

The Twinsburg City School District Board of Education met in REGULAR session on the above date at the Twinsburg High School L-Pod Large Group Meeting Room, 10084 Ravenna Road, Twinsburg, Ohio 44087, at 7:00 p.m. The following Board Members were present: Mrs. Cain-Criswell (Vice-President), Mrs. Davis, Mr. Felber, Mrs. Turle-Waldron, and Mr. Stuver (President). Recordings of the Board of Education meeting are made and kept at the Board Office. Video recordings and Board approved Minutes are available on the District's web site.

14-213 **Amend Agenda**

Mr. Stuver moved and Mrs. Cain-Criswell seconded that the Twinsburg Board of Education amend the agenda as presented to add item J9 Waiver Day Application.

*Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the motion approved.*

Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 14-214 to 14-218.

14-214 **Minutes**

That the Twinsburg Board of Education approves the Minutes for the following meetings:

Regular Meeting: May 21, 2014

14-215 **Financial Report**

That the Twinsburg Board of Education accepts the following Financial Report for the month of April, 2014: Bank Reconciliation, General Fund Financial Summary Report and Financial Report by Fund. See pages 212-217

14-216 **Check Register**

That the Twinsburg Board of Education accepts the Check Registers for the April of March, 2014, the total including payroll and debt payment is \$4,683,269.84, as set forth under separate cover. See pages 218-226

14-217 **Library Tax Budget**

that the Twinsburg Board of Education, Summit County, Ohio, as statutory taxing authority for the Twinsburg Public Library, approves the Twinsburg Public Library *Alternative Tax Budget Information* and forward the Tax Budget to the Summit County Budget Commission; as sent to the Board under separate cover.

14-218 **Five Year Forecast**

That the Twinsburg Board of Education approves the updated Five Year Forecast, as sent to the Board under separate cover and posted on ODE Web site. See pages 227-234

*Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the motions approved.*

Mrs. Cain-Criswell moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 14-219 to 14-222.

14-219 **Employment**

That the Twinsburg Board of Education accepts the Certificated/Licensed Personnel and/or contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

Certificated Staff Recommendations June 4, 2014						
CONTRACTS						
Name	Position	Bldg.	Contract	Rate	Effective	Note(s)
Ferro, Jenni	Teacher	Wilcox	One-Year Limited	Masters + 8, Step 4	2014/15	Currently employed through the Cuyahoga County ESC as a 0.5 FTE Preschool teacher. Contract will be for 1.0 FTE Preschool teaching position due to increased enrollment.
Murphy, Megan	Teacher	THS	One-Year Limited	Masters, Step 1	2014/15	English teacher; replaces Linn Grenert who retires at the end of the 2013/2014 school year.

Certificated Staff Recommendations June 4, 2014						
CONTRACTS						
Name	Position	Bldg.	Rate	Effective	Note(s)	
Bilinski, Mary	Teacher	Bissell	\$23.37/hr		Up to Five (5) hours at the Curriculum Rate for curriculum work prior to June 17, 2014 – Science/SS and Grammar mapping, PARCC like questioning, computer lab lessons, etc. To be paid from Title 2A funds.	
Brenner, Tonia	Guidance Counselor	THS	\$23.37/hr	06/06/ thru 06/30/14	Summer Credit Recovery. Guidance support to enroll students and complete credits earned through EMIS. Not to exceed sixteen (16) hours. * Fees charged for students enrolled in credit recovery will support the guidance hours needed for the session.	
Butler, Lisa	Teacher	Dodge	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Parent-School Partnership. Paid from Early Literacy Grant funds.	
Carder, Cheri	Teacher	THS	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Parent-School Partnership. Paid from Early Literacy Grant funds.	
Chappell, Russell	Teacher	THS	\$23.37/hr	06/09 thru 06/13/14	Summer OGT Math Review Sessions. Not to exceed twelve (12) hours. This is a General Fund Expense	
Chappell, Russell	Teacher	THS	\$30/hr	06/09/2014 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.	
Crichlow, Gus	Teacher	THS	\$23/hr	02/28/14	Home Instruction for a student. Initial date of absence 02/28/2014. Eleven (11) hours of home instruction because student surpassed ten-day of out-of-school suspension. A General Fund Expense	
Dodeci, Caitlin	Teacher	Bissell	\$23.37/hr	06/16/14 thru 06/30/14	Roar Into Reading Summer Tutoring Program, 11 days, 3.5 hrs./day, per timesheet, paid by Ohio's Early Literacy and Reading Readiness Grant.	
Ferro, Jenni	Teacher	Wilcox	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Creative Curriculum. To be paid from Title 2A funds.	
Hoover, Kristin	Teacher	Bissell	\$23.37/hr		Up to Five (5) hours at the Curriculum Rate for curriculum work prior to June 17, 2014 – Science/SS and Grammar mapping, PARCC like questioning, computer lab lessons, etc. To be paid from Title 2A funds.	

Minutes of REGULAR Meeting

June 04, 2014

Hoover, Kristin	Teacher	Bissell	\$23.37/hr	06/16/14 thru 06/30/14	Roar Into Reading Summer Tutoring Program, 11 days, 3.5 hrs./day, per timesheet, paid by Ohio's Early Literacy and Reading Readiness Grant.
Jones, Donald	Teacher	THS	\$30/hr	06/09/14 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.
Kalkbrenner, Todd	Teacher	THS	\$23.37/hr	06/09 thru 06/13/14	Summer OGT Science Review Sessions. Not to exceed twelve (12) hours. A General Fund Expense
Krajcik, Jackie	Guidance Counselor	THS	\$23.37/hr	06/006 thru 06/30/14	Summer Credit Recovery. Guidance support to enroll students and complete credits earned through EMIS. Not to exceed sixteen (16) hours. * Fees charged for students enrolled in credit recovery will support the guidance hours needed for the session.
Krupinski, Kristen	SLP	Dodge		08/01/14	Increase in number of contracted days from 121 to 133 (+12 days) due to increased caseload. Additional days will be paid with Title VIB funds.
Littler, Elizabeth	Teacher	THS	\$23.37/hr	06/06/ thru 06/27/14	Summer Credit Recovery A+ Instructor Four (4) hours per day. *Fees charged for students enrolled in credit recovery will support the hiring of staff for the entire session.
Lowden, Michelle	Teacher	RBC	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Parent-School Partnership. Paid from Early Literacy Grant funds.
Moore, Erin	Teacher	Bissell	\$23.37/hr	06/16/14 thru 06/30/14	Roar Into Reading Summer Tutoring Program, 11 days, 3.5 hrs./day, per timesheet, paid by Ohio's Early Literacy and Reading Readiness Grant.
Pacsi, Robert	Guidance Counselor	THS	\$23.37/hr	06/16/thru 06/20/14	Summer OGT Proctor/Coordinator. Not to exceed fourteen (14) hours. This is a General Fund Expense
Pacsi, Robert	Teacher	THS	\$30/hr	06/09/14 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.
Ranallo, Angela	Teacher	Bissell	\$23.37/hr		Up to Five (5) hours at the Curriculum Rate for curriculum work prior to June 17, 2014 – Science/SS and Grammar mapping, PARCC like questioning, computer lab lessons, etc. To be paid from Title 2A funds.
Reiter, Nicole	Teacher	Wilcox	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Creative Curriculum. To be paid from Title 2A funds.
Sanders, Dominique	Teacher	Dodge	\$30/hr	06/09/14 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.
Schmitt, Julia	Teacher		\$23.37/hr	06/16/14 thru 06/30/14	Roar Into Reading Summer Tutoring Program, 11 days, 3.5 hrs./day, per timesheet, paid by Ohio's Early Literacy and Reading Readiness Grant.
Springer, Donald	Teacher	RBC	\$30/hr	06/09/2014 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.
Stauffer, Maureen	Teacher	Bissell	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Parent-School Partnership. Paid from Early Literacy Grant funds.
Thome, Thomas	Teacher	THS	\$23.37/hr	06/09 thru 06/13/14	Summer OGT Social Studies Review Sessions. Not to exceed twelve (12) hours. A General Fund Expense.
Tirpak, Karen	Teacher	Wilcox	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Creative Curriculum. To be paid from Title 2A funds.
Tomko, Jeff	Teacher	THS	\$23.37/hr	06/06/ thru 06/27/14	Summer Credit Recovery A+ Instructor Four (4) hours per day. *Fees charged for students enrolled in credit recovery will support the hiring of

Minutes of REGULAR Meeting

June 04, 2014

					staff for the entire session.
Troy, Daryl	Teacher	Wilcox	\$23.37/hr	06/06/14	Up to Seven (7) hours at the Curriculum Rate for Early Entrance meetings on June 6, 2014. To be paid from the General Fund.
Velbeck, Brian	Teacher	Dodge	\$30/hr	06/09/14 thru 06/13/14	Boys' Basketball Camp; Five (5) hours per day, not to exceed five (5) days; compensation covered by participants' fees. Not a general fund expense.
Washington, Barbara	Teacher	THS	\$23.37/hr	06/06/ thru 06/27/14	Summer Credit Recovery A+ Substitute Instructor. Four (4) hours per day. *Fees charged for students enrolled in credit recovery will support the hiring of staff for the entire session.
Wozniak, Sue	Teacher	Wilcox	\$23.37/hr	06/05/14	Up to Six (6) hours at the Curriculum Rate for training on June 5, 2014 – Parent-School Partnership. Paid from Early Literacy Grant funds.
Wrobel, Stephanie	Teacher	Bissell	\$23.37/hr		Up to Five (5) hours at the Curriculum Rate for curriculum work prior to June 17, 2014 – Science/SS and Grammar mapping, PARCC like questioning, computer lab lessons, etc. To be paid from Title 2A funds.
Ziska, Mallory	Teacher	Bissell	\$23.37/hr		Up to Five (5) hours at the Curriculum Rate for curriculum work prior to June 17, 2014 – Science/SS and Grammar mapping, PARCC like questioning, computer lab lessons, etc. To be paid from Title 2A funds.

Extended Day Contracts 2014-2015			
Staff Member	Position	Building	Extended Days 14/15 (@ per diem rate)
Brennen, Tonia	Guidance Counselor	THS	10 days
Hoffmann, Matthew	Guidance Counselor	Bissell/Wilcox	10 days
Krajcik, Jackie	Guidance Counselor	THS	10 days
Lyndon, Cheryl	Guidance Counselor	Dodge	10 days
Pacsi, Robert	Guidance Counselor	THS	10 days
Richards, Marcy	Guidance Counselor	RBC	10 days
Rutkowski, Matt	Guidance Counselor	THS	10 days
Wallace, Monica	Guidance Counselor	RBC	10 days

14-220 **Employment**

That the Twinsburg Board of Education accepts the Classified Personnel and/or contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

Classified Staff Recommendations June 4, 2014					
LEAVE OF ABSENCE					
Name	Position	Bldgs.	Effective	Days	Note(s)
Kolar, Kathy	Bus Driver	Transportation	04/28/14	27	Using accumulated sick days, concurrent with FMLA

Classified Staff Recommendations June 4, 2014					
REDUCTIONS IN STAFF					
Name	Position	Building	Effective	Hire Date	Note(s)
Bahner, Mary	Latchkey Assistant	Bissell/ Dodge	End of the work day, 06/04/14	09/09/1998	5.5 hrs/day. Unlimited Recall Rights

Minutes of REGULAR Meeting

June 04, 2014

Brewster-Nicholson, O'Hara	Latchkey Assistant	Bissell/Dodge	End of the work day, 06/04/14	09/21/1999	5 hrs/day. Unlimited Recall Rights
Gregorino, Cheryl	Latchkey Assistant	Bissell/Dodge	End of the work day, 06/04/14	09/20/2000	5 hrs/day. Unlimited Recall Rights
Pfeifer, Diane	Latchkey Assistant	Bissell/Dodge	End of the work day, 06/04/14	09/24/1999	3 hrs/day. Unlimited Recall Rights. Maintains position as a Lunchroom/Playground Assistant at Bissell
Schmitt, GERALYNN	Latchkey Assistant	Bissell/Dodge	End of the work day, 06/04/14	08/19/1998	4 hrs/day. Unlimited Recall Rights
Yusko, Edith	Latchkey Assistant	Bissell/Dodge	End of the work day 06/04/14	11/17/1999	5 hrs/day. Unlimited Recall Rights

Classified Staff Recommendations June 4, 2014					
CONTRACTS					
Name	Position	Bldg.	Effective	Step - Hours/Day	Note(s)
Hedrick, Teri	Administrative Assistant to the Superintendent	Central Office	06/25/14	Step 8 7.5 hrs/day	Administrative Support Salary Schedule; replaces Gayle Delphia who is retiring.
Hedrick, Teri	Administrative Assistant to the Superintendent	Central Office	06/23/14	7.5 hrs	Transition day prior to effective date of 6/25/14 at Step 8 hourly rate.

