BUENA REGIONAL SCHOOL DISTRICT

AUDIT RECOMMENDATIONS SUMMARY

For the Fiscal Year Ended June 30, 2022

Recommendations:

1. Administrative Practices and Procedures

   None

2. Financial Planning. Accounting and Reporting

   None

3. School Purchasing Programs

   None

4. School Food Service

   None

5. Student Body Activities

   None

6. Application for State School Aid

   None

7. Pupil Transportation

   None

8. Facilities and Capital Assets

   None

9. Miscellaneous

   None

10. Status of Prior Year Audit Findings/Recommendations

    There were no prior year findings.

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
REVENUES:					
Local Sources:					
Local Tax Levy	$ 14,084,700.00	$ -	$ 14,084,700.00	$ 14,084,700.00	$ -
Tuition	1,239,788.00	-	1,239,788.00	1,228,254.04	(11,533.96)
Transportation Fees from Other LEA's		-		16,146.38	16,146.38
Unrestricted Miscellaneous Revenues	351,400.00	-	351,400.00	776,307.62	424,907.62
Total Local Sources	15,675,888.00	-	15,675,888.00	16,105,408.04	429,520.04
State Sources:					
Categorical Transportation Aid	175,973.00	-	175,973.00	175,973.00	-
Categorical Special Education Aid	1,134,901.00	-	1,134,901.00	1,134,901.00	-
Equalization Aid	16,480,693.00	-	16,480,693.00	16,480,693.00	-
Categorical Security Aid	556,813.00	-	556,813.00	556,813.00	-
Extraordinary Aid	200,000.00	-	200,000.00	269,305.00	69,305.00
Nonpublic Transportation Aid		-		19,140.00	19,140.00
Securing our Children's Future Bond Act		91,392.00	91,392.00	91,372.00	(20.00)
Other State Aid		19,838.23	19,838.23	19,838.23	-
TPAF Pension (On-Behalf - Non-Budgeted)				6,955,472.00	6,955,472.00
TPAF Social Security (Reimbursed-Non-Budgeted)			-	1,095,614.09	1,095,614.09
Total State Sources	18,548,380.00	111,230.23	18,659,610.23	26,799,121.32	8,139,511.09
Federal Sources:					
SEMI	84,974.00	-	84,974.00	98,541.54	13,567.54
Total Federal Sources	84,974.00	-	84,974.00	98,541.54	13,567.54
Total Revenues	34,309,242.00	111,230.23	34,420,472.23	43,003,070.90	8,582,598.67
EXPENDITURES:					
CURRENT EXPENSE					
REGULAR PROGRAMS - INSTRUCTION					
Kindergarten - Salaries of Teachers	424,584.00	(92,371.11)	332,212.89	332,212.89	-
Grades 1 - 5 Salaries of Teachers	2,537,118.00	118,369.72	2,655,487.72	2,376,874.90	278,612.82
Grades 6 - 8 Salaries of Teachers	2,088,084.00	212,510.84	2,300,594.84	2,300,594.84	-
Grades 9 - 12 Salaries of Teachers	3,176,873.00	(23,857.83)	3,153,015.17	3,009,025.57	143,989.60
Regular Programs - Home Instruction					
Salaries of Teachers	25,000.00	10,935.97	35,935.97	35,935.97	-
Purchased Professional - Education Services	15,000.00	744.77	15,744.77	13,964.74	1,780.03
Other Purchased Services (400-500 series)	5,000.00	(2,965.64)	2,034.36	1,652.49	381.87
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	85,407.00	(50,566.64)	34,840.36	-	34,840.36
Purchased Professional - Education Services	448,715.60	(76,513.78)	372,201.82	346,580.45	25,621.37
Other Purchased Services (400-500 series)	1,160.00	-	1,160.00	300.00	860.00
General Supplies	162,402.20	(4,095.90)	158,306.30	113,105.10	45,201.20
Textbooks	112,197.02	(14,648.30)	97,548.72	50,869.68	46,679.04
Other Objects	9,000.00	3,355.00	12,355.00	5,738.25	6,616.75
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,090,540.82	80,897.10	9,171,437.92	8,586,854.88	584,583.04
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities					
Salaries of Teachers	125,931.00	(50,564.20)	75,366.80	75,366.80	-
Other Salaries for Instruction	38,459.00	(37,451.10)	1,007.90	-	1,007.90
General Supplies	1,500.00	250.00	1,750.00	1,509.99	240.01
Textbooks	500.00	-	500.00	-	500.00
Total Learning and/or Language Disabilities	166,390.00	(87,765.30)	78,624.70	76,876.79	1,747.91
Behavioral Disabilities					
Salaries of Teachers	173,065.00	5,089.00	178,154.00	178,154.00	-
Other Salaries for Instruction	34,314.00	8,757.35	43,071.35	40,913.02	2,158.33
Purchased Professional - Ed. Services		-			-
General Supplies	1,500.00	-	1,500.00	129.30	1,370.70
Total Behavioral Disabilities	208,879.00	13,846.35	222,725.35	219,196.32	3,529.03
Multiple Disabilities					
Salaries of Teachers	444,243.00	(145,619.49)	298,623.51	298,623.51	-
Other Salaries for Instruction	221,865.00	(15,142.71)	206,722.29	181,758.30	24,963.99
Other Purchased Services (400-500 series)	100.00	-	100.00	-	100.00
General Supplies	10,000.00	-	10,000.00	8,216.73	1,783.27
Textbooks	500.00	(250.00)	250.00	-	250.00
Total Multiple Disabilities	676,708.00	(161,012.20)	515,695.80	488,598.54	27,097.26

