



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: Rodney Morrison, Superintendent

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

Date: September 12, 2024

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the monthly September 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.

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 24

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Report ID: B110F

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	361,888.44	1,090,928.80	5,710,520.00	4,619,591.20	19 %
205 PUPIL TRANSPORTATION FUND	0.00	79,537.00	219,924.00	140,387.00	36 %
255 FOOD SERVICE FUND	0.00	0.00	142,000.00	142,000.00	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,078.13	1,078.13	0 %
260 TITLE I-A BASIC	0.00	0.00	89,328.00	89,328.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	101,569.00	101,569.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	12,379.00	12,379.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	22,055.00	22,055.00	0 %
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	22,000.00	22,000.00	0 %
272 SAFETY & WELL BEING	0.00	0.00	10,000.00	10,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
275 HOMELESS - EHCY	0.00	0.00	1,000.00	1,000.00	0 %
358 SOAR - KLAWOCK	0.00	0.00	8,500.00	8,500.00	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 - KLAWOCK	0.00	0.00	93,000.00	93,000.00	0 %
370 SUCCEED	0.00	0.00	499,660.00	499,660.00	0 %
375 TEACHER HOUSING	0.00	18,201.61	110,000.00	91,798.39	17 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	44,388.84	44,388.84	0 %
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 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	414,940.74	414,940.74	0 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	618.32	0.00	-618.32	%

Grand Total:	361,888.44	1,204,365.73	7,816,175.71	6,611,809.98	15 %
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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 24

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	68,256.95	595,358.03	5,710,883.00	5,710,883.00	5,115,524.97	10%
205 PUPIL TRANSPORTATION FUND	446.16	8,224.72	138,262.00	138,262.00	130,037.28	6%
231 DOEDD STAFF DEVELOPMENT	1,416.35	2,610.26	0.00	0.00	-2,610.26	0%
255 FOOD SERVICE FUND	2,435.80	53,167.42	293,235.23	293,235.23	240,067.81	18%
256 FRESH FRUIT & VEGETABLES	15.86	8,640.87	1,078.13	1,078.13	-7,562.74	801%
260 TITLE I-A BASIC	750.00	12,469.32	89,296.55	89,296.55	76,827.23	14%
261 TITLE I-C MIGRANT	47.82	3,263.91	102,107.00	102,107.00	98,843.09	3%
264 Title IVA INNOVATIVE	0.00	0.00	12,328.35	12,328.35	12,328.35	0%
266 TITLE IIA PRINCIPAL/TEACHER	-261.96	513.04	22,037.40	22,037.40	21,524.36	2%
268 TITLE VI-B IDEA	0.00	0.00	53,225.00	53,225.00	53,225.00	0%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,426.00	4,426.00	4,426.00	0%
271 CARL PERKINS	0.00	10,087.86	21,985.13	21,985.13	11,897.27	46%
272 SAFETY & WELL BEING	5,928.74	5,928.74	10,000.00	10,000.00	4,071.26	59%
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	49,981.87	49,981.87	49,981.87	0%
275 HOMELESS - EHCY	0.00	0.00	999.97	999.97	999.97	0%
280 CSLD	6,178.50	6,178.50	172,145.95	172,145.95	165,967.45	4%
353 RURAL UTILITIES SERVICE	0.00	10,248.00	609,098.68	609,098.68	598,850.68	2%
358 SOAR - KLAUOCK	0.00	8,500.00	8,500.00	8,500.00	0.00	100%
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 - KLAUOCK	2,995.64	92,228.84	93,000.00	93,000.00	771.16	99%
370 SUCCEED	7,947.61	26,680.30	499,660.00	499,660.00	472,979.70	5%
375 TEACHER HOUSING	846.50	8,152.80	50,000.00	50,000.00	41,847.20	16%
381 USDA SPECIALITY CROP BLOCK GRANT	184.08	12,756.54	44,388.84	44,388.84	31,632.30	29%
501 CIP-DISTRICT MAJOR MAINT	1,135.00	1,135.00	25,000.00	25,000.00	23,865.00	5%

