



## 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. *Lucienne Smith*

**Date:** November 18, 2018

**SUBJECT: FINANCIAL REPORT NARRATIVE**

The following pages are the Monthly November 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: 11 / 18

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	517,054.95	2,546,731.28	6,574,768.00	4,028,036.72	39 %
205 PUPIL TRANSPORTATION FUND	0.00	81,664.00	227,383.00	145,719.00	36 %
231 DOEED STAFF DEVELOPMENT	0.00	0.00	12,837.00	12,837.00	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	50,000.00	50,000.00	0 %
255 FOOD SERVICE FUND	579.00	6,131.31	124,850.00	118,718.69	5 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,265.00	1,265.00	0 %
260 TITLE I-A BASIC	0.00	0.00	62,199.00	62,199.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	71,351.00	71,351.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	19,687.00	19,687.00	0 %
267 MIGRANT COMPETITIVE	0.00	0.00	86,526.00	86,526.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	50,818.00	50,818.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,292.00	4,292.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
273 SECONDARY PARTNERSHIP CTE	0.00	0.00	16,278.00	16,278.00	0 %
358 CARE - ANE GRANT	0.00	0.00	124,000.00	124,000.00	0 %
360 INDIAN EDUCATION	0.00	0.00	6,173.00	6,173.00	0 %
365 REAP	0.00	0.00	3,749.00	3,749.00	0 %
368 THRIVE	0.00	0.00	499,315.00	499,315.00	0 %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	0 %
375 TEACHER HOUSING	11,224.41	34,819.29	101,100.00	66,280.71	34 %
379 USDA	0.00	0.00	49,998.00	49,998.00	0 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	0.00	0.00	983.30	983.30	0 %
383 FIRST BANK COMMUNITY GRANT	0.00	0.00	395.18	395.18	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	85,000.00	85,000.00	0.00	100 %
503 19-007 TB K-12 PLAYGROUND CONSTRUCTION	0.00	0.00	226,137.00	226,137.00	0 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 11 / 18

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Fund	Received			Revenue	
	Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	161,680.00	161,680.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	449,421.00	449,421.00	0 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED BOILER	0.00	0.00	617,052.48	617,052.48	0 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	122,320.00	207,200.00	84,880.00	59 %
600 THE CAFE	350.00	2,350.00	0.00	-2,350.00	** %
710 STUDENT AGENCY FUND	1,000.00	1,800.00	0.00	-1,800.00	** %
711 STUDENT AGENCY FUND AGRICULTURE	949.00	6,114.26	0.00	-6,114.26	** %
Grand Total:	531,157.36	2,886,930.14	9,864,051.21	6,977,121.07	29 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 18

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	562,280.75	2,185,088.78	6,589,589.00	6,589,589.00	4,404,500.22	33 %
205 PUPIL TRANSPORTATION FUND	9,662.40	49,238.23	175,187.00	175,187.00	125,948.77	28 %
231 DOED STAFF DEVELOPMENT	0.00	5,888.53	12,837.00	12,837.00	6,948.47	46 %
237 ALASKA PRE ELEMENTARY PROGRAM	5,828.68	10,996.65	50,000.00	50,000.00	39,003.35	22 %
255 FOOD SERVICE FUND	14,938.90	82,071.87	212,977.00	212,977.00	130,905.13	39 %
256 FRESH FRUIT & VEGETABLES	1,847.57	4,901.84	1,265.00	1,265.00	-3,636.84	387 %
257 NSLP EQUIPMENT ASSISTANCE WHALE PASS	3,688.12	3,800.62	10,000.00	10,000.00	6,199.38	38 %
260 TITLE I-A BASIC	4,210.36	26,325.95	62,199.00	62,199.00	35,873.05	42 %
261 TITLE I-C MIGRANT	2,016.70	6,152.92	71,351.00	71,351.00	65,198.08	9 %
262 MIGRANT BOOKS	0.00	0.00	2,100.00	2,100.00	2,100.00	0 %
264 Title IVA INNOVATIVE	10,000.00	10,000.00	10,000.00	10,000.00	0.00	100 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	1,930.00	12,606.73	19,687.00	19,687.00	7,080.27	64 %
267 MIGRANT COMPETITIVE	0.00	0.00	86,526.00	86,526.00	86,526.00	0 %
268 TITLE VI-B IDEA	5,728.81	30,219.67	50,361.00	50,818.00	20,598.33	59 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	2,277.59	2,277.59	4,239.99	4,239.99	1,962.40	54 %
271 CARL PERKINS	277.29	3,030.61	14,999.99	14,999.99	11,969.38	20 %
273 SECONDARY PARTNERSHIP CTE	0.00	12,156.36	16,278.00	16,278.00	4,121.64	75 %
357 PROSPER GRANT	0.00	8,584.25	8,694.00	8,694.00	109.75	99 %
358 CARE - ANE GRANT	0.00	23,946.91	124,000.00	124,000.00	100,053.09	19 %
360 INDIAN EDUCATION	258.97	1,374.17	6,173.00	6,173.00	4,798.83	22 %
365 REAP	0.00	614.79	3,794.00	3,794.00	3,179.21	16 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,481.72	3,481.72	0.00	0.00	-3,481.72	*** %
368 THRIVE	5,552.50	5,552.50	499,675.59	499,675.59	494,123.09	1 %
369 RESOLVE - YKSD	2,637.67	2,637.67	0.00	0.00	-2,637.67	*** %
372 AK SEA - UAF	0.00	0.00	4,593.25	4,593.25	4,593.25	0 %

