

Wrangell Public Schools  
 General (School Operating) Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 FY 2021

Period Ended June 30,		FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget	Difference in Budgets	
<b>Revenues</b>							
Local sources:							
010	100-000-010	Borough appropriation - City and Borough of Wrangell	\$ 667,799	\$ 583,619	\$ 610,329	\$ 583,830	\$ (26,499)
030	100-000-030	Earnings on investments	715	462	701	701	-
040	100-000-040	Other local revenues	48,742	129,457	41,114	60,000	18,886
047	100-000-047	E-Rate	75,952	85,697	76,569	80,000	3,431
<b>Total local sources</b>		<b>793,208</b>	<b>799,235</b>	<b>728,713</b>	<b>724,531</b>	<b>(4,182)</b>	
State of Alaska:							
050	100-000-050	Foundation	3,612,769	3,879,785	3,756,369	3,882,367	125,998
056	100-550-056	TRS on behalf	273,489	273,674	300,844	300,000	(844)
057	100-000-057	PERS on behalf	32,523	51,022	55,000	55,000	-
<b>Total State of Alaska</b>		<b>3,918,781</b>	<b>4,204,481</b>	<b>4,112,213</b>	<b>4,237,367</b>	<b>125,154</b>	
Federal sources:							
190	100-000-190	Timber receipts passed through City and Borough of Wrangell	848,489	848,488	689,671	716,170	26,499
100	100-000-100	Direct educational grants - federal impact	2,890	2,928	-	-	-
<b>Total federal sources</b>		<b>851,379</b>	<b>851,416</b>	<b>689,671</b>	<b>716,170</b>	<b>26,499</b>	
<b>Total Revenues</b>		<b>5,563,368</b>	<b>5,855,132</b>	<b>5,530,597</b>	<b>5,678,068</b>	<b>147,471</b>	
<b>Expenditures</b>							
Instruction:							
310	100-100-310	Certificated salaries	1,345,202	1,499,390	1,575,802	1,592,948	17,146
320	100-100-320	Noncertificated salaries	71,144	79,139	71,469	139,014	67,545
350	100-100-350	Employee benefits	702,472	824,027	931,118	982,631	51,513
410	100-100-410	Professional and technical services	80	125	5,000	-	(5,000)
420	100-100-420	Staff travel	2,153	2,758	5,000	3,000	(2,000)
425	100-100-425	Student travel	4,475	1,160	6,000	5,000	(1,000)
440	100-100-440	Other purchased services	5,565	7,171	7,300	7,500	200
450	100-100-450	Supplies, materials and media	107,699	126,066	126,648	125,000	(1,648)
490	100-100-490	Other expenditures	17,544	60	739	500	(239)
510	100-100-510	Equipment	28,604	8,134	13,762	10,000	(3,762)
<b>Total instruction</b>		<b>2,284,938</b>	<b>2,548,030</b>	<b>2,742,838</b>	<b>2,865,593</b>	<b>122,755</b>	

## Wrangell Public Schools

General (School Operating) Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual, continued  
 FY 2021

<i>Period Ended June 30,</i>		FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget	Difference in Budgets	
Expenditures, continued							
Special education instruction:							
310	100-200-310	Certificated salaries	\$ 146,178	\$ 125,215	\$ 125,250	\$ 136,977	\$ 11,727
320	100-200-320	Noncertificated salaries	188,154	153,477	199,916	178,096	(21,820)
350	100-200-350	Employee benefits	142,444	126,070	153,327	173,417	20,090
410	100-200-410	Professional and technical services	-	30,792	29,953	35,000	5,047
420	100-200-420	Staff travel	122	300	10,000	3,000	(7,000)
450	100-200-450	Supplies, materials and media	5,396	4,209	8,696	6,604	(2,092)
510	100-200-510	Equipment	2,028	-	619	-	(619)
Total special education instruction		484,322	440,063	527,761	533,094	5,333	
Special education support services - students:							
320	100-220-320	Noncertificated salaries	16,914	15,126	46,089	12,614	(33,475)
350	100-220-350	Employee benefits	17,839	11,912	20,704	7,977	(12,727)
410	100-220-410	Professional and technical services	32,493	43,835	-	30,000	30,000
450	100-220-450	Supplies, materials and media	181	-	870	1,000	130
510	100-220-510	Equipment	-	-	500	-	(500)
Total special education support services		67,427	70,873	68,163	51,592	(16,571)	
Support services - students:							
310	100-300-310	Certificated salaries	81,573	79,207	12,333	16,804	4,471
350	100-300-350	Employee benefits	48,656	40,775	3,667	8,494	4,827
410	100-300-410	Professional and technical services	8,237	50,000	-	20,000	20,000
450	100-300-450	Supplies, materials and media	636	559	250	600	350
490	100-300-490	Other expenditures	-	1,758	-	1,000	1,000
Total support services - students		139,102	172,299	16,250	46,899	30,649	