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Resource Room/Resource Center					
Salaries of Teachers	1,749,911.00	121,177.24	1,871,088.24	1,798,232.86	72,855.38
Other Salaries for Instruction	142,482.00	186,710.00	329,192.00	310,359.94	18,832.06
Purchased Professional - Ed. Services	5,000.00	(3,515.20)	1,484.80	-	1,484.80
Other Purchased Services (400-500 series)	200.00	-	200.00	-	200.00
General Supplies	15,540.36	(2,502.79)	13,037.57	11,916.04	1,121.53
Textbooks	1,000.00	-	1,000.00	61.67	938.33
Total Resource Room/Resource Center	1,914,133.36	301,869.25	2,216,002.61	2,120,570.51	95,432.10
Preschool Disabilities					
Salaries of Teachers	153,101.00	(20,436.96)	132,664.04	88,195.00	44,469.04
Other Salaries for Instruction	38,868.00	13,339.57	52,207.57	49,137.99	3,069.58
Total Preschool Disabilities - Full-Time	191,969.00	(7,097.39)	184,871.61	137,332.99	47,538.62
TOTAL SPECIAL EDUCATION - INSTRUCTION	3,158,079.36	59,840.71	3,217,920.07	3,042,575.15	175,344.92
Basic Skills Remedial - Instruction					
Salaries of Teachers	362,850.00	(28,760.40)	334,089.60	275,169.00	58,920.60
Total Basic Skills Remedial - Instruction	362,850.00	(28,760.40)	334,089.60	275,169.00	58,920.60
Bilingual Education - Instruction					
Salaries of Teachers	124,591.00	7,303.89	131,894.89	131,894.89	-
Other Purchased Services (400-500 series)	100.00	-	100.00	-	100.00
Total Bilingual Education - Instruction	124,691.00	7,303.89	131,994.89	131,894.89	100.00
School-Sponsored Co/Exra-Curr. Activities - Instruction					
Salaries	103,413.00	3,613.50	107,026.50	100,515.50	6,511.00
Purchased Services (300-500 series)	11,012.10	(1,262.45)	9,749.65	6,483.83	3,265.82
Supplies and Materials	7,000.00	(2,020.18)	4,979.82	4,833.00	146.82
Total School-Spon. Cocurricular Activities - Inst.	121,425.10	330.87	121,755.97	111,832.33	9,923.64
School-Spon. Cocurricular Athletics - Instruction					
Salaries	416,800.00	(28,241.00)	388,559.00	360,182.45	28,376.55
Purchased Services (300-500 series)	211,999.00	(31,634.00)	180,365.00	162,245.56	18,119.44
Supplies and Materials	80,000.00	7,195.00	87,195.00	82,094.72	5,100.28
Other Objects	34,900.00	6,200.00	41,100.00	36,832.95	4,267.05
Total School-Spon. Cocurricular Athletics - Inst.	743,699.00	(46,480.00)	697,219.00	641,355.68	55,863.32
Summer School Instruction					
Salaries of Teachers	30,000.00	30,000.00	60,000.00	44,761.97	15,238.03
Other Salaries for Instruction	30,000.00	(30,000.00)			-
General Supplies	1,000.00	-	1,000.00	-	1,000.00
Total Summer School Instruction	61,000.00	-	61,000.00	44,761.97	16,238.03
Other Alternative Ed Program - Instruction					
Salaries of Teachers	26,000.00	-	26,000.00	-	26,000.00
General Supplies	5,500.00	-	5,500.00	-	5,500.00
Total Other Alternative Ed Program - Instruction	31,500.00	-	31,500.00	-	31,500.00
Other Alternative Ed Program - Support Serv.					
Salaries	26,000.00	-	26,000.00	-	26,000.00
Total Other Alternative Ed Program - Support Serv.	26,000.00	-	26,000.00	-	26,000.00
TOTAL INSTRUCTION	13,719,785.28	73,132.17	13,792,917.45	12,834,443.90	958,473.55

