



## SOUTHEAST ISLAND SCHOOL DISTRICT

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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 black ink, appearing to read "Lucienne Smith", is written over the printed name and title.

**Date:** September 16, 2022

**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.

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 22

Fund	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
100 GENERAL OPERATING FUND	363,291.00	1,095,246.70	6,734,818.00	5,639,571.30	16 %
205 PUPIL TRANSPORTATION FUND	0.00	63,800.00	168,000.00	104,200.00	38 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	260,042.00	260,042.00	0 %
255 FOOD SERVICE FUND	28.00	28.00	152,000.00	151,972.00	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,021.88	1,021.88	0 %
260 TITLE I-A BASIC	0.00	0.00	99,958.00	99,958.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	50,509.00	50,509.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	13,187.00	13,187.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	27,098.00	27,098.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	61,869.67	61,869.67	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,438.00	4,438.00	0 %
271 CARL PERKINS	0.00	0.00	17,000.00	17,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
280 CSLD	0.00	0.00	409,834.33	409,834.33	0 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	0.00	11,261.00	11,261.00	0 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	459,342.80	459,342.80	0 %
360 INDIAN EDUCATION	0.00	8,389.00	8,389.00	0.00	100 %
365 REAP	0.00	4,504.00	4,504.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	25,000.00	25,000.00	0 %
367 ASTRIDE TLINGIT HAIDA GRANT	0.00	0.00	120,030.00	120,030.00	0 %
368 THRIVE	0.00	0.00	525,000.00	525,000.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	25,000.00	25,000.00	0 %
375 TEACHER HOUSING	9,945.49	16,915.03	100,000.00	83,084.97	17 %
380 ALASKA MICRO GRANTS	0.00	0.00	10,100.00	10,100.00	0 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	280,920.36	280,920.36	0.00	100 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	50,000.00	50,000.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 22

Fund	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
507 AEA BIOMASS PROJECT FY 2022	0.00	0.00	139,901.00	139,901.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	84,034.70	84,034.70	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	336,395.00	9,669,396.00	9,333,001.00	3 %
600 THE CAFE	0.00	1,350.00	2,250.00	900.00	60 %
711 STUDENT AGENCY FUND AGRICULTURE	386.49	972.36	0.00	-972.36	** %
Grand Total:	373,650.98	1,808,520.45	19,564,904.74	17,756,384.29	9 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	323,139.78	909,150.19	6,490,155.00	6,490,155.00	5,581,004.81	14 %
205 PUPIL TRANSPORTATION FUND	7,361.59	12,907.07	183,676.00	183,676.00	170,768.93	7 %
237 ALASKA PRE ELEMENTARY PROGRAM	7,471.18	8,744.79	260,042.00	260,042.00	251,297.21	3 %
255 FOOD SERVICE FUND	13,775.09	38,988.17	285,036.00	285,036.00	246,047.83	14 %
256 FRESH FRUIT & VEGETABLES	300.00	1,095.00	1,021.88	1,021.88	-73.12	107 %
260 TITLE I-A BASIC	4,031.67	5,593.79	98,808.00	98,808.00	93,214.21	6 %
261 TITLE I-C MIGRANT	10,665.03	21,210.39	50,509.00	50,509.00	29,298.61	42 %
264 Title IVA INNOVATIVE	322.43	604.66	13,187.00	13,187.00	12,582.34	5 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	27,098.00	27,098.00	27,098.00	0 %
268 TITLE VI-B IDEA	0.00	1,599.00	61,869.67	61,869.67	60,270.67	3 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,437.99	4,437.99	4,437.99	0 %
271 CARL PERKINS	0.00	0.00	17,000.00	17,000.00	17,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	2,910.40	4,516.88	50,000.00	50,000.00	45,483.12	9 %
280 CSLD	9,656.82	13,980.40	409,834.33	409,834.33	395,853.93	3 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	19,104.82	11,261.00	11,261.00	-7,843.82	170 %
297 COVID RELIEF - ARP ACT ESSER III	4,700.69	4,700.69	459,342.80	459,342.80	454,642.11	1 %
365 REAP	0.00	11,601.40	4,504.00	4,504.00	-7,097.40	258 %
366 SELECT - KLAWOCK	5,211.34	5,211.34	25,000.00	25,000.00	19,788.66	21 %
367 ASTRIDE TLINGIT HAIDA GRANT	20,360.58	120,023.30	120,030.00	120,030.00	6.70	100 %
368 THRIVE	5,946.78	59,298.16	525,000.00	525,000.00	465,701.84	11 %
369 REWARD - TLINGIT & HAIDA	3,666.00	3,896.00	25,000.00	25,000.00	21,104.00	16 %
375 TEACHER HOUSING	4,172.57	23,415.51	50,000.00	50,000.00	26,584.49	47 %
380 ALASKA MICRO GRANTS	243.43	1,091.38	10,100.00	10,100.00	9,008.62	11 %
501 CIP-DISTRICT MAJOR MAINT	5,240.19	22,578.31	50,000.00	50,000.00	27,421.69	45 %
507 AEA BIOMASS PROJECT FY 2022	951.79	14,674.59	139,901.37	139,901.37	125,226.78	10 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
508 19-005 KASAAN K12 PLAYGROUND	0.00	74,904.81	84,034.70	84,034.70	9,129.89	89 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT	7,948.46	128,580.53	9,669,396.00	9,669,396.00	9,540,815.47	1 %
600 THE CAFE	300.00	900.00	2,250.00	2,250.00	1,350.00	40 %
711 STUDENT AGENCY FUND AGRICULTURE	3,098.54	6,867.58	0.00	0.00	-6,867.58	*** %
Grand Total:	441,474.36	1,515,238.76	19,128,494.74	19,128,494.74	17,613,255.98	8 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 22

