



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.

A handwritten signature in cursive script, appearing to read "Lucienne Smith", is written over the printed name and title.

Date: January 13, 2021

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly January 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: 1 / 21

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	676.00	3,018,114.26	7,136,299.00	4,118,184.74	42 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	195,045.60	195,045.60	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	132,013.00	249,892.00	117,879.00	53 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	2,948.34	149,019.00	146,070.66	2 %
255 FOOD SERVICE FUND	0.00	35,387.13	118,500.00	83,112.87	30 %
256 FRESH FRUIT & VEGETABLES	0.00	2,935.00	10,088.00	7,153.00	29 %
260 TITLE I-A BASIC	0.00	16,919.46	88,577.59	71,658.13	19 %
261 TITLE I-C MIGRANT	0.00	1,718.88	127,301.65	125,582.77	1 %
262 MIGRANT BOOKS	0.00	269.50	1,920.00	1,650.50	14 %
264 Title IVA INNOVATIVE	0.00	0.00	17,416.10	17,416.10	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	1,503.60	18,482.49	16,978.89	8 %
268 TITLE VI-B IDEA	0.00	5,343.90	50,835.00	45,491.10	11 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,431.00	4,431.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	2,958.26	50,000.00	47,041.74	6 %
280 CLSD	0.00	10,113.31	219,999.13	209,885.82	5 %
294 CARES GRANT - ELEMENTARY & SECONDARY SCHOOLS	0.00	8,643.45	38,134.29	29,490.84	23 %
295 CARES GRANT - GOVERNOR'S EMERGENCY EDUCATION	0.00	253.81	60,665.01	60,411.20	0 %
350 RURAL COMMUNITIES OPIOID RESPONSE PLANNING	0.00	0.00	66,568.03	66,568.03	0 %
353 RURAL UTILITIES SERVICE	0.00	0.00	237,006.00	237,006.00	0 %
360 INDIAN EDUCATION	0.00	0.00	8,568.00	8,568.00	0 %
365 REAP	0.00	4,019.00	4,019.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	974.45	7,750.00	6,775.55	13 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	3,584.08	44,730.00	41,145.92	8 %
368 THRIVE	0.00	0.00	579,862.00	579,862.00	0 %
369 RESOLVE - YKSD	0.00	2,715.22	27,100.00	24,384.78	10 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 21

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
375 TEACHER HOUSING	6,925.00	44,287.43	110,000.00	65,712.57	40 %
379 USDA	0.00	0.00	15,955.96	15,955.96	0 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	56,064.00	56,064.00	0 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	22,161.00	141,718.87	119,557.87	16 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	0.00	145,323.56	145,323.56	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	288,908.43	288,908.43	0 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,220.00	122,220.00	0 %
511 AEA LED LIGHTING	0.00	0.00	125,400.00	125,400.00	0 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	168,199.00	670,060.55	501,861.55	25 %
600 THE CAFE	0.00	2,700.00	5,750.00	3,050.00	47 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	690.00	0.00	-690.00	** %
Grand Total:	7,601.00	3,683,497.68	11,208,610.26	7,525,112.58	33 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 21