14-221 **Employment**

That the Twinsburg Board of Education approves the Revised Classified Recall List.

Classified Staff Recommendations June 4, 2014						
RECALL RANK ORDER -- REVISED						
Name	Position	Bldg.	Hire Date	Recall Rank	Hrs.	Note(s)
SECRETARIES						
Dreiling, Nancy	Secretary	RBC	06/23/10	1	7.5	Unlimited Recall Rights
JANITORS						
Keyes, Stacey	Janitor	RBC	07/07/10	1	8	Unlimited Recall Rights. Will bump into an 4 hour/day Sub Bus Driver position (previous assignment hire date of 10/25/99)
LATCHKEY ASSISTANTS						
Schmitt, GERALYNN	Latchkey	Bissell/Dodge	08/19/98	1	4	Unlimited Recall Rights
Bahner, Mary	Latchkey	Bissell/Dodge	09/09/98	2	5.5	Unlimited Recall Rights
Pfeifer, Diane	Latchkey	Bissell/Dodge	08/24/99	3	3	Unlimited Recall Rights
Brewster-Nicholson, O'Hara	Latchkey	Bissell/Dodge	09/21/99	4	5	Unlimited Recall Rights
Yusko, Edith	Latchkey	Bissell/Dodge	11/17/99	5	5	Unlimited Recall Rights
Gregorino, Cheryl	Latchkey	Bissell/Dodge	09/20/00	6	5	Unlimited Recall Rights
Paci, Erica	Latchkey	Wilcox	11/17/04	7	5	Unlimited Recall Rights
Duncan, Vicki	Latchkey	Wilcox	09/27/06	8	6	Unlimited Recall Rights
Goodnight, Patricia	Latchkey	Bissell	10/18/06	9	5.5	Unlimited Recall Rights. Will bump into a 3 hr./day Playground/Lunchroom position

Moton, Harriet	Latchkey	Bissell	09/23/09	10	5.5	Unlimited Recall Rights. Hire date is same as J. Finley, however application date is 6/19/08, thus Harriet is more senior than Johnnie for purposes of recall.
Finley, Johnnie	Latchkey	Wilcox	09/23/09	11	3	Unlimited Recall Rights. Hire date is same as H. Moton, however application date is 3/18/09, thus, Johnnie is less senior than Harriet for purposes of recall.
Washington, Natasha	Latchkey	Bissell	02/17/10	12	5.5	Unlimited Recall Rights
Lewis, Bradford	Latchkey	Bissell	10/20/10	13	6	Unlimited Recall Rights. Previously reduced from a 6 hr./day position to a 3 hr./day position due to a bump situation.
Mitchell, Mercer	Latchkey	Bissell	12/15/10	14	3	Unlimited Recall Rights

14-222 **Employment**

That the Twinsburg Board of Education accepts the Supplemental Contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

Extracurricular Contracts 2014-2015 School Year				
Name	Contract	Building	Effective	% of Base
Bensie, Lori	Wilcox (Concert outside work day)	Wilcox	2014-2015	\$75/concert
Fink, Kim	Team Leader: 1 st Grade	Wilcox	2014-2015	3.00%
Haines, Julie	Student Council Advisor	Bissell	2014-2015	3.00%
Thomas, Katherine	Bissell (Concert outside work day)	Bissell	2014-2015	\$75/concert
Thomas, Katherine	Wilcox (Concert outside work day)	Wilcox	2014-2015	\$75/concert. This is a split contract with Lori Bensie
Troy, Daryl	Team Leader: PreK/Kdg.	Wilcox	2014-2015	3.00%

*Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the motions approved.*

Mrs. Cain-Criswell moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 14-223 to 14-231.

14-223 **FAPE Resolution**

That the Twinsburg City School District, Board of Education, Summit County, approves the following Resolution:

WHEREAS, concerns have been raised on behalf of a student under federal and state laws governing the provision of a free appropriate public education; and

WHEREAS, the Board of Education believes it is in the best interest of the Twinsburg City School District to enter into an expeditious and reasonable resolution of that dispute.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Twinsburg City School District authorizes the Superintendent, Treasurer, and Director of Pupil Personnel, directly and/or through their designee(s), to take any action necessary to effectuate

this resolution and the terms surrounding the resolution of the concerns (i.e., executing and implementing the Settlement Agreement).

BE IT FURTHER RESOLVED that all formal actions of this Board of Education concerning or relating to the adoption of this Resolution were adopted in an open meeting of this Board of Education in compliance with the law.

14-224 **Agreement – Re-Ed**

That the Twinsburg Board of Education approves a *Student Service Agreement- ACCESS* with Re-Education Services, Inc. for two (2) students with disabilities for the 2014-2015 school year. Both students will be attending the Re-Ed Access program at \$248 per day for 180 days, total \$44,640 per student. This is a General Fund Expense

14-225 **Agreement – Sendero**

That the Twinsburg Board of Education approves an *Agreement* between Twinsburg Board of Education and Sendero Therapies, Inc., for the 2014-2015 school year. The Agreement will provide Occupational Therapy in accordance with the Individual with Disabilities Education Improvement Act (IDEA) and its implementing regulations and the State of Ohio's Education of Children with Disabilities Act.

14-226 **Donation**

That the Twinsburg Board of Education accepts a donation of \$1,675.44 from Giant Eagle, 101 Kappa Drive, Pittsburgh PA 15238, for *Box Tops for Education*, on behalf of the Bissell P.T.A. c/o Joanne Schaus, 2641 Bronsons Way, Twinsburg, OH 44087.

14-227 **School Nutrition Prices**

That the Twinsburg Board of Education approves the proposed 2014-2015 School Breakfast and Lunch Prices.

	Current 13-14 school year	Proposed 14-15 School year
Elementary Lunch Price	\$2.50	\$2.60
Intermediate Lunch Price	\$2.75	\$2.75
Middle School Lunch Price	\$2.75	\$2.85
High School Lunch Price	\$2.75	\$2.85
Adult Lunch Price	\$3.00	\$3.25
Breakfast Price	\$1.50	\$1.50

14-228 **Deletion of Inventory**

That the Twinsburg Board of Education approves the deletion of the following items from inventory

Title	Publisher	Number of Copies	ISBN	Copyright Date
Physical Science Concepts in Action	Prentice-Hall	14	0130366145	2004
Algebra 2	McDougal Littell	330	0395937787	2001
Algebra 2 Concepts and Skills	McDougal Littell	70	9780618552108	2008
Psychology: Eighth Edition in Modules	Worth Publishing	98	9780716779278	2007

14-229 Retire – Rehire Notice

That the Twinsburg City School District, Board of Education, Summit County, approves the following Resolution:

WHEREAS, Maria Raczka is retired, and has expressed an interest in returning to the District in the same position as Teacher that she currently holds;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education directs the Treasurer, in accordance with Ohio Revised Code Section 3307.353, to issue a Public Notice stating that Maria Raczka, currently employed with the District as the Teacher, is retired and is seeking employment with the District in such position as a retiree, and as such the Board of Education, in accordance with state law, will hold a public meeting on the issue of Maria Raczka being employed with the District at 7:00 p.m. on Wednesday, August 6, 2014, at the Twinsburg Government Center, 10075 Ravenna Road, 44087. Said Public Notice should appear at least once in the “Legal Notices” section of a newspaper of general circulation in the District and be included in any general notice of the Board of Education meeting at which the hearing is going to be held.

BE IT FURTHER RESOLVED, that it is hereby found and determined that all formal action of this Board concerning and/or relating to the adoption of this Resolution was taken in an open meeting of this Board and that all deliberations of this Board and any of its committees that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

14-230 Whitehouse Construction – Welcome Centers

That the Twinsburg Board of Education accepts the Bid Proposal from Whitehouse Construction, 23660 Miles Road SE, Bedford Heights, Ohio 44128 for the reconfiguration of the entryways for construction of Welcome Centers at R. B. Chamberlin Middle School and Twinsburg High School in the amount of \$193,400. Construction to commence upon completion of signed contract. To be paid for using Permanent Improvement funds.

14-231 ODE Waiver Application

That the Twinsburg Board of Education approves the Innovative Education Pilot Program Waiver Application for the 2014-2015 School Year. The focus for this Pilot Program will include Ohio Teacher Evaluation System (OTES), Student Learning Objectives (SLOs), Assessment Literacy, Common Core, and updating assessments in preparation for the PARCC assessments. Upon approval of the Innovative Education Pilot Program Waiver Application by the Ohio Department of Education, the District Calendar shall reflect two (2) Waiver Days scheduled for August 29, 2014 and October 3, 2014.

*Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the motions approved.*

14-232 EXECUTIVE SESSION

Mr. Stuver moved and Mrs. Turle-Waldron seconded that the Twinsburg Board of Education meet in Executive Session at 8:21 p.m. to consider the compensation of public employees, as per Board of Education Policy #0166(A).

*Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the motion approved.*

Minutes of REGULAR Meeting

June 04, 2014

The Board reconvened from Executive Session at approximately 9:18 p.m.

The following members were present:

Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.

14-233 **Adjournment**

Mr. Felber moved and Mrs. Cain-Criswell seconded that the Twinsburg Board of Education adjourn at 9:19 p.m.

Ayes: Mrs. Cain-Criswell, Mrs. Davis, Mr. Felber, Mr. Stuver, and Mrs. Turle-Waldron.
The Board President declared the meeting adjourned.

Board President

Treasurer

**TWINSBURG CITY
SCHOOL DISTRICT
FY 2013-2014**

FINANCIAL REPORT

FOR

APRIL 2014

**FOR PRESENTATION
AT THE
JUNE 04, 2014
REGULAR BOARD MEETING**

INDEX

Bank Reconciliation
General Fund Financial Report Summary
Financial Report by Fund
General Fund Expenditures and Receipts

TRADITION OF EXCELLENCE

**Prepared by
Martin Aho
Treasurer**

**TWINSBURG CITY SCHOOLS
BANK RECONCILIATION
APRIL 2014**

CHECKING ACCOUNTS		
FIRST MERIT GENERAL ACCOUNT	525,649.99	
FIRST MERIT ATHLETIC ACCOUNT	3,938.58	
TOTAL CHECKING ACCOUNTS		529,588.57
INVESTMENTS		
FIRST MERIT SWEEP 0.15%	37,420,000.00	
STAR OHIO @ 0.03%	2,368,948.95	
	-	
TOTAL INVESTMENTS		39,788,948.95
LESS OUTSTANDING		
BUDGETARY CHECKS	(257,148.22)	
PAYROLL CHECKS	(14,683.24)	
TOTAL OUTSTANDING		(271,831.46)
ADJUSTMENTS		
DEPOSITS IN-TRANSIT -		
WIRE IN-TRANSIT	(564,558.23)	
RECONCILING ITEMS	(534.28)	
RECONCILING ITEMS	289.50	
BANK ERROR	-	
TOTAL ADJUSTMENTS		(564,803.01)
TOTAL BANK BALANCE		39,481,903.05
Book Balance per Financial Report by Fund		39,477,964.47
Book Balance Athletic Account		3,938.58
TOTAL BOOK BALANCE		39,481,903.05

Minutes of REGULAR Meeting

June 04, 2014

Prog: Fndsum
Date: 05/13/14
Page: 00001

Fund Financial Summary Report
Receipts/Expenses Totals by Receipt/Object Code
Subtotaled by Fund Group

TWINSBURG CITY SCHOOLS
11136 RAVENNA ROAD
TWINSBURG OH 44087-1022

For Fund - 001 General

Category Description	Amount Budgeted	Month To Date	Fiscal To Date	Current Encumbrances	Available Balance
July 1 Cash Balance			26,165,437.17		
Revenues					
Local Sources	25,925,038.00	6,140,539.36	28,149,114.42	0.00	-2,224,076.42
Intermediate Sources	13,290.00	0.00	0.00	0.00	13,290.00
State Sources	12,867,680.00	302,842.91	8,774,055.71	0.00	4,093,624.29
Federal Sources	150,000.00	0.00	123,917.00	0.00	26,083.00
Other Sources	23,537.42	0.00	176,562.57	0.00	-153,025.15
TOTAL REVENUES	38,979,545.42	6,443,382.27	37,223,649.70	0.00	1,755,895.72
Expenses					
100 Salaries	25,522,500.00	2,038,809.36	20,437,488.45	0.00	5,085,011.55
200 Benefits	10,017,830.40	857,489.01	7,947,610.09	69,246.62	2,000,973.69
400 Purchased Services	4,528,457.33	444,677.09	3,250,964.65	902,620.24	374,872.44
500 Supplies	1,191,486.69	132,545.14	801,195.35	318,601.77	71,689.57
600 Capital Outlay	4,197.68	0.00	1,194.45	1,483.23	1,520.00
600 Capital Replacement	0.00	0.00	0.00	0.00	0.00
800 Other Expenses	1,235,527.90	639,978.40	1,363,360.09	15,112.37	-142,944.56
TOTAL EXPENSES	42,500,000.00	4,113,499.00	33,801,813.08	1,307,064.23	7,391,122.69
Available Cash Balance			29,587,273.79		

