



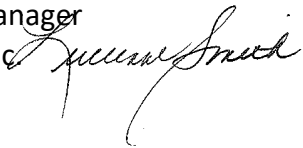
SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Rd Thorne Bay, Alaska 99919
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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. 

Date: February 11, 2020

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly February 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.

02/11/20
09:30:09

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 20

Page: 1 of 2
Report ID: B110F

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL OPERATING FUND	99,408.00	3,578,160.78	6,428,789.00	2,850,628.22	56 %
205 PUPIL TRANSPORTATION FUND	0.00	149,035.00	210,451.00	61,416.00	71 %
206 AEA TRANSPORTATION GRANT - REPLACE 4 BUSES	0.00	0.00	400,000.00	400,000.00	0 %
231 DOEED STAFF DEVELOPMENT	0.00	11,697.85	20,150.00	8,452.15	58 %
237 ALASKA PRE ELEMENTARY PROGRAM	22,009.49	22,527.19	116,371.00	93,843.81	19 %
255 FOOD SERVICE FUND	9,347.78	49,383.38	127,350.00	77,966.62	39 %
256 FRESH FRUIT & VEGETABLES	0.00	586.19	6,109.00	5,522.81	10 %
257 NSLP EQUIPMENT ASSISTANCE NAUKATI	7,000.00	7,000.00	7,000.00	0.00	100 %
260 TITLE I-A BASIC	0.00	19,820.83	57,974.00	38,153.17	34 %
261 TITLE I-C MIGRANT	0.00	3,133.22	79,795.00	76,661.78	4 %
262 MIGRANT BOOKS	0.00	0.00	2,205.00	2,205.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	7,336.97	14,793.00	7,456.03	50 %
268 TITLE VI-B IDEA	28,458.26	32,160.15	50,835.00	18,674.85	63 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,563.76	4,563.76	0 %
271 CARL PERKINS	0.00	460.12	20,000.00	19,539.88	2 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	10,445.11	50,000.00	39,554.89	21 %
280 CLSD YEAR ONE	0.00	0.00	336,418.20	336,418.20	0 %
353 RURAL UTILITIES SERVICE	0.00	0.00	237,006.00	237,006.00	0 %
360 INDIAN EDUCATION	0.00	253.63	10,332.00	10,078.37	2 %
365 REAP	0.00	3,808.00	3,808.00	0.00	100 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	1,978.55	26,000.00	24,021.45	8 %
368 THRIVE	0.00	356,038.49	525,333.00	169,294.51	68 %
369 RESOLVE - YKSD	0.00	0.00	33,000.00	33,000.00	0 %
370 SEARHC DANCING WITH THE SPIRIT	0.00	3,000.00	3,000.00	0.00	100 %
375 TEACHER HOUSING	8,375.00	56,425.67	110,000.00	53,574.33	51 %
379 USDA	39,863.00	49,863.00	49,863.00	0.00	100 %

02/11/20
09:30:09

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 20

Page: 2 of 2
Report ID: B110F

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
382 CROSSETT GRANT - MUSCIAL INSTRUMENTS	0.00	20,000.00	20,000.00	0.00	100 %
386 RurAL CAP Foundation - Music	0.00	0.00	5,000.00	5,000.00	0 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	99,726.00	213,466.96	113,740.96	47 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	23,767.00	158,180.00	134,413.00	15 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	66,065.00	440,281.00	374,216.00	15 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED BOILER	0.00	69,196.62	226,750.92	157,554.30	31 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	0.00	686,523.00	686,523.00	0 %
600 THE CAFE	0.00	3,550.00	2,400.00	-1,150.00	148 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	4,417.85	0.00	-4,417.85	** %
Grand Total:	214,461.53	4,649,836.60	10,809,147.84	6,159,311.24	43 %

