

EXPENSE	Ado	2022		2021		2022		2023		VARIANCE
		Budget	Actual	Budget	Actual	Budget	Budget	Budget		
<b>OESU 2022 BUDGET</b>										
Account Number / Description		2020	2020	2021	2021	2022	2022	2023		
<b>Regular Ed Direct Instruction- time study reclass of expense</b>										
100-101-1100-511000-00 Regular Ed - Professional Salaries		\$0.00	\$41,671.47	\$38,628.00	\$90,712.07	\$42,921.61	\$43,000.00	\$78.39		
100-101-1100-521000-00 Regular Ed - Health Insurance		\$0.00	\$8,060.70	\$9,906.00	\$14,895.96	\$8,302.52	\$10,000.00	\$1,697.48		
100-101-1100-522000-00 Regular Ed - FICA		\$0.00	\$3,187.88	\$2,955.00	\$6,939.49	\$3,283.52	\$3,000.00	-\$283.52		
100-101-1100-523000-00 Regular Ed - Life Insurance		\$0.00	\$58.16	\$72.00	\$109.34	\$59.90	\$75.00	\$15.10		
100-101-1100-523500-00 Regular Ed - Dental		\$0.00	\$263.07	\$450.00	\$542.11	\$270.96	\$400.00	\$129.04		
100-101-1100-523600-00 Regular Ed - Disability		\$0.00	\$138.54	\$150.22	\$302.16	\$142.70	\$150.00	\$7.30		
100-101-1100-525000-00 Regular Ed - W/C		\$0.00	\$1,190.51	\$330.06	\$817.79	\$1,226.23	\$350.00	-\$876.23		
<b>TOTAL 101 Regular Education</b>		<b>\$0.00</b>	<b>\$54,570.33</b>	<b>\$52,491.28</b>	<b>\$114,318.92</b>	<b>\$56,207.44</b>	<b>\$56,975.00</b>	<b>\$767.56</b>		
<b>Social Emotional Billable</b>										
100-101-2120-511000-00 Regular Ed - Professional Salaries						\$0.00	\$89,666.26	\$89,666.26		
100-101-2120-521000-00 Regular Ed - Health Insurance						\$0.00	\$13,000.94	\$13,000.94		
100-101-2120-521100-00 Regular Ed - HRA						\$0.00	\$4,400.00	\$4,400.00		
100-101-2120-522000-00 Regular Ed - FICA						\$0.00	\$6,859.47	\$6,859.47		
100-101-2120-523000-00 Regular Ed - Life Insurance						\$0.00	\$162.00	\$162.00		
100-101-2120-523500-00 Regular Ed - Dental						\$0.00	\$1,200.00	\$1,200.00		
100-101-2120-523600-00 Regular Ed - Disability						\$0.00	\$251.07	\$251.07		
100-101-2120-524000-00 Regular Ed - 403b						\$0.00	\$2,587.91	\$2,587.91		
100-101-2120-525000-00 Regular Ed - W/C						\$0.00	\$807.00	\$807.00		
						\$0.00	\$118,934.65	\$118,934.65		
ELL Teacher										
100-104-1100-511000-00 ELL Teacher Salary		\$62,945.30	\$49,316.62	\$44,748.15	\$52,809.00	\$47,472.60	\$42,199.80	-\$5,272.80		
100-104-1100-521000-00 ELL Teacher Health Insurance		\$6,181.06	\$4,127.28	\$4,673.52	\$5,510.52	\$5,351.27	\$5,045.44	-\$305.83		
100-104-1100-521100-00 ELL Teacher HRA		\$2,000.00	\$1,340.00	\$2,000.00	\$1,649.88	\$2,000.00	\$2,100.00	\$100.00		
100-104-1100-522000-00 ELL Teacher FICA		\$4,815.32	\$3,498.53	\$3,423.23	\$3,777.58	\$3,631.65	\$3,228.28	-\$403.37		
100-104-1100-523000-00 ELL Teacher Life Insurance		\$108.00	\$108.00	\$108.00	\$88.89	\$108.00	\$81.00	-\$27.00		
100-104-1100-523500-00 ELL Teacher - Dental Reimbursements		\$650.00	\$454.56	\$435.50	\$416.68	\$227.50	\$390.00	\$162.50		
100-104-1100-523600-00 ELL Teacher Disability Insurance		\$239.19	\$180.60	\$174.52	\$176.73	\$180.40	\$118.16	-\$62.24		
100-104-1100-525000-00 ELL Teacher Workers Comp		\$566.50	\$489.95	\$402.73	\$475.36	\$427.25	\$379.80	-\$47.45		
100-104-1100-527000-00 ELL Teacher - Tuition Reimburse		\$800.00	\$0.00	\$800.00	\$0.00	\$840.00	\$840.00	\$0.00		
100-104-2210-532000-00 ELL Seminars/Conventions		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-104-1100-533000-00 ELL Purchased Services		\$0.00	\$716.00	\$0.00	\$2,027.90	\$3,000.00	\$2,500.00	-\$500.00		
100-104-1100-558000-00 ELL Travel		\$0.00	\$1,981.94	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00		
100-104-1100-573000-00 ELL Equipment		\$0.00	\$909.98	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00		