Minutes of REGULAR Meeting

June 04, 2014

**TWINSBURG CITY SCHOOLS
FINANCIAL REPORT BY FUND
APRIL 2014**

FUND	DESCRIPTION	MONTH Begin Balance	MONTH RECEIPTS	MONTH EXPENDITURE	ENDING BALANCE
001	GENERAL	27,257,390.52	6,443,382.27	4,113,499.00	29,587,273.79
002	BOND RETIREMENT	1,111,158.68	441,585.16	40,031.93	1,512,711.91
003	PERMANENT IMPROVEMENT	5,712,156.75	373,505.77	147,840.08	5,937,822.44
004	BUILDING IMPROVEMENTS	93,296.83	-	-	93,296.83
005	BUS REPLACEMENT	101,577.59	-	-	101,577.59
006	FOOD SERVICE	91,580.01	106,283.46	82,492.58	115,370.89
007	SPECIAL TRUST	481.09	-	-	481.09
008	ENDOWMENT	18,960.17	0.51	-	18,960.68
009	UNIFORM SCHOOL SUPPLIES	4,954.55	236.00	3,498.19	1,692.36
012	ADULT EDUCATION	89,696.01	-	-	89,696.01
014	ROTARY-INTERNAL SERVICES	139,535.63	7,478.51	13,853.99	133,160.15
018	PUBLIC SCHOOL SUPPORT	1,093,634.25	18,645.90	21,505.09	1,090,775.06
019	OTHER GRANT	39,781.97	150.00	373.92	39,558.05
022	DISTRICT AGENCY	11,682.82	353.27	-	12,036.09
024	EMPLOYEE BENEFITS SELF INS.	340,318.38	-	-	340,318.38
200	STUDENT MANAGED ACTIVITY	369,290.36	72,991.27	112,571.24	329,710.39
300	DISTRICT MANAGED ACTIVITY	109,368.29	17,973.76	19,046.03	108,296.02
416	TEACHER DEVELOPMENT	-	-	-	-
432	EMIS	2,162.35	-	-	2,162.35
440	ENTRY YEAR PROGRAM	-	-	-	-
451	DATA COMMUNICATION	(3,125.00)	4,500.00	-	1,375.00
463	ALTERNATIVE SCHOOLS	691.20	-	3,670.80	(2,979.60)
494	POVERTY BASED AID	-	-	-	-
499	MISC. STATE GRANT FUND	(13,786.63)	17,613.16	11,825.84	(7,999.31)
504	EDUCATION JOBS FUND	-	-	-	-
516	TITLE VI-B SP ED - IDEA PART B	36,755.32	-	58,371.60	(21,616.28)
532	FISCAL STABILIZATION FUND	-	-	-	-
533	TITLE II-D TECHNOLOGY	0.10	-	-	0.10
536	TITLE I - SCHOOL IMPROVEMENT	-	-	-	-
551	LIMITED ENGLISH PROFICIENCY	1,918.93	-	-	1,918.93
572	TITLE I	23,106.74	-	27,896.05	(4,789.31)
584	DRUG FREE SCHOOL GRANT FUND	-	-	-	-
587	EHA PRESCH. GRANTS/HANDICAPPED	832.83	-	2,256.31	(1,423.48)
590	IMPROVING TEACHER QUALITY	5,361.77	-	6,783.43	(1,421.66)
	TOTAL	36,638,781.51	7,504,699.04	4,665,516.08	39,477,964.47

Minutes of REGULAR Meeting

June 04, 2014

Func / Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Jnencumbered Balance	FYTD %Exp
001/ 100'S						
1100 REGULAR INSTRUCTION - SALARIES/WAGES	14,288,970.00	581,860.44	12,292,494.85	0.00	1,996,475.15	86.0%
1200 SPECIAL INSTRUCTION - SALARIES/WAGES	2,731,219.00	106,697.79	2,172,042.21	0.00	559,176.79	79.5%
1300 VOCATIONAL INSTRUCT - HOME EC SALARY	86,470.00	3,602.54	75,653.38	0.00	10,816.62	87.5%
1900 OTHER INSTRUCTION - PERSONAL SERV-SAL	86,720.00	7,047.80	110,191.22	0.00	-23,471.22	127.1%
2100 SUPPORT SERV - SALARY/WAGES	1,481,852.00	56,847.97	1,167,695.19	0.00	314,156.81	78.8%
2200 SUPPORT SERV - INSTRUCTIONAL STAFF-SA	446,615.00	16,335.49	338,494.54	0.00	108,120.46	75.8%
2300 SUPPORT SERV - BOARD OF ED - SAL/WAGE	16,900.00	500.00	12,750.00	0.00	4,150.00	75.4%
2400 SUPPORT SERV - ADMINISTRATIVE SERVICE	1,979,544.00	78,551.55	1,680,387.60	0.00	299,156.40	84.9%
2500 FISCAL SERVICES - SALARIES/WAGES	284,452.00	11,365.39	238,365.64	0.00	46,086.36	83.8%
2600 SUPPORT SERV - BUSINESS MGR OFFICE	54,678.00	2,231.04	45,414.34	0.00	9,263.66	83.1%
2700 OPERATION & MAINT - SALARIES/WAGES	1,489,245.00	58,585.36	1,200,363.92	0.00	288,881.08	80.6%
2800 SUPPORT SERV PUPIL TRANSPORTATION - S	1,682,027.00	67,255.26	1,435,911.44	0.00	246,115.56	85.4%
2900 SUPPORT SERV MGMT INFO REGULAR SAL/W	196,621.00	6,679.25	145,123.99	0.00	51,497.01	73.8%
4100 GENERAL - ACADEMIC SUPPLEMENTALS	127,984.00	0.00	61,842.80	0.00	66,141.20	48.3%
4500 GENERAL - ATHLETIC SUPPLEMENTAL - SAL	568,703.00	8,102.98	466,420.19	0.00	102,282.81	82.0%
Fund 001/0000 Obj 100 Totals	25,522,000.00	1,005,662.86	21,443,151.31	0.00	4,078,848.69	
001/ 200'S						
1100 GENERAL - CERTIFICATED EMP. - BENEFI	5,405,155.45	14,774.32	4,292,097.23	5,624.00	1,107,434.22	79.4%
1200 SPECIAL INSTRUCTION - EMPLOYEES BENEF	1,128,637.00	0.00	897,808.75	0.00	230,828.25	79.5%
1300 VOCATIONAL INSTRUCT - EMPLOYEES BENEF	34,135.00	0.00	24,145.02	0.00	9,989.98	70.7%
1900 OTHER INSTRUCTION EMPLOYEES BENEFITS	49,366.00	0.00	36,781.91	0.00	12,584.09	74.5%
2100 GENERAL SUPPORT FOR PUPILS-BENEFITS	503,697.00	0.00	407,969.15	1,672.67	94,055.18	81.0%
2200 SUPPORT SERV - INSTRUCT STAFF EMPLOYE	160,134.00	0.00	122,846.22	0.00	37,287.78	76.7%
2300 SUPPORT SERV - BOARD OF ED - BENEFITS	39,528.50	0.00	19,649.64	16,026.54	3,852.32	49.7%
2400 GENERAL SCHOOL ADM. - BENEFITS	950,315.35	0.00	763,619.02	26,554.57	160,141.76	80.4%
2500 FISCAL SERVICES - BENEFITS	123,312.10	0.00	96,961.67	10,691.86	15,658.57	78.6%
2600 SUPPORT SERV - BUSINESS MGR BENEFITS	20,529.00	0.00	13,352.03	4,762.54	2,414.43	65.0%
2700 OPERATION & MAINT - EMPLOYEES BENEFIT	665,845.00	0.00	538,084.16	4,389.05	123,371.79	80.8%
2800 GENERAL PUPIL TRANSPORTATION EMPLOYEE	706,115.00	0.00	580,363.77	4,427.46	121,323.77	82.2%
2900 SUPPORT SERV MGMT INFO EMPLOYEES BEN	81,492.00	0.00	60,563.25	4,323.62	16,605.13	74.3%
4100 GENERAL - ACADEMIC SUPPLEMENTALS BENE	14,204.00	0.00	8,270.25	0.00	5,933.75	58.2%
4500 GENERAL - ATHLETIC SUPPLEMENTAL BENEF	135,365.00	0.00	99,872.34	0.00	35,492.66	73.8%
Fund 001/0000 Obj 200 Totals	10,017,830.40	14,774.32	7,962,384.41	78,472.31	1,976,973.68	
001/ 400'S						
1100 GENERAL - REGULAR INST. - CONT. SERVI	500,178.26	0.00	430,649.69	23,607.68	45,920.89	86.1%
1200 SPECIAL INSTRUCTION - CONTRACTED SERV	818,403.71	0.00	636,676.64	164,302.92	17,424.15	77.8%
2100 GENERAL SUPPORT FOR PUPILS-CONTRACTEI	301,785.78	0.00	251,366.46	71,211.66	-20,792.34	83.3%
2200 SUPPORT SERV - CONTRACTED SERVICES	116,207.99	0.00	78,267.60	11,854.36	26,086.03	67.4%
2300 SUPPORT SERV - BOARD OF ED CONTRACTED	365,049.98	0.00	153,717.68	139,793.86	71,538.44	42.1%
2400 GENERAL SCHOOL ADM. - CONTRACTED SERV	95,179.25	0.00	73,077.24	15,343.22	6,758.79	76.8%
2500 FISCAL SERVICES - CONTRACTED SERVICES	43,638.28	0.00	16,211.47	4,138.72	23,288.09	37.1%
2600 SUPPORT SERV - BUSINESS MGR CONTRACT	5,847.07	0.00	1,795.20	1,409.39	2,642.48	30.7%
2700 OPERATION & MAINT - UTILITIES - SERVI	1,712,361.46	-90.00	1,123,949.51	398,253.65	190,158.30	65.6%
2800 GENERAL PUPIL TRANSPORTATION CONT. SE	112,457.38	0.00	62,174.60	11,838.40	38,444.38	55.3%
2900 SUPPORT SERV MGMT INFO SERVICES - DIS	432,653.17	0.00	399,459.84	21,055.57	12,137.76	92.3%
4500 ATHLETICS - SERVICES	24,695.00	0.00	23,528.72	800.00	366.28	95.3%
Fund 001/0000 Obj 400 Totals	4,528,457.33	-90.00	3,250,874.65	863,609.43	413,973.25	
001/ 500'S						
1100 GENERAL - REGULAR INST. - SUPP./MATERI	310,728.87	0.00	197,862.24	67,594.15	45,272.48	63.7%
1200 SPECIAL INSTRUCTION - SUPPLIES/MATERI	7,547.94	0.00	1,632.60	4,408.49	1,506.85	21.6%
2100 GENERAL SUPPORT FOR PUPILS-SUPPLIES	12,036.27	0.00	6,602.64	1,053.91	4,379.72	54.9%
2200 SUPPORT SERV - SUPPLIES/MATERIALS	12,511.16	0.00	8,410.09	2,651.88	1,449.19	67.2%
2300 SUPPORT SERV - BOARD OF ED SUPPLIES/M	16,076.00	0.00	10,743.47	3,029.04	2,303.49	66.8%
2400 GENERAL SCHOOL ADM. - SUPPLIES / MATE	31,604.36	0.00	16,605.48	11,348.93	3,649.95	52.5%
2500 FISCAL SERVICES - SUPPLIES / MATERIAL	18,337.95	0.00	3,638.41	769.29	13,930.25	19.8%
2600 SUPPORT SERV - BUSINESS MGR DISTRICT	46,078.67	0.00	32,220.43	11,383.12	2,475.12	69.9%
2700 OPERATION & MAINT - SUPPLIES & MATERI	220,478.43	0.00	138,399.15	79,762.55	2,316.73	62.8%
2800 GENERAL PUPIL TRANSPORTATION SUPP./MA	481,303.33	0.00	358,485.71	127,495.86	-4,678.24	74.5%
2900 SUPPORT SERV MGMT INFO TECH COORD - S	22,708.71	0.00	15,471.39	6,376.76	860.56	68.1%
4100 GENERAL - ACADEMIC SUPPLEMENTALS - SU	750.00	0.00	275.44	400.00	74.56	36.7%
4500 GENERAL ATHLETIC - SUPPLIES & MATERIA	11,325.00	0.00	10,848.30	465.00	11.70	95.8%
Fund 001/0000 Obj 500 Totals	1,191,486.69	0.00	801,195.35	316,738.98	73,552.36	
001/ 600'S						
1100 GENERAL - REGULAR INST. - NEW EQUIPME	3,032.68	0.00	1,194.45	1,483.23	355.00	39.4%
2500 FISCAL SERVICES - NEW EQUIP./FURNI	1,165.00	0.00	0.00	0.00	1,165.00	0.0%
Fund 001/0000 Obj 600 Totals	4,197.68	0.00	1,194.45	1,483.23	1,520.00	
001/ 800'S						
1100 GENERAL - MISCELLANEOUS EXPENSES-FEES	45,794.84	0.00	28,958.93	1,562.01	15,273.90	63.2%
2100 GENERAL SUPPORT FOR PUPILS-FEES DUES	500.00	0.00	0.00	0.00	500.00	0.0%
2200 SUPPORT SERV - CURRICULUM DIST. ACCTS	735.00	0.00	174.00	0.00	561.00	23.7%
2300 SUPPORT SERV - BOARD OF ED MISCELLANE	100,098.70	0.00	94,298.48	2,192.94	3,607.28	94.2%
2400 GENERAL SCHOOL ADM. - MISCELLANEOUS F	4,900.00	0.00	515.00	0.00	4,385.00	10.5%
2500 FISCAL SERVICES - COUNTY & MISC FEES	747,549.36	0.00	1,008,335.55	11,242.36	-272,028.55	134.9%
4100 GENERAL - RBC ACADEMIC CHALLENGE	175.00	0.00	175.00	0.00	0.00	100.0%
6100 GENERAL REPAYMENT OF DEBT PRINCIPAL	170,000.00	0.00	170,000.00	0.00	0.00	100.0%
6100 GENERAL REPAYMENT OF DEBT INTEREST	125,775.00	0.00	60,903.13	0.00	64,871.87	48.4%
Fund 001/0000 Obj 800 Totals	1,195,527.90	0.00	1,363,360.09	14,997.31	-182,829.50	
001/ 900'S						
7400 GENERAL INITIAL ADVANCE OUT	40,000.00	0.00	0.00	0.00	40,000.00	0.0%
Fund 001/0000 Obj 900 Totals	40,000.00	0.00	0.00	0.00	40,000.00	
** Fund 001 Totals	42,499,500.00	1,020,347.18	34,822,160.26	1,275,301.26	6,402,038.48	81.9%

