



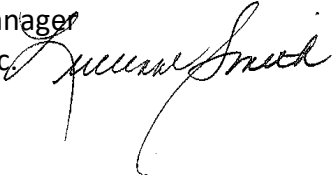
SOUTHEAST ISLAND SCHOOL DISTRICT

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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: January 10, 2024

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the monthly January 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: 1 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
100 GENERAL OPERATING FUND	356,051.00	3,151,368.16	6,879,263.00	3,727,894.84	46 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	141,391.96	141,391.96	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	127,940.08	198,528.00	70,587.92	64 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	7,830.97	290,909.12	283,078.15	3 %
255 FOOD SERVICE FUND	68.00	42,412.38	329,635.21	287,222.83	13 %
256 FRESH FRUIT & VEGETABLES	0.00	1,835.83	8,250.75	6,414.92	22 %
257 NSLP EQUIPMENT ASSISTANCE PORT ALEXANDER	0.00	0.00	5,144.00	5,144.00	0 %
260 TITLE I-A BASIC	0.00	13,136.92	141,499.00	128,362.08	9 %
261 TITLE I-C MIGRANT	0.00	1,449.12	52,992.00	51,542.88	3 %
262 MIGRANT BOOKS	0.00	0.00	2,448.00	2,448.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	26,391.00	26,391.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	32,175.00	32,175.00	0 %
268 TITLE VI-B IDEA	0.00	9,392.39	61,869.00	52,476.61	15 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,437.00	4,437.00	0 %
271 CARL PERKINS	0.00	78.61	22,000.00	21,921.39	0 %
272 SAFETY & WELL BEING	0.00	8,663.85	10,000.00	1,336.15	87 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	9,662.21	50,000.00	40,337.79	19 %
280 CSLD	0.00	20,006.22	409,834.00	389,827.78	5 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	18,521.44	277,984.00	259,462.56	7 %
298 COVID DISCRETIONARY	0.00	19,262.42	19,262.42	0.00	100 %
358 SOAR - KLAWOCK	0.00	0.00	20,049.78	20,049.78	0 %
360 INDIAN EDUCATION	0.00	12,722.00	12,722.00	0.00	100 %
365 REAP	0.00	4,821.00	4,821.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	164,560.52	164,560.52	0 %
368 THRIVE	0.00	0.00	150,000.00	150,000.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	20,049.78	20,049.78	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
370 SUCCEED	0.00	244,481.41	809,496.00	565,014.59	30 %
375 TEACHER HOUSING	8,843.07	45,206.67	110,000.00	64,793.33	41 %
379 USDA - FARM TO SCHOOL	0.00	0.00	93,339.00	93,339.00	0 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	54,900.00	54,900.00	0 %
386 RurAL CAP Foundation - Music & Agriculture	0.00	0.00	2,933.52	2,933.52	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	947,601.00	2,611,171.42	1,663,570.42	36 %
600 THE CAFE	0.00	0.00	7,200.00	7,200.00	0 %
710 STUDENT AGENCY FUND	0.00	860.00	0.00	-860.00	%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,528.98	0.00	-1,528.98	%
Grand Total:	364,962.07	4,830,173.62	13,025,256.48	8,195,082.86	37 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	295,921.57	3,034,505.32	6,784,370.00	6,828,077.00	3,793,571.68	44%
205 PUPIL TRANSPORTATION FUND	9,053.08	267,098.41	352,119.00	360,479.00	93,380.59	74%
231 DOEED STAFF DEVELOPMENT	227.85	227.85	0.00	0.00	-227.85	0%
237 ALASKA PRE ELEMENTARY PROGRAM	10,478.86	53,223.42	270,419.71	270,419.71	217,196.29	20%
255 FOOD SERVICE FUND	9,502.46	155,682.24	319,014.52	320,368.21	164,685.97	49%
256 FRESH FRUIT & VEGETABLES	0.00	8,250.62	1,068.75	8,250.75	0.13	100%
257 NSLP EQUIPMENT ASSISTANCE PORT	0.00	0.00	5,144.00	5,144.00	5,144.00	0%
260 TITLE I-A BASIC	1,920.68	37,536.38	141,999.30	141,999.30	104,462.92	26%
261 TITLE I-C MIGRANT	2,569.00	20,363.90	52,991.90	52,991.90	32,628.00	38%
262 MIGRANT BOOKS	0.00	2,375.29	2,447.03	2,447.03	71.74	97%
264 Title IVA INNOVATIVE	0.00	0.00	26,391.24	26,391.24	26,391.24	0%
266 TITLE IIA PRINCIPAL/TEACHER	5,995.95	16,928.35	23,395.29	23,395.29	6,466.94	72%
268 TITLE VI-B IDEA	0.00	49,320.36	53,225.00	53,225.00	3,904.64	93%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,426.01	4,426.01	4,426.01	0%
271 CARL PERKINS	0.00	1,915.06	21,770.11	21,770.11	19,855.05	9%
272 SAFETY & WELL BEING	0.00	8,663.85	10,000.00	10,000.00	1,336.15	87%
274 TITLE IA SCHOOL IMPROVEMENT	4,045.36	26,956.03	59,600.00	59,600.00	32,643.97	45%
280 CSLD	4,805.86	62,274.48	316,434.00	316,434.00	254,159.52	20%
297 COVID RELIEF - ARP ACT ESSER III	20,712.93	98,408.35	277,575.53	277,575.53	179,167.18	35%
298 COVID DISCRETIONARY	0.00	19,262.42	19,262.42	19,262.42	0.00	100%
358 SOAR - KLAWOCK	0.00	4,011.67	20,049.78	20,049.78	16,038.11	20%
360 INDIAN EDUCATION	0.00	0.00	12,722.00	12,722.00	12,722.00	0%
365 REAP	0.00	4,540.00	4,821.00	4,821.00	281.00	94%
366 SELECT - KLAWOCK	0.00	155,628.65	164,560.52	164,560.52	8,931.87	95%
368 THRIVE	0.00	78,465.47	76,695.63	76,695.63	-1,769.84	102%