02/11/20
16:44:02

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 20

Page: 1 of 2
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	362,435.71	3,158,858.12	6,602,517.00	6,400,585.00	3,241,726.88	49 %
205 PUPIL TRANSPORTATION FUND	5,837.32	59,321.62	263,727.00	263,727.00	204,405.38	22 %
206 AEA TRANSPORTATION GRANT - REPLACE 4 BUSSES	441,674.00	441,674.00	400,000.00	400,000.00	-41,674.00	110 %
231 DOEED STAFF DEVELOPMENT	300.00	12,104.90	13,400.00	20,150.00	8,045.10	60 %
237 ALASKA PRE ELEMENTARY PROGRAM	4,554.02	32,402.56	116,371.00	116,371.00	83,968.44	28 %
255 FOOD SERVICE FUND	12,886.89	156,243.56	212,827.00	221,913.00	65,669.44	70 %
256 FRESH FRUIT & VEGETABLES	631.12	3,669.13	1,265.00	6,109.00	2,439.87	60 %
257 NSLP EQUIPMENT ASSISTANCE NAUKATI	0.00	7,785.66	7,000.00	7,000.00	-785.66	111 %
260 TITLE I-A BASIC	874.46	29,066.82	57,974.00	57,974.00	28,907.18	50 %
261 TITLE I-C MIGRANT	1,506.18	15,038.61	58,312.00	79,795.00	64,756.39	19 %
262 MIGRANT BOOKS	0.00	0.00	2,205.00	2,205.00	2,205.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	10,872.68	14,793.00	14,793.00	3,920.32	73 %
268 TITLE VI-B IDEA	1,520.40	47,616.45	50,818.00	50,835.01	3,218.56	94 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,292.00	4,563.76	4,563.76	0 %
271 CARL PERKINS	200.00	2,531.37	15,000.00	20,000.00	17,468.63	13 %
274 TITLE IA SCHOOL IMPROVEMENT	262.79	30,679.60	49,999.41	50,000.00	19,320.40	61 %
280 CLSD YEAR ONE	4,029.49	5,091.49	336,418.20	336,418.20	331,326.71	2 %
350 RURAL COMMUNITIES OPIOID RESPONSE PLANNING	7,656.31	48,494.80	199,430.88	199,430.88	150,936.08	24 %
353 RURAL UTILITIES SERVICE	0.00	0.00	237,006.00	237,006.00	237,006.00	0 %
355 US FOREST SERVICE - TB - WP - HO - NAU	0.00	84,354.64	312,334.57	312,334.57	227,979.93	27 %
360 INDIAN EDUCATION	74.21	327.84	10,333.00	10,333.00	10,005.16	3 %
365 REAP	0.00	263.62	3,808.00	3,808.00	3,544.38	7 %
366 SELECT - KLAWOCK	968.29	2,894.07	7,500.00	7,500.00	4,605.93	39 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,550.38	23,292.50	26,000.00	26,000.00	2,707.50	90 %

02/11/20
16:44:02

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 20

Page: 2 of 2
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
368 THRIVE	4,135.70	143,156.71	224,638.67	224,638.67	81,481.96	64 %
369 RESOLVE - YKSD	2,689.69	16,125.68	33,000.00	33,000.00	16,874.32	49 %
370 SEARHC DANCING WITH THE SPIRIT	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
375 TEACHER HOUSING	1,448.31	37,747.64	50,000.00	50,000.00	12,252.36	75 %
379 USDA	442.58	29,833.78	49,863.00	49,863.00	20,029.22	60 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	83.77	2,304.65	20,000.00	20,000.00	17,695.35	12 %
386 Rural CAP Foundation - Music	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	2,508.36	116,728.00	116,728.00	114,219.64	2 %
501 CIP-DISTRICT MAJOR MAINT	0.00	248.00	2,500.00	2,500.00	2,252.00	10 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	47,343.85	213,466.96	213,466.96	166,123.11	22 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	10,421.32	158,180.00	158,180.00	147,758.68	7 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	24,253.08	440,281.00	440,281.00	416,027.92	6 %
509 HYDABURG CITY SCHOOL DISTRICT WOOD FIRED	53.80	105,357.96	222,643.32	222,643.32	117,285.36	47 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	100.00	100.00	100.00	0.00	100 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	0.00	686,523.00	686,523.00	686,523.00	0 %
600 THE CAFE	0.00	4,830.00	2,400.00	2,400.00	-2,430.00	201 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	235.90	0.00	0.00	-235.90	*** %
Grand Total:	857,815.42	4,602,050.97	11,367,055.01	11,212,575.37	6,610,524.40	41 %