ELL Deficit						\$0.00	\$10,166.54	\$10,166.54		
<b>TOTAL 104 ELL Teacher</b>		<b>\$78,305.37</b>	<b>\$63,123.46</b>	<b>\$56,765.65</b>	<b>\$66,932.54</b>	<b>\$64,238.67</b>	<b>\$68,049.02</b>	<b>\$3,810.35</b>		
<b>Transportation</b>										
100-103-2700-551300-00 Transportation K-12 Home to School		\$799,050.02	\$799,050.00	\$815,830.00	\$815,830.00	\$832,963.00	\$845,458.00	\$12,495.00		
100-103-2700-551400-00 Transportation Aid to Schools		\$0.00	\$479,566.02	\$0.00	\$460,335.00	\$0.00	\$0.00	\$0.00		
100-103-2700-551500-00 Vocational Transportation		\$0.00	\$36,304.13	\$0.00	\$27,391.45	\$0.00	\$0.00	\$0.00		
<b>TOTAL 103 Transportation</b>		<b>\$799,050.02</b>	<b>\$1,314,920.15</b>	<b>\$815,830.00</b>	<b>\$1,303,556.45</b>	<b>\$832,963.00</b>	<b>\$845,458.00</b>	<b>\$12,495.00</b>		

OESU 2022 BUDGET		Ado	Adopted Budget	Actual	Adopted BUDGET	Actual	Adopted BUDGET	Adopted BUDGET	VARIANCE
Account Number / Description		2020	2020	2021	2021	2022	2023		
<b>050 PreSchool/Early Educ CHANGE FUND TO 100 FY20</b>									
100-204-1200-511000-00	EBE - Salaries Teacher	\$157,384.75	\$144,229.30	\$150,887.91	\$101,469.77	\$151,225.83	\$125,596.76		-\$25,629.07
100-204-1200-511100-00	EBE - Salaries Para Prof.	\$5,420.00	\$10,089.12	\$7,355.87	\$12,963.03	\$24,066.44	\$0.00		-\$24,066.44
100-204-1200-510000-00	EBE - Salaries Administrator					\$0.00	\$58,908.00		\$58,908.00
100-204-1200-521000-00	EBE - Health Insurance & All Other Insur	\$57,982.81	\$44,251.63	\$43,003.72	\$39,933.91	\$54,018.79	\$67,171.53		\$13,152.74
100-204-1200-527000-00	EBE - Tuition Reimbursement	\$0.00	\$2,384.90	\$0.00	\$2,543.00	\$0.00	\$0.00		\$0.00
100-204-1200-533000-00	EBE - Purchased Professional Services	\$0.00	\$18,245.16	\$0.00	\$13,577.58	\$0.00	\$0.00		\$0.00
100-204-1200-533000-00	EBE - Other Purchased Services	\$400.00	\$0.00	\$3,500.00	\$0.00	\$2,200.00	\$0.00		-\$2,200.00
100-204-1200-558000-00	EBE - Travel	\$0.00	\$2,980.05	\$0.00	\$1,011.67	\$0.00	\$867.76		\$867.76
100-204-1200-561000-00	EBE - Supplies - Direct Instruction	\$3,750.00	\$5,495.78	\$4,000.00	\$2,321.36	\$3,000.00	\$3,350.00		\$350.00
100-204-1200-573000-00	EBE - Equipment	\$500.00	\$61.41	\$3,000.00	\$2,720.97	\$0.00	\$0.00		\$0.00
100-204-1200-527000-00	EBE - Transportation	\$800.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00		\$0.00
100-204-2140-533000-00	EBE - Psych Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
100-204-2150-511000-00	EBE - Speech Language Salaries & Benefit	\$61,620.00	\$63,611.82	\$47,309.32	\$68,897.31	\$103,255.24	\$0.00		-\$103,255.24
100-204-2160-511000-00	EBE - OT Services	\$22,915.00	\$7,583.61	\$7,941.33	\$8,162.69	\$30,524.37	\$33,475.93		\$2,951.56
100-204-2190-511000-00	EBE - PT Services	\$17,800.00	\$0.00	\$17,000.00	\$0.00	\$12,500.00	\$14,008.60		\$1,508.60
100-204-2210-527000-00	EBE - Staff Development	\$4,800.00	\$2,985.69	\$4,800.00	\$314.95	\$0.00	\$150.00		\$150.00
100-204-2420-511000-00	EBE - Salaries	\$33,970.86	\$0.00	\$36,050.00	\$0.00	\$0.00	\$0.00		\$0.00
100-204-2420-521000-00	EBE - Health Insurance	\$13,973.40	\$0.00	\$18,908.00	\$0.00	\$0.00	\$0.00		\$0.00
100-204-2420-527000-00	EBE - Admin Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
100-204-2420-561000-00	EBE - Admin Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<b>TOTAL 050 PreSchool/Early Education</b>		<b>\$381,016.82</b>	<b>\$302,918.47</b>	<b>\$404,756.15</b>	<b>\$253,916.24</b>	<b>\$380,790.67</b>	<b>\$303,528.58</b>		<b>(\$77,262.09)</b>
<b>211 Special Ed Expenditures - Elementary &amp; Secondary Combined</b>									