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	327,917.21	2,713,276.62	7,180,798.00	7,171,798.00	4,458,521.38	38 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	195,045.60	195,045.60	195,045.60	0 %
205 PUPIL TRANSPORTATION FUND	5,681.12	50,234.38	175,287.00	175,287.00	125,052.62	29 %
206 AEA - SEISD SCHOOL BUS REPLACEMENT	0.00	20,973.70	56,318.00	56,318.00	35,344.30	37 %
237 ALASKA PRE ELEMENTARY PROGRAM	2,649.12	16,913.38	149,019.00	149,019.00	132,105.62	11 %
255 FOOD SERVICE FUND	10,689.95	127,153.46	217,610.00	217,610.00	90,456.54	58 %
256 FRESH FRUIT & VEGETABLES	0.00	4,677.42	2,935.00	10,088.00	5,410.58	46 %
260 TITLE I-A BASIC	1,023.63	23,175.45	88,577.60	88,577.60	65,402.15	26 %
261 TITLE I-C MIGRANT	2,568.23	11,459.68	127,301.65	127,301.65	115,841.97	9 %
262 MIGRANT BOOKS	0.00	269.50	1,920.00	1,920.00	1,650.50	14 %
264 Title IVA INNOVATIVE	0.00	0.00	17,416.10	17,416.10	17,416.10	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	2,503.60	18,482.50	18,482.50	15,978.90	14 %
268 TITLE VI-B IDEA	7,071.01	25,312.63	50,835.00	50,835.00	25,522.37	50 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,431.00	4,431.00	4,431.00	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	418.80	12,663.40	99,642.78	99,642.78	86,979.38	13 %
280 CLSD	21,009.47	76,426.63	219,999.13	219,999.13	143,572.50	35 %
294 CARES GRANT - ELEMENTARY & SECONDARY	257.65	10,005.79	38,134.29	38,134.29	28,128.50	26 %
295 CARES GRANT - GOVERNOR'S EMERGENCY	76.46	363.07	60,665.01	60,665.01	60,301.94	1 %
350 RURAL COMMUNITIES OPIOID RESPONSE	0.00	65,812.50	66,568.03	66,568.03	755.53	99 %
353 RURAL UTILITIES SERVICE	0.00	182,085.60	237,006.00	237,006.00	54,920.40	77 %
360 INDIAN EDUCATION	0.00	0.00	8,568.00	8,568.00	8,568.00	0 %
365 REAP	0.00	4,019.00	4,019.00	4,019.00	0.00	100 %
366 SELECT - KLAWOCK	1,013.69	4,959.75	7,750.00	7,750.00	2,790.25	64 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,620.28	17,992.80	44,730.00	44,730.00	26,737.20	40 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 21

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
368 THRIVE	6,166.26	258,358.42	579,861.99	579,861.99	321,503.57	45 %
369 RESOLVE - YKSD	2,606.58	13,358.80	27,100.00	27,100.00	13,741.20	49 %
375 TEACHER HOUSING	1,480.31	34,912.64	50,000.00	50,000.00	15,087.36	70 %
379 USDA	593.46	4,545.08	15,955.96	15,955.96	11,410.88	28 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	38,331.06	181,509.66	181,509.66	143,178.60	21 %
501 CIP-DISTRICT MAJOR MAINT	0.00	9,974.88	56,064.00	56,064.00	46,089.12	18 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	50,000.00	141,718.87	141,718.87	91,718.87	35 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	66,508.40	145,323.56	145,323.56	78,815.16	46 %
508 19-005 KASAAN K12 PLAYGROUND	195.00	1,267.50	289,395.93	289,395.93	288,128.43	0 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,220.00	122,220.00	122,220.00	0 %
511 AEA LED LIGHTING	1,636.98	38,986.68	125,400.00	125,400.00	86,413.32	31 %
536 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	1,350.50	207,419.83	670,060.55	670,060.55	462,640.72	31 %
600 THE CAFE	150.00	1,650.00	5,730.00	5,730.00	4,080.00	29 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	309.64	0.00	0.00	-309.64	*** %
Grand Total:	398,175.71	4,095,901.29	11,498,399.21	11,496,552.21	7,400,650.92	36 %

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SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 21

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100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
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0000					
40 OTHER LOCAL REVENUES	676.00	28,177.81	25,000.00	-3,177.81	112 %
46 RENTAL REVENUE	0.00	300.00	0.00	-300.00	** %
47 E-RATE REVENUE	0.00	428,740.45	1,305,864.00	877,123.55	32 %
51 STATE-FOUNDATION PROGRAM	0.00	2,556,126.00	5,130,237.00	2,574,111.00	49 %
56 TRS On-Behalf	0.00	0.00	299,213.00	299,213.00	0 %
57 PERS On Behalf	0.00	0.00	75,985.00	75,985.00	0 %
90 STATE-OTHER REVENUES	0.00	50.00	0.00	-50.00	** %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	300,000.00	300,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	4,720.00	0.00	-4,720.00	** %
Function Total:	676.00	3,018,114.26	7,136,299.00	4,118,184.74	42 %
Org Total:	676.00	3,018,114.26	7,136,299.00	4,118,184.74	42 %
Fund Total:	676.00	3,018,114.26	7,136,299.00	4,118,184.74	42 %
Grand Total:	676.00	3,018,114.26	7,136,299.00	4,118,184.74	42 %

