



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: Rodney Morrison, Superintendent

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

Date: August 20, 2023

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the monthly August 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.

08/20/23
13:51:48

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 8 / 23

Page: 1 of 2
Report ID: B110F

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	356,051.00	802,119.04	6,650,031.00	5,847,911.96	12 %
205 PUPIL TRANSPORTATION FUND	0.00	21.08	198,528.00	198,506.92	0 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	212,202.00	212,202.00	0 %
255 FOOD SERVICE FUND	0.00	0.00	304,281.00	304,281.00	0 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	1,068.75	1,068.75	0 %
260 TITLE I-A BASIC	0.00	0.00	141,499.00	141,499.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	52,992.00	52,992.00	0 %
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	0.00	61,869.00	61,869.00	0 %
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 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
280 CSLD	0.00	0.00	409,834.00	409,834.00	0 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	277,984.00	277,984.00	0 %
298 COVID DISCRETIONARY	0.00	0.00	6,956.71	6,956.71	0 %
358 SOAR - KLAUOCK	0.00	0.00	20,049.78	20,049.78	0 %
360 INDIAN EDUCATION	12,722.00	12,722.00	12,722.00	0.00	100 %
365 REAP	0.00	4,821.00	4,821.00	0.00	100 %
366 SELECT - KLAUOCK	0.00	0.00	20,000.00	20,000.00	0 %
368 THRIVE	0.00	0.00	150,000.00	150,000.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	20,000.00	20,000.00	0 %
370 SUCCEED	0.00	0.00	498,564.00	498,564.00	0 %
375 TEACHER HOUSING	1,674.00	3,085.91	110,000.00	106,914.09	3 %
379 USDA	0.00	0.00	59,250.00	59,250.00	0 %

08/20/23
13:51:48

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 8 / 23

Page: 2 of 2
Report ID: B110F

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	2,611,171.42	2,611,171.42	0 %
600 THE CAFE	0.00	0.00	7,200.00	7,200.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	646.38	0.00	-646.38	%
Grand Total:	370,447.00	823,494.02	11,968,474.66	11,144,980.64	7 %

08/20/23
13:45:35

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 8 / 23

Page: 1 of 2
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	213,240.98	654,930.71	6,784,370.00	6,784,370.00	6,129,439.29	10%
205 PUPIL TRANSPORTATION FUND	2,987.63	3,087.63	145,037.00	145,037.00	141,949.37	2%
237 ALASKA PRE ELEMENTARY PROGRAM	2,315.83	2,387.52	212,202.00	212,202.00	209,814.48	1%
255 FOOD SERVICE FUND	7,447.69	8,710.22	303,281.00	303,281.00	294,570.78	3%
256 FRESH FRUIT & VEGETABLES	0.00	1,068.75	1,068.75	1,068.75	0.00	100%
260 TITLE I-A BASIC	929.56	1,323.88	101,705.00	101,705.00	100,381.12	1%
261 TITLE I-C MIGRANT	93.58	93.58	52,256.00	52,256.00	52,162.42	0%
262 MIGRANT BOOKS	0.00	0.00	2,447.03	2,447.03	2,447.03	0%
264 Title IVA INNOVATIVE	0.00	0.00	13,273.00	13,273.00	13,273.00	0%
266 TITLE IIA PRINCIPAL/TEACHER	860.00	1,305.00	19,175.00	19,175.00	17,870.00	7%
268 TITLE VI-B IDEA	0.00	0.00	50,069.00	50,069.00	50,069.00	0%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,393.00	4,393.00	4,393.00	0%
271 CARL PERKINS	0.00	0.00	21,770.11	21,770.11	21,770.11	0%
274 TITLE IA SCHOOL IMPROVEMENT	443.99	1,228.49	50,000.00	50,000.00	48,771.51	2%
280 CSLD	808.94	808.94	409,834.00	409,834.00	409,025.06	0%
297 COVID RELIEF - ARP ACT ESSER III	2,426.78	2,426.78	277,984.00	277,984.00	275,557.22	1%
298 COVID DISCRETIONARY	3,706.57	6,468.07	6,956.71	6,956.71	488.64	93%
358 SOAR - KLAUOCK	0.00	49.78	20,049.78	20,049.78	20,000.00	0%
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 - KLAUOCK	0.00	40,526.55	40,526.55	40,526.55	0.00	100%
368 THRIVE	13,561.87	13,681.87	150,000.00	150,000.00	136,318.13	9%
369 REWARD - TLINGIT & HAIDA	0.00	49.78	20,049.78	20,049.78	20,000.00	0%
370 SUCCEED	18,148.30	18,148.30	498,564.00	498,564.00	480,415.70	4%
375 TEACHER HOUSING	2,596.45	9,333.74	50,000.00	50,000.00	40,666.26	19%