100-211-1200-511000-00	Special Ed - Professional Salaries	\$1,512,838.52	\$1,625,281.70	\$1,661,772.70	\$1,602,242.75	\$1,840,198.00	\$2,007,193.80		\$166,995.80
100-211-1200-511100-00	Special Ed - Support Salaries	\$0.00	\$504.00	\$9,000.00	\$0.00	\$8,500.00	\$8,500.00		\$0.00
100-211-1200-521000-00	Special Ed - Health Insurance & All Bene	\$580,790.92	\$378,878.97	\$641,810.09	\$584,233.88	\$686,084.49	\$687,498.46		\$1,413.97
100-211-1200-533000-00	Special Ed - Purchased Services	\$180,823.00	\$337,635.72	\$245,410.00	\$405,936.43	\$244,292.00	\$181,219.61		-\$63,072.39
100-211-1200-556000-00	Special Ed - Tuition	\$876,983.18	\$1,113,616.63	\$1,061,958.00	\$1,276,389.27	\$1,103,928.50	\$1,230,781.24		\$126,852.74
100-211-1200-558000-00	Special Ed - Travel	\$2,000.00	\$615.57	\$0.00	\$0.00	\$0.00	\$6,000.00		\$6,000.00
100-211-1200-561000-00	Special Ed - Supplies & Books	\$22,650.00	\$8,433.00	\$22,100.00	\$15,334.45	\$21,350.00	\$21,350.00		\$0.00
100-211-1200-573000-00	Special Ed - Equipment	\$3,000.00	\$5,626.97	\$3,000.00	\$4,828.90	\$3,000.00	\$3,000.00		\$0.00
100-211-1200-594000-00	Special Ed - Excess Cost	\$763,642.00	\$577,351.47	\$583,094.50	\$497,164.63	\$565,000.00	\$510,000.00		-\$55,000.00
100-211-1200-581000-00	Special Ed - Dues & Fees	\$0.00	\$8,404.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
100-211-2130-511000-00	Special Ed - Health Services	\$51,969.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
100-211-2142-511000-00	Special Ed - Psychological Salaries				\$56,631.50	\$0.00	\$0.00		\$0.00
100-211-2142-521000-00	Special Ed - Psychological Health				\$10,143.96	\$0.00	\$0.00		\$0.00
100-211-2142-521100-00	Special Ed - Psychological HRA				\$2,000.03	\$0.00	\$0.00		\$0.00
100-211-2142-522000-00	Special Ed - Psychological FICA				\$4,055.66	\$0.00	\$0.00		\$0.00
100-211-2142-523000-00	Special Ed - Psychological Life				\$92.37	\$0.00	\$0.00		\$0.00
100-211-2142-523500-00	Special Ed - Psychological Dental				\$297.92	\$0.00	\$0.00		\$0.00
100-211-2142-523600-00	Special Ed - Psychological Disab				\$131.82	\$0.00	\$0.00		\$0.00
100-211-2142-524000-00	Special Ed - Psychological Annuity				\$2,970.69	\$0.00	\$0.00		\$0.00

OESU 2022 BUDGET		Ado	Adopted Budget	Actual	Adopted BUDGET	Actual	Adopted BUDGET	Adopted BUDGET	VARIANCE
Account Number / Description		2020	2020	2021	2021	2022	2023		
100-211-2142-525000-00	Special Ed - Work Comp	\$127,460.00	\$124,870.60	\$123,800.00	\$509.58	\$198,000.00	\$0.00	\$0.00	\$0.00
100-211-2142-533000-00	Special Ed - Psychological Evaluations	\$507,046.46	\$291,018.30	\$436,256.82	\$431,857.95	\$306,146.83	\$423,196.95	\$117,050.12	\$118,855.43
100-211-2150-511000-00	Special Ed - SLP Salaries & Benefits/Supp	\$0.00	\$63,475.66	\$0.00	\$0.00	\$175,229.48	\$100,422.48	-\$74,807.00	\$0.00
100-211-2160-511000-00	Special Ed - OT Salaries & Benefits/Supp	\$152,906.16	\$135,904.86	\$183,868.91	\$170,538.40	\$129,249.21	\$151,409.03	\$22,159.82	\$22,159.82
100-211-2190-533000-00	Special Ed - OT Purchased Services	\$0.00	\$81,500.11	\$0.00	\$0.00	\$28,725.43	\$107,215.41	\$78,489.98	\$78,489.98
100-211-2190-533000-00	Special Ed - PT Purchased Service	\$34,660.00	\$15,290.94	\$80,484.93	\$12,133.60	\$36,805.00	\$45,086.40	\$8,281.40	\$8,281.40
100-211-2210-527000-00	Special Ed - Prof Development	\$11,000.00	\$6,612.01	\$7,100.00	\$2,200.00	\$7,000.00	\$40,400.00	\$33,400.00	\$33,400.00
100-211-2700-551300-00	Special Ed - Transportation	\$367,396.60	\$264,120.35	\$315,449.25	\$341,900.07	\$447,043.00	\$524,035.01	\$76,992.01	\$76,992.01
100-211-1200-581000-00	Special Ed - Dues & Fees	\$0.00	\$0.00	\$0.00	\$2,304.83	\$0.00	\$0.00	\$0.00	\$0.00