Minutes of REGULAR Meeting

June 04, 2014

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087197	W	02/10/2014	PAUL FLYNN	008772	VOID: 04/07/2014	1	25.00
087632	W	03/31/2014	RED ROOF + COLUMBUS DOWNTOWN-CONVENTION CENTER	002602	VOID: 04/07/2014	1	709.42
087635	W	04/08/2014	RED ROOF + COLUMBUS DOWNTOWN-CONVENTION CENTER	002602	RECONCILED: 04/30/2014	1	531.44
087636	W	04/08/2014	THOMAS E J PERFORMING ARTS HALL	001015	RECONCILED: 04/30/2014	1	3,850.00
087637	W	04/15/2014	PRAXAIR DISTRIBUTION, INC.	000090	RECONCILED: 04/30/2014	1	91.00
087638	W	04/15/2014	ACTION DOOR	006809	RECONCILED: 04/30/2014	1	1,942.00
087639	W	04/15/2014	AKRON ZOOLOGICAL PARK ATTN: MICHELLE MONTGOMERY	003574	RECONCILED: 04/30/2014	1	1,472.00
087640	W	04/15/2014	ALCO CHEM, INC.	000110	RECONCILED: 04/30/2014	1	800.98
087641	W	04/15/2014	NICKLES BAKERY INC.	001480	RECONCILED: 04/30/2014	1	1,048.13
087642	W	04/15/2014	ALL BRANDS VACUUM SALES AND REPAIR INC.	001704	RECONCILED: 04/30/2014	(Multi-bank check)	209.45
087643	W	04/15/2014	ALLEN DRAIN SERVICE, INC.	001983	RECONCILED: 04/30/2014	1	155.00
087644	W	04/15/2014	AMERICAN LIBRARY ASSOCIATION	000081	RECONCILED: 04/30/2014	1	117.00
087645	W	04/15/2014	AMERIGAS PROPANE LP dba AMERIGAS	008050	RECONCILED: 04/30/2014	1	1,030.87
087646	W	04/15/2014	ANDERSON'S	001000	RECONCILED: 04/30/2014	1	551.28
087647	W	04/15/2014	APPLIED INDUSTRIAL TECHNOLOGIES, INC.	000315	RECONCILED: 04/30/2014	1	117.18
087648	W	04/15/2014	APPLIED PRACTICE, LTD.	006443	RECONCILED: 04/30/2014	1	430.35
087649	W	04/15/2014	ARAMARK REFRESHMENT SERVICES	008327	RECONCILED: 04/30/2014	1	233.19
087650	W	04/15/2014	ARTHUR P. HANNAH dba THINSBURG GLASS & MIRROR	002908	RECONCILED: 04/30/2014	1	429.30
087651	W	04/15/2014	ASHTABULA CTY SCHOOLS	004680	RECONCILED: 04/30/2014	1	70.00
087652	W	04/15/2014	ATHLETIC DEPT. THINSBURG HIGH SCHOOL	008897	RECONCILED: 04/30/2014	1	2,500.00
087653	W	04/15/2014	ATLAS PEN & PENCIL, LLC	001749	RECONCILED: 04/30/2014		244.95
087654	W	04/15/2014	ANARD EMBLEM MFG. CO. INC.	007189	RECONCILED: 04/30/2014	1	1,712.95
087655	W	04/15/2014	COMPRODUCTS, INC. dba B & C COMMUNICATIONS	001903	RECONCILED: 04/30/2014	1	1,119.00
087656	W	04/15/2014	BAKER & TAYLOR BOOKS ORDER DEPT	001049	RECONCILED: 04/30/2014	1	552.09
087657	W	04/15/2014	BALINT & ASSOCIATES, INC.	008071	RECONCILED: 04/30/2014	1	206.00
087658	W	04/15/2014	BANCTEC INC.	008383	RECONCILED: 04/30/2014	1	322.91
087659	W	04/15/2014	BASA	000201	RECONCILED: 04/30/2014		159.00
087660	W	04/15/2014	BAUDVILLE	000083	RECONCILED: 04/30/2014	0	216.92
087661	W	04/15/2014	THE BERRY COMPANY, LLC	008018	RECONCILED: 04/30/2014	1	108.90
087662	W	04/15/2014	BLICK ART MATERIALS	005989	RECONCILED: 04/30/2014	1	45.29
087663	W	04/15/2014	BRITTON SMITH PETERS & KALAIL CO., L.P.A.	007803	RECONCILED: 04/30/2014	1	12,201.40
087664	W	04/15/2014	BSN SPORTS, INC. c/o MIKE MOLNAR, BSN REP	008780	RECONCILED: 04/30/2014	1	1,394.58
087665	W	04/15/2014	BUILDERS EMPORIUM, INC.	006096	RECONCILED: 04/30/2014	1	1.50
087666	W	04/15/2014	CARDINAL BUS SALES	003458	RECONCILED: 04/30/2014	1	1,654.19
087667	W	04/15/2014	CAROLINA BIOLOGICAL SUPPLY CO.	006469	RECONCILED: 04/30/2014	1	190.85
087668	W	04/15/2014	CEDAR FAIR dba CEDAR POINT	005975	RECONCILED: 04/30/2014		13,798.95
087669	W	04/15/2014	THINSBURG NAPA	002710	RECONCILED: 04/30/2014	1	2,158.27
087670	W	04/15/2014	CHRISTINE SAKIAN	007998	RECONCILED: 04/30/2014	1	25.00

Date: 06/05/2014
Time: 11:34 am

TWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTED

Page: 1
(CHECKPY)

Minutes of REGULAR Meeting

June 04, 2014

Date: 06/05/2014
Time: 11:34 am

TWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTED

Page: 2
(CHECKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087071	W	04/15/2014	CHRISTINE URBASSIK	001555	RECONCILED:05/31/2014		18.00
087072	W	04/15/2014	dba FLORAL INNOVATIONS CLEVELAND (CITY OF) DIVISION OF WATER	000555	RECONCILED:04/30/2014	1	1,148.02
087073	W	04/15/2014	COLT PLUMBING COMPANY	000870	RECONCILED:04/30/2014	1	699.12
087074	W	04/15/2014	COMDOC, INC.	000098	RECONCILED:04/30/2014	1	1,027.87
087075	W	04/15/2014	COMMERCIAL OPENING SERVICES	008500	RECONCILED:04/30/2014	1	1,472.64
087076	W	04/15/2014	CRESTWOOD SCHOOLS	007773	RECONCILED:05/31/2014	1	200.00
087077	W	04/15/2014	CROWN AWARDS	008043	RECONCILED:04/30/2014	1	78.10
087078	W	04/15/2014	CUMMINS BRIDGENAY, LLC	008195	RECONCILED:04/30/2014	1	7,600.42
087079	W	04/15/2014	CURRICULUM ASSOCIATES, LLC	000730	RECONCILED:04/30/2014	1	511.06
087080	W	04/15/2014	CYNMAR CORPORATION	003054	RECONCILED:04/30/2014	1	208.29
087081	W	04/15/2014	D & L TOWING LLC	000620	RECONCILED:04/30/2014	1	175.00
087082	W	04/15/2014	BORDEN DAIRY CO. OF OHIO, LLC dba DAIRYMENS	004791	RECONCILED:04/30/2014	1	4,302.05
087083	W	04/15/2014	DAVE MARIOLA	001784	RECONCILED:04/30/2014	1 (Multi-bank check)	72.97
087084	W	04/15/2014	HONEY BAKED HAM CO. AND CAFE ****do not use, USE #8845****	007426	RECONCILED:04/30/2014	1	111.17
087085	W	04/15/2014	DENISE RYAN	008346	RECONCILED:04/30/2014	1	80.00
087086	W	04/15/2014	DENISE TRAPHAGEN	008717	RECONCILED:04/30/2014	1	121.07
087087	W	04/15/2014	DIRECT DIGITAL GRAPHICS INC. ATTN: MICHAEL BOSHELL	001605	RECONCILED:04/30/2014	1	2,585.00
087088	W	04/15/2014	DOMINION EAST OHIO	000905	RECONCILED:04/30/2014	1	25.00
087089	W	04/15/2014	DONALD JONES	002344	RECONCILED:04/30/2014	1	238.29
087090	W	04/15/2014	DONALD SCHULTZ	001415	RECONCILED:05/31/2014	1	3,458.00
087091	W	04/15/2014	DONNA KELLY	000077	RECONCILED:05/31/2014	1	36.74
087092	W	04/15/2014	DRAMATISTS PLAY SERVICE, INC.	002212	RECONCILED:04/30/2014	1	91.14
087093	W	04/15/2014	EDITH YUSKO	008000	RECONCILED:04/30/2014	1	25.00
087094	W	04/15/2014	EDMENTUM, INC. NW 7504	008744	RECONCILED:04/30/2014	1	14,439.75
087095	W	04/15/2014	EDUCATIONAL SHIPPERS ASSOC.	008058	RECONCILED:04/30/2014	1	674.10
087096	W	04/15/2014	ELECTRICAL APPLIANCE REPAIR SERVICE	001902	RECONCILED:04/30/2014	1	911.69
087097	W	04/15/2014	ELIZABETH KINSELLA	008708	RECONCILED:05/31/2014	1	389.00
087098	W	04/15/2014	ENTERPRISE DOOR & SUPPLY CO.	000908	RECONCILED:04/30/2014	1	4,582.09
087099	W	04/15/2014	EDUCATIONAL SERVICE CENTER OF CUYAHOGA COUNTY (ESC)	000102	RECONCILED:04/30/2014	1	414.86
087700	W	04/15/2014	EVAN-MOOR EDUCATIONAL PUBLISHERS	002483	RECONCILED:04/30/2014	1 (Multi-bank check)	1,387.53
087701	W	04/15/2014	FLINN SCIENTIFIC INC.	001107	RECONCILED:04/30/2014	1	557.52
087702	W	04/15/2014	FOLLETT EDUCATIONAL SERVICES ...DO NOT USE... USE #8807	002102	RECONCILED:04/30/2014	1	1,484.12
087703	W	04/15/2014	GARDINER TRANE - COLON	002165	RECONCILED:04/30/2014	1	5,650.63
087704	W	04/15/2014	GARY L. BAUMGARTNER BAUMSPAGE.COM LLC	007805	RECONCILED:04/30/2014	1	36.45
087705	W	04/15/2014	GAYLE DELPHIA	000571	RECONCILED:04/30/2014	1	29.03
087706	W	04/15/2014	GIONINO'S PIZZERIA	001733	RECONCILED:04/30/2014	1	140.00
087707	W	04/15/2014	PIERCE & VEGA INC				
087707	W	04/15/2014	GLOBAL EQUIPMENT COMPANY	002029	RECONCILED:04/30/2014	1	475.46
087708	W	04/15/2014	GOPHER PERFORMANCE	001410	RECONCILED:04/30/2014	1	894.63
087709	W	04/15/2014	GORDON FOOD SERVICE, INC.	001481	RECONCILED:04/30/2014	1	6,150.59
087710	W	04/15/2014	GOVCONNECTION, INC.	006228	RECONCILED:04/30/2014	1 (Multi-bank check)	57,440.95

