACTIVITIES	322.05	322.05	45,174.00	45,174.00	44,851.95	0
Org Total:	26,575.91	27,561.03	1,558,473.00	1,558,473.00	1,530,911.97	
632 WHALE PASS						
100 REGULAR INSTRUCTION	202.63	460.10	198,235.00	198,235.00	197,774.90	0
200 SPECIAL EDUCATION INSTRUC	146.99	146.99	90,069.00	90,069.00	89,922.01	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,283.00	11,283.00	11,283.00	0
600 OPERATIONS & MAINTENANCE	631.11	631.11	38,364.00	38,364.00	37,732.89	1
700 STUDENT ACTIVITIES	347.95	347.95	5,500.00	5,500.00	5,152.05	6
Org Total:	1,328.68	1,586.15	343,451.00	343,451.00	341,864.85	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	0.00	1,434.00	146,342.00	146,342.00	144,908.00	0
220 SPED SUPPORT SRVCS-STUDNT	2,152.71	14,102.71	44,279.00	44,279.00	30,176.29	31
320 GUIDANCE SERVICES	0.00	0.00	10,343.00	10,343.00	10,343.00	0
352 LIBRARY SERVICES	873.02	873.02	4,000.00	4,000.00	3,126.98	21
353 Technology	9,590.40	11,925.68	1,017,077.00	1,017,077.00	1,005,151.32	1
354 INSERVICE	0.00	0.00	3,000.00	3,000.00	3,000.00	0

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
400 SCHOOL ADMINISTRATION	0.00	0.00	137,085.00	137,085.00	137,085.00	0
511 BOARD OF EDUCATION	5,937.83	5,937.83	85,763.00	85,763.00	79,825.17	6
512 OFFICE OF SUPERINTENDENT	18,949.77	19,889.77	258,424.00	258,424.00	238,534.23	7
550 DISTRICT ADMIN SUPRT SRVC	34,531.56	92,214.74	308,896.00	308,896.00	216,681.26	29
600 OPERATIONS & MAINTENANCE	131,286.96	174,173.51	658,465.00	658,465.00	484,291.49	26
700 STUDENT ACTIVITIES	2,238.37	2,238.37	54,396.00	54,396.00	52,157.63	4
900 OTHER FINANCING USES	0.00	0.00	5,000.00	5,000.00	5,000.00	0
Org Total:	205,560.62	322,789.63	2,733,070.00	2,733,070.00	2,410,280.37	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00	102.74	224,375.00	224,375.00	224,272.26	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	149,900.00	149,900.00	149,900.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,283.00	11,283.00	11,283.00	0
450 SCHOOL ADMIN SUPPORT SRVC	0.00	0.00	6,931.00	6,931.00	6,931.00	0
600 OPERATIONS & MAINTENANCE	1,643.71	1,906.41	59,549.00	59,549.00	57,642.59	3
700 STUDENT ACTIVITIES	766.95	766.95	8,016.00	8,016.00	7,249.05	9
Org Total:	2,410.66	2,776.10	460,054.00	460,054.00	457,277.90	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	45.86	45.86	215,763.00	215,763.00	215,717.14	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	300.00	300.00	300.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,926.00	6,926.00	6,926.00	0
600 OPERATIONS & MAINTENANCE	1,824.07	1,824.07	68,759.00	68,759.00	66,934.93	2
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	1,869.93	1,869.93	294,248.00	294,248.00	292,378.07	
680 HYDER						
100 REGULAR INSTRUCTION	0.00	2,624.57	198,424.00	198,424.00	195,799.43	1
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	5,657.00	5,657.00	5,657.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,926.00	6,926.00	6,926.00	0
600 OPERATIONS & MAINTENANCE	2,500.00	5,737.91	35,450.00	35,450.00	29,712.09	16
700 STUDENT ACTIVITIES	0.00	0.00	2,800.00	2,800.00	2,800.00	0
Org Total:	2,500.00	8,362.48	249,257.00	249,257.00	240,894.52	
Fund Total:	250,481.63	375,810.67	6,602,517.00	6,602,517.00	6,226,706.33	5 %
Grand Total:	250,481.63	375,810.67	6,602,517.00	6,602,517.00	6,226,706.33	5 %