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
UNDISTRIBUTED EXPENDITURES					
Undistributed Expenditures - Instruction					
Tuition to Other LEAs Within the State - Regular		21,010.34	21,010.34	14,417.30	6,593.04
Tuition to County Voc. School Dist. - Regular	363,318.00	-	363,318.00	362,996.00	322.00
Tuition to County Voc. School Dist. - Special	38,250.00	-	38,250.00	38,250.00	-
Tuition to CSSD & Regional Day Schools	963,638.00	-	963,638.00	861,049.66	102,588.34
Tuition to Private Schools for the Disabled W/I State	1,439,179.00	(135,061.64)	1,304,117.36	805,727.21	498,390.15
Tuition - State Facilities	39,872.00	-	39,872.00	39,872.00	-
Total Undistributed Expenditures - Instruction	2,844,257.00	(114,051.30)	2,730,205.70	2,122,312.17	607,893.53
Undistributed Expend. - Attend. & Social Worker					
Salaries	11,577.00	-	11,577.00	8,397.80	3,179.20
Purchased Professional and Technical Services	1,000.00	7,590.00	8,590.00	8,579.05	10.95
Supplies and Materials	500.00	-	500.00	359.52	140.48
Total Undist. Expend. - Attend. & Social Worker	13,077.00	7,590.00	20,667.00	17,336.37	3,330.63
Undistributed Expend. - Health Services					
Salaries	301,460.00	-	301,460.00	269,095.73	32,364.27
Purchased Professional and Technical Services	70,000.00	-	70,000.00	48,267.25	21,732.75
Other Purchased Services (400-500 series)	3,350.00	-	3,350.00	2,351.34	998.66
Supplies & Materials	6,958.00	-	6,958.00	6,483.60	474.40
Other Objects	100.00	-	100.00	65.00	35.00
Total Undistributed Expend. - Health Services	381,868.00	-	381,868.00	326,262.92	55,605.08
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	424,216.00	5,591.00	429,807.00	429,807.00	-
Purchased Professional - Education Services	150,000.00	(5,591.00)	144,409.00	122,520.41	21,888.59
Supplies & Materials	5,000.00	-	5,000.00	4,416.15	583.85
Total Undist. Expend. - Speech, OT, PT and Related Services	579,216.00	-	579,216.00	556,743.56	22,472.44
Undist. Expend. - Other Support Serv. Students - Extraordinary Services					
Salaries	142,134.00	(126,971.00)	15,163.00	-	15,163.00
Purchased Professional - Education Services	731,513.50	(224,118.68)	507,394.82	375,329.22	132,065.60
Total Undist. Expend. - Other Support Services Student - Extraordinary Services	873,647.50	(351,089.68)	522,557.82	375,329.22	147,228.60
Undist. Expend. - Guidance					
Regular					
Salaries of Other Professional Staff	824,636.00	(45.00)	824,591.00	821,263.10	3,327.90
Salaries of Secretarial and Clerical Assistance	46,584.00	(1,695.78)	44,888.22	36,302.95	8,585.27
Other Salaries	9,200.00	175.78	9,375.78	8,739.03	636.75
Purchased Professional - Education Services	110,000.00	17,594.23	127,594.23	127,234.23	360.00
Other Purchased Services (400-500 series)	1,661.44	(1,247.74)	413.70	413.70	-
Supplies and Materials	16,830.00	(11,539.17)	5,290.83	3,118.83	2,172.00
Other Objects	2,000.00	1,380.00	3,380.00	3,380.00	-
Total Undist. Expend. - Guidance	1,010,911.44	4,622.32	1,015,533.76	1,000,451.84	15,081.92
Undist. Expend. - Child Study Team					
Special					
Salaries of Other Professional Staff	439,499.00	-	439,499.00	397,513.77	41,985.23
Salaries of Secretarial and Clerical Assistants	114,376.00	-	114,376.00	106,592.50	7,783.50
Purchased Professional - Education Services	35,660.00	(365.70)	35,294.30	12,130.47	23,163.83
Misc Pur Serv (400-500 series O/than Resid Costs)	3,500.00	1,964.70	5,464.70	5,402.37	62.33
Supplies & Materials	20,000.00	(8,099.00)	11,901.00	8,120.57	3,780.43
Other Objects	1,500.00	-	1,500.00	-	1,500.00
Total Undist. Expend. - Child Study Team	614,535.00	(6,500.00)	608,035.00	529,759.68	78,275.32