Minutes of REGULAR Meeting

June 04, 2014

Date: 06/05/2014		TWINSBURG CITY SCHOOLS				Page: 3	
Time: 11:34 am		SORT BY CHECK NUMBER				(CHECKPY)	
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014							
ALL CHECKS SELECTED							
CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087711	W	04/15/2014	ATTN: BRIAN GLOW GRAINGER	002004	RECONCILED:04/30/2014	1	446.14
087712	W	04/15/2014	GREAT LAKES PETROLEUM COMPANY	006473	RECONCILED:04/30/2014	1	35,398.47
087713	W	04/15/2014	PIZZA HUT (HALLRICH INC.)	008797	RECONCILED:04/30/2014	1	693.75
087714	W	04/15/2014	ATTN: LAUREN GEORGE HARRY C. LOBALZO & SONS, INC. dba HOBART SALES	002680	RECONCILED:04/30/2014	1	208.09
087715	W	04/15/2014	HEINEN'S FINE FOODS	001617	RECONCILED:04/30/2014	1	106.82
087716	W	04/15/2014	RIVERSIDE SCORING SERVICES	003452	RECONCILED:04/30/2014	1	3,835.02
087717	W	04/15/2014	HORVATH ELECTRIC INC.	006198	RECONCILED:04/30/2014	1	1,070.00
087718	W	04/15/2014	HUDSON CITY SCHOOLS	007047	RECONCILED:04/30/2014	1	270.00
087719	W	04/15/2014	ICE CREAM SPECIALTIES & BAKERY	004024	RECONCILED:04/30/2014	1	651.18
087720	W	04/15/2014	INDEPENDENCE BUSINESS SUPPLY ATTN: GARY WINDT	003230	RECONCILED:04/30/2014	1 (Multi-bank check)	5,270.23
087721	W	04/15/2014	INSIGHT MEDIA 2162 BROADWAY	002633	RECONCILED:04/30/2014	1	273.48
087722	W	04/15/2014	J.W. PEPPER & SON INC.	004843	RECONCILED:04/30/2014	1	442.99
087723	W	04/15/2014	JAMES L. WOOD dba SOLAR SHADE PRODUCTS LLC	000525	RECONCILED:04/30/2014	1	1,320.00
087724	W	04/15/2014	JEC ENTERPRISES LLC	008804	RECONCILED:04/30/2014	1	625.00
087725	W	04/15/2014	JONES SCHOOL SUPPLY CO., INC.	001466	RECONCILED:04/30/2014	1	94.30
087726	W	04/15/2014	JOSHEN PAPER & PACKAGING	002198	RECONCILED:04/30/2014	1 (Multi-bank check)	3,926.72
087727	W	04/15/2014	JOSTEN'S INC-ATTN J. MARTINDON (use for DIPLOMAS only)	003513	RECONCILED:04/30/2014	1	3,591.25
087728	W	04/15/2014	MT LIBRARY SERVICES dba JUNIOR LIBRARY GUILD	007357	RECONCILED:04/30/2014	1	80.75
087729	W	04/15/2014	KATHRYN POWERS	008474	RECONCILED:04/30/2014	1	86.82
087730	W	04/15/2014	KENT ROOSEVELT HIGH SCHL ATTN: JOANNE MAYNARD	001608	RECONCILED:04/30/2014	1	100.00
087731	W	04/15/2014	KIMBALL MIDWEST	001089	RECONCILED:04/30/2014	1	778.99
087732	W	04/15/2014	LAKEFRONT LINES, INC.	003403	RECONCILED:04/30/2014	1	19,650.00
087733	W	04/15/2014	LAKEHORE LEARNING MATERIALS	003907	RECONCILED:04/30/2014	1	1,176.09
087734	W	04/15/2014	LEARNING A-Z	007710	RECONCILED:04/30/2014	1	99.95
087735	W	04/15/2014	LINIFORM LINEN & UNIFORM SERVICE	007935	RECONCILED:04/30/2014	1	5,051.00
087736	W	04/15/2014	LIDA ANN RIEGEL	008649	RECONCILED:04/30/2014	1	5,360.00
087737	W	04/15/2014	LYNN VILLA	008482	RECONCILED:04/30/2014	1	86.98
087738	W	04/15/2014	M&D LTD. dba M&D MOWER & APPLIANCE	008444	RECONCILED:05/31/2014	1	52.99
087739	W	04/15/2014	MACEDONIA GLASS & MIRROR INC.	001675	RECONCILED:04/30/2014	1	380.00
087740	W	04/15/2014	MARCIA JARMEL dba PATCHWORKS PRODUCTIONS	008815	RECONCILED:05/31/2014	1	99.00
087741	W	04/15/2014	MARIE DEROIA	002463	RECONCILED:04/30/2014	1	26.88
087742	W	04/15/2014	MARILYN LIESHART	008438	RECONCILED:04/30/2014	1	25.00
087743	W	04/15/2014	MARS ELECTRIC	000712	RECONCILED:04/30/2014	1	116.77
087744	W	04/15/2014	MARY JO MEDWETZ	007995	RECONCILED:04/30/2014	1	25.00
087745	W	04/15/2014	MARYRUTH BOOKS, INC.	008108	RECONCILED:04/30/2014	1	897.38
087746	W	04/15/2014	MATTHEW MOGING	002630	RECONCILED:04/30/2014	1	72.91
087747	W	04/15/2014	MOPC	000894	RECONCILED:04/30/2014	1	42.12
087748	W	04/15/2014	MERCURY AWARDS & ENGRAVING LLC dba M & M ENGRAVING	007472	RECONCILED:04/30/2014	1	867.20

Minutes of REGULAR Meeting

June 04, 2014

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087749	W	04/15/2014	MIKE & B SALES, INC.	006891	RECONCILED:04/30/2014	1	581.70
087750	W	04/15/2014	MATHEMATICS OLYMPIADS FOR ELEMENTARY SCHOOLS	000357	RECONCILED:05/31/2014		528.00
087751	W	04/15/2014	MONOPRICE, INC.	008093	RECONCILED:04/30/2014	1	202.04
087752	W	04/15/2014	MUSIC THEATRE INTERNATIONAL	007171	RECONCILED:04/30/2014		636.00
087753	W	04/15/2014	NASCO - FORT ATKINSON	001910	RECONCILED:04/30/2014	1	417.85
087754	W	04/15/2014	NEONET METROPOLITAN REGIONAL SC	003039	RECONCILED:04/30/2014	1	8,571.75
087755	W	04/15/2014	NEWPORT CHEMICAL & EQUIPMENT CO., INC.	000659	RECONCILED:04/30/2014	1	392.00
087756	W	04/15/2014	NICOLE SWINNING	007051	RECONCILED:04/30/2014	1 (Multi-bank check)	759.92
087757	W	04/15/2014	OAKWOOD VILLAGE HARDWARE & SUPPLY, INC.	002025	RECONCILED:04/30/2014	1	51.87
087758	W	04/15/2014	OFFICE DEPOT ATTN: PATRICK PORTER	001371	RECONCILED:04/30/2014	1 (Multi-bank check)	173.74
087759	W	04/15/2014	OHIO EDISON CO.	002055	RECONCILED:04/30/2014	1	48,084.46
087760	W	04/15/2014	OHIO SCHOOLS COUNCIL (USE FOR GAS ONLY)	000984	RECONCILED:04/30/2014	1	17,078.71
087761	W	04/15/2014	PAR CODE SYMBOLOGY, INC.	008812	RECONCILED:04/30/2014	1	380.00
087762	W	04/15/2014	PATRICIA I. KOLO	008734	RECONCILED:04/30/2014		887.50
087763	W	04/15/2014	PATRICK HARPER dba PCH ENTERPRISES LLC	008026	RECONCILED:04/30/2014	1	5,680.00
087764	W	04/15/2014	PAUL FLYNN	008772	RECONCILED:05/31/2014	1	25.00
087765	W	04/15/2014	PEARSON EDUCATION	005009	RECONCILED:04/30/2014		439.67
087766	W	04/15/2014	PEOPLES EDUCATION INC.	007393	RECONCILED:04/30/2014		3,285.00
087767	W	04/15/2014	BOTTLING GROUP, LLC dba PEPSI BEVERAGES COMPANY	008777	RECONCILED:04/30/2014	1	488.08
087768	W	04/15/2014	PITNEY BOWES INC. RENTAL,SUPPLIES,SERVICE/MAINT.	004879	RECONCILED:04/30/2014	1	149.99
087769	W	04/15/2014	PRECIOUS CARGO TRANSPORTATION INC.	008228	RECONCILED:04/30/2014		5,250.00
087770	W	04/15/2014	PRO-ED INC.	004860	RECONCILED:04/30/2014	1	398.00
087771	W	04/15/2014	PSI ASSOCIATES, INC.	002506	RECONCILED:04/30/2014	1	15,263.00
087772	W	04/15/2014	QUILL.COM	002262	RECONCILED:04/30/2014	1	2,519.20
087773	W	04/15/2014	R & R ENGINE & MACHINE	004972	RECONCILED:04/30/2014	1	1,119.51
087774	W	04/15/2014	RDP SPORTS PLUS, INC.	000117	RECONCILED:04/30/2014		1,808.00
087775	W	04/15/2014	RE-ED ACCESS	008758	RECONCILED:04/30/2014	1	4,880.00
087776	W	04/15/2014	RE-ED ASPIRE	008068	RECONCILED:04/30/2014	1	3,821.00
087777	W	04/15/2014	REALLY GOOD STUFF, INC.	000519	RECONCILED:04/30/2014		220.35
087778	W	04/15/2014	RECORD PUBLISHING COMPANY, LLC	008088	RECONCILED:04/30/2014	1	396.30
087779	W	04/15/2014	REPLACEMENT COMMERCIAL PARTS WAREHOUSE (RCPH)	007895	RECONCILED:04/30/2014	1	24.62
087780	W	04/15/2014	REPUBLIC SERVICES OF CLEVELAND	008551	RECONCILED:04/30/2014	1	2,176.58
087781	W	04/15/2014	RICHNER HARDWARE, INC.	002320	RECONCILED:04/30/2014	1	263.54
087782	W	04/15/2014	ROCHELLE BURKE	001814	RECONCILED:04/30/2014	1	25.00
087783	W	04/15/2014	ROTH BROS. INC.	006534	RECONCILED:04/30/2014	1	572.06
087784	W	04/15/2014	RUSH TRUCK CENTERS OF OHIO INC	008063	RECONCILED:04/30/2014	1	777.04
087785	W	04/15/2014	SCHOOL SPECIALTY, INC. ORDER ENTRY	000720	RECONCILED:04/30/2014	1 (Multi-bank check)	7,092.97
087786	W	04/15/2014	SENDERO THERAPIES, INC.	008007	RECONCILED:04/30/2014	1	6,435.00
087787	W	04/15/2014	DR. PEPPER/SEVEN UP INC. dba DR. PEPPER SNAPPLE GROUP	004937	RECONCILED:04/30/2014	1	270.00

Date: 06/05/2014
Time: 11:34 am

TWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTED

Page: 4
(CHECKPY)

