



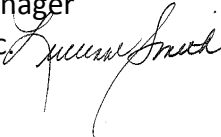
SOUTHEAST ISLAND SCHOOL DISTRICT

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

TO: SISD BOARD OF EDUCATION

THRU: Lauren Burch, Superintendent

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

Date: May 14, 2018

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly May 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 (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.

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 18

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Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL OPERATING FUND	51,199.20	5,178,672.96	6,536,464.96	1,357,792.00	79 %
205 PUPIL TRANSPORTATION FUND	0.00	227,383.00	227,383.00	0.00	100 %
231 DOEED STAFF DEVELOPMENT	0.00	1,265.66	4,480.94	3,215.28	28 %
232 AASB ART ASSETS	0.00	0.00	2,812.00	2,812.00	0 %
237 ALASKA PRE ELMENTARY PROGRAM	0.00	6,915.18	50,000.00	43,084.82	14 %
250 FARM TO SCHOOL - DNR	0.00	0.00	485.59	485.59	0 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	0.00	1,117.13	1,117.13	0 %
255 FOOD SERVICE FUND	537.00	70,559.43	124,850.00	54,290.57	57 %
256 FRESH FRUIT & VEGETABLES	0.00	3,021.70	7,160.00	4,138.30	42 %
257 NSLP EQUIPMENT ASSISTANCE WHALE PASS	0.00	0.00	10,000.00	10,000.00	0 %
258 NUTRITIONAL ALASKAN FOODS	0.00	0.00	4,099.96	4,099.96	0 %
260 TITLE I-A BASIC	0.00	14,194.30	75,637.19	61,442.89	19 %
261 TITLE I-C MIGRANT	0.00	17,125.79	52,443.00	35,317.21	33 %
262 MIGRANT BOOKS	0.00	0.00	2,120.00	2,120.00	0 %
264 Title IVA INNOVATIVE	0.00	5,100.00	10,000.00	4,900.00	51 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	10,946.75	29,271.66	18,324.91	37 %
267 MIGRANT COMPETITVE	0.00	0.00	50,000.00	50,000.00	0 %
268 TITLE VI-B IDEA	0.00	16,735.55	53,081.64	36,346.09	32 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	2,665.43	4,240.00	1,574.57	63 %
271 CARL PERKINS	0.00	4,844.89	18,000.00	13,155.11	27 %
360 INDIAN EDUCATION	0.00	94.21	7,678.00	7,583.79	1 %
370 SEARHC STEPS	0.00	0.00	1,822.45	1,822.45	0 %
371 RURAL CAP COMMUNITY GARDENS	0.00	0.00	210.44	210.44	0 %
374 CROSSETT GRANT	0.00	0.00	1,540.82	1,540.82	0 %
375 TEACHER HOUSING	8,950.00	84,572.98	201,100.00	116,527.02	42 %
379 USDA-NIFA	0.00	0.00	45,471.00	45,471.00	0 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 18

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Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
380 CFAITC - CA FOUNDATION OF AGRICULTURE IN THE	0.00	1,000.00	1,000.00	0.00	100 %
381 PEACE HEALTH GET OUT & PLAY	0.00	0.00	8,600.00	8,600.00	0 %
382 CROSSETT GRANT - MUSCIAL INSTRUMENTS	0.00	20,000.00	20,000.00	0.00	100 %
383 FIRST BANK COMMUNITY GRANT	0.00	2,800.00	2,800.00	0.00	100 %
385 SEIYA	0.00	0.00	1,992.75	1,992.75	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	100,000.00	100,000.00	0 %
506 EE KICKSTART LIGHTING	0.00	10,000.00	10,000.00	0.00	100 %
507 WOOD FIRED BOILERSFY 2016	0.00	0.00	387,921.00	387,921.00	0 %
600 THE CAFE	0.00	39,126.41	39,400.27	273.86	99 %
710 STUDENT AGENCY FUND	0.00	8,050.80	10,000.00	1,949.20	81 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	3,070.86	3,140.00	69.14	98 %
Grand Total:	60,686.20	5,728,145.90	8,106,323.80	2,378,177.90	71 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 18