100-211-1200-589000-00	Special Ed - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	(\$16,532.94)	\$0.00	\$0.00	\$0.00	\$0.00
100-211-5500-590000-00	Special Ed- Subgrant to BMU	\$204,522.27	\$207,999.40	\$181,795.56	\$145,778.15	\$199,225.33	\$157,183.71	-\$42,041.62	-\$42,041.62
100-212-2420-511000-00	Secondary Special Ed Admt- Prof Sal&Bd	\$5,635,075.00	\$5,201,815.93	\$5,455,855.76	\$5,657,339.94	\$5,999,777.27	\$6,521,347.70	\$521,570.43	\$521,570.43
Special Ed Contingency		\$0.00	\$0.00	\$186,449.00	\$0.00	\$124,480.00	\$0.00	-\$124,480.00	-\$124,480.00
Special Ed Surplus		\$0.00	\$0.00	\$0.00	\$0.00	(\$99,454.00)	(\$550,000.00)	-\$450,546.00	-\$450,546.00
<b>TOTAL 212 Secondary Special Education</b>		<b>\$5,635,075.00</b>	<b>\$5,201,815.93</b>	<b>\$5,622,304.76</b>	<b>\$5,657,339.94</b>	<b>\$6,024,803.27</b>	<b>\$5,971,347.70</b>	<b>-\$53,455.57</b>	<b>-\$53,455.57</b>
<b>700 Central Office</b>									
Board									
100-700-2310-511000-00	OESU Board Stipends	\$4,500.00	\$4,000.00	\$4,500.00	\$4,000.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00
100-700-2310-511100-00	OESU Board-Board Clerk	\$500.00	\$444.50	\$500.00	\$403.75	\$500.00	\$500.00	\$0.00	\$0.00
100-700-2310-511001-00	OESU Board Negotiations Stipend	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
100-700-2310-522000-00	OESU Board-FICA	\$382.50	\$340.03	\$73.75	\$336.90	\$574.75	\$382.50	-\$192.25	-\$192.25
100-700-2310-525000-00	OESU Board-Workers Compensation	\$45.00	\$39.76	\$45.00	\$40.01	\$67.50	\$45.00	-\$22.50	-\$22.50
100-700-2310-557000-00	OESU Board- Seminars/Conventions	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-700-2310-561000-00	OESU Board - Supplies	\$1,000.00	\$700.00	\$1,000.00	\$791.44	\$1,000.00	\$1,000.00	\$0.00	\$0.00
		\$6,427.50	\$6,199.29	\$9,118.75	\$5,572.10	\$9,142.25	\$8,927.50	(\$214.75)	(\$214.75)
<b>Administration</b>									
100-700-2210-533000-00	Central Admin Prof. Dev. - Purchased Ser	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-700-2210-557000-00	Central Admin Prof. Dev. - Seminars/Con	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-700-2225-533000-00	Central Admin - Technology Systems Pld	\$30,000.00	\$84,981.02	\$0.00	\$1,595.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00
100-700-2225-567000-00	Central Admin - Software	\$1,500.00	\$0.00	\$3,500.00	\$33.98	\$0.00	\$100.00	\$100.00	\$100.00
100-700-2225-573000-00	Central Admin - Equipment	\$0.00	\$0.00	\$5,000.00	\$4,930.48	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
100-700-2320-511000-00	Central Admin - Salaries-Supern/Asst.	\$201,570.00	\$201,570.00	\$208,842.80	\$215,286.55	\$218,969.35	\$255,892.38	\$36,923.03	\$36,923.03
100-700-2320-511100-00	Central Admin - Salaries - Staff	\$198,694.96	\$197,128.05	\$198,876.00	\$179,892.26	\$194,501.15	\$161,198.77	-\$33,302.38	-\$33,302.38
100-700-2320-511001-00	Central Admin - Salaries - Stipends	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
100-700-2320-521000-00	Central Admin - Health Ins	\$59,908.32	\$53,812.52	\$52,788.20	\$55,117.00	\$37,158.08	\$47,941.26	\$10,783.18	\$10,783.18
100-700-2320-521100-00	Central Admin - Health Ins HRA or H S A	\$12,646.00	\$6,283.20	\$10,282.80	\$8,991.84	\$8,000.00	\$14,900.00	\$6,900.00	\$6,900.00
100-700-2320-522000-00	Central Admin - F.I.C.A.	\$30,620.27	\$29,907.12	\$38,075.48	\$35,927.79	\$37,934.10	\$31,907.47	-\$6,026.63	-\$6,026.63
100-700-2320-523000-00	Central Admin - Life Insur	\$579.04	\$547.60	\$677.24	\$1,675.86	\$2,249.64	\$1,293.66	-\$955.98	-\$955.98
