



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.

Date: August 13, 2025

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 detailed 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: 8 / 25

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Report ID: B110F

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	430,747.00	823,548.93	6,152,891.00	5,329,342.07	13 %
205 PUPIL TRANSPORTATION FUND	0.00	0.00	262,473.00	262,473.00	0 %
255 FOOD SERVICE FUND	0.00	0.00	143,476.16	143,476.16	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	89,872.00	89,872.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	125,636.00	125,636.00	0 %
262 MIGRANT BOOKS	0.00	0.00	3,332.00	3,332.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	11,538.00	11,538.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	24,222.00	24,222.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	54,777.00	54,777.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,436.00	4,436.00	0 %
271 CARL PERKINS	0.00	0.00	22,000.00	22,000.00	0 %
280 AK LITERACY	0.00	0.00	350,000.00	350,000.00	0 %
360 INDIAN EDUCATION	0.00	12,452.00	12,452.00	0.00	100 %
365 REAP	0.00	1,904.00	1,904.00	0.00	100 %
370 SUCCEED	83,197.77	166,197.77	346,766.00	180,568.23	48 %
375 TEACHER HOUSING	2,150.00	2,500.00	110,000.00	107,500.00	2 %
528 AHFC THORNE BAY HOUSING GRANT	0.00	0.00	700,000.00	700,000.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	375.00	0.00	-375.00	%
Grand Total:	516,094.77	1,006,977.70	8,416,853.29	7,409,875.59	12 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 8 / 25

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Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	222,730.33	348,828.02	6,164,751.00	6,164,751.00	5,815,922.98	6%
205 PUPIL TRANSPORTATION FUND	4,201.13	5,401.38	149,313.00	149,313.00	143,911.62	4%
255 FOOD SERVICE FUND	15,380.94	16,665.34	303,308.00	303,308.00	286,642.66	5%
260 TITLE I-A BASIC	2,373.28	2,424.32	89,871.36	89,871.36	87,447.04	3%
261 TITLE I-C MIGRANT	2,205.10	2,624.10	125,635.92	125,635.92	123,011.82	2%
262 MIGRANT BOOKS	0.00	0.00	3,332.00	3,332.00	3,332.00	0%
264 Title IVA INNOVATIVE	0.00	0.00	11,536.85	11,536.85	11,536.85	0%
266 TITLE IIA PRINCIPAL/TEACHER	1,527.75	1,527.75	24,221.92	24,221.92	22,694.17	6%
268 TITLE VI-B IDEA	0.00	0.00	54,403.77	54,403.77	54,403.77	0%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,433.62	4,433.62	4,433.62	0%
271 CARL PERKINS	0.00	0.00	21,998.76	21,998.76	21,998.76	0%
280 AK LITERACY	760.61	124,216.77	349,995.78	349,995.78	225,779.01	35%
353 RURAL UTILITIES SERVICE	17,879.70	17,879.70	201,732.00	201,732.00	183,852.30	9%
358 SOAR - KLAUOCK	4,168.36	4,168.36	28,217.00	28,217.00	24,048.64	15%
370 SUCCEED	561.77	7,769.91	394,723.00	394,723.00	386,953.09	2%
375 TEACHER HOUSING	963.20	13,498.68	50,000.00	50,000.00	36,501.32	27%
528 AHFC THORNE BAY HOUSING GRANT	0.00	396,659.34	700,000.00	700,000.00	303,340.66	57%
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	4,050.64	130,855.00	130,855.00	126,804.36	3%
Grand Total:	272,752.17	945,714.31	8,808,328.98	8,808,328.98	7,862,614.67	11%

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 8 / 25

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
40 OTHER LOCAL REVENUES	0.00	7,219.93	25,000.00	17,780.07	28 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	290,000.00	290,000.00	0 %
51 STATE-FOUNDATION PROGRAM	430,747.00	816,329.00	5,398,262.00	4,581,933.00	15 %
56 TRS On-Behalf	0.00	0.00	358,515.00	358,515.00	0 %
57 PERS On Behalf	0.00	0.00	64,252.00	64,252.00	0 %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	16,862.00	16,862.00	0 %
Function Total:	430,747.00	823,548.93	6,152,891.00	5,329,342.07	13 %
Org Total:	430,747.00	823,548.93	6,152,891.00	5,329,342.07	13 %
Fund Total:	430,747.00	823,548.93	6,152,891.00	5,329,342.07	13 %
Grand Total:	430,747.00	823,548.93	6,152,891.00	5,329,342.07	13 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 8 / 25