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Improvement of Instructional Services					
Salaries of Supervisors of Instruction	270,557.00	(2,885.74)	267,671.26	267,671.26	-
Salaries of Secretarial and Clerical Assistants		26,546.55	26,546.55	23,341.42	3,205.13
Other Purchased Services (400-500 series)	300.00	(175.00)	125.00	-	125.00
Supplies & Materials	3,500.00	-	3,500.00	2,797.61	702.39
Other Objects	4,000.00	175.00	4,175.00	4,175.00	-
Total Undist. Expend. - Improvement of Instructional	278,357.00	23,660.81	302,017.81	297,985.29	4,032.52
Undist. Expend. - Instructional Staff Training					
Other Salaries	15,000.00	-	15,000.00	-	15,000.00
Purchased Professional - Education Services	4,000.00	-	4,000.00	-	4,000.00
Other Purchased Prof. and Tech. Services	12,000.00	(9,037.00)	2,963.00	695.00	2,268.00
Other Purchased Services (400-500 series)	5,000.00	537.00	5,537.00	5,537.00	-
Total Undist. Expend. - Instructional Staff Training	36,000.00	(8,500.00)	27,500.00	6,232.00	21,268.00
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	104,556.00	(7,535.81)	97,020.19	62,926.63	34,093.56
Purchased Prof & Tech Svc	26,000.00	(7,625.00)	18,375.00	17,160.23	1,214.77
Supplies & Materials	14,706.00	-	14,706.00	4,690.36	10,015.64
Total Undistributed Expenditures - Educational Media Services - School Library	145,262.00	(15,160.81)	130,101.19	84,777.22	45,323.97
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	214,908.00	4,379.92	219,287.92	219,023.42	264.50
Legal Services	71,392.00	22,000.00	93,392.00	80,039.25	13,352.75
Audit Fees	37,500.00	(7,000.00)	30,500.00	30,200.00	300.00
Architectural/Engineering Services	50,500.00	(15,000.00)	35,500.00	33,760.00	1,740.00
Other Purchased Prof. Services	55,000.00	3,000.00	58,000.00	48,026.19	9,973.81
Purchased Tech. Services	1,500.00	-	1,500.00	-	1,500.00
Communications/Telephone	234,212.00	(33,199.88)	201,012.12	128,567.11	72,445.01
BOE Other Purchased Professional Services	19,300.00	(16,300.00)	3,000.00	3,000.00	-
Misc. Purch Serv (400-500)	33,500.00	38,706.69	72,206.69	10,216.21	61,990.48
General Supplies	9,000.00	(4.55)	8,995.45	4,465.86	4,529.59
Judgements Against School District	25,000.00	-	25,000.00	-	25,000.00
Miscellaneous Expenditures	8,300.00	(1,786.61)	6,513.39	4,250.90	2,262.49
BOE Membership Dues and Fees	16,500.00	-	16,500.00	15,581.90	918.10
Total Undistributed Expenditures - Support Services - General Administration	776,612.00	(5,204.43)	771,407.57	577,130.84	194,276.73
Undist. Expend. - Supp. Serv. - School Admin.					
Salaries of Principals/Assistance Principals	820,395.00	(9,258.35)	811,136.65	724,739.96	86,396.69
Salaries of Other Professional Staff	149,943.00	36,400.00	186,343.00	135,157.68	51,185.32
Salaries of Secretarial and Clerical Assistants	374,285.00	(158.68)	374,126.32	317,804.10	56,322.22
Other Purchased Services (400-500 series)	11,600.00	28,838.88	40,438.88	30,004.85	10,434.03
Supplies & Materials	42,566.00	653.94	43,219.94	43,219.94	-
Other Objects	8,133.00	(1,465.00)	6,668.00	6,443.00	225.00
Total Undistributed Expenditures - Support Services - School Administration	1,406,922.00	55,010.79	1,461,932.79	1,257,369.53	204,563.26
Undist. Expend. - Central Services					
Salaries	416,750.00	48,617.78	465,367.78	464,981.94	385.84
Purchased Professional Services	63,425.00	(27,811.92)	35,613.08	34,519.55	1,093.53
Miscellaneous Purchased Services (400-500 series)	16,712.50	8,506.00	25,218.50	21,202.37	4,016.13
Supplies and Materials	13,000.00	76.60	13,076.60	10,381.76	2,694.84
Miscellaneous Expenditures	2,500.00	-	2,500.00	1,799.29	700.71
Total Undistributed Expenditures - Central Services	512,387.50	29,388.46	541,775.96	532,884.91	8,891.05
Undist. Expend. - Admin. Info. Technology					
Purchased Technical Services	240,000.00	17,702.47	257,702.47	257,702.47	-
Supplies and Materials	40,000.00	-	40,000.00	31,781.92	8,218.08
Total Undistributed Expenditures - Admin Info. Tech.	280,000.00	17,702.47	297,702.47	289,484.39	8,218.08
Undist. Expend. - Required Maint. School Fac.					
Salaries	271,690.00	(54,394.35)	217,295.65	205,558.06	11,737.59
Cleaning, Repair and Maintenance Service	286,110.59	(8,933.38)	277,177.21	246,855.69	30,321.52
Lead Testing of Drinking Water	8,000.00	(943.59)	7,056.41	-	7,056.41
General Supplies	91,992.41	(9,003.36)	82,989.05	65,668.77	17,320.28
Other Objects	9,400.00	1,100.00	10,500.00	10,428.25	71.75
Total Undistributed Expenditures - Required Maintenance for School Facilities	667,193.00	(72,174.68)	595,018.32	528,510.77	66,507.55