We will be receiving MOA/Grant Awards that will correct the over expenditure. Once The MOA/Grant awards are received, new expenditure budgets will be posted.

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 18

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
375 TEACHER HOUSING	5,931.22	25,723.58	50,000.00	50,000.00	24,276.42	51 %
379 USDA	1,548.63	7,439.38	49,998.00	49,998.00	42,558.62	15 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	0.00	937.45	983.30	983.30	45.85	95 %
383 FIRST BANK COMMUNITY GRANT	0.00	245.43	395.18	395.18	149.75	62 %
501 CIP-DISTRICT MAJOR MAINT	815.61	145,815.61	145,000.00	145,000.00	-815.61	101 %
503 19-007 TB K-12 PLAYGROUND CONSTRUCTION	0.00	0.00	226,137.00	226,137.00	226,137.00	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	161,680.00	161,680.00	161,680.00	0 %
507 WOOD FIRED BOILER FY 2016	0.00	2,580.00	0.00	0.00	-2,580.00	*** %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	140.00	140.00	449,421.00	449,421.00	449,281.00	0 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	38,883.47	192,825.88	617,052.48	617,052.48	424,226.60	31 %
600 THE CAFE	150.00	1,550.00	0.00	0.00	-1,550.00	*** %
710 STUDENT AGENCY FUND	9.85	9.85	0.00	0.00	-9.85	*** %
711 STUDENT AGENCY FUND AGRICULTURE	319.78	8,407.32	0.00	0.00	-8,407.32	*** %
Grand Total:	684,416.59	2,876,622.86	9,737,193.78	9,737,650.78	6,861,027.92	30 %

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SOUTHEAST ISLAND SCHOOL DISTRICT  
 Statement of Revenue Budget vs Actuals  
 For the Accounting Period: 11 / 18

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 Report ID: B110AK

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
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0000					
40 OTHER LOCAL REVENUES	828.75	14,009.48	25,000.00	10,990.52	56 %
43 STUDENT ACTIVITY REVENUE	0.00	70.00	0.00	-70.00	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
43 STUDENT ACTIVITY REVENUE	600.00	5,100.00	0.00	-5,100.00	** %
51 DANCING WITH THE SPIRIT					
47 E-RATE REVENUE	51,199.20	204,796.80	618,797.00	414,000.20	33 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	0.00	58,027.00	58,027.00	0 %
51 STATE-FOUNDATION PROGRAM	464,427.00	2,322,135.00	5,246,823.00	2,924,688.00	44 %
53 TIMBER RECEIPTS	0.00	0.00	310,000.00	310,000.00	0 %
56 TRS On-Behalf	0.00	0.00	45,091.00	45,091.00	0 %
57 PERS On Behalf	0.00	0.00	271,030.00	271,030.00	0 %
Function Total:	517,054.95	2,546,111.28	6,574,768.00	4,028,656.72	38 %
Org Total:	517,054.95	2,546,111.28	6,574,768.00	4,028,656.72	38 %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	120.00	0.00	-120.00	** %
Function Total:	0.00	120.00	0.00	-120.00	** %
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	500.00	0.00	-500.00	** %
Function Total:	0.00	500.00	0.00	-500.00	** %
Org Total:	0.00	620.00	0.00	-620.00	** %
Fund Total:	517,054.95	2,546,731.28	6,574,768.00	4,028,036.72	38 %
Grand Total:	517,054.95	2,546,731.28	6,574,768.00	4,028,036.72	38 %

