



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: May 14, 2025

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 detailed 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.

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 25

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Fund	Received		Estimated Revenue	Revenue	%
	Current Month	Received YTD		To Be Received	Received
100 GENERAL OPERATING FUND	7,129.96	4,152,341.88	5,669,357.00	1,517,015.12	73 %
205 PUPIL TRANSPORTATION FUND	65,694.00	210,915.00	238,612.00	27,697.00	88 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	190.00	190.00	0 %
255 FOOD SERVICE FUND	196.00	91,893.11	142,000.00	50,106.89	65 %
256 FRESH FRUIT & VEGETABLES	0.00	5,592.10	8,625.01	3,032.91	65 %
260 TITLE I-A BASIC	0.00	29,115.82	101,673.02	72,557.20	29 %
261 TITLE I-C MIGRANT	0.00	22,840.97	107,110.98	84,270.01	21 %
262 MIGRANT BOOKS	0.00	1,433.51	3,479.00	2,045.49	41 %
264 Title IVA INNOVATIVE	0.00	0.00	14,751.18	14,751.18	0 %
265 POSITIVE BEHAVIORIAL INTERVENTION STRATEGIES	14,000.00	14,000.00	14,000.00	0.00	100 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	4,093.64	23,086.80	18,993.16	18 %
268 TITLE VI-B IDEA	0.00	20,904.01	54,404.00	33,499.99	38 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,434.00	4,434.00	0 %
271 CARL PERKINS	0.00	14,829.41	27,000.00	12,170.59	55 %
272 SAFETY & WELL BEING	0.00	8,883.28	10,000.00	1,116.72	89 %
273 HUNTER EDUCATION GRANT	0.00	48,821.00	48,821.00	0.00	100 %
274 TITLE IA SCHOOL IMPROVEMENT	16,826.66	31,614.41	50,000.00	18,385.59	63 %
275 HOMELESS - EHCY	0.00	559.33	1,000.00	440.67	56 %
280 CSLD	32,514.09	71,492.65	143,907.14	72,414.49	50 %
353 RURAL UTILITIES SERVICE	0.00	0.00	609,098.68	609,098.68	0 %
358 SOAR - KLAWOCK	0.00	88,968.36	107,400.00	18,431.64	83 %
360 INDIAN EDUCATION	0.00	11,907.00	11,907.00	0.00	100 %
365 REAP	0.00	3,173.00	3,173.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	120,000.00	120,000.00	0 %
370 SUCCEED	0.00	711,869.14	1,026,706.00	314,836.86	69 %
375 TEACHER HOUSING	5,850.00	365,695.80	397,001.97	31,306.17	92 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 25

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Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
378 WHOLE KIDS FOUNDATION GARDEN GRANT - COFFMAN COVE	0.00	0.00	3,000.00	3,000.00	0 %
380 ALASKA MICRO GRANTS	0.00	0.00	8,406.63	8,406.63	0 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	7,465.69	44,388.84	36,923.15	17 %
384 POW HEALTH NETWORK	0.00	4,000.00	4,000.00	0.00	100 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	25,000.00	25,000.00	0 %
515 AEA-DENALI COMMISSION COFFMAN COVE BIOMASS GAP	0.00	0.00	164,915.00	164,915.00	0 %
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	368,602.15	500,000.00	131,397.85	74 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	414,940.74	414,940.74	0 %
537 AK HOMELAND SECURITY & EMERGENCY MGMT	0.00	0.00	262,000.00	262,000.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	5,320.00	7,793.19	7,793.19	0.00	100 %
Grand Total:	147,530.71	6,298,804.45	10,372,182.18	4,073,377.73	61 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 25