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	455,979.99	4,937,685.62	7,328,036.00	6,629,836.00	1,692,150.38	74 %
205 PUPIL TRANSPORTATION FUND	9,592.51	112,494.90	198,604.00	171,025.00	58,530.10	66 %
231 DOEED STAFF DEVELOPMENT	0.00	7,381.92	6,328.00	8,063.00	681.08	92 %
232 AASB ART ASSETS	0.00	2,812.00	2,812.00	2,812.00	0.00	100 %
237 ALASKA PRE ELEMENTARY PROGRAM	1,671.05	28,343.85	50,000.00	50,000.00	21,656.15	57 %
250 FARM TO SCHOOL - DNR	0.00	143.89	485.59	485.59	341.70	30 %
253 SEARHC - SCHOOL GARDENS - KASAAN	0.00	258.20	1,117.13	1,117.13	858.93	23 %
255 FOOD SERVICE FUND	11,242.18	204,230.78	200,941.00	199,805.00	-4,425.78	102 %
256 FRESH FRUIT & VEGETABLES	431.20	4,786.85	1,210.00	7,160.00	2,373.15	67 %
257 NSLP EQUIPMENT ASSISTANCE WHALE PASS	0.00	10,000.00	10,000.00	10,000.00	0.00	100 %
258 NUTRITIONAL ALASKAN FOODS	0.00	3,463.30	4,099.96	4,099.96	636.66	84 %
260 TITLE I-A BASIC	8,270.38	45,994.00	75,637.19	75,637.19	29,643.19	61 %
261 TITLE I-C MIGRANT	6,515.06	43,785.63	52,443.00	52,443.99	8,658.36	83 %
262 MIGRANT BOOKS	0.00	1,780.34	2,120.00	2,120.00	339.66	84 %
264 Title IVA INNOVATIVE	0.00	5,740.00	10,000.00	10,000.00	4,260.00	57 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	24,302.62	29,271.66	29,271.66	4,969.04	83 %
267 MIGRANT COMPETITVE	273.00	1,389.67	50,000.00	50,000.00	48,610.33	3 %
268 TITLE VI-B IDEA	0.00	53,155.80	50,361.00	53,081.65	-74.15	100 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	4,492.22	4,240.00	4,492.23	0.01	100 %
271 CARL PERKINS	153.71	7,820.07	18,000.00	18,000.00	10,179.93	43 %
357 PROSPER GRANT	5,485.14	15,549.61	15,690.00	15,690.00	140.39	99 %
358 CARE - ANE GRANT	10,139.53	139,457.61	177,603.09	177,603.09	38,145.48	79 %
360 INDIAN EDUCATION	1,082.35	5,716.99	7,639.00	7,639.00	1,922.01	75 %
370 SEARHC STEPS	0.00	1,822.45	1,822.45	1,822.45	0.00	100 %
371 RURAL CAP COMMUNITY GARDENS	0.00	350.72	210.44	210.44	-140.28	167 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 18

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
374 CROSSETT GRANT	0.00	1,727.21	1,540.82	1,540.82	-186.39	112 %
375 TEACHER HOUSING	970.48	58,504.51	58,000.00	58,000.00	-504.51	101 %
379 USDA-NIFA	5,747.64	36,770.59	45,471.20	45,471.20	8,700.61	81 %
380 CFAITC - CA FOUNDATION OF AGRICULTURE IN	0.00	969.41	1,000.00	1,000.00	30.59	97 %
381 PEACE HEALTH GET OUT & PLAY	0.00	8,600.00	8,600.00	8,600.00	0.00	100 %
382 CROSSETT GRANT - MUSICAL INSTRUMENTS	0.00	19,016.70	20,000.00	20,000.00	983.30	95 %
383 FIRST BANK COMMUNITY GRANT	281.00	281.00	2,800.00	2,800.00	2,519.00	10 %
385 SEIYA	0.00	0.00	1,992.75	1,992.75	1,992.75	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	24,041.04	5,000.00	92,000.00	67,958.96	26 %
506 EE KICKSTART LIGHTING	0.00	10,000.00	10,000.00	10,000.00	0.00	100 %
507 WOOD FIRED BOILERSFY 2016	16,073.97	268,914.82	387,921.14	387,921.14	119,006.32	69 %
600 THE CAFE	78.95	43,011.39	39,400.00	39,400.00	-3,611.39	109 %
710 STUDENT AGENCY FUND	417.91	8,958.42	8,700.00	8,700.00	-258.42	103 %
711 STUDENT AGENCY FUND AGRICULTURE	92.12	18,660.51	6,300.00	6,300.00	-12,360.51	296 %
Grand Total:	534,498.17	6,162,414.64	8,895,397.42	8,266,141.29	2,103,726.65	75 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 18