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
515 AEA-DENALI COMMISSION COFFMAN COVE	0.00	35,384.50	164,915.00	164,915.00	129,530.50	21%
536 20-002 HOLLIS K-12 SCHOOL	0.00	23,098.52	414,940.74	414,940.74	391,842.22	6%
711 STUDENT AGENCY FUND AGRICULTURE	179.71	867.65	0.00	0.00	-867.65	0%
Grand Total:	98,502.76	928,667.82	8,606,574.84	8,606,574.84	7,677,907.02	11%

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 24

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue		% Received
	Current Month	Received YTD		To Be Received		
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0000						
30 EARNINGS ON INVESTMENTS	2,201.44	3,613.07	0.00	-3,613.07	**	%
40 OTHER LOCAL REVENUES	300.00	1,200.00	25,000.00	23,800.00	4	%
50 STATE REVENUE	0.00	0.00	562,734.00	562,734.00	0	%
51 STATE-FOUNDATION PROGRAM	359,387.00	1,078,161.00	4,462,920.00	3,384,759.00	24	%
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:	361,888.44	1,089,838.80	5,710,520.00	4,620,681.20	19	%
Org Total:	361,888.44	1,089,838.80	5,710,520.00	4,620,681.20	19	%
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:	361,888.44	1,090,928.80	5,710,520.00	4,619,591.20	19	%
Grand Total:	361,888.44	1,090,928.80	5,710,520.00	4,619,591.20	19	%

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 9 / 24

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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	489.01	1,700.02	224,683.00	224,683.00	222,982.98	0
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	58,610.00	58,610.00	58,610.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,617.00	11,617.00	11,617.00	0
600 OPERATIONS & MAINTENANCE	3,419.40	6,849.87	75,404.00	75,404.00	68,554.13	9
700 STUDENT ACTIVITIES	0.00	50.00	7,487.00	7,487.00	7,437.00	0
Org Total:	3,908.41	8,599.89	379,301.00	379,301.00	370,701.11	
624 KASAAN						
100 REGULAR INSTRUCTION	1,407.14	2,097.02	232,678.00	232,678.00	230,580.98	0
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	59,007.00	59,007.00	59,007.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,617.00	11,617.00	11,617.00	0
600 OPERATIONS & MAINTENANCE	788.16	2,457.45	41,000.00	41,000.00	38,542.55	5
700 STUDENT ACTIVITIES	0.00	40.00	6,819.00	6,819.00	6,779.00	0
Org Total:	2,195.30	4,594.47	352,621.00	352,621.00	348,026.53	
625 NAUKATI						
100 REGULAR INSTRUCTION	17.70	777.55	186,629.00	186,629.00	185,851.45	0
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	81,242.00	81,242.00	81,242.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,617.00	11,617.00	11,617.00	0
600 OPERATIONS & MAINTENANCE	1,522.71	3,678.70	71,173.00	71,173.00	67,494.30	5
700 STUDENT ACTIVITIES	0.00	140.00	6,841.00	6,841.00	6,701.00	2
Org Total:	1,540.41	4,596.25	359,002.00	359,002.00	354,405.75	
628 THORNE BAY						
100 REGULAR INSTRUCTION	295.50	3,780.57	452,226.00	452,226.00	448,445.43	0
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	810.03	220,406.00	220,406.00	219,595.97	0
400 SCHOOL ADMINISTRATION	0.00	0.00	99,514.00	99,514.00	99,514.00	0
450 SCHOOL ADMIN SUPPORT SRVC	0.00	4,270.15	34,489.00	34,489.00	30,218.85	12
600 OPERATIONS & MAINTENANCE	11,673.39	30,868.69	279,835.00	279,835.00	248,966.31	11
700 STUDENT ACTIVITIES	294.60	2,329.14	40,856.00	40,856.00	38,526.86	5
Org Total:	12,263.49	42,058.58	1,130,326.00	1,130,326.00	1,088,267.42	
632 WHALE PASS						
100 REGULAR INSTRUCTION	42.84	453.87	152,916.00	152,916.00	152,462.13	0
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	68,185.00	68,185.00	68,185.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,172.00	9,172.00	9,172.00	0
600 OPERATIONS & MAINTENANCE	302.88	1,345.87	37,529.00	37,529.00	36,183.13	3
700 STUDENT ACTIVITIES	0.00	20.00	6,451.00	6,451.00	6,431.00	0
Org Total:	345.72	1,819.74	275,753.00	275,753.00	273,933.26	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	1,396.00	4,632.67	138,619.00	138,619.00	133,986.33	3
140 CORRESPONDENCE INSTRUCTON	366.59	2,733.28	175,893.00	175,893.00	173,159.72	1