100-700-2320-523200-00	Central Admin - VSTRS OPEB	\$0.00	\$1,308.00	\$1,308.00	\$3,329.00	\$1,340.00	\$2,925.00	-\$1,340.00	-\$1,340.00
100-700-2320-523500-00	Central Admin - Dental Reimb	\$3,054.98	\$2,576.53	\$3,795.96	\$3,491.37	\$3,775.00	\$2,925.00	-\$850.00	-\$850.00
100-700-2320-523600-00	Central Admin - Disability	\$1,581.05	\$1,487.34	\$1,868.59	\$1,661.11	\$1,870.32	\$1,167.86	-\$702.46	-\$702.46
100-700-2320-524000-00	Central Admin - Annuity	\$39,484.93	\$39,721.92	\$66,065.98	\$72,016.39	\$73,090.12	\$36,743.77	-\$36,346.35	-\$36,346.35
100-700-2320-525000-00	Central Admin - Workers C	\$3,602.38	\$3,588.27	\$4,371.75	\$4,298.05	\$4,443.69	\$3,753.82	-\$689.87	-\$689.87

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100-700-2320-526000-00 Central Admin - Unemployment	\$7,500.00	\$0.00	\$3,500.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	
100-700-2320-527000-00 Central Admin - Fruit Reimb	\$9,000.00	\$13,452.00	\$8,120.00	\$4,520.77	\$13,500.00	\$10,000.00	\$0.00	\$4,000.00	\$0.00	-\$3,500.00	
100-700-2320-532000-00 Central Admin - Seminars/Conventions/P	\$5,000.00	\$4,777.77	\$4,000.00	\$829.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	
100-700-2320-533000-00 Central Admin - Purchased Services	\$15,000.00	\$22,241.37	\$15,000.00	\$8,710.67	\$14,500.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	-\$1,500.00	
100-700-2320-533000-01 Central Admin - Contracted HR Svcs	\$0.00	\$0.00	\$0.00	\$82.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-700-2320-538500-00 Central Admin - Legal Costs	\$5,000.00	\$2,877.50	\$5,000.00	\$180.00	\$4,000.00	\$4,000.00	\$0.00	\$3,500.00	\$0.00	-\$500.00	
100-700-2320-542100-00 Central Admin - Rubbish Removal	\$500.00	\$3,838.15	\$1,500.00	\$388.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	
100-700-2320-543000-00 Central Admin - Repairs/ Maintenance Bu	\$2,000.00	\$713.00	\$2,000.00	\$2,316.00	\$2,000.00	\$5,000.00	\$0.00	\$3,000.00	\$0.00	-\$2,000.00	
REPAIR & MAINTENANCE IN REGARDS TO COPELAND MOVE	\$0.00	\$0.00	\$90,000.00	\$146,831.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-700-2320-543001-00 Central Admin - Office Cleaning	\$4,000.00	\$4,160.00	\$7,500.00	\$10,400.00	\$10,400.00	\$10,400.00	\$0.00	\$10,400.00	\$0.00	\$0.00	
100-700-2320-544100-00 Central Admin - Rent-OESU	\$43,797.60	\$46,787.00	\$43,908.00	\$44,028.00	\$44,787.60	\$45,682.00	\$0.00	\$45,682.00	\$0.00	\$894.40	
100-700-2320-544200-00 Central Admin - Copier Lease	\$7,593.00	\$3,894.53	\$11,000.00	\$5,275.14	\$6,450.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00	-\$950.00	
100-700-2320-552200-00 Central Admin - Liability Insurance VSBI	\$7,500.00	\$4,085.67	\$8,500.00	\$9,397.75	\$7,500.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$1,500.00	
HEATING COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$6,500.00	\$4,584.27	\$6,000.00	\$6,000.00	\$0.00	\$5,500.00	\$0.00	-\$500.00	
ELECTRICITY COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$21,000.00	\$8,919.81	\$9,600.00	\$9,500.00	\$0.00	\$9,500.00	\$0.00	-\$100.00	
WATER & SEWER COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$5,000.00	\$491.46	\$5,000.00	\$5,000.00	\$0.00	\$750.00	\$0.00	-\$4,250.00	
100-700-2320-553000-00 Central Admin - Telephone-	\$12,000.00	\$13,520.04	\$12,000.00	\$27,785.46	\$16,800.00	\$19,500.00	\$0.00	\$2,100.00	\$0.00	\$2,700.00	
100-700-2320-553100-00 Central Admin - Internet	\$2,500.00	\$1,838.67	\$5,000.00	\$1,778.78	\$2,100.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00	
100-700-2320-553500-00 Central Admin - Postage	\$4,000.00	\$4,045.97	\$3,500.00	\$3,422.01	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	