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
369 REWARD - TLINGIT & HAIDA	0.00	2,205.30	20,049.78	20,049.78	17,844.48	11%
370 SUCCEED	8,629.85	95,538.44	809,496.00	809,496.00	713,957.56	12%
375 TEACHER HOUSING	157.99	32,035.64	50,000.00	50,000.00	17,964.36	64%
379 USDA - FARM TO SCHOOL	1,294.01	18,613.58	49,401.00	49,401.00	30,787.42	38%
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	54,900.00	54,900.00	54,900.00	0%
386 RURAL CAP Foundation - Music &	0.00	800.00	2,933.55	2,933.55	2,133.55	27%
500 KASAAN WOOD FIRE BOILER FIRE	0.00	250,956.00	246,706.00	246,706.00	-4,250.00	102%
507 AEA BIOMASS PROJECT FY 2022	0.00	1,021.06	82,843.09	82,843.09	81,822.03	1%
536 20-002 HOLLIS K-12 SCHOOL	893.31	2,035,787.33	2,611,171.42	2,611,171.42	575,384.09	78%
600 THE CAFE	0.00	2,147.06	7,200.00	7,200.00	5,052.94	30%
710 STUDENT AGENCY FUND	100.00	100.00	0.00	0.00	-100.00	0%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	2,943.56	0.00	0.00	-2,943.56	0%
Grand Total:	376,308.76	6,547,786.09	12,955,203.58	13,015,806.27	6,468,020.18	50%