02/11/20
09:31:49

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 20

Page: 1 of 1
Report ID: B110AK

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	%
	Current Month	Received YTD		To Be Received	Received
000					
0000					
40 OTHER LOCAL REVENUES	0.00	7,835.63	25,000.00	17,164.37	31 %
40 OTHER LOCAL REVENUES	0.00	201.46	0.00	-201.46	** %
115 ARCHERY					
43 STUDENT ACTIVITY REVENUE	0.00	1,002.99	0.00	-1,002.99	** %
115 ARCHERY					
47 E-RATE REVENUE	0.00	307,195.20	618,797.00	311,601.80	49 %
50 STATE REVENUE	99,408.00	99,408.00	0.00	-99,408.00	** %
51 STATE-FOUNDATION PROGRAM	0.00	3,156,510.00	5,111,632.00	1,955,122.00	61 %
53 TIMBER RECEIPTS	0.00	0.00	300,000.00	300,000.00	0 %
56 TRS On-Behalf	0.00	0.00	312,596.00	312,596.00	0 %
57 PERS On Behalf	0.00	0.00	60,764.00	60,764.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	5,680.00	0.00	-5,680.00	** %
Function Total:	99,408.00	3,577,833.28	6,428,789.00	2,850,955.72	55 %
Org Total:	99,408.00	3,577,833.28	6,428,789.00	2,850,955.72	55 %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	210.00	0.00	-210.00	** %
33 TNB Sewing Class					
Function Total:	0.00	210.00	0.00	-210.00	** %
100 REGULAR INSTRUCTION					
43 STUDENT ACTIVITY REVENUE	0.00	117.50	0.00	-117.50	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
Function Total:	0.00	117.50	0.00	-117.50	** %
Org Total:	0.00	327.50	0.00	-327.50	** %
Fund Total:	99,408.00	3,578,160.78	6,428,789.00	2,850,628.22	55 %
Grand Total:	99,408.00	3,578,160.78	6,428,789.00	2,850,628.22	55 %

02/11/20
18:18:53

SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 2 / 20

Page: 1 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						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	14,696.49	90,091.83	210,692.00	210,592.00	120,500.17	42
160 VOCATIONAL ED INSTRUCTION	0.00	100.00	0.00	100.00	0.00	100
200 SPECIAL EDUCATION INSTRUC	5,488.54	17,048.45	6,925.00	25,530.00	8,481.55	66
400 SCHOOL ADMINISTRATION	787.44	4,724.64	6,926.00	6,926.00	2,201.36	68
600 OPERATIONS & MAINTENANCE	719.17	26,613.99	60,435.00	60,435.00	33,821.01	44
700 STUDENT ACTIVITIES	133.14	3,604.14	8,316.00	8,316.00	4,711.86	43
Org Total:	21,824.78	142,183.05	293,294.00	311,899.00	169,715.95	
624 KASAAN						
100 REGULAR INSTRUCTION	11,687.77	75,266.85	158,676.00	165,127.00	89,860.15	45
200 SPECIAL EDUCATION INSTRUC	0.00	219.47	6,830.00	6,830.00	6,610.53	3
400 SCHOOL ADMINISTRATION	1,048.80	6,293.11	11,283.00	11,283.00	4,989.89	55
600 OPERATIONS & MAINTENANCE	841.16	8,751.74	45,340.00	45,340.00	36,588.26	19
700 STUDENT ACTIVITIES	192.56	2,483.47	8,016.00	8,016.00	5,532.53	30
Org Total:	13,770.29	93,014.64	230,145.00	236,596.00	143,581.36	
625 NAUKATI						
100 REGULAR INSTRUCTION	20,797.46	111,815.23	191,816.00	191,816.00	80,000.77	58
200 SPECIAL EDUCATION INSTRUC	5,239.04	28,639.15	139,893.00	139,893.00	111,253.85	20
400 SCHOOL ADMINISTRATION	837.38	5,236.86	11,283.00	11,283.00	6,046.14	46
600 OPERATIONS & MAINTENANCE	1,341.09	35,379.84	89,517.00	88,717.00	53,337.16	39
700 STUDENT ACTIVITIES	386.57	7,162.51	8,016.00	8,016.00	853.49	89
Org Total:	28,601.54	188,233.59	440,525.00	439,725.00	251,491.41	
628 THORNE BAY						
100 REGULAR INSTRUCTION	41,622.90	300,995.30	664,959.00	664,959.00	363,963.70	45
160 VOCATIONAL ED INSTRUCTION	0.00	99.12	5,950.00	5,950.00	5,850.88	1
200 SPECIAL EDUCATION INSTRUC	19,134.65	112,180.40	318,100.00	318,100.00	205,919.60	35
400 SCHOOL ADMINISTRATION	23,998.42	88,784.65	173,664.00	166,769.00	77,984.35	53
450 SCHOOL ADMIN SUPPORT SRVC	6,557.76	41,876.51	66,744.00	65,447.00	23,570.49	63
600 OPERATIONS & MAINTENANCE	4,892.95	99,873.88	283,882.00	237,785.00	137,911.12	42
700 STUDENT ACTIVITIES	515.06	22,781.78	45,174.00	45,174.00	22,392.22	50
Org Total:	96,721.74	666,591.64	1,558,473.00	1,504,184.00	837,592.36	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,728.94	99,577.15	198,235.00	198,235.00	98,657.85	50
200 SPECIAL EDUCATION INSTRUC	7,530.18	47,126.48	90,069.00	90,069.00	42,942.52	52
400 SCHOOL ADMINISTRATION	1,044.44	6,266.67	11,283.00	11,283.00	5,016.33	55
600 OPERATIONS & MAINTENANCE	1,892.31	10,681.66	38,364.00	37,564.00	26,882.34	28
700 STUDENT ACTIVITIES	215.11	3,232.62	5,500.00	5,500.00	2,267.38	58
Org Total:	27,410.98	166,884.58	343,451.00	342,651.00	175,766.42	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	9,027.86	61,069.24	146,342.00	145,342.00	84,272.76	42
200 SPECIAL EDUCATION INSTRUC	-286.36	0.00	0.00	0.00	0.00	0
220 SPED SUPPORT SRVCS-STUDNT	1,952.11	33,325.59	44,279.00	35,879.00	2,553.41	92
320 GUIDANCE SERVICES	0.00	2,904.79	10,343.00	3,264.00	359.21	88
352 LIBRARY SERVICES	0.00	166.56	4,000.00	1,000.00	833.44	16