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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	52,590.07	25,000.00	-27,590.07	210 %
43 STUDENT ACTIVITY REVENUE	0.00	190.95	0.00	-190.95	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
43 STUDENT ACTIVITY REVENUE	0.00	3,000.00	0.00	-3,000.00	** %
51 DANCING WITH THE SPIRIT					
47 E-RATE REVENUE	51,199.20	513,770.26	618,797.00	105,026.74	83 %
48 STATE BROADBAND ASSISTANT GRANT	0.00	58,027.20	58,027.00	-0.20	100 %
51 STATE-FOUNDATION PROGRAM	0.00	4,529,907.00	5,573,127.00	1,043,220.00	81 %
53 TIMBER RECEIPTS	0.00	13,536.96	13,536.96	0.00	100 %
56 TRS On-Behalf	0.00	0.00	224,491.00	224,491.00	0 %
57 PERS On Behalf	0.00	0.00	23,486.00	23,486.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	7,568.52	0.00	-7,568.52	** %
Function Total:	51,199.20	5,178,590.96	6,536,464.96	1,357,874.00	79 %
Org Total:	51,199.20	5,178,590.96	6,536,464.96	1,357,874.00	79 %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	82.00	0.00	-82.00	** %
28 THORNE BAY SCHOOL CULINARY ARTS					
Function Total:	0.00	82.00	0.00	-82.00	** %
Org Total:	0.00	82.00	0.00	-82.00	** %
Fund Total:	51,199.20	5,178,672.96	6,536,464.96	1,357,792.00	79 %
Grand Total:	51,199.20	5,178,672.96	6,536,464.96	1,357,792.00	79 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 5 / 18

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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	15,810.51	140,521.21	207,950.00	191,236.00	50,714.79	73
200 SPECIAL EDUCATION INSTRUC	341.21	3,992.90	20,338.00	6,318.00	2,325.10	63
400 SCHOOL ADMINISTRATION	761.78	6,094.78	8,454.00	8,454.00	2,359.22	72
600 OPERATIONS & MAINTENANCE	2,858.22	46,647.95	53,795.00	66,195.00	19,547.05	70
700 STUDENT ACTIVITIES	2,727.82	8,207.69	8,319.00	8,249.00	41.31	99
Org Total:	22,499.54	205,464.53	298,856.00	280,452.00	74,987.47	
624 KASAAN						
100 REGULAR INSTRUCTION	13,814.02	139,043.05	219,979.00	229,206.00	90,162.95	60
200 SPECIAL EDUCATION INSTRUC	0.00	3,973.32	6,875.00	5,675.00	1,701.68	70
400 SCHOOL ADMINISTRATION	1,020.20	9,128.21	9,454.00	9,454.00	325.79	96
600 OPERATIONS & MAINTENANCE	1,044.67	16,067.41	45,159.00	45,559.00	29,491.59	35
700 STUDENT ACTIVITIES	1,615.12	6,937.69	7,869.00	8,869.00	1,931.31	78
Org Total:	17,494.01	175,149.68	289,336.00	298,763.00	123,613.32	
625 NAUKATI						
100 REGULAR INSTRUCTION	11,870.86	117,049.12	172,367.00	171,171.00	54,121.88	68
200 SPECIAL EDUCATION INSTRUC	11,822.29	69,619.32	67,265.00	72,222.00	2,602.68	96
400 SCHOOL ADMINISTRATION	742.11	6,629.45	8,454.00	8,454.00	1,824.55	78
600 OPERATIONS & MAINTENANCE	3,149.66	62,903.17	89,336.00	106,756.00	43,852.83	58
700 STUDENT ACTIVITIES	2,079.15	7,138.05	8,769.00	8,769.00	1,630.95	81
Org Total:	29,664.07	263,339.11	346,191.00	367,372.00	104,032.89	
628 THORNE BAY						
100 REGULAR INSTRUCTION	48,087.54	459,498.62	687,160.00	694,840.00	235,341.38	66
160 VOCATIONAL ED INSTRUCTION	221.25	3,444.09	26,850.00	20,575.00	17,130.91	16
200 SPECIAL EDUCATION INSTRUC	23,675.51	186,558.55	238,768.00	244,355.00	57,796.45	76
350 SUPPORT SERVICES-INSTRUCT	0.00	0.00	8,887.00	182.00	182.00	0
400 SCHOOL ADMINISTRATION	13,614.51	94,732.58	154,430.00	160,296.00	65,563.42	59
450 SCHOOL ADMIN SUPPORT SRVC	5,067.17	48,875.44	34,008.00	64,698.00	15,822.56	75
600 OPERATIONS & MAINTENANCE	12,993.82	182,510.22	216,792.00	223,686.00	41,175.78	81
700 STUDENT ACTIVITIES	5,517.22	46,161.57	43,810.00	46,435.00	273.43	99
Org Total:	109,177.02	1,021,781.07	1,410,705.00	1,455,067.00	433,285.93	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,026.69	144,851.71	73,767.00	210,721.00	65,869.29	68
200 SPECIAL EDUCATION INSTRUC	6,631.34	53,587.40	83,311.00	62,538.00	8,950.60	85
400 SCHOOL ADMINISTRATION	999.71	8,988.14	7,940.00	9,940.00	951.86	90
600 OPERATIONS & MAINTENANCE	1,023.91	33,929.48	32,535.00	38,689.00	4,759.52	87
700 STUDENT ACTIVITIES	2,071.42	8,240.99	2,500.00	8,500.00	259.01	96
Org Total:	26,753.07	249,597.72	200,053.00	330,388.00	80,790.28	
648 DISTRICT OFFICE						
600 OPERATIONS & MAINTENANCE	0.00	90.68	4,750.00	250.00	159.32	36
Org Total:		90.68	4,750.00	250.00	159.32	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	6,533.45	146,238.40	162,396.00	171,256.00	25,017.60	85
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	4,250.00	0.00	0.00	0