Funds 100- 100, Objects 300-599

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	14,589.89	61,576.80	174,567.00	174,567.00	112,990.20	35
200 SPECIAL EDUCATION INSTRUC	204.53	662.11	8,840.00	8,840.00	8,177.89	7
400 SCHOOL ADMINISTRATION	813.95	2,447.45	9,336.00	9,336.00	6,888.55	26
600 OPERATIONS & MAINTENANCE	4,245.89	19,713.51	67,090.00	67,090.00	47,376.49	29
700 STUDENT ACTIVITIES	4,223.17	16,139.50	8,404.00	8,404.00	-7,735.50	192
Org Total:	24,077.43	100,539.37	268,237.00	268,237.00	167,697.63	
624 KASAAN						
100 REGULAR INSTRUCTION	9,739.61	31,318.75	239,151.00	239,151.00	207,832.25	13
200 SPECIAL EDUCATION INSTRUC	730.20	1,622.07	5,658.00	5,658.00	4,035.93	28
400 SCHOOL ADMINISTRATION	1,038.48	3,115.44	9,336.00	9,336.00	6,220.56	33
600 OPERATIONS & MAINTENANCE	5,538.38	20,406.40	46,295.00	46,295.00	25,888.60	44
700 STUDENT ACTIVITIES	730.65	2,115.08	7,954.00	7,954.00	5,838.92	26
Org Total:	17,777.32	58,577.74	308,394.00	308,394.00	249,816.26	
625 NAUKATI						
100 REGULAR INSTRUCTION	14,961.23	43,242.19	181,869.00	181,869.00	138,626.81	23
200 SPECIAL EDUCATION INSTRUC	10,777.18	27,831.06	88,624.00	88,624.00	60,792.94	31
400 SCHOOL ADMINISTRATION	1,065.02	3,180.67	9,336.00	9,336.00	6,155.33	34
600 OPERATIONS & MAINTENANCE	5,942.59	20,641.00	107,900.00	107,900.00	87,259.00	19
700 STUDENT ACTIVITIES	353.32	1,841.77	8,854.00	8,854.00	7,012.23	20
Org Total:	33,099.34	96,736.69	396,583.00	396,583.00	299,846.31	
628 THORNE BAY						
100 REGULAR INSTRUCTION	60,444.73	177,844.01	677,834.00	677,834.00	499,989.99	26
160 VOCATIONAL ED INSTRUCTION	211.97	508.90	24,450.00	24,450.00	23,941.10	2
200 SPECIAL EDUCATION INSTRUC	22,624.43	57,883.54	263,581.00	263,581.00	205,697.46	21
352 LIBRARY SERVICES	0.00	49.20	0.00	0.00	-49.20	***
400 SCHOOL ADMINISTRATION	11,609.60	46,073.43	166,608.00	166,608.00	120,534.57	27
450 SCHOOL ADMIN SUPPORT SRVC	5,595.85	23,537.30	72,422.00	72,422.00	48,884.70	32
600 OPERATIONS & MAINTENANCE	19,063.66	78,956.02	228,620.00	228,620.00	149,663.98	34
700 STUDENT ACTIVITIES	2,045.59	9,708.15	44,941.00	44,941.00	35,232.85	21
Org Total:	121,595.83	394,560.55	1,478,456.00	1,478,456.00	1,083,895.45	
632 WHALE PASS						
100 REGULAR INSTRUCTION	21,288.90	55,825.98	209,663.00	209,663.00	153,837.02	26
200 SPECIAL EDUCATION INSTRUC	12,972.10	24,495.96	66,125.00	66,125.00	41,629.04	37
400 SCHOOL ADMINISTRATION	1,024.37	3,073.11	9,336.00	9,336.00	6,262.89	32
600 OPERATIONS & MAINTENANCE	1,355.30	27,563.07	47,589.00	47,589.00	20,025.93	57
700 STUDENT ACTIVITIES	1,231.68	3,185.87	5,500.00	5,500.00	2,314.13	57
Org Total:	37,872.35	114,143.99	338,213.00	338,213.00	224,069.01	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	0.00	250.00	250.00	250.00	0
Org Total:			250.00	250.00	250.00	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	27,217.32	57,314.86	139,632.00	139,632.00	82,317.14	41
200 SPECIAL EDUCATION INSTRUC	4,736.89	8,091.37	2,000.00	2,000.00	-6,091.37	404