Wrangell Public Schools

General (School Operating) Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual, continued  
 FY 2021

<i>Period Ended June 30,</i>		FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget	Difference in Budgets	
Expenditures, continued							
Support services - instruction:							
320	100-350-320	Noncertificated salaries	\$ 133,731	\$ 143,559	\$ 134,971	\$ 26,391	\$ (108,580)
350	100-350-350	Employee benefits	90,858	109,799	112,349	44,009	(68,340)
410	100-350-410	Professional and technical services	7,546	5,212	19,200	30,000	10,800
420	100-350-420	Staff travel	1,818	3,001	2,000	3,000	1,000
430	100-350-430	Utility services	125,038	113,355	116,535	127,000	10,465
440	100-350-440	Other purchased services			3,000	-	(3,000)
450	100-350-450	Supplies, materials and media	12,409	11,250	23,082	20,000	(3,082)
490	100-350-490	Other expenditures	2,406	410	500	1,000	500
510	100-350-510	Equipment	3,664	-	5,000	-	(5,000)
Total support services - instruction			377,470	386,586	416,637	251,400	(165,236)
School administration:							
310	100-400-310	Certificated salaries	181,405	186,522	127,411	42,009	(85,402)
320	100-400-320	Noncertificated salaries	9,356	3,940	-	-	-
350	100-400-350	Employee benefits	84,030	81,674	96,773	24,822	(71,951)
420	100-400-420	Staff travel	4,398	5,828	8,000	8,000	-
430	100-400-430	Utility services	3,850	3,345	4,690	5,000	310
440	100-400-440	Other purchased services	228	72	1,039	500	(539)
450	100-400-450	Supplies, materials and media	3,045	1,856	1,500	15,000	13,500
490	100-400-490	Other expenditures	1,214	1,596	1,500	1,000	(500)
510	100-400-510	Equipment	3,598	-	-	-	-
Total school administration			291,124	284,833	240,913	96,331	(144,582)
School administration support services:							
320	100-450-320	Noncertificated salaries	117,045	99,428	105,735	90,626	(15,109)
350	100-450-350	Employee benefits	84,743	64,448	76,308	81,628	5,320
410	100-450-410	Professional and technical services	-	-	1,000	-	(1,000)
430	100-450-430	Utility services	5,748	5,308	5,840	6,500	660
440	100-450-440	Other purchased services	5,565	5,379	8,400	5,000	(3,400)
450	100-450-450	Supplies, materials and media	2,098	1,580	9,000	1,500	(7,500)
490	100-450-490	Other expenditures	99	-	100	-	(100)
510	100-450-510	Equipment	679	-	-	-	-
Total school administration support serv			215,977	176,143	206,383	185,254	(21,129)

## Wrangell Public Schools

General (School Operating) Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual, continued  
 FY 2021