Minutes of REGULAR Meeting

June 04, 2014

Date: 06/05/2014		TWINSBURG CITY SCHOOLS					Page: 5
Time: 11:34 am		SORT BY CHECK NUMBER					(CHECKPV)
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014							
ALL CHECKS SELECTED							
CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087788	W	04/15/2014	SHIFFLER EQUIPMENT	002400	RECONCILED:04/30/2014	1	1,388.10
087789	W	04/15/2014	SIMPLEXGRINNELL LP	005900	RECONCILED:04/30/2014	1	004.00
087790	W	04/15/2014	SIRNA & SONS PRODUCE	000028	RECONCILED:04/30/2014	1	3,257.04
087791	W	04/15/2014	SOHAR'S ALL SEASON MOWER SERVICE	006402	RECONCILED:04/30/2014	1	395.83
087792	W	04/15/2014	SOLUTIONS BEHAVIORAL CONSULTING	008731	RECONCILED:04/30/2014		6,054.00
087793	W	04/15/2014	SOUTHPAN ENTERPRISES, INC.	002222	RECONCILED:04/30/2014		90.00
087794	W	04/15/2014	STAPLES ADVANTAGE	008778	RECONCILED:04/30/2014	1	233.79
087795	W	04/15/2014	STARK COUNTY ED SERV.CTR.	000878	RECONCILED:04/30/2014	1	000.00
087796	W	04/15/2014	STATE CHEMICAL SOLUTIONS	001144	RECONCILED:04/30/2014	1	44.10
087797	W	04/15/2014	STEARNS VIOLINS, INC.	001719	RECONCILED:04/30/2014		200.00
087798	W	04/15/2014	STEVE'S SPORTS, INC.	006032	RECONCILED:04/30/2014	1	037.00
087799	W	04/15/2014	SUMMIT COUNTY ECC EDUCATIONAL SERVICE CENTER	002610	RECONCILED:04/30/2014	1	114,891.80
087800	W	04/15/2014	SYSCO CLEVELAND, INC.	001489	RECONCILED:04/30/2014	1	5,438.74
087801	W	04/15/2014	TAMRA SHELDON	008433	RECONCILED:04/30/2014	1	100.00
087802	W	04/15/2014	TEMPERATURE CONTROL CO., INC.	008817	RECONCILED:04/30/2014	1	884.61
087803	W	04/15/2014	TERESA'S PIZZA	002408	RECONCILED:04/30/2014	0	211.99
087804	W	04/15/2014	TERRY MARCOVITZ	007157	RECONCILED:04/30/2014	1	25.00
087805	W	04/15/2014	THE HENRY FORD	000943	RECONCILED:04/30/2014		2,149.00
087806	W	04/15/2014	THE LEARNED OWL BOOK SHOP	000029	RECONCILED:04/30/2014		3,498.19
087807	W	04/15/2014	SHERWIN WILLIAMS	001338	RECONCILED:04/30/2014	1	481.05
087808	W	04/15/2014	THE UPS STORE (UNITED PARCEL SERVICE)	006459	RECONCILED:04/30/2014	1	19.39
087809	W	04/15/2014	THERAPY IN MOTION LLC	007941	RECONCILED:04/30/2014	1	3,020.00
087810	W	04/15/2014	TIERNEY BROTHERS INC.	008799	RECONCILED:04/30/2014	1	1,704.30
087811	W	04/15/2014	TODAY'S BUSINESS PRODUCTS, INC.	003063	RECONCILED:04/30/2014	1	205.89
087812	W	04/15/2014	TOSHIBA BUSINESS SOLUTIONS (USA), INC.	008761	RECONCILED:04/30/2014	1	1,747.45
087813	W	04/15/2014	OHIO DEPT OF EDUCATION	001796	RECONCILED:04/30/2014	1	3,170.90
087814	W	04/15/2014	BUREAU OF CRIMINAL INVESTIGATIONS	005039	RECONCILED:04/30/2014	1	788.00
087815	W	04/15/2014	OHIO DEPARTMENT OF COMMERCE DIV OF INDUSTRIAL COMPLIANCE	001150	RECONCILED:04/30/2014	1	905.25
087816	W	04/15/2014	UNIVERSITY OF OREGON c/o CENTER ON TEACHING AND	000700	RECONCILED:04/30/2014	1	205.00
087817	W	04/15/2014	VENDORS EXCHANGE INT'L, INC.	003222	RECONCILED:04/30/2014	1	31.66
087818	W	04/15/2014	VERIZON WIRELESS	007936	RECONCILED:04/30/2014	1	688.25
087819	W	04/15/2014	CIRCLE K FLEET	008194	RECONCILED:04/30/2014	1	1,148.03
087820	W	04/15/2014	WILSON LANGUAGE TRAINING CORP.	002482	RECONCILED:04/30/2014		2,177.28
087821	W	04/15/2014	WINDSTREAM	002835	RECONCILED:04/30/2014	1	1,445.00
087822	W	04/15/2014	WOLFF BROG SUPPLY INC	002534	RECONCILED:04/30/2014	1	831.00
087823	W	04/25/2014	DONALD SCHULTZ	001415	RECONCILED:05/31/2014		1,250.00
087824	W	04/25/2014	THE BUSBANK	008559	RECONCILED:04/30/2014		12,210.00
087825	W	04/25/2014	THE HENRY FORD	000943	RECONCILED:05/31/2014		2,437.00
087826	W	04/25/2014	TWINS.H/S AFTER PROM COMMITTEE c/o JILL ATTWELL	002772	RECONCILED:05/31/2014	1	1,500.00
087827	W	04/25/2014	DONALD SCHULTZ	001415	RECONCILED:05/31/2014		3,984.00
087828	W	04/25/2014	SNYDER'S GATEWAY, INC.	008032	RECONCILED:05/31/2014		1,881.60
087829	W	04/25/2014	SAM'S WHOLESALE CLUB	001757	RECONCILED:05/31/2014		2,000.00
087830	W	04/25/2014	SPIRIT CRUISES LLC	008175	RECONCILED:05/31/2014		13,202.00

Minutes of REGULAR Meeting

June 04, 2014

Date: 06/05/2014
Time: 11:34 amTWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTEDPage: 6
(CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087831	W	04/25/2014	FASHION CENTRE MALL, LLC dba FASHION CENTRE AT PENTAGON	007902	RECONCILED:05/31/2014		2,782.00
087832	W	04/25/2014	TRADE CTR. MGMT. ASSOC., LLC dba INTERNATIONAL TRADE CENTER	007901	RECONCILED:05/31/2014		5,400.00
087833	W	04/25/2014	WAL-MART STORE #01-1927	000803	RECONCILED:05/31/2014		2,000.00
087834	W	04/29/2014	250 HOLDINGS LTD LLC dba MICROSCOPE WORLD	008824	RECONCILED:05/31/2014	1	1,888.45
087835	W	04/29/2014	PRAXAIR DISTRIBUTION, INC.	000090	RECONCILED:05/31/2014	1	100.75
087836	W	04/29/2014	ALLEN DRAIN SERVICE, INC.	001983	RECONCILED:05/31/2014	1	232.50
087837	W	04/29/2014	AMANDA BUCH	008738	RECONCILED:05/31/2014	1	195.00
087838	W	04/29/2014	AMERIGAS PROPANE LP dba AMERIGAS	008050	RECONCILED:05/31/2014	1	2,428.51
087839	W	04/29/2014	AMSAN-CLEVELAND	007943	RECONCILED:05/31/2014	1	120.14
087840	W	04/29/2014	AMSTERDAM PRINTING & LITHO	000858	RECONCILED:05/31/2014	1	413.38
087841	W	04/29/2014	ARTHUR P. HANNAH dba TWINSBURG GLASS & MIRROR	002908	RECONCILED:05/31/2014	1	30.00
087842	W	04/29/2014	ASHTABULA CTY SCHOOLS	004080	RECONCILED:05/31/2014	1	105.00
087843	W	04/29/2014	BAKER & TAYLOR BOOKS ORDER DEPT	001049	RECONCILED:05/31/2014	1	2,202.41
087844	W	04/29/2014	BABA	000201	RECONCILED:05/31/2014		150.00
087845	W	04/29/2014	THE BERRY COMPANY, LLC	008018	RECONCILED:05/31/2014	1	108.90
087846	W	04/29/2014	BRADFORD LEWIS	008330	RECONCILED:05/31/2014	1	25.00
087847	W	04/29/2014	BUREAU OF EDUCATION & RESEARCH INC.	006018	RECONCILED:05/31/2014	1	134.00
087848	W	04/29/2014	CAPP INC.	005072	RECONCILED:05/31/2014	1	225.80
087849	W	04/29/2014	CAPSTONE	008530	RECONCILED:05/31/2014	1	3,270.10
087850	W	04/29/2014	CareerTrack	008832	RECONCILED:05/31/2014	1	140.00
087851	W	04/29/2014	CHRISTINE URBASSIK dba FLORAL INNOVATIONS	001555	RECONCILED:05/31/2014	1	07.00
087852	W	04/29/2014	CHRISTLEY, HERINGTON & PIERCE	003334	RECONCILED:05/31/2014	1	1,216.00
087853	W	04/29/2014	CITY OF TWINSBURG PUBLIC WORKS DEPT.- SERVICE	000322	RECONCILED:05/31/2014	1	10,267.32
087854	W	04/29/2014	D & L TOWING LLC	000026	RECONCILED:05/31/2014	1	175.00
087855	W	04/29/2014	DAN W. WARTHER DBA WARTHER WOODWORKING	000773	RECONCILED:05/31/2014	1	801.30
087856	W	04/29/2014	DELTA EDUCATION/CPO SCIENCE	001034	RECONCILED:05/31/2014		19.00
087857	W	04/29/2014	DEMCO INC.	000705	RECONCILED:05/31/2014	1	601.00
087858	W	04/29/2014	DENISE TRAPHAGEN	008717	RECONCILED:05/31/2014	1	697.50
087859	W	04/29/2014	DOMINION EAST OHIO	000905	RECONCILED:05/31/2014	1	0,002.00
087860	W	04/29/2014	EDUCATIONAL SHIPPERS ASSOC.	008058	RECONCILED:05/31/2014	1	100.55
087861	W	04/29/2014	EDUCATORS OUTLET INC.	000230	RECONCILED:05/31/2014		30.04
087862	W	04/29/2014	ENTERPRISE DOOR & SUPPLY CO.	000908	RECONCILED:05/31/2014	1	1,580.00
087863	W	04/29/2014	EDUCATIONAL SERVICE CENTER OF CUYAHOGA COUNTY (ESC)	000102	RECONCILED:05/31/2014	1	5,225.00
087864	W	04/29/2014	FLINN SCIENTIFIC INC.	001107	RECONCILED:05/31/2014	1	970.01
087865	W	04/29/2014	FOLLETT EDUCATIONAL SERVICES ... DO NOT USE... USE #8807	002102	RECONCILED:05/31/2014	1	1,238.50
087866	W	04/29/2014	GERALYNN SCHMITT	002808	RECONCILED:05/31/2014	1	25.00
087867	W	04/29/2014	GOVCONNECTION, INC. ATTN: BRIAN GLOW	006228	RECONCILED:05/31/2014	1	7,553.30
087868	W	04/29/2014	GRAINGER	002004	RECONCILED:05/31/2014	1	120.70
087869	W	04/29/2014	GREAT LAKES SCIENCE CENTER	002205	RECONCILED:05/31/2014	1	112.00

