



## SOUTHEAST ISLAND SCHOOL DISTRICT

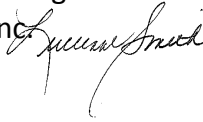
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### MEMORANDUM

**TO:** SISD BOARD OF EDUCATION

**THRU:** Lauren Burch, Superintendent

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

**Date:** January 16, 2016

**SUBJECT: FINANCIAL REPORT NARRATIVE**

The following pages are the Monthly January Board Reports. The presentation will look quite different than in past years. Best practices are to pull reports directly off an accounting system, so this is what we have done, which avoids any potential entry errors that may occur when otherwise transferring the information into an excel spreadsheet.

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 (excluding Student Activities Fiduciary fund):

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 (excluding Student Activities Fiduciary fund):

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 / 17

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	107,346.02	3,429,473.51	6,939,651.00	3,510,177.49	49 %
205 PUPIL TRANSPORTATION FUND	0.00	141,245.00	236,760.00	95,515.00	60 %
231 State of Alaska DOEED Staff Development	0.00	0.00	3,289.00	3,289.00	0 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	0.00	6,939.00	6,939.00	0 %
254 RURAL CAP COMMUNITY GARDENS HOWARD VALENTINE	0.00	4,000.00	4,000.00	0.00	100 %
255 FOOD SERVICE FUND	35.00	34,444.27	124,850.00	90,405.73	28 %
256 FRESH FRUIT & VEGETABLES	0.00	968.00	968.00	0.00	100 %
257 NSLP KASAAN KITCHEN EQUIPMENT	0.00	0.00	15,000.00	15,000.00	0 %
260 TITLE I-A BASIC	0.00	10,986.93	63,443.00	52,456.07	17 %
261 TITLE I-C MIGRANT	0.00	1,102.24	32,379.00	31,276.76	3 %
263 MIGRANT DATA	0.00	0.00	925.00	925.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	7,729.48	37,257.00	29,527.52	21 %
268 TITLE VI-B IDEA	0.00	0.00	48,981.00	48,981.00	0 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	1,920.00	1,920.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
357 PROSPER GRANT	0.00	1,832.38	3,073.00	1,240.62	60 %
358 CARE - ANE GRANT	0.00	0.00	187,092.00	187,092.00	0 %
360 INDIAN EDUCATION	0.00	0.00	6,860.00	6,860.00	0 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	8,435.89	42,138.55	81,090.00	38,951.45	52 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	302,369.00	302,369.00	0 %
507 Wood Fired Boilers FY 2016	0.00	0.00	593,307.00	593,307.00	0 %
600 THORNE BAY RESTAURANT	2,274.18	90,416.44	102,800.00	12,383.56	88 %
711 STUDENT AGENCY FUND AGRICULTURE	349.00	6,371.99	0.00	-6,371.99	** %

Grand Total:	118,440.09	3,770,708.79	8,854,964.82	5,084,256.03	43 %
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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 17