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	437,066.23	4,636,221.10	5,710,883.00	5,676,894.00	1,040,672.90	82%
205 PUPIL TRANSPORTATION FUND	13,900.03	127,530.44	138,262.00	142,220.00	14,689.56	90%
237 ALASKA PRE ELEMENTARY PROGRAM	2,779.50	2,964.76	190.00	2,969.50	4.74	100%
255 FOOD SERVICE FUND	22,540.07	302,829.63	293,235.23	302,793.23	-36.40	100%
256 FRESH FRUIT & VEGETABLES	260.92	9,249.73	1,078.13	8,625.01	-624.72	107%
260 TITLE I-A BASIC	4,291.79	73,075.57	101,672.81	101,672.81	28,597.24	72%
261 TITLE I-C MIGRANT	2,958.76	53,107.28	106,827.87	107,087.87	53,980.59	50%
262 MIGRANT BOOKS	0.00	1,433.51	3,479.00	3,479.00	2,045.49	41%
264 Title IVA INNOVATIVE	0.00	9,869.75	14,741.97	14,741.97	4,872.22	67%
265 POSITIVE BEHAVIORIAL INTERVENTION	0.00	10,470.63	14,000.00	14,000.00	3,529.37	75%
266 TITLE IIA PRINCIPAL/TEACHER	0.00	8,349.92	27,328.80	27,958.11	19,608.19	30%
268 TITLE VI-B IDEA	3,017.50	48,753.14	53,225.00	54,404.00	5,650.86	90%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	4,434.00	4,434.00	4,434.00	0.00	100%
271 CARL PERKINS	981.33	21,242.49	26,990.77	26,990.77	5,748.28	79%
272 SAFETY & WELL BEING	0.00	8,883.28	10,000.00	10,000.00	1,116.72	89%
273 HUNTER EDUCATION GRANT	0.00	9,705.90	49,321.80	49,321.80	39,615.90	20%
274 TITLE IA SCHOOL IMPROVEMENT	5,018.60	48,243.50	49,981.87	50,000.00	1,756.50	96%
275 HOMELESS - EHCY	0.00	2,629.29	1,000.00	1,000.00	-1,629.29	263%
280 CSLD	16,567.70	87,955.65	146,891.58	146,891.58	58,935.93	60%
353 RURAL UTILITIES SERVICE	293,137.00	303,600.12	609,098.68	609,098.68	305,498.56	50%
358 SOAR - KLAWOCK	5,041.80	71,321.55	51,961.00	65,977.30	-5,344.25	108%
360 INDIAN EDUCATION	0.00	3,246.11	11,907.00	11,907.00	8,660.89	27%
365 REAP	0.00	3,173.00	3,173.00	3,173.00	0.00	100%
366 SELECT - KLAWOCK	0.00	93,008.13	120,000.00	120,000.00	26,991.87	78%
368 THRIVE	12,855.65	92,442.17	94,695.47	94,695.47	2,253.30	98%

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Statement of Expenditure - Budget vs. Actual Report
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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
370 SUCCEED	158,189.78	545,481.69	1,026,738.00	1,026,738.00	481,256.31	53%
375 TEACHER HOUSING	5,764.45	92,264.77	50,000.00	50,000.00	-42,264.77	185%
378 WHOLE KIDS FOUNDATION GARDEN GRANT	0.00	1,148.58	3,000.00	3,000.00	1,851.42	38%
380 ALASKA MICRO GRANTS	0.00	0.00	8,406.63	8,406.63	8,406.63	0%
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	49,784.59	44,388.84	44,388.84	-5,395.75	112%
384 POW HEALTH NETWORK	-5.21	3,303.30	4,000.00	4,000.00	696.70	83%
386 Rural CAP Foundation - Music &	0.00	2,133.52	2,133.52	2,133.52	0.00	100%
501 CIP-DISTRICT MAJOR MAINT	0.00	142,875.17	44,000.00	49,612.00	-93,263.17	288%
515 AEA-DENALI COMMISSION COFFMAN COVE	249.00	45,471.37	164,915.00	164,915.00	119,443.63	28%
528 AHFC THORNE BAY HOUSING GRANT	0.00	1,895.93	700,000.00	700,000.00	698,104.07	0%
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	513,738.89	500,000.00	500,000.00	-13,738.89	103%
536 20-002 HOLLIS K-12 SCHOOL	235.63	35,315.80	414,940.74	414,940.74	379,624.94	9%
537 AK HOMELAND SECURITY & EMERGENCY	967.50	261,115.77	262,000.00	262,000.00	884.23	100%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	845.54	845.54	845.54	0.00	100%
Grand Total:	985,818.03	7,729,115.57	10,869,747.25	10,881,315.37	3,152,199.80	71%

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 25

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
30 EARNINGS ON INVESTMENTS	0.00	13,800.43	0.00	-13,800.43	** %
40 OTHER LOCAL REVENUES	100.00	6,318.35	25,000.00	18,681.65	25 %
51 STATE-FOUNDATION PROGRAM	0.00	3,642,865.00	4,467,557.00	824,692.00	81 %
56 TRS On-Behalf	0.00	0.00	280,117.00	280,117.00	0 %
57 PERS On Behalf	0.00	0.00	43,949.00	43,949.00	0 %
90 STATE-OTHER REVENUES	0.00	457,935.00	562,734.00	104,799.00	81 %
150 FEDERAL SOURCES THRU THE STATE	6,977.71	6,977.71	290,000.00	283,022.29	2 %
230 OTHER-SALE OF PROP & EQUI	0.00	22,868.50	0.00	-22,868.50	** %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	** %
299 PRIOR YEAR PO REVENUE	0.00	4.18	0.00	-4.18	** %
Function Total:	7,077.71	4,150,769.17	5,669,357.00	1,518,587.83	73 %
Org Total:	7,077.71	4,150,769.17	5,669,357.00	1,518,587.83	73 %
625 NAUKATI					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	90.00	0.00	-90.00	** %
115 ARCHERY					
Function Total:	0.00	90.00	0.00	-90.00	** %
Org Total:	0.00	90.00	0.00	-90.00	** %
628 THORNE BAY					
0000					
43 STUDENT ACTIVITY REVENUE	52.25	482.71	0.00	-482.71	** %
28 CULINARY ARTS					
Function Total:	52.25	482.71	0.00	-482.71	** %
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	1,000.00	0.00	-1,000.00	** %
109 MS-ELEM WRESTLING					
Function Total:	0.00	1,000.00	0.00	-1,000.00	** %
Org Total:	52.25	1,482.71	0.00	-1,482.71	** %
Fund Total:	7,129.96	4,152,341.88	5,669,357.00	1,517,015.12	73 %
Grand Total:	7,129.96	4,152,341.88	5,669,357.00	1,517,015.12	73 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 5 / 25