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
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Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
200 SPECIAL EDUCATION INSTRUC	2,837.25	42,123.70	2,000.00	2,000.00	-40,123.70	***
220 SPED SUPPORT SRVCS-STUDNT	2,500.00	18,739.78	40,000.00	22,500.00	3,760.22	83
300 SUPPORT SERVICES-STUDENTS	0.00	0.00	5,415.00	0.00	0.00	0
350 SUPPORT SERVICES-INSTRUCT	0.00	961.75	3,500.00	3,500.00	2,538.25	27
352 LIBRARY SERVICES	1,680.20	19,712.17	23,287.00	21,340.00	1,627.83	92
353 Technology	79,470.71	906,940.72	2,031,192.00	1,071,983.00	165,042.28	84
354 INSERVICE	0.00	2,594.96	7,500.00	7,500.00	4,905.04	34
400 SCHOOL ADMINISTRATION	12,734.77	120,123.08	179,252.00	169,288.00	49,164.92	70
511 BOARD OF EDUCATION	5,863.19	83,012.98	105,604.00	103,261.00	20,248.02	80
512 OFFICE OF SUPERINTENDENT	11,631.23	127,440.53	170,072.00	169,148.00	41,707.47	75
550 DISTRICT ADMIN SUPRT SRVC	13,265.60	249,801.75	385,601.00	347,272.00	97,470.25	71
600 OPERATIONS & MAINTENANCE	43,387.74	522,085.06	556,966.00	655,445.00	133,359.94	79
700 STUDENT ACTIVITIES	778.95	86,598.57	35,245.00	79,845.00	-6,753.57	108
900 OTHER FINANCING USES	0.00	0.00	100,000.00	110,000.00	110,000.00	0
Org Total:	180,683.09	2,326,373.45	3,812,280.00	2,934,338.00	607,964.55	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	14,761.90	154,985.19	143,504.00	225,976.00	70,990.81	68
200 SPECIAL EDUCATION INSTRUC	14,776.85	113,581.21	211,761.00	138,612.00	25,030.79	81
400 SCHOOL ADMINISTRATION	990.41	8,905.59	8,454.00	9,454.00	548.41	94
450 SCHOOL ADMIN SUPPORT SRVC	1,240.79	10,538.30	13,030.00	18,975.00	8,436.70	55
600 OPERATIONS & MAINTENANCE	2,849.30	52,120.59	36,043.00	56,076.00	3,955.41	92
700 STUDENT ACTIVITIES	3,218.00	12,864.44	10,119.00	12,119.00	-745.44	106
Org Total:	37,237.25	352,995.32	422,911.00	461,212.00	108,216.68	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	17,068.68	147,498.69	210,609.00	214,120.00	66,621.31	68
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	777.00	0.00	0.00	0
400 SCHOOL ADMINISTRATION	976.93	8,821.14	8,454.00	8,854.00	32.86	99
600 OPERATIONS & MAINTENANCE	964.88	15,360.71	65,128.00	65,378.00	50,017.29	23
700 STUDENT ACTIVITIES	173.90	2,958.19	4,000.00	4,750.00	1,791.81	62
Org Total:	19,184.39	174,638.73	288,968.00	293,102.00	118,463.27	
673 PORT PROTECTION						
600 OPERATIONS & MAINTENANCE	0.00	125.00	650.00	650.00	525.00	19
Org Total:		125.00	650.00	650.00	525.00	
680 HYDER						
100 REGULAR INSTRUCTION	9,025.04	118,885.61	205,851.00	159,891.00	41,005.39	74
160 VOCATIONAL ED INSTRUCTION	0.00	463.24	0.00	500.00	36.76	92
200 SPECIAL EDUCATION INSTRUC	384.07	2,241.63	2,281.00	2,281.00	39.37	98
400 SCHOOL ADMINISTRATION	739.59	8,141.83	8,454.00	8,541.00	399.17	95
600 OPERATIONS & MAINTENANCE	2,500.00	36,270.23	35,250.00	37,950.00	1,679.77	95
700 STUDENT ACTIVITIES	638.85	2,127.79	2,500.00	2,500.00	372.21	85
Org Total:	13,287.55	168,130.33	254,336.00	211,663.00	43,532.67	
Fund Total:	455,979.99	4,937,685.62	7,329,036.00	6,633,257.00	1,695,571.38	74 %
Grand Total:	455,979.99	4,937,685.62	7,329,036.00	6,633,257.00	1,695,571.38	74 %