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	557,569.16	3,202,271.79	7,650,228.00	7,650,228.00	4,447,956.21	42 %
205 PUPIL TRANSPORTATION FUND	18,015.70	151,314.93	175,144.00	175,144.00	23,829.07	86 %
231 State of Alaska DOEED Staff Development	0.00	2,713.80	1,815.00	3,289.00	575.20	83 %
235 TEACHER RETENTION - MOORE SETTLEMENT	0.00	7,040.00	6,939.00	6,939.00	-101.00	101 %
253 SEARHC - School Gardens - Kasaan	0.00	676.65	0.00	0.00	-676.65	*** %
254 RURAL CAP COMMUNITY GARDENS HOWARD	146.50	2,518.99	4,000.00	4,000.00	1,481.01	63 %
255 FOOD SERVICE FUND	14,178.52	102,870.46	188,162.00	188,162.00	85,291.54	55 %
256 FRESH FRUIT & VEGETABLES	195.95	4,521.94	968.00	968.00	-3,553.94	467 %
257 NSLP KASAAN KITCHEN EQUIPMENT	0.00	13,083.02	15,000.00	15,000.00	1,916.98	87 %
260 TITLE I-A BASIC	3,711.26	26,486.57	64,143.00	64,143.00	37,656.43	41 %
261 TITLE I-C MIGRANT	1,435.74	8,155.60	32,379.00	32,379.00	24,223.40	25 %
262 MIGRANT BOOKS	0.00	1,430.50	0.00	0.00	-1,430.50	*** %
263 MIGRANT DATA	0.00	0.00	925.00	925.00	925.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	600.00	18,904.69	37,257.00	37,257.00	18,352.31	51 %
268 TITLE VI-B IDEA	0.00	39,399.16	48,981.00	48,981.00	9,581.84	80 %
270 TITLE VI-B sec 619 PRESCHOOL DISABLED	0.00	0.00	2,036.81	2,036.81	2,036.81	0 %
271 CARL PERKINS	700.36	4,151.18	15,000.00	15,000.00	10,848.82	28 %
357 PROSPER GRANT	75.53	6,834.12	3,073.00	3,073.00	-3,761.12	222 %
358 CARE - ANE GRANT	9,942.71	63,736.18	187,092.00	187,092.00	123,355.82	34 %
360 INDIAN EDUCATION	546.63	2,703.83	6,860.00	6,860.00	4,156.17	39 %
374 CROSSETT GRANT	0.00	210.49	1,540.72	1,540.72	1,330.23	14 %
375 TEACHER HOUSING	1,223.13	26,836.79	100,000.00	100,000.00	73,163.21	27 %
379 USDA-NIFA	2,046.33	8,351.45	45,471.00	45,471.00	37,119.55	18 %
501 CIP-DISTRICT MAJOR MAINT	159.42	55,489.13	302,369.00	302,369.00	246,879.87	18 %
507 Wood Fired Boilers FY 2016	7,022.05	142,437.18	593,307.32	593,307.32	450,870.14	24 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 17

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
600 THORNE BAY RESTAURANT	8,645.57	117,586.83	102,800.30	102,800.30	-14,786.53	114 %
710 STUDENT AGENCY FUND	0.00	350.00	0.00	0.00	-350.00	*** %
711 STUDENT AGENCY FUND AGRICULTURE	92.99	10,833.61	0.00	0.00	-10,833.61	*** %
Grand Total:	626,307.55	4,020,908.89	9,585,491.15	9,586,965.15	5,566,056.26	42 %

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	2,648.23	68,190.10	102,000.00	33,809.90	66 %
47 E-RATE REVENUE	104,697.79	629,250.61	1,357,299.00	728,048.39	46 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	11,440.80	11,440.00	-0.80	100 %
51 STATE-FOUNDATION PROGRAM	0.00	2,720,592.00	5,188,452.00	2,467,860.00	52 %
56 TRS On-Behalf	0.00	0.00	280,460.00	280,460.00	0 %
Function Total:	107,346.02	3,429,473.51	6,939,651.00	3,510,177.49	49 %
Org Total:	107,346.02	3,429,473.51	6,939,651.00	3,510,177.49	49 %
Fund Total:	107,346.02	3,429,473.51	6,939,651.00	3,510,177.49	49 %
Grand Total:	107,346.02	3,429,473.51	6,939,651.00	3,510,177.49	49 %