Minutes of REGULAR Meeting

June 04, 2014

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
087870	W	04/29/2014	HEINEN'S FINE FOODS	001617	RECONCILED:05/31/2014	1	747.12
087871	W	04/29/2014	INDEPENDENCE BUSINESS SUPPLY ATTN: GARY WINDT	003230	RECONCILED:05/31/2014	1	767.98
087872	W	04/29/2014	JOHN DEERE LANDSCAPES/LESCO	007950	RECONCILED:05/31/2014	1	488.83
087873	W	04/29/2014	JOHNS SCHOOL SUPPLY CO., INC.	001466	RECONCILED:05/31/2014		520.02
087874	W	04/29/2014	KAUFFMAN TIRE, INC.	000507	RECONCILED:05/31/2014	1	817.92
087875	W	04/29/2014	KIM LEWIS	008424	RECONCILED:05/31/2014	1	25.00
087876	W	04/29/2014	LIGHT SPEED TECHNOLOGIES INC.	001633	RECONCILED:05/31/2014	1	1,074.00
087877	W	04/29/2014	MACEDONIA GLASS & MIRROR INC.	001675	RECONCILED:05/31/2014	1	631.00
087878	W	04/29/2014	MARS ELECTRIC	000712	RECONCILED:05/31/2014	1	240.00
087879	W	04/29/2014	MARYRUTH BOOKS, INC.	008108	RECONCILED:05/31/2014		1,986.52
087880	W	04/29/2014	MICHELE MILLER	008345	RECONCILED:05/31/2014	1	25.00
087881	W	04/29/2014	NASCO - FORT ATKINSON	001910	RECONCILED:05/31/2014	(Multi-bank check)	116.09
087882	W	04/29/2014	OAKWOOD VILLAGE HARDWARE & SUPPLY, INC.	002025	RECONCILED:05/31/2014	1	29.53
087883	W	04/29/2014	OAPSA c/o GWENN SPENCE	000449	RECONCILED:05/31/2014		60.00
087884	W	04/29/2014	OFFICE DEPOT ATTN: PATRICK PORTER	001371	RECONCILED:05/31/2014		66.46
087885	W	04/29/2014	OHIO EDISON CO.	002055	RECONCILED:05/31/2014	1	1,899.06
087886	W	04/29/2014	OSBA - OHIO SCHOOL BOARD ASSOC	005613	RECONCILED:05/31/2014	1	250.00
087887	W	04/29/2014	OHIO SCHOOLS COUNCIL (USE FOR GAS ONLY)	006984	RECONCILED:05/31/2014	1	17,078.71
087888	W	04/29/2014	PATRICIA GOODNIGHT	007900	RECONCILED:05/31/2014	1	100.00
087889	W	04/29/2014	PIONEER ATHLETICS	001706	RECONCILED:05/31/2014	1	1,532.00
087890	W	04/29/2014	PRO-ED INC.	004860	RECONCILED:05/31/2014	1	68.20
087891	W	04/29/2014	PSI ASSOCIATES, INC.	002506	RECONCILED:05/31/2014	1	16,399.38
087892	W	04/29/2014	RDP SPORTS PLUS, INC.	000117	RECONCILED:05/31/2014		1,872.00
087893	W	04/29/2014	REALLY GOOD STUFF, INC.	000619	RECONCILED:05/31/2014		1,502.04
087894	W	04/29/2014	RUCH TRUCK CENTERS OF OHIO INC	008663	RECONCILED:05/31/2014	1	3,206.28
087895	W	04/29/2014	SANDRA GUEST	008003	RECONCILED:05/31/2014	1	25.00
087896	W	04/29/2014	SANDRA JAKUBOWSKI	007396	RECONCILED:05/31/2014	1	100.00
087897	W	04/29/2014	SCHOLASTIC INC.	001659	RECONCILED:05/31/2014	1	751.66
087898	W	04/29/2014	SCHOOL NURSE SUPPLY, INC.	000365	RECONCILED:05/31/2014	(Multi-bank check)	358.70
087899	W	04/29/2014	SHARON BARRY	005701	RECONCILED:05/31/2014	1	25.00
087900	W	04/29/2014	SHARON BOOKER	001067		1	370.00
087901	W	04/29/2014	STAPLES ADVANTAGE	008778	RECONCILED:05/31/2014	1	43.97
087902	W	04/29/2014	STATE CHEMICAL SOLUTIONS	001144	RECONCILED:05/31/2014	1	66.15
087903	W	04/29/2014	STEEL SUPPLY CO., INC.	000746	RECONCILED:05/31/2014	1	1,009.40
087904	W	04/29/2014	SUMMIT COUNTY ESC EDUCATIONAL SERVICE CENTER	002610	RECONCILED:05/31/2014	1	21,082.05
087905	W	04/29/2014	SUMMIT EDUCATION INITIATIVE	005933	RECONCILED:05/31/2014	1	2,680.00
087906	W	04/29/2014	TIME FOR KIDS MAGAZINE	003375	RECONCILED:05/31/2014		2,426.05
087907	W	04/29/2014	TODAY'S BUSINESS PRODUCTS, INC.	003663	RECONCILED:05/31/2014	1	128.24
087908	W	04/29/2014	TOSHIBA BUSINESS SOLUTIONS (USA), INC.	008761	RECONCILED:05/31/2014	(Multi-bank check)	559.00
087909	W	04/29/2014	DE LAGE LANDEN FINANCIAL SERVICES, INC.	008784	RECONCILED:05/31/2014	1	10,449.00
087910	W	04/29/2014	TOTAL LINE REFRIGERATION, INC.	006719	RECONCILED:05/31/2014	1	323.10
087911	W	04/29/2014	TRIUMPH LEARNING	007011	RECONCILED:05/31/2014		4,547.29
087912	W	04/29/2014	U.S. AWARDS INC.	005555	RECONCILED:05/31/2014	1	210.00
087913	W	04/29/2014	UNIVERSITY HOSPITALS CORPORATE	007734	RECONCILED:05/31/2014	1	317.00

Date: 06/05/2014
Time: 11:34 am

TWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTED

Page: 7
(CHECKPY)

Minutes of REGULAR Meeting

June 04, 2014

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
Date: 06/05/2014 Time: 11:34 am TWINSBURG CITY SCHOOLS SORT BY CHECK NUMBER CHECK DATED BETWEEN 04/01/2014 AND 04/30/2014 ALL CHECKS SELECTED Page: 8 (CHECKPY)							

			HEALTH				
087914	W	04/29/2014	UNIVERSITY OF OREGON	006700	RECONCILED:05/31/2014	1	1,258.00
			c/o CENTER ON TEACHING AND				
087915	W	04/29/2014	W.W. NORTON & COMPANY, INC.	008825	RECONCILED:05/31/2014	1	2,088.78
087916	W	04/29/2014	VHR INTERNATIONAL LLC	002979	RECONCILED:05/31/2014		149.75
			dba HARD'S SCIENCE				
087917	W	04/29/2014	WINDSTREAM	002835	RECONCILED:05/31/2014	1	1,288.70
087918	W	04/29/2014	WOLFF BROS SUPPLY INC	002534	RECONCILED:05/31/2014	1	239.85
087919	W	04/29/2014	WORLD'S FINEST CHOCOLATE, INC.	008129	RECONCILED:05/31/2014		10,520.00
087920	W	04/29/2014	ZANER-BLOSER	000145	RECONCILED:05/31/2014		12,850.48
			EDUCATIONAL PUBLISHERS INC.				
087922	W	04/30/2014	ALCO CHEM, INC.	000110	RECONCILED:05/31/2014	1	2,524.05
087923	W	04/30/2014	ATHLETIC DEPT.	008897	RECONCILED:05/31/2014	1	2,500.00
			TWINSBURG HIGH SCHOOL				
087924	W	04/30/2014	AUTO-JET HUFFLER CORPORATION	006971	RECONCILED:05/31/2014	1	2,938.05
087925	W	04/30/2014	EDUCATIONAL SHIPPERS ASSOC.	008658	RECONCILED:05/31/2014	1	44.77
087926	W	04/30/2014	KENT STATE UNIVERSITY	007220	RECONCILED:05/31/2014		350.00
			P.O. BOX 5190				
087927	W	04/30/2014	LAWRENCE SANDERS	002718	RECONCILED:05/31/2014	1	25.00
087928	W	04/30/2014	NORTON CITY SCHOOLS	008839	RECONCILED:05/31/2014		400.00
087929	W	04/30/2014	POWER OF THE PEN	000215	RECONCILED:05/31/2014	1	25.00
087930	W	04/30/2014	SAM'S WHOLESALE CLUB	001757	RECONCILED:05/31/2014	1	475.00
087931	W	04/30/2014	SAVING STREET FUNDRAISING LLC	008831	RECONCILED:05/31/2014		2,955.00
087932	W	04/30/2014	SHIFFLER EQUIPMENT	002400	RECONCILED:05/31/2014		586.07
087933	W	04/30/2014	FORE GOLF MANAGEMENT, LLC	007103	RECONCILED:05/31/2014		18,874.00
			dba SIGNATURE OF SOLOM CTRYCLB				
087934	W	04/30/2014	SOVEREIGN INDUSTRIES INC.	000354	RECONCILED:05/31/2014	1	545.04
087935	W	04/30/2014	OHIO STATE UNIVERSITY	007645	RECONCILED:05/31/2014		400.00
			ATHLETIC TICKET OFFICE				
087936	W	04/30/2014	TODAY'S BUSINESS PRODUCTS, INC.	003603	RECONCILED:05/31/2014	1	336.37
087937	W	04/30/2014	U.S. POSTAL SERVICE	005905	RECONCILED:05/31/2014	1	1,300.00
			(POSTAGE BY PHONE)				
087938	W	04/30/2014	WADSWORTH CITY SCHOOLS	006552	RECONCILED:05/31/2014		650.00
			c/o WADSWORTH H.S.				
087939	W	04/30/2014	WILLOUGHBY-EASTLAKE CITY	007161	RECONCILED:05/31/2014	1	250.00
			SCHOOLS				
087940	W	04/30/2014	B&H PHOTO VIDEO INC.	007183	RECONCILED:05/31/2014	1	1,377.54
087941	W	04/30/2014	AMAZON.COM LLC	001604	RECONCILED:05/31/2014	1	2,517.88
087942	W	04/30/2014	JOYCE SLOAN	000678	RECONCILED:05/31/2014	1	100.00
087943	W	04/30/2014	MICROCENTER	004402	RECONCILED:05/31/2014	1	114.93
087944	W	04/30/2014	SAM'S WHOLESALE CLUB	001757	RECONCILED:05/31/2014	1	308.89
905459	C	04/10/2014	TWINSBURG BD OF EDUCATION	900005	RECONCILED:04/10/2014	1	42,750.26
			(MEMO)				
905472	C	04/10/2014	TWINSBURG BD OF EDUCATION	900005	RECONCILED:04/10/2014		1,078,791.05
			(MEMO)				
905474	M	04/10/2014	FIRST MERIT BANK	900007		1	15,925.59
			(MEMO)				
905475	M	04/10/2014	FIRST MERIT BANK	900007		1	12.40
			(MEMO)				
905476	M	04/10/2014	S.T.R.S.	900013		1	9,225.09
			(MEMO)				
905477	M	04/08/2014	S.T.R.S.	900013		1	587.00

Minutes of REGULAR Meeting

June 04, 2014

Date: 06/05/2014
Time: 11:34 am

TWINSBURG CITY SCHOOLS
SORT BY CHECK NUMBER
CHECK DATES BETWEEN 04/01/2014 AND 04/30/2014
ALL CHECKS SELECTED

Page: 9
(CHECKPY)

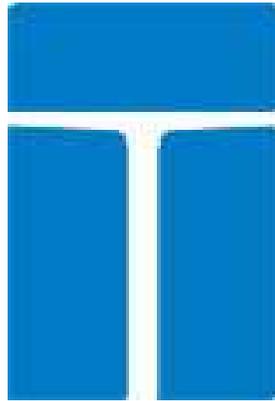
CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
005478	M	04/09/2014	(MEMO) S.E.R.S	000015		1	1,826.48
005479	C	04/24/2014	(MEMO) TWINSBURG BD OF EDUCATION	000005	RECONCILED:04/24/2014	(Multi-bank check)	1,051,809.59
005481	M	04/23/2014	(MEMO) FIRST MERIT BANK	000007		1	14,918.07
005482	M	04/24/2014	(MEMO) FIRST MERIT BANK	000007		1	12.40
005483	M	04/22/2014	(MEMO) S.E.R.S	000015		1	4,758.12
005484	M	04/22/2014	(MEMO) S.E.R.S	000015		1	3,305.26
005485	M	04/22/2014	(MEMO) SUMMIT COUNTY AUDITOR	000009		(Multi-bank check)	714,411.94
005486	M	04/22/2014	(MEMO) S.T.R.S.	000013		1	9,225.09
005487	M	04/22/2014	(MEMO) TWINSBURG BD OF EDUCATION	000005		1	127.06
005488	M	04/23/2014	(MEMO) TWINSBURG BD OF EDUCATION	000005			129.87
005489	M	04/25/2014	(MEMO) S.E.R.S	000015		1 (Multi-bank check)	94,156.00
005490	M	04/25/2014	(MEMO) S.T.R.S.	000013		1 (Multi-bank check)	224,288.00
005491	M	04/28/2014	(MEMO) TWINSBURG BD OF EDUCATION	000005			86.21
005492	M	04/30/2014	(MEMO) Stark County Schools COG	000003		(Multi-bank check)	504,077.97
005497	M	04/11/2014	(MEMO) SCHOOL FOUNDATION	000012		1	26,434.06
005498	M	04/30/2014	(MEMO) SCHOOL FOUNDATION	000012		1	53,454.79
005499	M	04/30/2014	(MEMO) Stark County Schools COG	000003		1	1,694.00
005500	M	04/04/2014	(MEMO) SUMMIT COUNTY AUDITOR	000009		(Multi-bank check)	55.99
005503	M	04/30/2014	(MEMO) FIRST MERIT BANK	000007		1	986.04

V VOIDED CHECKS			2	CHECK TOTALS			794.42
R RECONCILED CHECKS			308	CHECK TOTALS			3,001,905.92

W WARRANT CHECKS			311	CHECK TOTALS			830,135.01
M MEMO CHECKS			22	CHECK TOTALS			1,079,093.92
B REFUND CHECKS			0	CHECK TOTALS			0.00
I INVESTMENT CHECKS			0	CHECK TOTALS			0.00
T TRANSFER CHECKS			0	CHECK TOTALS			0.00
D DISTRIBUTION CHECKS			0	CHECK TOTALS			0.00
C PAYROLL CHECKS			3	CHECK TOTALS			2,173,440.91
MISSING CHECKS			0				
** TOTAL CHECKS (LESS VOIDED)			334	** TOTAL NET			4,682,475.42

*** TOTAL CHECKS WRITTEN			336	*** GRAND TOTALS			4,683,269.84

**TWINSBURG CITY
SCHOOL DISTRICT**



FIVE-YEAR FORECAST

For Fiscal Years 2014-2018

FY 2014

May 30, 2014

TWINSBURG CITY SCHOOLS

SUMMIT COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2011, 2012 and 2013 Actual;
Forecasted Fiscal Years Ending June 30, 2014 Through 2018