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Report ID: B100AKAF

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	90.00	1,656.32	245,627.00	245,627.00	243,970.68	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	68,726.00	68,726.00	68,726.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	58.90	2,131.63	68,917.00	68,917.00	66,785.37	3
700 STUDENT ACTIVITIES	0.00	0.00	7,597.00	7,597.00	7,597.00	0
Org Total:	148.90	3,787.95	402,348.00	402,348.00	398,560.05	
624 KASAAN						
100 REGULAR INSTRUCTION	133.45	1,436.83	136,066.00	136,066.00	134,629.17	1
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	26,855.00	26,855.00	26,855.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	1,846.56	2,916.94	45,800.00	45,800.00	42,883.06	6
700 STUDENT ACTIVITIES	0.00	0.00	6,929.00	6,929.00	6,929.00	0
Org Total:	1,980.01	4,353.77	227,131.00	227,131.00	222,777.23	
625 NAUKATI						
100 REGULAR INSTRUCTION	90.00	1,514.15	217,710.00	217,710.00	216,195.85	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	66,379.00	66,379.00	66,379.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	13,549.00	15,156.47	72,671.00	72,671.00	57,514.53	20
700 STUDENT ACTIVITIES	0.00	0.00	6,951.00	6,951.00	6,951.00	0
Org Total:	13,639.00	16,670.62	375,192.00	375,192.00	358,521.38	
628 THORNE BAY						
100 REGULAR INSTRUCTION	69.98	2,660.02	488,560.00	488,560.00	485,899.98	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	0.00	261,616.00	261,616.00	261,616.00	0
400 SCHOOL ADMINISTRATION	0.00	666.94	83,246.00	83,246.00	82,579.06	0
450 SCHOOL ADMIN SUPPORT SRVC	4,436.43	4,436.43	56,402.00	56,402.00	51,965.57	7
600 OPERATIONS & MAINTENANCE	2,892.22	15,823.05	231,059.00	231,059.00	215,235.95	6
700 STUDENT ACTIVITIES	0.00	0.00	35,287.00	35,287.00	35,287.00	0
Org Total:	7,398.63	23,586.44	1,159,170.00	1,159,170.00	1,135,583.56	
632 WHALE PASS						
100 REGULAR INSTRUCTION	3,371.03	4,643.90	137,671.00	137,671.00	133,027.10	3
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	73,443.00	73,443.00	73,443.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	8,334.68	8,875.96	42,637.00	42,637.00	33,761.04	20
700 STUDENT ACTIVITIES	273.80	273.80	6,451.00	6,451.00	6,177.20	4
Org Total:	11,979.51	13,793.66	271,683.00	271,683.00	257,889.34	
646 ALASKA TRAILS - DW CORRESPONDENCE						
100 REGULAR INSTRUCTION	-599.65	0.00	0.00	0.00	0.00	0
140 CORRESPONDENCE INSTRUCTON	12,309.11	12,309.11	298,732.00	298,732.00	286,422.89	4

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 8 / 25

Page: 2 of 2
Report ID: B100AKAF

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	0.00	7,956.00	7,956.00	7,956.00	0
Org Total:	11,709.46	12,309.11	306,688.00	306,688.00	294,378.89	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	8,706.43	15,318.58	135,198.00	135,198.00	119,879.42	11
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	50,993.00	50,993.00	50,993.00	0
200 SPECIAL EDUCATION INSTRUC	1,908.50	1,908.50	22,420.00	22,420.00	20,511.50	8
220 SPED SUPPORT SRVCS-STUDNT	11,221.59	11,241.58	154,056.00	154,056.00	142,814.42	7
300 SUPPORT SERVICES-STUDENTS	1,246.86	1,246.86	15,891.00	15,891.00	14,644.14	7
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	10,541.24	37,001.38	190,405.00	190,405.00	153,403.62	19
354 INSERVICE	2,900.00	3,017.73	3,600.00	3,600.00	582.27	83
400 SCHOOL ADMINISTRATION	70.03	70.03	87,351.00	87,351.00	87,280.97	0
450 SCHOOL ADMIN SUPPORT SRVC	4,436.41	4,436.41	56,277.00	56,277.00	51,840.59	7
511 BOARD OF EDUCATION	7,129.02	7,129.02	118,723.00	118,723.00	111,593.98	6
512 OFFICE OF SUPERINTENDENT	23,888.66	25,298.82	335,683.00	335,683.00	310,384.18	7
550 DISTRICT ADMIN SUPRT SRVC	20,380.55	50,493.91	394,706.00	394,706.00	344,212.09	12
600 OPERATIONS & MAINTENANCE	63,702.66	87,546.28	807,120.00	807,120.00	719,573.72	10
700 STUDENT ACTIVITIES	1,066.27	4,246.27	104,590.00	104,590.00	100,343.73	4
900 OTHER FINANCING USES	0.00	0.00	65,000.00	65,000.00	65,000.00	0
Org Total:	157,198.22	248,955.37	2,542,658.00	2,542,658.00	2,293,702.63	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	90.00	1,510.48	339,731.00	339,731.00	338,220.52	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	185,937.00	185,937.00	185,937.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	3,862.82	7,542.65	57,506.00	57,506.00	49,963.35	13
700 STUDENT ACTIVITIES	0.00	0.00	9,180.00	9,180.00	9,180.00	0
Org Total:	3,952.82	9,053.13	603,835.00	603,835.00	594,781.87	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	11,783.89	13,019.08	208,316.00	208,316.00	195,296.92	6
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	9,981.00	9,981.00	9,981.00	0
600 OPERATIONS & MAINTENANCE	2,939.89	3,298.89	50,499.00	50,499.00	47,200.11	6
700 STUDENT ACTIVITIES	0.00	0.00	5,750.00	5,750.00	5,750.00	0
Org Total:	14,723.78	16,317.97	276,046.00	276,046.00	259,728.03	
0.00Fund Total:	222,730.33	348,828.02	6,164,751.00	6,164,751.00	5,815,922.98	5 %
Grand Total:	222,730.33	348,828.02	6,164,751.00	6,164,751.00	5,815,922.98	5 %