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
900 OTHER FINANCING USES	0.00	0.00	317,639.00	317,639.00	317,639.00	0
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	17,242.07	48,998.84	199,983.00	199,983.00	150,984.16	24
200 SPECIAL EDUCATION INSTRUC	194.28	831.05	8,011.00	8,011.00	7,179.95	10
400 SCHOOL ADMINISTRATION	72.00	72.00	0.00	0.00	-72.00	***
600 OPERATIONS & MAINTENANCE	3,774.51	15,483.66	58,661.00	58,661.00	43,177.34	26
700 STUDENT ACTIVITIES	15.48	2,475.90	8,368.00	8,368.00	5,892.10	29
Org Total:	21,298.34	67,861.45	275,023.00	275,023.00	207,161.55	
624 KASAAN						
100 REGULAR INSTRUCTION	20,140.75	79,398.39	238,062.00	238,062.00	158,663.61	33
200 SPECIAL EDUCATION INSTRUC	73.41	313.61	5,879.00	5,879.00	5,565.39	5
400 SCHOOL ADMINISTRATION	913.61	4,561.23	4,290.00	4,290.00	-271.23	106
600 OPERATIONS & MAINTENANCE	867.05	11,376.56	27,343.00	27,343.00	15,966.44	41
700 STUDENT ACTIVITIES	232.59	935.56	7,918.00	7,918.00	6,982.44	11
Org Total:	22,227.41	96,585.35	283,492.00	283,492.00	186,906.65	
625 NAUKATI						
100 REGULAR INSTRUCTION	13,768.63	71,880.44	131,640.00	131,640.00	59,759.56	54
200 SPECIAL EDUCATION INSTRUC	5,794.87	32,767.84	8,833.00	8,833.00	-23,934.84	370
400 SCHOOL ADMINISTRATION	832.84	4,140.40	4,290.00	4,290.00	149.60	96
600 OPERATIONS & MAINTENANCE	5,350.85	26,805.15	75,830.00	75,830.00	49,024.85	35
700 STUDENT ACTIVITIES	78.72	623.09	8,818.00	8,818.00	8,194.91	7
Org Total:	25,825.91	136,216.92	229,411.00	229,411.00	93,194.08	
628 THORNE BAY						
100 REGULAR INSTRUCTION	53,525.74	254,325.66	754,590.00	754,590.00	500,264.34	33
160 VOCATIONAL ED INSTRUCTION	5,315.18	11,842.88	51,100.00	51,100.00	39,257.12	23
200 SPECIAL EDUCATION INSTRUC	13,084.65	68,259.83	181,259.00	181,259.00	112,999.17	37
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	11,190.00	11,190.00	11,190.00	0
400 SCHOOL ADMINISTRATION	11,981.83	58,245.98	154,043.00	154,043.00	95,797.02	37
450 SCHOOL ADMIN SUPPORT SRVC	2,128.18	13,260.19	34,669.00	34,669.00	21,408.81	38
600 OPERATIONS & MAINTENANCE	20,488.17	91,579.66	219,868.00	219,868.00	128,288.34	41
700 STUDENT ACTIVITIES	963.47	6,415.64	44,033.00	44,033.00	37,617.36	14
Org Total:	107,487.22	503,929.84	1,450,752.00	1,450,752.00	946,822.16	
632 WHALE PASS						
100 REGULAR INSTRUCTION	5,926.00	33,018.36	108,321.00	108,321.00	75,302.64	30
200 SPECIAL EDUCATION INSTRUC	6,756.73	34,825.18	64,320.00	64,320.00	29,494.82	54
400 SCHOOL ADMINISTRATION	887.67	4,438.38	4,290.00	4,290.00	-148.38	103
600 OPERATIONS & MAINTENANCE	2,960.75	11,834.80	37,700.00	37,700.00	25,865.20	31
700 STUDENT ACTIVITIES	0.00	211.61	2,500.00	2,500.00	2,288.39	8
Org Total:	16,531.15	84,328.33	217,131.00	217,131.00	132,802.67	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	127.30	4,750.00	4,750.00	4,622.70	2
Org Total:		127.30	4,750.00	4,750.00	4,622.70	
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	22,465.25	109,203.04	171,770.00	159,770.00	50,566.96	68