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 9 / 24

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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	0.00	0.00	3,000.00	3,000.00	3,000.00	0
220 SPED SUPPORT SRVCS-STUDNT	2,606.64	19,483.20	163,471.00	163,471.00	143,987.80	11
300 SUPPORT SERVICES-STUDENTS	0.00	1,220.43	15,275.00	15,275.00	14,054.57	7
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	2,505.52	13,804.28	168,742.00	168,742.00	154,937.72	8
354 INSERVICE	697.99	3,570.88	10,900.00	10,900.00	7,329.12	32
400 SCHOOL ADMINISTRATION	1,377.79	1,575.38	102,753.00	102,753.00	101,177.62	1
450 SCHOOL ADMIN SUPPORT SRVC	0.00	4,270.07	30,394.00	30,394.00	26,123.93	14
511 BOARD OF EDUCATION	2,424.91	9,200.31	111,862.00	111,862.00	102,661.69	8
512 OFFICE OF SUPERINTENDENT	2,622.48	27,267.87	330,040.00	330,040.00	302,772.13	8
550 DISTRICT ADMIN SUPRT SRVC	25,653.22	128,613.52	335,639.00	335,639.00	207,025.48	38
600 OPERATIONS & MAINTENANCE	4,565.79	298,950.36	670,369.00	670,369.00	371,418.64	44
700 STUDENT ACTIVITIES	0.00	1,030.16	109,812.00	109,812.00	108,781.84	0
900 OTHER FINANCING USES	0.00	0.00	60,000.00	60,000.00	60,000.00	0
Org Total:	44,216.93	516,352.41	2,427,414.00	2,427,414.00	1,911,061.59	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	8.83	757.56	326,774.00	326,774.00	326,016.44	0
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	82,618.00	82,618.00	82,618.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	11,617.00	11,617.00	11,617.00	0
600 OPERATIONS & MAINTENANCE	893.36	1,859.62	59,053.00	59,053.00	57,193.38	3
700 STUDENT ACTIVITIES	0.00	70.00	9,070.00	9,070.00	9,000.00	0
Org Total:	902.19	2,687.18	490,632.00	490,632.00	487,944.82	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	2,833.85	13,431.85	198,568.00	198,568.00	185,136.15	6
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	0.00	11,617.00	11,617.00	11,617.00	0
600 OPERATIONS & MAINTENANCE	50.65	1,117.66	52,612.00	52,612.00	51,494.34	2
700 STUDENT ACTIVITIES	0.00	100.00	5,750.00	5,750.00	5,650.00	1
Org Total:	2,884.50	14,649.51	295,834.00	295,834.00	281,184.49	
0.00Fund Total:	68,256.95	595,358.03	5,710,883.00	5,710,883.00	5,115,524.97	10 %
Grand Total:	68,256.95	595,358.03	5,710,883.00	5,710,883.00	5,115,524.97	10 %