08/20/23
13:45:35

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 8 / 23

Page: 2 of 2
Report ID: B100F

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
379 USDA	500.00	500.00	59,250.00	59,250.00	58,750.00	1%
380 ALASKA MICRO GRANTS	16.43	16.43	0.00	0.00	-16.43	0%
536 20-002 HOLLIS K-12 SCHOOL	157,049.40	912,147.68	2,611,171.42	2,611,171.42	1,699,023.74	35%
600 THE CAFE	0.00	600.00	7,200.00	7,200.00	6,600.00	8%
711 STUDENT AGENCY FUND AGRICULTURE	1,052.54	1,293.45	0.00	0.00	-1,293.45	0%
Grand Total:	428,186.54	1,684,727.15	11,930,176.13	11,930,176.13	10,245,448.98	14%

08/20/23
13:53:20

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 8 / 23

Page: 1 of 1
Report ID: B110AK

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	400.00	25,000.00	24,600.00	1 %
47 E-RATE REVENUE	0.00	87,330.19	1,411,471.00	1,324,140.81	6 %
51 STATE-FOUNDATION PROGRAM	356,051.00	712,102.00	4,405,966.00	3,693,864.00	16 %
53 TIMBER RECEIPTS	0.00	0.00	280,000.00	280,000.00	0 %
56 TRS On-Behalf	0.00	0.00	231,198.00	231,198.00	0 %
57 PERS On Behalf	0.00	0.00	25,014.00	25,014.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	250,674.00	250,674.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	2,286.85	0.00	-2,286.85	** %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	20,708.00	20,708.00	0 %
Function Total:	356,051.00	802,119.04	6,650,031.00	5,847,911.96	12 %
Org Total:	356,051.00	802,119.04	6,650,031.00	5,847,911.96	12 %
Fund Total:	356,051.00	802,119.04	6,650,031.00	5,847,911.96	12 %
Grand Total:	356,051.00	802,119.04	6,650,031.00	5,847,911.96	12 %

08/20/23
13:59:00

SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 8 / 23

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	401.07	532.90	181,718.00	181,484.58	180,951.68	0
160 VOCATIONAL ED INSTRUCTION	1,733.42	1,733.42	1,500.00	1,733.42	0.00	100
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	60,737.00	60,737.00	60,737.00	0
600 OPERATIONS & MAINTENANCE	5,354.24	8,022.24	74,420.00	74,420.00	66,397.76	10
700 STUDENT ACTIVITIES	0.00	0.00	7,364.00	7,364.00	7,364.00	0
Org Total:	7,488.73	10,288.56	325,739.00	325,739.00	315,450.44	
624 KASAAN						
100 REGULAR INSTRUCTION	2,477.74	2,567.74	226,494.00	226,494.00	223,926.26	1
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	50,194.00	50,194.00	50,194.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,678.00	6,678.00	6,678.00	0
600 OPERATIONS & MAINTENANCE	323.27	786.27	32,725.00	32,725.00	31,938.73	2
700 STUDENT ACTIVITIES	0.00	0.00	6,696.00	6,696.00	6,696.00	0
Org Total:	2,801.01	3,354.01	324,287.00	324,287.00	320,932.99	
625 NAUKATI						
100 REGULAR INSTRUCTION	2,337.88	3,046.89	205,228.00	205,228.00	202,181.11	1
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	98,456.00	98,456.00	98,456.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	10,951.00	10,951.00	10,951.00	0
600 OPERATIONS & MAINTENANCE	860.46	9,542.20	66,012.00	66,012.00	56,469.80	14
700 STUDENT ACTIVITIES	0.00	0.00	6,718.00	6,718.00	6,718.00	0
Org Total:	3,198.34	12,589.09	388,865.00	388,865.00	376,275.91	
628 THORNE BAY						
100 REGULAR INSTRUCTION	1,123.50	1,373.50	448,164.00	448,164.00	446,790.50	0
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	2,400.00	2,400.00	2,400.00	0
200 SPECIAL EDUCATION INSTRUC	260.88	260.88	190,525.00	190,525.00	190,264.12	0
400 SCHOOL ADMINISTRATION	0.00	0.00	168,210.00	168,210.00	168,210.00	0
450 SCHOOL ADMIN SUPPORT SRVC	3,651.46	3,651.46	31,434.00	31,434.00	27,782.54	11
600 OPERATIONS & MAINTENANCE	7,300.31	66,380.04	282,203.00	282,203.00	215,822.96	23
700 STUDENT ACTIVITIES	0.00	-414.24	40,304.00	40,304.00	40,718.24	-1
Org Total:	12,336.15	71,251.64	1,163,240.00	1,163,240.00	1,091,988.36	
632 WHALE PASS						
100 REGULAR INSTRUCTION	424.08	3,826.53	222,249.00	222,249.00	218,422.47	1
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	79,694.00	79,694.00	79,694.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,678.00	6,678.00	6,678.00	0
600 OPERATIONS & MAINTENANCE	297.83	1,071.43	35,792.00	35,792.00	34,720.57	2
700 STUDENT ACTIVITIES	0.00	240.66	6,451.00	6,451.00	6,210.34	3
Org Total:	721.91	5,138.62	352,364.00	352,364.00	347,225.38	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	7,484.87	11,259.87	118,979.00	118,979.00	107,719.13	9
140 CORRESPONDENCE INSTRUCTON	0.00	0.00	154,110.00	154,110.00	154,110.00	0
160 VOCATIONAL ED INSTRUCTION	4,151.62	4,151.62	50,726.00	50,726.00	46,574.38	8