02/11/20
18:18:53

SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 2 / 20

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						
353 Technology	10,228.99	459,635.44	1,017,077.00	977,516.00	517,880.56	47
354 INSERVICE	0.00	3,030.82	3,000.00	3,050.00	19.18	99
400 SCHOOL ADMINISTRATION	4,073.53	46,167.72	137,085.00	71,965.00	25,797.28	64
511 BOARD OF EDUCATION	4,889.96	44,070.06	85,763.00	85,763.00	41,692.94	51
512 OFFICE OF SUPERINTENDENT	18,990.39	135,191.09	258,424.00	258,424.00	123,232.91	52
550 DISTRICT ADMIN SUPRT SRVC	11,317.90	238,161.37	308,896.00	294,697.00	56,535.63	80
600 OPERATIONS & MAINTENANCE	43,786.13	394,146.44	658,465.00	620,102.00	225,955.56	63
700 STUDENT ACTIVITIES	1,511.22	31,569.40	54,396.00	54,396.00	22,826.60	58
900 OTHER FINANCING USES	0.00	0.00	5,000.00	5,000.00	5,000.00	0
Org Total:	105,491.73	1,449,438.52	2,733,070.00	2,556,398.00	1,106,959.48	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	16,622.07	101,306.16	224,375.00	223,297.00	121,990.84	45
200 SPECIAL EDUCATION INSTRUC	11,280.33	68,416.65	149,900.00	148,976.00	80,559.35	45
400 SCHOOL ADMINISTRATION	878.00	5,426.97	11,283.00	11,283.00	5,856.03	48
450 SCHOOL ADMIN SUPPORT SRVC	1,029.61	3,078.73	6,931.00	6,931.00	3,852.27	44
600 OPERATIONS & MAINTENANCE	2,269.61	26,712.31	59,549.00	61,344.00	34,631.69	43
700 STUDENT ACTIVITIES	0.00	2,600.96	8,016.00	8,016.00	5,415.04	32
Org Total:	32,079.62	207,541.78	460,054.00	459,847.00	252,305.22	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	14,870.37	92,618.49	215,763.00	215,073.00	122,454.51	43
200 SPECIAL EDUCATION INSTRUC	207.63	311.44	300.00	650.00	338.56	47
400 SCHOOL ADMINISTRATION	772.09	4,805.76	6,926.00	6,926.00	2,120.24	69
600 OPERATIONS & MAINTENANCE	1,961.00	12,715.40	68,759.00	68,759.00	56,043.60	18
700 STUDENT ACTIVITIES	0.00	42.50	2,500.00	2,500.00	2,457.50	1
Org Total:	17,811.09	110,493.59	294,248.00	293,908.00	183,414.41	
680 HYDER						
100 REGULAR INSTRUCTION	16,294.31	99,685.21	198,424.00	198,424.00	98,738.79	50
200 SPECIAL EDUCATION INSTRUC	1,437.16	7,682.40	5,657.00	11,777.00	4,094.60	65
400 SCHOOL ADMINISTRATION	742.47	4,454.82	6,926.00	6,926.00	2,471.18	64
600 OPERATIONS & MAINTENANCE	0.00	22,404.30	35,450.00	35,450.00	13,045.70	63
700 STUDENT ACTIVITIES	250.00	250.00	2,800.00	2,800.00	2,550.00	8
Org Total:	18,723.94	134,476.73	249,257.00	255,377.00	120,900.27	
Fund Total:	362,435.71	3,158,858.12	6,602,517.00	6,400,585.00	3,241,726.88	49 %
Grand Total:	362,435.71	3,158,858.12	6,602,517.00	6,400,585.00	3,241,726.88	49 %