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Custodial Services					
Salaries	724,194.00	(9,558.43)	714,635.57	651,754.38	62,881.19
Salaries of Non Instructional Aids	73,662.00	5,097.87	78,759.87	70,572.41	8,187.46
Purchased Professional and Technical Services	27,000.00	7,740.00	34,740.00	27,494.73	7,245.27
Cleaning, Repairs & Maintenance	72,236.00	(23,110.46)	49,125.54	46,409.17	2,716.37
Other Purchased Property Services	60,000.00	15,256.37	75,256.37	75,256.37	-
Insurance	247,160.00	23,854.80	271,014.80	271,014.80	-
Misc. Purch Serv (400-500)		2,000.00	2,000.00	1,857.44	142.56
General Supplies	174,308.37	(25,702.53)	148,605.84	139,713.75	8,892.09
Energy (Electricity)	730,000.00	38,188.36	768,188.36	685,633.00	82,555.36
Energy (Gasoline)	14,802.80	-	14,802.80	13,899.79	903.01
Other Objects	500.00	-	500.00	320.00	180.00
Energy (Natural Gas)	270,000.00	61,757.51	331,757.51	313,668.33	18,089.18
		-			
Total Undistributed Expenditures - Custodial Services	2,393,863.17	95,523.49	2,489,386.66	2,297,594.17	191,792.49
Undist. Expend. - Care and Upkeep of Grounds					
Salaries	136,514.00	(24,120.00)	112,394.00	96,952.76	15,441.24
Cleaning, Repair, and Maintenance Services	19,939.75	9,000.00	28,939.75	28,850.77	88.98
General Supplies	30,088.36	(500.00)	29,588.36	26,089.05	3,499.31
Total Undist. Expend. - Care and Upkeep of Grounds	186,542.11	(15,620.00)	170,922.11	151,892.58	19,029.53
Undist. Expend. - Security					
Salaries		-			-
Purchased Professional and Technical Services	168,598.00	17,164.73	185,762.73	184,841.25	921.48
Cleaning, Repair & Maintenance Services	6,000.00	-	6,000.00	-	6,000.00
General Supplies	1,000.00	-	1,000.00	20.97	979.03
Total Undistributed Expenditures - Security	175,598.00	17,164.73	192,762.73	184,862.22	7,900.51
Total Undistributed Expenditures - Maintenance of School Facilities	3,423,196.28	24,893.54	3,448,089.82	3,162,859.74	285,230.08
Undist. Expend. - Student Transportation Serv.					
Sal.- Pup. Trans. (Bet. Home & School) - Reg.	19,000.00	(19,000.00)			-
Other Purchased Professional and Tech. Services	5,000.00	2,750.00	7,750.00	7,750.00	-