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	14,299.62	99,829.65	249,832.00	249,832.00	150,002.35	39
160 VOCATIONAL ED INSTRUCTION	73.30	1,878.63	1,500.00	1,500.00	-378.63	125
200 SPECIAL EDUCATION INSTRUC	905.92	8,555.43	92,581.00	92,581.00	84,025.57	9
400 SCHOOL ADMINISTRATION	742.20	3,796.79	6,926.00	6,926.00	3,129.21	54
600 OPERATIONS & MAINTENANCE	4,207.35	23,041.27	60,710.00	60,710.00	37,668.73	37
700 STUDENT ACTIVITIES	0.00	100.00	8,466.00	8,466.00	8,366.00	1
Org Total:	20,228.39	137,201.77	420,015.00	420,015.00	282,813.23	
624 KASAAN						
100 REGULAR INSTRUCTION	11,240.21	57,158.19	161,090.00	161,090.00	103,931.81	35
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	1,801.00	1,801.00	1,801.00	0
400 SCHOOL ADMINISTRATION	592.45	3,346.68	6,926.00	6,926.00	3,579.32	48
600 OPERATIONS & MAINTENANCE	1,129.78	7,174.50	45,340.00	45,340.00	38,165.50	15
700 STUDENT ACTIVITIES	0.00	0.00	8,016.00	8,016.00	8,016.00	0
Org Total:	12,962.44	67,679.37	224,673.00	224,673.00	156,993.63	
625 NAUKATI						
100 REGULAR INSTRUCTION	14,678.82	68,198.76	235,730.00	235,730.00	167,531.24	28
160 VOCATIONAL ED INSTRUCTION	0.00	1,224.03	1,500.00	1,500.00	275.97	81
200 SPECIAL EDUCATION INSTRUC	4,880.33	26,950.77	90,862.00	90,862.00	63,911.23	29
400 SCHOOL ADMINISTRATION	845.57	4,636.92	11,283.00	11,283.00	6,646.08	41
600 OPERATIONS & MAINTENANCE	3,673.62	41,400.91	82,677.00	82,677.00	41,276.09	50
700 STUDENT ACTIVITIES	0.00	1,851.74	8,016.00	8,016.00	6,164.26	23
Org Total:	24,078.34	144,263.13	430,068.00	430,068.00	285,804.87	
628 THORNE BAY						
100 REGULAR INSTRUCTION	51,026.01	248,716.04	573,998.00	573,998.00	325,281.96	43
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	18,304.00	9,304.00	9,304.00	0
200 SPECIAL EDUCATION INSTRUC	13,873.55	44,351.86	277,098.00	277,098.00	232,746.14	16
400 SCHOOL ADMINISTRATION	13,786.71	34,412.20	137,204.00	137,204.00	102,791.80	25
450 SCHOOL ADMIN SUPPORT SRVC	4,178.77	20,469.97	87,743.00	87,743.00	67,273.03	23
600 OPERATIONS & MAINTENANCE	13,822.00	115,082.19	232,402.00	232,402.00	117,319.81	49
700 STUDENT ACTIVITIES	577.65	2,644.68	56,174.00	56,174.00	53,529.32	4
Org Total:	97,264.69	465,676.94	1,382,923.00	1,373,923.00	908,246.06	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,881.87	87,025.46	226,798.00	226,798.00	139,772.54	38
160 VOCATIONAL ED INSTRUCTION	0.00	693.80	1,500.00	1,500.00	806.20	46
200 SPECIAL EDUCATION INSTRUC	7,497.35	36,905.67	90,647.00	90,647.00	53,741.33	40
400 SCHOOL ADMINISTRATION	845.59	4,633.48	11,283.00	11,283.00	6,649.52	41
600 OPERATIONS & MAINTENANCE	1,256.80	8,196.78	38,360.00	38,360.00	30,163.22	21
700 STUDENT ACTIVITIES	185.24	370.41	5,500.00	5,500.00	5,129.59	6
Org Total:	26,666.85	137,825.60	374,088.00	374,088.00	236,262.40	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	9,332.25	72,443.02	155,494.00	155,494.00	83,050.98	46
140 CORRESPONDENCE INSTRUC	858.65	4,816.25	31,696.00	31,696.00	26,879.75	15