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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	13,521.61	156,161.01	224,683.00	196,997.00	40,835.99	79
160 VOCATIONAL ED INSTRUCTION	0.00	1,231.68	1,500.00	1,500.00	268.32	82
200 SPECIAL EDUCATION INSTRUC	7,070.96	51,928.68	58,610.00	69,761.00	17,832.32	74
400 SCHOOL ADMINISTRATION	-974.15	8,664.75	11,617.00	9,538.00	873.25	90
600 OPERATIONS & MAINTENANCE	3,290.42	63,991.67	75,404.00	72,305.00	8,313.33	88
700 STUDENT ACTIVITIES	954.03	2,412.08	7,487.00	7,487.00	5,074.92	32
Org Total:	23,862.87	284,389.87	379,301.00	357,588.00	73,198.13	
624 KASAAN						
100 REGULAR INSTRUCTION	21,727.61	173,480.41	232,678.00	237,673.00	64,192.59	72
160 VOCATIONAL ED INSTRUCTION	-61.59	1,199.99	1,500.00	1,200.00	0.01	99
200 SPECIAL EDUCATION INSTRUC	3,681.43	17,102.75	59,007.00	17,999.00	896.25	95
400 SCHOOL ADMINISTRATION	-783.29	8,858.11	11,617.00	9,538.00	679.89	92
600 OPERATIONS & MAINTENANCE	2,315.44	37,563.35	41,000.00	45,800.00	8,236.65	82
700 STUDENT ACTIVITIES	3,057.05	7,571.86	6,819.00	7,369.00	-202.86	102
Org Total:	29,936.65	245,776.47	352,621.00	319,579.00	73,802.53	
625 NAUKATI						
100 REGULAR INSTRUCTION	20,913.75	177,194.67	186,629.00	187,010.00	9,815.33	94
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	0.00	0.00	0
200 SPECIAL EDUCATION INSTRUC	10,636.04	73,015.74	81,242.00	67,101.00	-5,914.74	108
400 SCHOOL ADMINISTRATION	-452.49	8,665.00	11,617.00	9,538.00	873.00	90
600 OPERATIONS & MAINTENANCE	3,053.52	72,649.27	71,173.00	76,057.00	3,407.73	95
700 STUDENT ACTIVITIES	1,808.66	5,524.98	6,841.00	6,841.00	1,316.02	80
Org Total:	35,959.48	337,049.66	359,002.00	346,547.00	9,497.34	
628 THORNE BAY						
100 REGULAR INSTRUCTION	43,110.40	361,871.07	452,226.00	470,262.09	108,391.02	76
160 VOCATIONAL ED INSTRUCTION	1,114.54	3,416.43	3,000.00	6,600.00	3,183.57	51
200 SPECIAL EDUCATION INSTRUC	21,687.99	159,677.76	220,406.00	233,818.00	74,140.24	68
400 SCHOOL ADMINISTRATION	3,531.85	39,540.15	99,514.00	26,305.91	-13,234.24	150
450 SCHOOL ADMIN SUPPORT SRVC	4,341.02	43,205.89	34,489.00	34,340.00	-8,865.89	125
600 OPERATIONS & MAINTENANCE	15,609.99	225,305.78	279,835.00	227,158.00	1,852.22	99
700 STUDENT ACTIVITIES	3,179.73	112,992.94	40,856.00	40,856.00	-72,136.94	276
Org Total:	92,575.52	946,010.02	1,130,326.00	1,039,340.00	93,329.98	
632 WHALE PASS						
100 REGULAR INSTRUCTION	10,703.28	99,112.08	152,916.00	181,189.00	82,076.92	54
160 VOCATIONAL ED INSTRUCTION	0.00	65.30	1,500.00	1,500.00	1,434.70	4
200 SPECIAL EDUCATION INSTRUC	2,335.56	18,032.72	68,185.00	70,210.00	52,177.28	25
400 SCHOOL ADMINISTRATION	1,015.61	9,395.47	9,172.00	9,495.00	99.53	98
600 OPERATIONS & MAINTENANCE	2,223.27	28,600.77	37,529.00	43,441.00	14,840.23	65
700 STUDENT ACTIVITIES	0.00	1,467.24	6,451.00	6,451.00	4,983.76	22
Org Total:	16,277.72	156,673.58	275,753.00	312,286.00	155,612.42	
646 ALASKA TRAILS - DW CORRESPONDENCE						
140 CORRESPONDENCE INSTRUCTON	0.00	25,993.51	0.00	171,899.00	145,905.49	15
200 SPECIAL EDUCATION INSTRUC	502.50	7,979.11	0.00	7,288.00	-691.11	109
Org Total:	502.50	33,972.62		179,187.00	145,214.38	
649 DISTRICT WIDE						