Contracted Services - (Other than Home & Sch) - Venc	153,225.00	2,133.88	155,358.88	138,115.65	17,243.23
Contr. Serv. - (Bet. Home & School) - Jointures	10,000.00	1,000.00	11,000.00	10,128.40	871.60
Contr. Serv. - (Sp Ed Stds) - Jointures	741,461.00	(40,046.98)	701,414.02	679,427.87	21,986.15
Contr. Serv - (Regular) - ESCs	1,077,904.00	(10,087.50)	1,067,816.50	911,137.34	156,679.16
Contr. Serv - (Sp Ed) - ESCs	686,462.00	228,863.96	915,325.96	726,929.70	188,396.26
Contr. Serv. - Aid in Lieu Payments - Non Pub. Sch.	127,968.14	(3,504.04)	124,464.10	118,459.12	6,004.98
Travel		350.00	350.00	350.00	-
General Supplies	1,500.00	1,683.68	3,183.68	2,843.36	340.32
Misc. Expenditures		1,715.00	1,715.00	1,715.00	-
Total Undistributed Expenditures - Student Transportation Services	2,822,520.14	165,858.00	2,988,378.14	2,596,856.44	391,521.70
Unallocated Benefits					
Group Insurance	60,000.00	-	60,000.00	48,074.29	11,925.71
Social Security Contribution	887,327.00	(36,263.30)	851,063.70	502,712.24	348,351.46
Other Retirement Contributions - PERS	402,500.00	(21,535.00)	380,965.00	380,965.00	-
Unemployment Compensation	50,000.00	(31,676.27)	18,323.73	-	18,323.73
Workmen's Compensation	225,123.00	(16,957.51)	208,165.49	203,168.74	4,996.75
Health Benefits	4,390,012.00	(16,019.19)	4,373,992.81	3,903,177.31	470,815.50
Tuition Reimbursement	42,999.50	4,175.28	47,174.78	12,372.28	34,802.50
Other Employee Benefits	444,000.00	92,609.05	536,609.05	449,519.54	87,089.51
Total Unallocated Benefits	6,501,961.50	(25,666.94)	6,476,294.56	5,499,989.40	976,305.16
On-Behalf Contributions					
TPAF Pension (On-Behalf - Non-Budgeted)			-	6,955,472.00	(6,955,472.00)
Reimbursed TPAF Social Security Cont.(non-bud)			-	1,095,614.09	(1,095,614.09)
Total On-Behalf Contributions		-	-	8,051,086.09	(8,051,086.09)
Total Personal Services - Employee Benefits	6,501,961.50	(25,666.94)	6,476,294.56	13,551,075.49	(7,074,780.93)
TOTAL UNDISTRIBUTED EXPENDITURES	22,500,730.36	(197,446.77)	22,303,283.59	27,284,851.61	(4,981,568.02)
TOTAL GENERAL CURRENT EXPENSE	36,220,515.64	(124,314.60)	36,096,201.04	40,119,295.51	(4,023,094.47)