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	76.08	0.00	0.00	0.00	0.00	***
220 SPED SUPPORT SRVCS-STUDNT	7,727.90	48,145.89	123,147.00	123,147.00	75,001.11	39
300 SUPPORT SERVICES-STUDENTS	0.00	0.00	32,822.00	32,822.00	32,822.00	0
350 SUPPORT SERVICES-INSTRUCT	3,852.00	23,111.98	55,150.00	55,150.00	32,038.02	41
352 LIBRARY SERVICES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
353 Technology	9,423.01	604,560.35	1,539,611.00	1,539,611.00	935,050.65	39
354 INSERVICE	0.00	2,108.83	3,500.00	3,500.00	1,391.17	60
400 SCHOOL ADMINISTRATION	0.00	26,767.52	85,320.00	85,320.00	58,552.48	31
511 BOARD OF EDUCATION	5,963.36	35,778.18	100,692.00	100,692.00	64,913.82	35
512 OFFICE OF SUPERINTENDENT	22,153.37	152,529.87	350,874.00	350,874.00	198,344.13	43
550 DISTRICT ADMIN SUPRT SRVC	11,885.70	195,990.53	354,787.00	354,787.00	158,796.47	55
600 OPERATIONS & MAINTENANCE	29,694.34	361,937.57	706,240.00	706,240.00	344,302.43	51
700 STUDENT ACTIVITIES	1,147.77	11,003.62	67,865.00	67,865.00	56,861.38	16
900 OTHER FINANCING USES	0.00	0.00	55,000.00	55,000.00	55,000.00	0
Org Total:	102,114.43	1,539,193.61	3,666,198.00	3,666,198.00	2,127,004.39	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	17,091.91	83,027.18	227,311.00	227,311.00	144,283.82	36
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,527.72	27,826.24	145,575.00	145,575.00	117,748.76	19
400 SCHOOL ADMINISTRATION	711.63	3,551.30	9,104.00	9,104.00	5,552.70	39
450 SCHOOL ADMIN SUPPORT SRVC	0.00	0.00	10,124.00	10,124.00	10,124.00	0
600 OPERATIONS & MAINTENANCE	2,543.57	16,138.86	64,670.00	64,670.00	48,531.14	24
700 STUDENT ACTIVITIES	0.00	952.75	8,016.00	8,016.00	7,063.25	11
Org Total:	26,874.83	131,496.33	466,300.00	466,300.00	334,803.67	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	15,291.60	71,283.55	135,504.00	135,504.00	64,220.45	52
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	336.38	2,573.26	300.00	300.00	-2,273.26	857
400 SCHOOL ADMINISTRATION	577.63	3,247.06	6,926.00	6,926.00	3,678.94	46
600 OPERATIONS & MAINTENANCE	1,521.63	12,836.00	69,803.00	69,803.00	56,967.00	18
700 STUDENT ACTIVITIES	0.00	0.00	2,500.00	2,500.00	2,500.00	0
Org Total:	17,727.24	89,939.87	216,533.00	216,533.00	126,593.13	
Fund Total:	327,917.21	2,713,276.62	7,180,798.00	7,171,798.00	4,458,521.38	37 %
Grand Total:	327,917.21	2,713,276.62	7,180,798.00	7,171,798.00	4,458,521.38	37 %