<i>Period Ended June 30,</i>		FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget	Difference in Budgets	
Expenditures, continued							
District administration:							
310	100-510-310	Certificated salaries	\$ 118,397	\$ 107,000	\$ 104,860	\$ 85,600	\$ (19,260)
350	100-510-350	Employee benefits	54,945	42,747	47,264	35,951	(11,313)
390	100-510-390	Transportation allowance	5,000	-	-	-	-
410	100-510-410	Professional and technical services	41,646	7,178	8,600	25,000	16,400
420	100-510-420	Staff travel	23,740	21,511	32,005	25,000	(7,005)
430	100-510-430	Utility services	2,467	1,396	2,500	5,000	2,500
450	100-510-450	Supplies, materials and media	3,798	9,734	7,000	5,000	(2,000)
490	100-510-490	Other expenditures	10,643	7,773	4,608	7,000	2,392
510	100-510-510	Equipment	1,249	-	-	-	-
Total district administration		261,885	196,839	206,837	188,551	(18,286)	
District administration support services:							
320	100-550-320	Noncertificated salaries	177,202	179,236	208,372	186,118	(22,254)
350	100-550-350	Employee benefits	108,340	117,023	140,539	141,164	625
410	100-550-410	Professional and technical services	82,865	148,115	106,900	115,000	8,100
420	100-550-420	Staff travel	5,569	4,904	6,495	5,000	(1,495)
430	100-550-430	Utility services	4,169	2,503	4,100	2,500	(1,600)
440	100-550-440	Other purchased services	2,915	4,028	4,300	4,000	(300)
445	100-550-445	Insurance and bond premiums	10,563	16,213	89,662	89,000	(662)
450	100-550-450	Supplies, materials and media	3,952	9,140	56,107	25,000	(31,107)
490	100-550-490	Other expenditures	20,902	15,600	13,224	15,000	1,776
495	100-550-495	Indirect costs	(34,193)	(26,983)	(33,738)	(34,216)	(478)
510	100-550-510	Equipment	-	-	2,619	-	(2,619)
Total district administration support services		382,284	469,779	598,580	548,566	(50,014)	

## Wrangell Public Schools

 General (School Operating) Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual, continued  
 FY 2021

<i>Period Ended June 30,</i>		FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget	Difference in Budgets	
Expenditures, continued							
Operations and maintenance of plant:							
320	100-600-320	Noncertificated salaries	\$ 240,151	\$ 238,404	\$ 190,716	\$ 169,273	\$ (21,443)
350	100-600-350	Employee benefits	144,082	169,091	171,604	173,995	2,391
410	100-600-410	Professional and technical services	20,385	12,710	84,847	34,800	(50,047)
420	100-600-420	Staff travel		1,280	2,000	2,000	-
430	100-600-430	Utility services	30,334	31,146	40,970	30,600	(10,370)
435	100-600-435	Energy	208,414	247,991	247,168	240,000	(7,168)
440	100-600-440	Other purchased services	3,079	4,117	28,000	18,000	(10,000)
445	100-600-445	Insurance and bond premiums	38,504	43,065	-	-	-
450	100-600-450	Supplies, materials and media	22,059	37,066	54,283	35,000	(19,283)
510	100-600-510	Equipment	2,418	6,818	2,000	-	(2,000)
Total operations and maintenance of plant		709,426	791,688	821,588	703,667	(117,921)	
Student activities:							
310	100-700-310	Certificated salaries	20,408	21,266	27,951	20,000	(7,951)
320	100-700-320	Noncertificated salaries	64,875	53,389	47,694	60,000	12,306
350	100-700-350	Employee benefits	15,598	11,820	15,443	13,642	(1,801)
410	100-700-410	Professional and technical services	6,671	4,950	500	3,000	2,500
420	100-700-420	Staff travel	5,807	3,151	5,000	3,500	(1,500)
425	100-700-425	Student travel	105,111	126,607	140,675	125,000	(15,675)
440	100-700-440	Other purchased services		150	346	300	(46)
450	100-700-450	Supplies, materials and media	13,780	54,804	20,000	20,000	-
490	100-700-490	Other expenditures	3,799	4,171	6,600	5,000	(1,600)
Total student activities		236,049	280,308	264,209	250,442	(13,767)	
350	100-790-350	Food services - employee benefits	657	1,340	-	-	-
Total Expenditures		5,450,661	5,818,781	6,110,159	5,721,389	(388,770)	
Excess (Deficiency) of Revenues Over Ex		112,707	36,351	(579,562)	(43,321)	536,241	
Other Financing Sources (Uses)							
250		Transfers in		668,117	107,853	(560,264)	
251		Transfers to	(120,000)	(42,319)	(64,532)	(22,213)	
Net Change in Fund Balance		(7,293)	36,351	46,236	(0)	(46,236)	
800		Fund Balance, beginning of year	549,941	542,648	578,999	625,235	46,236
Fund Balance, end of year		\$ 542,648	\$ 578,999	\$ 625,235	\$ 625,234	\$ (0)	