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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						
100 REGULAR INSTRUCTION	9,000.46	88,052.09	138,619.00	146,785.00	58,732.91	59
140 CORRESPONDENCE INSTRUCTON	8,290.41	67,817.22	175,893.00	0.00	-67,817.22	***
160 VOCATIONAL ED INSTRUCTION	-333.81	-333.81	3,000.00	3,000.00	3,333.81	-11
200 SPECIAL EDUCATION INSTRUC	3,520.98	16,456.57	0.00	20,562.00	4,105.43	80
220 SPED SUPPORT SRVCS-STUDNT	5,725.91	116,050.77	163,471.00	102,712.00	-13,338.77	112
300 SUPPORT SERVICES-STUDENTS	1,220.41	12,828.64	15,275.00	15,275.00	2,446.36	83
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	16,582.87	130,241.29	168,742.00	183,135.00	52,893.71	71
354 INSERVICE	256.75	6,108.11	10,900.00	10,900.00	4,791.89	56
400 SCHOOL ADMINISTRATION	3,630.80	42,815.38	102,753.00	31,423.00	-11,392.38	136
450 SCHOOL ADMIN SUPPORT SRVC	4,242.84	42,182.99	30,394.00	33,840.00	-8,342.99	124
511 BOARD OF EDUCATION	8,118.83	104,427.17	111,862.00	114,787.00	10,359.83	90
512 OFFICE OF SUPERINTENDENT	24,381.88	244,712.14	330,040.00	319,886.00	75,173.86	76
550 DISTRICT ADMIN SUPRT SRVC	18,054.84	337,466.81	335,639.00	384,247.00	46,780.19	87
600 OPERATIONS & MAINTENANCE	47,177.32	764,344.32	670,369.00	697,669.00	-66,675.32	109
700 STUDENT ACTIVITIES	8,583.41	48,830.84	109,812.00	109,812.00	60,981.16	44
900 OTHER FINANCING USES	0.00	0.00	60,000.00	100,000.00	100,000.00	0
Org Total:	158,453.90	2,022,000.53	2,427,414.00	2,274,678.00	252,677.47	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	20,831.22	190,838.54	326,774.00	330,610.00	139,771.46	57
160 VOCATIONAL ED INSTRUCTION	0.00	467.26	1,500.00	1,500.00	1,032.74	31
200 SPECIAL EDUCATION INSTRUC	12,463.89	123,947.68	82,618.00	169,111.00	45,163.32	73
400 SCHOOL ADMINISTRATION	977.76	8,799.78	11,617.00	9,538.00	738.22	92
600 OPERATIONS & MAINTENANCE	3,241.27	61,861.28	59,053.00	57,389.00	-4,472.28	107
700 STUDENT ACTIVITIES	2,044.27	5,032.57	9,070.00	9,070.00	4,037.43	55
Org Total:	39,558.41	390,947.11	490,632.00	577,218.00	186,270.89	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	14,434.63	156,730.82	198,568.00	204,736.00	48,005.18	76
160 VOCATIONAL ED INSTRUCTION	0.00	980.00	1,500.00	980.00	0.00	100
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	25,787.00	0.00	0.00	0
400 SCHOOL ADMINISTRATION	-1,015.36	8,664.63	11,617.00	9,538.00	873.37	90
600 OPERATIONS & MAINTENANCE	26,519.91	52,797.83	52,612.00	54,717.00	1,919.17	96
700 STUDENT ACTIVITIES	0.00	227.96	5,750.00	500.00	272.04	45
Org Total:	39,939.18	219,401.24	295,834.00	270,471.00	51,069.76	
0.00Fund Total:	437,066.23	4,636,221.10	5,710,883.00	5,676,894.00	1,040,672.90	81 %
Grand Total:	437,066.23	4,636,221.10	5,710,883.00	5,676,894.00	1,040,672.90	81 %