BUENA REGIONAL SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
CAPITAL OUTLAY					
Equipment					
Regular Programs - Grades 6-8	7,200.00	-	7,200.00	2,150.00	5,050.00
Support Services - Students - Reg		296,935.87	296,935.87	296,935.87	-
General Administration		4,705.30	4,705.30	4,705.30	-
School Administration		12,769.06	12,769.06	12,763.00	6.06
Admin. Info. Tech.	55,000.00	(1,369.94)	53,630.06	53,630.06	-
Undistributed Expenditures - Instruction	80,000.00	(80,000.00)	-		-
Undistributed Expenditures - Central Services	211,800.00	(211,800.00)	-		-
Undistributed - Custodial Serivces	20,600.00	6,786.50	27,386.50	19,459.49	7,927.01
Undistributed - Care and Upkeep of Grounds	79,910.00	2,094.38	82,004.38	82,004.38	-
Undistributed - Security		91,372.36	91,372.36	91,372.36	-
Total Equipment	454,510.00	121,493.53	576,003.53	563,020.46	12,983.07
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	10,000.00	(1,500.00)	8,500.00	-	8,500.00
Other Purchased Prof. and Tech. Services	23,000.00	(1,500.00)	21,500.00	4,140.00	17,360.00
Construction Services	258,000.00	3,000.00	261,000.00	135,000.00	126,000.00
Assessment for Debt Service on SDA Funding	290,098.00	-	290,098.00	290,098.00	-
Total Facilities Acquisition and Construction Services	581,098.00	-	581,098.00	429,238.00	151,860.00
TOTAL CAPITAL OUTLAY	1,035,608.00	121,493.53	1,157,101.53	992,258.46	164,843.07
Transfer of Funds to Charter Schools	268,007.70	114,051.30	382,059.00	382,058.50	0.50
TOTAL EXPENDITURES	37,524,131.34	111,230.23	37,635,361.57	41,493,612.47	(3,858,250.90)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,214,889.34)	0.00	(3,214,889.34)	1,509,458.43	4,724,347.77
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(3,214,889.34)	0.00	(3,214,889.34)	1,509,458.43	4,724,347.77
Fund Balance July 1	6,879,087.08	-	6,879,087.08	6,879,087.08	-
Fund Balance June 30	3,664,197.74	0.00	3,664,197.74	8,388,545.51	4,724,347.77

Recapitulation:	
Restricted Fund Balance:	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	$ 1,696,654.61
Reserve for Excess Surplus	2,490,068.08
Committed Fund Balance:	
Capital Reserve	989,972.47
Assigned Fund Balance:	
Encumbrances	836,133.90
Designated for Subsequent Year's Expenditures	949,570.39
Unassigned Fund Balance	1,426,146.06
	8,388,545.51
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payments not recognized on GAAP basis	(1,716,444.00)
Fund Balance per Governmental Funds (GAAP)	$ 6,672,101.51