100-700-2320-554000-00 Central Admin - Advertising	\$1,500.00	\$1,005.14	\$1,500.00	\$2,623.79	\$1,200.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,300.00	
100-700-2320-556000-00 Central Admin - Tuition	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	-\$200.00	
100-700-2320-558000-00 Central Admin - Travel	\$7,000.00	\$4,474.88	\$8,000.00	\$1,168.97	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	
100-700-2320-558100-00 Central Admin - Prof Mfgs Expenses	\$2,000.00	\$3,524.50	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	
100-700-2320-561000-00 Central Admin - Misc Office Supplies	\$15,000.00	\$11,048.27	\$20,000.00	\$13,973.90	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	
100-700-2320-561001-00 Central Admin - Wellness Supplies	\$3,000.00	\$0.00	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	
100-700-2320-564000-00 Central Admin - Books/Journals	\$500.00	\$91.65	\$500.00	\$308.95	\$300.00	\$300.00	\$0.00	\$400.00	\$0.00	\$100.00	
SECURITY EQUIPMENT- LOCKED DOORS/CAMERAS/SUPPLI	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
100-700-2320-581000-00 Central Admin - Dues & Fee	\$6,500.00	\$6,122.17	\$8,500.00	\$6,749.60	\$8,000.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	-\$500.00	
100-700-2320-589000-00 Central Admin - Misc Expense	\$0.00	\$0.00	\$0.00	\$3,358.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PLOWING/SANDING/SHOVELING/SALTING COPELAND BUI	\$0.00	\$0.00	\$2,000.00	\$1,915.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	
LAWN CARE COPELAND BUILDING	\$0.00	\$0.00	\$1,000.00	\$500.00	\$1,000.00	\$750.00	\$0.00	\$750.00	\$0.00	-\$250.00	
ELEVATOR AND SPRINKLER SYSTEM INSPECTIONS COPEL	\$0.00	\$0.00	\$500.00	\$2,336.60	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	
100-700-2600-511000-00 Central Office - Maint Salary/Benefits	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-700-2600-522000-00 Central Office - Maintenance FICA	\$38.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-700-2600-525000-00 Central Office - Maintenance All Benefits	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-700-5210-589000-00 Central Office - Prior Year Expense	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>TOTAL 700 Central Office</b>	<b>\$744,675.78</b>	<b>\$775,409.65</b>	<b>\$918,080.80</b>	<b>\$899,167.76</b>	<b>\$788,169.05</b>	<b>\$762,005.99</b>		<b>\$26,163.06</b>		<b>\$0.00</b>	
<b>703 Human Resources</b>											
100-703-2570-511000-00 Human Resources - Salaries	\$109,521.13	\$120,686.54	\$117,882.42	\$117,303.98	\$120,742.05	\$163,049.99	\$42,307.94				
100-703-2570-521000-00 Human Resources - Health Insurance	\$30,166.42	\$23,093.28	\$28,836.14	\$25,063.63	\$24,580.85	\$31,152.48	\$6,571.63				
100-703-2570-521200-00 Human Resources - H S A/FRA	\$8,000.00	\$8,000.00	\$8,000.00	\$7,000.01	\$7,000.00	\$9,350.00	\$2,350.00				
100-703-2570-522000-00 Human Resources - FICA	\$8,378.37	\$8,534.86	\$9,018.01	\$8,415.93	\$9,236.77	\$12,473.32	\$3,236.55				
100-703-2570-523000-00 Human Resources - Life Ins	\$216.00	\$216.00	\$216.00	\$313.79	\$506.52	\$808.32	\$1.80				
100-703-2570-523500-00 Human Resources - Dental Reimburseme	\$1,300.00	\$989.50	\$1,075.00	\$862.58	\$1,075.00	\$1,225.00	\$150.00				
100-703-2570-523600-00 Human Resources - LTD	\$416.18	\$436.76	\$616.01	\$416.15	\$458.82	\$456.54	-\$2.28				
100-703-2570-524000-00 Human Resources - Annuity	\$3,285.63	\$6,753.45	\$9,082.20	\$6,981.88	\$7,244.52	\$10,696.08	\$3,451.56				

OESU 2022 BUDGET		Ado	Adopted Budget	Actual	Adopted BUDGET	Actual	Adopted BUDGET	Actual	Adopted BUDGET	Adopted BUDGET	VARIANCE