Funds 100- 100, Objects 300-599

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
220 SPED SUPPORT SRVCS-STUDNT	2,500.00	7,400.00	22,500.00	22,500.00	15,100.00	32
320 GUIDANCE SERVICES	1,793.61	1,793.61	0.00	0.00	-1,793.61	***
350 SUPPORT SERVICES-INSTRUCT	6,366.41	14,755.41	31,500.00	31,500.00	16,744.59	46
352 LIBRARY SERVICES	2,146.34	22,132.66	22,753.00	22,753.00	620.34	97
353 Technology	77,652.82	337,465.72	1,076,003.00	1,076,003.00	738,537.28	31
354 INSERVICE	235.71	2,059.62	7,500.00	7,500.00	5,440.38	27
400 SCHOOL ADMINISTRATION	14,906.11	55,435.18	192,318.00	192,318.00	136,882.82	28
450 SCHOOL ADMIN SUPPORT SRVC	0.00	2,528.09	0.00	0.00	-2,528.09	***
511 BOARD OF EDUCATION	7,640.21	26,875.39	106,004.00	106,004.00	79,128.61	25
512 OFFICE OF SUPERINTENDENT	12,644.54	62,130.13	176,134.00	176,134.00	114,003.87	35
550 DISTRICT ADMIN SUPRT SRVC	34,107.77	160,883.31	310,878.00	310,878.00	149,994.69	51
600 OPERATIONS & MAINTENANCE	64,537.38	322,977.13	594,246.00	594,246.00	271,268.87	54
700 STUDENT ACTIVITIES	9,636.32	29,642.34	103,361.00	103,361.00	73,718.66	28
900 OTHER FINANCING USES	0.00	85,000.00	56,895.00	56,895.00	-28,105.00	149
Org Total:	266,121.43	1,196,484.82	2,841,724.00	2,841,724.00	1,645,239.18	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	10,187.19	41,416.79	236,449.00	236,449.00	195,032.21	17
200 SPECIAL EDUCATION INSTRUC	10,323.17	29,905.83	140,207.00	140,207.00	110,301.17	21
400 SCHOOL ADMINISTRATION	1,017.17	3,051.51	9,336.00	9,336.00	6,284.49	32
450 SCHOOL ADMIN SUPPORT SRVC	608.03	2,756.67	19,089.00	19,089.00	16,332.33	14
600 OPERATIONS & MAINTENANCE	3,002.40	17,697.83	56,387.00	56,387.00	38,689.17	31
700 STUDENT ACTIVITIES	1,310.36	2,424.80	10,204.00	10,204.00	7,779.20	23
Org Total:	26,448.32	97,253.43	471,672.00	471,672.00	374,418.57	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	17,143.66	67,892.02	220,564.00	220,564.00	152,671.98	30
200 SPECIAL EDUCATION INSTRUC	0.00	131.85	0.00	0.00	-131.85	***
400 SCHOOL ADMINISTRATION	802.81	2,506.95	6,847.00	6,847.00	4,340.05	36
600 OPERATIONS & MAINTENANCE	1,971.11	7,368.27	66,606.00	66,606.00	59,237.73	11
700 STUDENT ACTIVITIES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
Org Total:	19,917.58	77,899.09	298,017.00	298,017.00	220,117.91	
673 PORT PROTECTION						
600 OPERATIONS & MAINTENANCE	0.00	0.00	650.00	650.00	650.00	0
Org Total:			650.00	650.00	650.00	
680 HYDER						
100 REGULAR INSTRUCTION	10,065.34	27,653.92	137,517.00	137,517.00	109,863.08	20
200 SPECIAL EDUCATION INSTRUC	2,053.99	5,313.50	2,579.00	2,579.00	-2,734.50	206
400 SCHOOL ADMINISTRATION	751.82	2,255.46	6,847.00	6,847.00	4,591.54	32
600 OPERATIONS & MAINTENANCE	2,500.00	13,390.39	37,950.00	37,950.00	24,559.61	35
700 STUDENT ACTIVITIES	0.00	279.83	2,500.00	2,500.00	2,220.17	11
Org Total:	15,371.15	48,893.10	187,393.00	187,393.00	138,499.90	
Fund Total:	562,280.75	2,185,088.78	6,589,589.00	6,589,589.00	4,404,500.22	33 %
Grand Total:	562,280.75	2,185,088.78	6,589,589.00	6,589,589.00	4,404,500.22	33 %