08/20/23
13:59:00

SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 8 / 23

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						
220 SPED SUPPORT SRVCS-STUDNT	353.53	353.53	39,059.00	39,059.00	38,705.47	0
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	8,684.27	126,009.16	1,433,016.00	1,433,016.00	1,307,006.84	8
354 INSERVICE	2,998.25	5,842.79	9,000.00	9,000.00	3,157.21	64
400 SCHOOL ADMINISTRATION	47.71	47.71	4,564.00	4,564.00	4,516.29	1
450 SCHOOL ADMIN SUPPORT SRVC	3,963.07	5,091.67	28,809.00	28,809.00	23,717.33	17
511 BOARD OF EDUCATION	7,025.31	7,025.31	101,605.00	101,605.00	94,579.69	6
512 OFFICE OF SUPERINTENDENT	38,066.79	40,432.01	315,555.00	315,555.00	275,122.99	12
550 DISTRICT ADMIN SUPRT SRVC	36,374.94	82,604.16	292,197.00	292,197.00	209,592.84	28
600 OPERATIONS & MAINTENANCE	72,380.42	260,668.94	814,560.00	814,560.00	553,891.06	32
700 STUDENT ACTIVITIES	0.00	-3,874.81	85,548.00	85,548.00	89,422.81	-4
900 OTHER FINANCING USES	0.00	0.00	52,500.00	52,500.00	52,500.00	0
Org Total:	181,530.78	539,611.96	3,500,873.00	3,500,873.00	2,961,261.04	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	97.46	290.70	309,986.00	309,986.00	309,695.30	0
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	90,596.00	90,596.00	90,596.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	9,142.00	9,142.00	9,142.00	0
600 OPERATIONS & MAINTENANCE	3,183.87	3,516.87	57,219.00	57,219.00	53,702.13	6
700 STUDENT ACTIVITIES	0.00	0.00	8,947.00	8,947.00	8,947.00	0
Org Total:	3,281.33	3,807.57	477,390.00	477,390.00	473,582.43	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	801.32	7,771.85	156,395.00	156,395.00	148,623.15	4
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	28,025.00	28,025.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	7,078.00	7,078.00	7,078.00	0
600 OPERATIONS & MAINTENANCE	1,081.41	1,117.41	52,864.00	52,864.00	51,746.59	2
700 STUDENT ACTIVITIES	0.00	0.00	5,750.00	5,750.00	5,750.00	0
Org Total:	1,882.73	8,889.26	251,612.00	251,612.00	242,722.74	
0.00Fund Total:	213,240.98	654,930.71	6,784,370.00	6,784,370.00	6,129,439.29	9 %
Grand Total:	213,240.98	654,930.71	6,784,370.00	6,784,370.00	6,129,439.29	9 %