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	4,250.00	4,250.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	279.81	2,000.00	2,000.00	1,720.19	13
220 SPED SUPPORT SRVCS-STUDNT	0.00	10,205.83	61,880.00	61,880.00	51,674.17	16
350 SUPPORT SERVICES-INSTRUCT	19.15	12,179.09	48,000.00	60,000.00	47,820.91	20
352 LIBRARY SERVICES	2,360.59	14,910.80	23,554.00	23,554.00	8,643.20	63
353 Technology	139,087.16	890,964.93	2,088,498.00	2,088,498.00	1,197,533.07	42
354 INSERVICE	0.00	5,983.16	7,500.00	7,500.00	1,516.84	79
400 SCHOOL ADMINISTRATION	19,489.93	106,860.47	281,771.00	281,771.00	174,910.53	37
511 BOARD OF EDUCATION	5,724.41	41,760.36	113,983.00	113,983.00	72,222.64	36
512 OFFICE OF SUPERINTENDENT	11,861.58	79,472.63	178,628.00	178,628.00	99,155.37	44
550 DISTRICT ADMIN SUPRT SRVC	34,045.39	262,726.78	431,110.00	431,110.00	168,383.22	60
600 OPERATIONS & MAINTENANCE	50,717.67	377,788.97	581,383.00	581,383.00	203,594.03	64
700 STUDENT ACTIVITIES	10,260.07	33,888.18	54,076.00	54,076.00	20,187.82	62
Org Total:	296,031.20	1,946,224.05	4,048,403.00	4,048,403.00	2,102,178.95	
655 Edna Bay						
600 OPERATIONS & MAINTENANCE	0.00	86.73	0.00	0.00	-86.73	***
Org Total:		86.73			-86.73	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	10,103.80	52,576.27	136,835.00	136,835.00	84,258.73	38
200 SPECIAL EDUCATION INSTRUC	16,921.36	89,307.87	117,912.00	117,912.00	28,604.13	75
400 SCHOOL ADMINISTRATION	881.59	4,407.93	4,290.00	4,290.00	-117.93	102
450 SCHOOL ADMIN SUPPORT SRVC	1,017.45	4,206.23	0.00	0.00	-4,206.23	***
600 OPERATIONS & MAINTENANCE	1,989.72	17,850.51	36,990.00	36,990.00	19,139.49	48
700 STUDENT ACTIVITIES	0.00	1,435.53	10,168.00	10,168.00	8,732.47	14
Org Total:	30,913.92	169,784.34	306,195.00	306,195.00	136,410.66	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	16,832.85	80,207.63	221,794.00	221,794.00	141,586.37	36
200 SPECIAL EDUCATION INSTRUC	420.65	543.67	0.00	0.00	-543.67	***
400 SCHOOL ADMINISTRATION	845.07	4,225.34	4,290.00	4,290.00	64.66	98
600 OPERATIONS & MAINTENANCE	100.00	6,606.78	48,550.00	48,550.00	41,943.22	13
700 STUDENT ACTIVITIES	0.00	98.96	4,000.00	4,000.00	3,901.04	2
Org Total:	18,198.57	91,682.38	278,634.00	278,634.00	186,951.62	
673 PORT PROTECTION						
100 REGULAR INSTRUCTION	0.00	39.76	0.00	0.00	-39.76	***
600 OPERATIONS & MAINTENANCE	0.00	0.00	9,300.00	9,300.00	9,300.00	0
Org Total:		39.76	9,300.00	9,300.00	9,260.24	
680 HYDER						
100 REGULAR INSTRUCTION	14,931.09	80,369.12	187,458.00	187,458.00	107,088.88	42
200 SPECIAL EDUCATION INSTRUC	149.51	752.01	0.00	0.00	-752.01	***
400 SCHOOL ADMINISTRATION	874.84	4,374.20	4,290.00	4,290.00	-84.20	101
600 OPERATIONS & MAINTENANCE	3,100.00	19,733.89	35,250.00	35,250.00	15,516.11	55
700 STUDENT ACTIVITIES	0.00	176.12	2,500.00	2,500.00	2,323.88	7
Org Total:	19,055.44	105,405.34	229,498.00	229,498.00	124,092.66	
Fund Total:	557,569.16	3,202,271.79	7,650,228.00	7,650,228.00	4,447,956.21	41 %
Grand Total:	557,569.16	3,202,271.79	7,650,228.00	7,650,228.00	4,447,956.21	41 %