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 24

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	3,846.95	25,000.00	21,153.05	15 %
47 E-RATE REVENUE	0.00	436,647.96	1,411,471.00	974,823.04	30 %
51 STATE-FOUNDATION PROGRAM	356,051.00	2,492,357.00	4,510,546.00	2,018,189.00	55 %
56 TRS On-Behalf	0.00	0.00	207,935.00	207,935.00	0 %
57 PERS On Behalf	0.00	0.00	26,966.00	26,966.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	250,674.00	250,674.00	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	11,434.25	0.00	-11,434.25	** %
250 TRANSFER FROM OTHER FUNDS	0.00	207,082.00	166,671.00	-40,411.00	124 %
Function Total:	356,051.00	3,151,368.16	6,879,263.00	3,727,894.84	45 %
Org Total:	356,051.00	3,151,368.16	6,879,263.00	3,727,894.84	45 %
Fund Total:	356,051.00	3,151,368.16	6,879,263.00	3,727,894.84	45 %
Grand Total:	356,051.00	3,151,368.16	6,879,263.00	3,727,894.84	45 %

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	12,393.59	73,160.23	181,718.00	200,544.00	127,383.77	36
160 VOCATIONAL ED INSTRUCTION	0.00	7,390.82	1,500.00	13,324.00	5,933.18	55
200 SPECIAL EDUCATION INSTRUC	4,424.40	25,623.21	60,737.00	62,535.00	36,911.79	40
400 SCHOOL ADMINISTRATION	1,019.64	3,058.92	0.00	11,267.00	8,208.08	27
600 OPERATIONS & MAINTENANCE	1,687.98	32,275.50	74,420.00	75,879.00	43,603.50	42
700 STUDENT ACTIVITIES	0.00	1,915.39	7,364.00	7,364.00	5,448.61	26
Org Total:	19,525.61	143,424.07	325,739.00	370,913.00	227,488.93	
624 KASAAN						
100 REGULAR INSTRUCTION	17,647.72	95,520.66	226,494.00	229,874.00	134,353.34	41
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	4,749.91	27,222.93	50,194.00	55,518.00	28,295.07	49
400 SCHOOL ADMINISTRATION	308.24	3,136.50	6,678.00	11,347.00	8,210.50	27
600 OPERATIONS & MAINTENANCE	0.00	7,015.31	32,725.00	33,025.00	26,009.69	21
700 STUDENT ACTIVITIES	0.00	909.08	6,696.00	6,696.00	5,786.92	13
Org Total:	22,705.87	133,804.48	324,287.00	337,960.00	204,155.52	
625 NAUKATI						
100 REGULAR INSTRUCTION	18,158.87	93,366.40	205,228.00	209,187.00	115,820.60	44
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	4,851.12	29,525.69	98,456.00	89,611.00	60,085.31	32
400 SCHOOL ADMINISTRATION	-255.21	5,901.98	10,951.00	13,139.00	7,237.02	44
600 OPERATIONS & MAINTENANCE	1,684.67	25,878.35	66,012.00	71,171.00	45,292.65	36
700 STUDENT ACTIVITIES	3,073.50	14,349.44	6,718.00	6,718.00	-7,631.44	213
Org Total:	27,512.95	169,021.86	388,865.00	391,326.00	222,304.14	
628 THORNE BAY						
100 REGULAR INSTRUCTION	35,290.50	188,675.51	448,164.00	389,481.00	200,805.49	48
160 VOCATIONAL ED INSTRUCTION	0.00	1,797.72	2,400.00	11,268.00	9,470.28	15
200 SPECIAL EDUCATION INSTRUC	14,299.44	83,665.48	190,525.00	211,858.00	128,192.52	39
400 SCHOOL ADMINISTRATION	0.00	49,868.56	168,210.00	63,182.00	13,313.44	78
450 SCHOOL ADMIN SUPPORT SRVC	3,840.79	23,437.84	31,434.00	34,396.00	10,958.16	68
600 OPERATIONS & MAINTENANCE	6,756.11	142,444.94	282,203.00	316,912.00	174,467.06	44
700 STUDENT ACTIVITIES	0.00	9,373.17	40,304.00	40,304.00	30,930.83	23
Org Total:	60,186.84	499,263.22	1,163,240.00	1,067,401.00	568,137.78	
632 WHALE PASS						
100 REGULAR INSTRUCTION	9,586.11	60,195.73	222,249.00	145,997.00	85,801.27	41
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	4,362.87	23,458.10	79,694.00	73,261.00	49,802.90	32
400 SCHOOL ADMINISTRATION	417.43	2,414.49	6,678.00	8,958.00	6,543.51	26
600 OPERATIONS & MAINTENANCE	735.91	12,936.04	35,792.00	37,792.00	24,855.96	34
700 STUDENT ACTIVITIES	0.00	1,456.13	6,451.00	6,451.00	4,994.87	22
Org Total:	15,102.32	100,460.49	352,364.00	273,959.00	173,498.51	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	4,853.52	34,878.45	118,979.00	133,306.00	98,427.55	26
140 CORRESPONDENCE INSTRUC	10,040.17	66,425.18	154,110.00	167,913.00	101,487.82	39