Account Number / Description		2020	2020	2021	2021	2021	2022	2023			
100-703-2570-525000-00	Human Resources - Worker's Comp	\$985.69	\$1,084.58	\$1,421.56	\$1,055.75	\$1,086.68	\$1,467.45	\$380.77			
100-703-2570-527000-00	Human Resources - Tuition Reimburse	\$500.00	\$0.00	\$1,800.00	\$4,098.00	\$4,098.00	\$8,200.00	\$4,102.00			
100-703-2570-532000-00	Human Resources - Seminars/Convention	\$1,150.00	\$1,177.13	\$3,100.00	\$1,960.46	\$3,100.00	\$2,000.00	\$1,100.00			
100-703-2570-558000-00	Human Resources - Travel	\$1,000.00	\$1,106.29	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00			
100-703-2570-564000-00	Human Resources - Books/Journals	\$0.00	\$0.00	\$0.00	\$30.50	\$0.00	\$0.00	\$100.00			
100-703-2570-581000-00	Human Resources - Dues and Fees	\$650.00	\$425.00	\$809.00	\$1,183.69	\$800.00	\$1,200.00	\$400.00			
100-703-2570-589000-00	Human Resources - Staff Recognition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00			
<b>TOTAL 703 Human Resources</b>		<b>\$165,569.42</b>	<b>\$172,503.39</b>	<b>\$182,856.34</b>	<b>\$174,686.35</b>	<b>\$180,929.21</b>	<b>\$246,379.18</b>	<b>\$65,449.97</b>			
<b>706 Business Office</b>											
100-706-2225-534000-00	Business Office - Technology Trainings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100-706-2520-511000-00	Business Office - Salaries	\$398,423.12	\$367,306.79	\$427,780.87	\$455,689.99	\$435,045.92	\$449,098.33	\$14,052.41			
100-706-2520-521000-00	Business Office - Health Insurance	\$82,555.50	\$82,076.61	\$113,575.54	\$100,593.91	\$91,627.06	\$92,580.49	\$93,433.43			
100-706-2520-521100-00	Business Office - HRA/H S A	\$24,000.00	\$24,500.00	\$30,000.00	\$29,383.15	\$23,000.00	\$23,650.00	\$650.00			
100-706-2520-522000-00	Business Office - FICA	\$30,479.37	\$26,925.90	\$32,725.24	\$33,210.49	\$33,281.01	\$34,356.02	\$1,075.01			
100-706-2520-523000-00	Business Office - Life Ins	\$756.00	\$621.01	\$756.00	\$1,199.05	\$1,803.24	\$1,419.84	-\$383.40			
100-706-2520-523500-00	Business Office - Dental Reimbursements	\$3,800.00	\$2,659.52	\$4,200.00	\$3,540.42	\$3,875.00	\$3,925.00	\$50.00			
100-706-2520-523600-00	Business Office - Disability	\$1,514.01	\$1,334.00	\$1,789.41	\$1,556.65	\$1,634.17	\$1,257.48	-\$376.69			
100-706-2520-524000-00	Business Office - Annuity	\$10,612.87	\$17,721.30	\$22,719.80	\$24,074.64	\$24,453.04	\$27,735.80	\$3,282.76			
100-706-2520-525000-00	Business Office - Worker's Comp	\$3,585.81	\$3,305.89	\$4,129.41	\$4,101.41	\$3,915.41	\$4,041.89	\$126.48			
100-706-2520-527000-00	Business Office - Tuition Reimburse	\$100.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00			
100-706-2520-532000-00	Business Office - Seminars/Conventions/P	\$500.00	\$36.00	\$500.00	\$75.00	\$500.00	\$500.00	\$0.00			
100-706-2520-533000-00	Business Office - Purchased Services	\$10,000.00	\$0.00	\$15,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00			
100-706-2520-538800-00	Business Office - Audit Expense	\$10,000.00	\$9,500.00	\$10,500.00	\$9,500.00	\$12,500.00	\$12,000.00	-\$500.00			
100-706-2520-543002-00	Business Office - Software Maint Contract	\$22,000.00	\$16,939.20	\$20,000.00	\$17,769.46	\$19,393.69	\$67,000.00	\$47,606.31			
100-706-2520-558000-00	Business Office - Travel	\$2,000.00	\$444.91	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00			
100-706-2520-561000-00	Business Office - Office Supplies	\$5,000.00	\$4,437.40	\$5,000.00	\$4,844.35	\$5,000.00	\$5,000.00	\$0.00			
100-706-2520-564000-00	Business Office - Books/Journals	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00			