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
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0000					
40 OTHER LOCAL REVENUES	0.00	800.00	25,000.00	24,200.00	3 %
47 E-RATE REVENUE	0.00	0.00	1,411,471.00	1,411,471.00	0 %
51 STATE-FOUNDATION PROGRAM	363,291.00	1,089,873.00	4,508,192.00	3,418,319.00	24 %
56 TRS On-Behalf	0.00	0.00	269,786.00	269,786.00	0 %
57 PERS On Behalf	0.00	0.00	64,924.00	64,924.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	175,445.00	175,445.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	280,000.00	280,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	4,573.70	0.00	-4,573.70	** %
Function Total:	363,291.00	1,095,246.70	6,734,818.00	5,639,571.30	16 %
Org Total:	363,291.00	1,095,246.70	6,734,818.00	5,639,571.30	16 %
Fund Total:	363,291.00	1,095,246.70	6,734,818.00	5,639,571.30	16 %
Grand Total:	363,291.00	1,095,246.70	6,734,818.00	5,639,571.30	16 %

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	12,665.55		148,031.00	148,031.00	134,147.05	9
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	5,538.51		54,141.00	54,141.00	48,602.49	10
600 OPERATIONS & MAINTENANCE	4,831.50		65,220.00	65,220.00	48,914.06	25
700 STUDENT ACTIVITIES	0.00		7,328.00	7,328.00	7,288.00	0
Org Total:	23,035.56	35,768.40	276,220.00	276,220.00	240,451.60	
624 KASAAN						
100 REGULAR INSTRUCTION	16,851.45		220,694.00	220,694.00	203,719.08	7
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	314.94		9,329.00	9,329.00	9,014.06	3
400 SCHOOL ADMINISTRATION	834.81		6,633.00	6,633.00	5,798.19	12
600 OPERATIONS & MAINTENANCE	1,911.52		34,965.00	34,965.00	32,283.77	7
700 STUDENT ACTIVITIES	0.00		4,980.00	4,980.00	4,970.00	0
Org Total:	19,912.72	20,815.90	278,101.00	278,101.00	257,285.10	
625 NAUKATI						
100 REGULAR INSTRUCTION	16,340.26		197,234.00	197,234.00	180,534.79	8
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	2,560.84		80,849.00	80,849.00	78,288.16	3
400 SCHOOL ADMINISTRATION	1,345.17		10,872.00	10,872.00	9,526.83	12
600 OPERATIONS & MAINTENANCE	3,736.91		80,608.00	80,608.00	73,290.72	9
700 STUDENT ACTIVITIES	0.00		6,682.00	6,682.00	6,391.81	4
Org Total:	23,983.18	28,212.69	377,745.00	377,745.00	349,532.31	
628 THORNE BAY						
100 REGULAR INSTRUCTION	40,674.60		395,319.00	395,319.00	352,951.64	10
160 VOCATIONAL ED INSTRUCTION	0.00		11,625.00	11,625.00	11,625.00	0
200 SPECIAL EDUCATION INSTRUC	11,876.98		189,698.00	189,698.00	177,821.02	6
400 SCHOOL ADMINISTRATION	3,842.60		52,179.00	52,179.00	48,082.89	7
450 SCHOOL ADMIN SUPPORT SRVC	2,393.94		29,527.00	29,527.00	24,983.98	15
600 OPERATIONS & MAINTENANCE	13,931.31		266,567.00	266,567.00	226,876.72	14
700 STUDENT ACTIVITIES	76.00		40,141.00	40,141.00	40,278.44	-0
Org Total:	72,795.43	102,436.31	985,056.00	985,056.00	882,619.69	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,509.35		216,989.00	216,989.00	200,343.91	7
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,409.86		84,040.00	84,040.00	77,350.22	7
400 SCHOOL ADMINISTRATION	806.05		6,633.00	6,633.00	5,826.95	12
600 OPERATIONS & MAINTENANCE	690.87		36,921.00	36,921.00	35,713.34	3
700 STUDENT ACTIVITIES	127.85		4,951.00	4,951.00	4,783.15	3
Org Total:	24,543.98	25,516.43	351,034.00	351,034.00	325,517.57	
646 ALASKA TRAILS - DW CORRESPONDENCE						
600 OPERATIONS & MAINTENANCE	0.00		0.00	0.00	-267.17	***
Org Total:		267.17			-267.17	
649 DISTRICT WIDE						



Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
100 REGULAR INSTRUCTION	4,969.87		75,764.00	75,764.00	-4,237.28	105
140 CORRESPONDENCE INSTRUCTON	13,202.24		196,952.00	196,952.00	178,272.93	9
200 SPECIAL EDUCATION INSTRUC	-60.28		0.00	0.00	0.00	0
220 SPED SUPPORT SRVCS-STUDNT	5,060.01		80,979.00	80,979.00	73,081.94	9
300 SUPPORT SERVICES-STUDENTS	3,816.07		49,763.00	49,763.00	45,946.93	7
353 Technology	15,664.74		1,616,756.00	1,616,756.00	1,572,248.31	2
354 INSERVICE	610.56		6,700.00	6,700.00	1,555.98	76
400 SCHOOL ADMINISTRATION	706.82		4,564.00	4,564.00	2,020.20	55
450 SCHOOL ADMIN SUPPORT SRVC	2,585.84		26,902.00	26,902.00	22,169.33	17
511 BOARD OF EDUCATION	6,836.02		98,509.00	98,509.00	84,828.52	13
512 OFFICE OF SUPERINTENDENT	21,680.26		314,559.00	314,559.00	269,980.83	14
550 DISTRICT ADMIN SUPRT SRVC	15,252.77		260,747.00	260,747.00	172,544.11	33
600 OPERATIONS & MAINTENANCE	28,863.21		791,574.00	791,574.00	462,939.87	41
700 STUDENT ACTIVITIES	1,061.37		55,317.00	55,317.00	52,847.50	4
900 OTHER FINANCING USES	0.00		52,500.00	52,500.00	52,500.00	0
Org Total:	120,249.50	644,886.83	3,631,586.00	3,631,586.00	2,986,699.17	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	15,588.42		229,808.00	229,808.00	213,925.03	6
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	5,613.39		86,766.00	86,766.00	81,152.61	6
400 SCHOOL ADMINISTRATION	965.69		9,077.00	9,077.00	8,111.31	10
600 OPERATIONS & MAINTENANCE	3,415.54		51,081.00	51,081.00	44,193.61	13
700 STUDENT ACTIVITIES	0.00		7,567.00	7,567.00	7,435.86	1
Org Total:	25,583.04	29,480.58	385,799.00	385,799.00	356,318.42	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	10,663.03		151,838.00	151,838.00	133,383.33	12
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	805.96		6,633.00	6,633.00	5,827.04	12
600 OPERATIONS & MAINTENANCE	1,567.38		43,393.00	43,393.00	40,957.75	5
700 STUDENT ACTIVITIES	0.00		1,250.00	1,250.00	1,180.00	5
Org Total:	13,036.37	21,765.88	204,614.00	204,614.00	182,848.12	
0.00Fund Total:	323,139.78	909,150.19	6,490,155.00	6,490,155.00	5,581,004.81	14 %
Grand Total:	323,139.78	909,150.19	6,490,155.00	6,490,155.00	5,581,004.81	14 %