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	2,237.05	21,945.83	50,726.00	53,726.00	31,780.17	40
200 SPECIAL EDUCATION INSTRUC	191.83	275.03	0.00	0.00	-275.03	***
220 SPED SUPPORT SRVCS-STUDNT	0.00	9,211.60	39,059.00	62,931.00	53,719.40	14
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	8,692.58	603,072.95	1,433,016.00	1,466,867.00	863,794.05	41
354 INSERVICE	0.00	7,828.74	9,000.00	10,900.00	3,071.26	71
400 SCHOOL ADMINISTRATION	1,881.99	4,623.05	4,564.00	7,114.00	2,490.95	64
450 SCHOOL ADMIN SUPPORT SRVC	3,840.82	24,962.17	28,809.00	31,237.00	6,274.83	79
511 BOARD OF EDUCATION	6,479.44	68,226.24	101,605.00	108,885.00	40,658.76	62
512 OFFICE OF SUPERINTENDENT	21,735.84	160,659.54	315,555.00	321,779.00	161,119.46	49
550 DISTRICT ADMIN SUPRT SRVC	13,513.82	209,458.05	292,197.00	294,258.00	84,799.95	71
600 OPERATIONS & MAINTENANCE	37,029.22	472,431.97	814,560.00	857,735.00	385,303.03	55
700 STUDENT ACTIVITIES	0.00	2,858.90	85,548.00	85,548.00	82,689.10	3
900 OTHER FINANCING USES	0.00	0.00	52,500.00	60,000.00	60,000.00	0
Org Total:	110,496.28	1,686,857.70	3,500,873.00	3,662,844.00	1,975,986.30	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	16,158.14	86,401.31	309,986.00	314,021.00	227,619.69	27
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	10,908.66	60,179.50	90,596.00	76,893.00	16,713.50	78
400 SCHOOL ADMINISTRATION	621.64	3,058.34	9,142.00	11,348.00	8,289.66	26
600 OPERATIONS & MAINTENANCE	1,105.00	28,331.41	57,219.00	54,974.00	26,642.59	51
700 STUDENT ACTIVITIES	0.00	0.00	8,947.00	8,947.00	8,947.00	0
Org Total:	28,793.44	177,970.56	477,390.00	467,683.00	289,712.44	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	11,535.76	88,235.18	156,395.00	161,772.00	73,536.82	54
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	28,025.00	22,608.00	22,608.00	0
400 SCHOOL ADMINISTRATION	-1,190.64	11,447.38	7,078.00	11,347.00	-100.38	100
600 OPERATIONS & MAINTENANCE	1,253.14	24,020.38	52,864.00	53,014.00	28,993.62	45
700 STUDENT ACTIVITIES	0.00	0.00	5,750.00	5,750.00	5,750.00	0
Org Total:	11,598.26	123,702.94	251,612.00	255,991.00	132,288.06	
0.00Fund Total:	295,921.57	3,034,505.32	6,784,370.00	6,828,077.00	3,793,571.68	44 %
Grand Total:	295,921.57	3,034,505.32	6,784,370.00	6,828,077.00	3,793,571.68	44 %