100-706-2520-573000-00	Business Office - Furniture & Equipment	\$1,000.00	\$3,848.00	\$5,000.00	\$5,447.12	\$3,000.00	\$4,000.00	\$1,000.00			
100-706-2520-581000-00	Business Office - Dues and Fees	\$375.00	\$435.00	\$1,000.00	\$788.90	\$500.00	\$800.00	\$300.00			
100-706-2520-581001-00	Business Office - Bank Fees	\$100.00	\$0.00	\$100.00	\$105.00	\$100.00	\$100.00	\$0.00			
<b>TOTAL 706 Business Office</b>		<b>\$606,801.68</b>	<b>\$562,091.53</b>	<b>\$697,276.27</b>	<b>\$691,879.54</b>	<b>\$665,728.54</b>	<b>\$733,564.85</b>	<b>\$67,856.31</b>			
Additional Exp re: Audit ADI's											
<b>709 Technology</b>											
100-700-2225-511002-00	Technology - Technology Director	\$0.00	\$0.00	\$90,000.00	\$82,400.00	\$82,400.00	\$84,872.00	\$2,472.00			
100-700-2225-521000-00	Technology - Health Ins				\$0.00	\$0.00	\$0.00	\$15,792.90			
100-700-2225-521100-00	Technology - Health Ins HRA or H S A				\$0.00	\$0.00	\$0.00	\$4,400.00			
100-700-2225-522000-00	Technology - F.I.C.A.				\$0.00	\$0.00	\$0.00	\$6,492.71			
100-700-2225-523000-00	Technology - Life Insur				\$0.00	\$0.00	\$0.00	\$267.36			
100-700-2225-523200-00	Technology - VSTRS OPEB				\$0.00	\$0.00	\$0.00	\$500.00			
100-700-2225-523500-00	Technology - Dental Reimb				\$0.00	\$0.00	\$0.00	\$500.00			
100-700-2225-523600-00	Technology - Disability				\$0.00	\$0.00	\$0.00	\$237.64			
100-700-2225-524000-00	Technology - Annuity				\$0.00	\$0.00	\$0.00	\$5,567.60			
100-700-2225-525000-00	Technology - Worker's C				\$0.00	\$0.00	\$0.00	\$763.85			
100-700-2225-526000-00	Technology - Unemployment				\$0.00	\$0.00	\$0.00	\$0.00			
100-700-2225-527000-00	Technology - Tuition Reimb				\$0.00	\$0.00	\$0.00	\$0.00			

OESU 2022 BUDGET		Ado	Adopted Budget 2020	Actual 2020	Adopted BUDGET 2021	Actual 2021	Adopted BUDGET 2022	Adopted BUDGET 2023	VARIANCE
Account Number / Description									
100-700-2225-532000-00	Technology - Seminars/Conventions/PD					\$0.00	\$0.00	\$0.00	\$0.00
100-700-2225-533000-00	Technology - Purchased Services				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-700-2225-533000-01	Technology - Contracted HR Svcs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-700-2225-573000-00	Technology - Equipment- Technology Upg		\$7,000.00	\$3,332.99	\$15,000.00	\$13,039.20	\$6,500.00	14,000.00	\$7,500.00
100-700-2225-561002-00	Technology - Misc Office Supplies						\$0.00	\$0.00	
100-701-2225-511002-00	Technology Billable - Salaries						\$0.00	\$125,608.50	\$125,608.50
100-701-2225-521000-00	Technology Billable- Health Ins						\$0.00	\$26,299.36	\$26,299.36
100-701-2225-521100-00	Technology Billable- Health Ins HRA or H S A						\$0.00	\$2,200.00	\$2,200.00
100-701-2225-522000-00	Technology Billable- F.I.C.A.						\$0.00	\$9,609.05	\$9,609.05
100-701-2225-523000-00	Technology Billable - Life Insur						\$0.00	\$395.28	\$395.28
100-701-2225-523200-00	Technology Billable- VSTRS OPEB						\$0.00	\$0.00	\$0.00
100-701-2225-523500-00	Technology Billable - Dental Reimb						\$0.00	\$1,000.00	\$1,000.00
100-701-2225-523600-00	Technology Billable - Disability						\$0.00	\$351.70	\$351.70
100-701-2225-524000-00	Technology Billable- Amnuty						\$0.00	\$8,239.92	\$8,239.92
100-701-2225-525000-00	Technology Billable- Worker's C						\$0.00	\$1,130.48	\$1,130.48
			\$7,000.00	\$3,332.99	\$105,000.00	\$95,439.20	\$88,900.00	\$307,728.35	\$218,828.35
							(196,792.00)	(250,000.00)	
<b>TOTAL 100 General Fund</b>	<b>CENTRAL ADMIN SURPLUS</b>		<b>\$8,423,921.59</b>	<b>\$8,456,885.39</b>	<b>\$8,864,480.00</b>	<b>\$9,262,809.04</b>	<b>\$8,895,080.10</b>	<b>\$9,172,898.82</b>	<b>\$277,818.72</b>