Submitted May 29, 2014	Actual			Forecasted				
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Revenues								
1.010 General Property Tax (Real Estate)	\$23,417,325	\$23,805,423	\$21,319,751	\$27,368,000	\$27,200,000	\$27,200,000	\$27,200,000	\$27,200,000
1.020 Tangible Personal Property Tax	85,328	24,538	5,527					
1.030 Income Tax								
1.035 Unrestricted State Grants-in-Aid	3,984,051	4,055,405	4,114,401	4,214,400	4,400,900	4,400,000	4,400,000	4,400,000
1.040 Restricted State Grants-in-Aid	806	854						
1.045 Restricted Federal Grants-in-Aid - SFSP	312,537	187,697	32,506					
1.050 Property Tax Allocation	10,209,006	9,465,573	8,925,023	8,925,000	8,925,000	8,125,000	7,300,000	8,500,000
1.060 All Other Revenues	704,567	877,807	1,283,957	1,223,900	1,280,900	1,280,000	1,280,000	1,280,000
1.070 Total Revenues	38,714,310	38,418,097	39,681,165	41,751,300	41,805,000	41,005,000	40,180,000	39,380,000
Other Financing Sources								
2.040 Operating Transfers-In				23,000				
2.050 Advances-In			102,993	21,000	20,000	20,000	20,000	20,000
2.060 All Other Financing Sources	267	4,099						
2.070 Total Other Financing Sources	267	4,099	102,993	44,000	20,000	20,000	20,000	20,000
2.080 Total Revenues and Other Financing Sources	38,714,597	38,422,196	39,784,158	41,795,300	41,825,000	41,025,000	40,200,000	39,400,000
Expenditures								
3.010 Personnel Services	28,218,571	25,541,768	24,373,156	25,163,000	26,160,000	26,787,200	27,493,300	28,350,000
3.020 Employees' Retirement/Insurance Benefits	8,793,850	8,275,999	8,828,821	9,377,830	9,940,900	10,450,000	10,890,000	11,380,000
3.030 Purchased Services	3,158,568	3,059,337	3,287,965	4,337,567	4,605,000	4,875,000	4,745,000	4,800,000
3.040 Supplies and Materials	978,869	1,307,325	816,774	1,090,000	1,340,300	1,475,000	1,500,000	1,550,000
3.050 Capital Outlay	2,785	1,893	963	4,000	6,500	6,500	6,500	6,500
Debt Service								
4.020 Principal-Notes		687						
4.050 Principal-HB 264 Loans		167,180	170,000	170,000	170,000	170,000	170,000	175,000
4.055 Principal-Other								
4.060 Interest and Fiscal Charges	107,593	134,837	125,775	117,000	107,500	98,363	89,225	79,953
4.300 Other Objects	825,167	850,239	901,445	1,194,722	1,150,000	1,180,000	1,160,000	1,170,000
4.500 Total Expenditures	41,078,463	40,340,265	38,506,902	41,454,109	43,479,000	44,822,063	45,964,025	47,511,453
Other Financing Uses								
5.010 Operating Transfers-Out								
5.020 Advances-Out		102,993	21,000	150,000	20,000	20,000	20,000	20,000
5.030 All Other Financing Uses								
5.040 Total Other Financing Uses		102,993	21,000	150,000	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing Uses	41,078,463	40,443,258	38,527,902	41,604,109	43,499,000	44,842,063	46,084,025	47,531,453
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(2,363,866)	(2,021,062)	1,256,256	191,191	(1,674,000)	(3,817,063)	(5,784,025)	(8,131,453)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	26,294,109	20,930,243	24,909,181	20,100,437	20,300,628	24,062,028	20,800,000	10,081,040
7.020 Cash Balance June 30	26,930,243	24,909,181	26,165,437	26,356,628	24,682,628	20,865,585	15,081,540	6,950,087
8.010 Estimated Encumbrances June 30	649,420	496,791	738,805	1,163,000				
Reservation of Fund Balance								
9.080 Subtotal								
10.010 Fund Balance June 30 for Certification of Appropriations	26,280,823	24,412,390	25,426,832	25,193,828	24,682,628	20,865,585	15,081,540	6,950,087
Revenue from Replacement/Renewal Levies								
11.010 Income Tax - Renewal								
11.020 Property Tax - Renewal or Replacement								
11.300 Cumulative Balance of Replacement/Renewal Levies								
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	26,280,823	24,412,390	25,426,832	25,193,828	24,682,628	20,865,585	15,081,540	6,950,087
Revenue from New Levies								
13.010 Income Tax - New								
13.020 Property Tax - New								
13.030 Cumulative Balance of New Levies								
14.010 Revenue from Future State Advancements								
15.010 Unreserved Fund Balance June 30	26,280,823	24,412,390	25,426,832	25,193,828	24,682,628	20,865,585	15,081,540	6,950,087

INTRODUCTION:

A prudent reader should not make assumptions or believe that this forecast by its nature conveys anything more than an indication of a probable future financial position of the School District. Events and circumstances frequently do not occur as expected and will significantly alter the outcomes and results of the forecast and assumptions. Therefore, professional sophistication, due diligence, caution, and care are required when using and interpreting forecast information.

The Five-year Forecast is a planning document for the Twinsburg City School District. The purpose is to increase the level of communication regarding the school’s fiscal status. Forecasts are built on assumptions and current state and federal laws that *can, will* and *do* change over time. The forecast, numbers and assumptions while made in good faith cannot be guaranteed.

The Five-year Forecast is designed to provide the administration, board of education and the public a **general indication** of a probable future financial position of the School District based on information currently available to the School District. The reasonableness and accuracy of this forecast and assumptions rest with the District’s administration and the Board of Education.

<i>COMMITMENT TO FISCAL RESPONSIBILITY</i>	Cost per Pupil	
An educated reader knows that forecasts are not built with the precision of a Swiss time piece. One just has to look at the front page of the Wall Street Journal to see that “XYZ” Company adjusts their yearly forecast to meet market pressures. Even CEOs with salaries over \$10 million and premier accounting departments have to make changes to their prognostications. The Benchmark for Twinsburg School District to measure Fiscal Responsibility is reported by the ODE. It is the cost to educate each student. According to the FY13 CUPP Report Twinsburg spends \$9,452 per pupil. This is below State Average, Similar Districts and many of our neighboring school districts. And while Twinsburg School District spends less than other comparable districts, the Twinsburg School District is recognized by the state as a high performing school district. It could be said that we provide “bang for the buck”.	Hudson	\$13,083
	Bedford	13,077
	Solon	12,860
	Aurora	10,704
	Similar Districts	10,582
	State Avg.	10,446
	Nordonia	10,259
	Twinsburg	9,452

The Five-year Forecast is a necessary tool focusing management’s attention on future financial needs while facilitating strategic planning and discussion. The financial plan should provide for the optimal allocation of scarce resources in the delivery of services to our kids. What follows is our attempt to create a forecast using professional judgment within the philosophical base rooted in four key concepts. It is a look into the future through a snapshot of today.

- **REALISTIC** - We all want the best for our children. Yet there are economic realities that dictate what is possible for our school district. Our future should be realistic given our unique circumstances.
- **CAUTIOUS** – A cautious approach is neither overly optimistic nor pessimistic. It seeks the prudent path in predicting revenues and expenditures.
- **PROBABLE** – Given the current circumstances and the goals of our school district, this is the forecast that is most likely to occur.
- **SUPPORTABLE** – A good set of projections needs to include the rationale for assumptions. This is a combination of historical trends, current conditions and professional judgment about the trends.

In 1999 House Bill No. 412 mandated that school districts annually produce a five-year forecast by December 31 and update the forecast as necessary. The Forecast documents and provides the transparency necessary to keep all stakeholders informed of the District's projected financial position. If a district entered Fiscal Emergency, one could not claim "I did not know". Current statute requires the Forecast be submitted by October 31 with an update due in April or May.

It's important to note the Ohio Supreme Court has ruled and reaffirmed its ruling through appeal that the current method of funding public education in Ohio is *Unconstitutional*. The legislature has made attempts to comply with the DeRolph decisions and correct the funding method that overly relies on local property taxes, but to date the ruling has not been satisfied.

During these uncertain economic times the administration and Board of Education endeavor to reduce expenditures and continue to examine areas to make future resource reallocations. Our goal is to create dynamic curriculum and learning environments that challenge all students' creative, analytical and critical thinking abilities and skills beyond standardized requirements.

RECENT EVENTS:

JOB WELL DONE: Twinsburg City School District continues to receive the highest academic ratings. Our focus on student achievement has garnered multiple "Excellent" and "Excellent with Distinction" ratings from the Ohio Department of Education. The Board of Education and Administration are constantly looking at the data searching for areas to enhance educational results. In addition, the School District has received thirteen straight Certificates of Achievement for Excellence in Financial Reporting and numerous Awards with Distinction given by Auditor of State's Office. While attaining these ratings and awards, the School District has closely watched expenditures looking for ways to reduce costs. As a result, Twinsburg School District's current per-pupil expenditures are about \$1,000 below the state's average.

LEVY: The Twinsburg School District has long appreciated the support of our local communities. On November 6, 2012 voters approved a 4.9 mill levy generating approximately \$3.8 million annually. This levy was necessary to fill the hole created by the State of Ohio reducing the TPP payments/reimbursements. Next a 6.9 mill current expense levy, originally approved in 1993, was renewed at the November 2013 ballot.

LEGISLATION: There have been two important pieces of state legislation that have either 'capped' the amount of tax dollars a school district can receive, or have completely 'eliminated' it. In 1976, House Bill 920 (HB 920) was signed into law, and this legislation 'caps' the amount of property tax dollars collected. These property taxes cannot increase as a home's value increases. More importantly, House Bill 66 (HB66), was enacted July 1, 2005 eliminating the taxation of *Tangible Personal Property* (TPP). The TPP tax was a local source of revenue from local businesses to school districts. **High performing school districts with a large industrial base like Twinsburg, Solon, Berea and Cuyahoga Heights are experiencing substantial revenue reductions.** For Twinsburg School District this lost revenue accounted for \$9.8 million annually or approximately 28% of revenues. As the School District's revenues continue to fall below expenditures, the Board of Education will need to seek additional levy dollars to offset the financial tornado to thus ensure future viability.

STATE OF THE STATE: Prior Governor Strickland in 2009 proposed a comprehensive reform of the then current school funding model with the intent of increasing the State's share of educational funding via targeted assistance. Current Governor John Kasich has discarded the Strickland model and redesigned the funding mechanism. At the same time bureaucrats have embraced legislation under the guise of educational choice to siphon away approximately 1 billion in tax dollars to charter schools, electronic schools, and other profit based educational enterprises. Charter Schools lack the transparency and accountability of traditional public schools and the

Charter schools are operated by the likes of Michael Milken, the “Junk Bond King”, who according to an April 26, 1990 New York Times article “ in U.S. District Court Tuesday he (Michael Milken) pleaded guilty to six felonies and agreed to put up \$600 million, \$200 million of that in fines, to settle the biggest fraud case in the history of the securities industry”.

FINANCIAL UNCERTAINTY: The federal government’s efforts to stem the 2008 financial meltdown added hundreds of billions if not trillions of dollars to an already staggering national debt. Hundreds of billions paid to bail out corporations that were deemed “Too Big to Fail” and a giant \$787 billion stimulus package to jump-start the economy. The Economic Stimulus is shifting us from an economic crisis to a debt crisis! The national debt is over \$17 Trillion. Nearly fifteen percent of federal revenues are used to pay interest, second only to spending for the social programs of Health and Human Services, HUD and food stamps.

FEDERAL STAGNATION: the Budget Control Act of 2011 and the Federal Legislative bodies’ continued inability to work together may ultimately lead to deep cuts to the Federal budget. This would impact Federal programing by reducing funding to grants for special education, reading intervention, nutritional programs, etc. Federal rebates for the HB264 energy conservation project’s interest payments have been reduced. Consequently, the Twinsburg School District has had to pay these program short falls from their general operating revenues further stressing the Districts’ budgets.

THE FORECAST should be thought of as a Barometer showing the rise and fall in financial pressure. It is not an unwavering course with exacting routes and distances. Think if it more as a Navigation device, Garmin if you will. The Forecast will show you your route and “Recalculates” when obstacles and detours are encountered.



The current fiscal year’s forecasted expenditures include encumbrances and appropriations. Estimates of expenditures for the next four years are developed using the current year’s data and trend analysis of past results. The School District’s major sources of revenue for the current fiscal year are property taxes as certified by the Summit County Fiscal Officer and State Foundation Aid from the ODE. As part of the administrations fiduciary duties, continual efforts are made to reduce expenditures and to find additional sources of revenues. It is important to note that forecasts will differ. Decisions made at the Federal, State and local levels, unknowns such as energy unit costs, health care premiums, the number of sick days taken, and special education requirements impact the future years presented in the forecast.

The School District has made substantial efforts to contain and reduce costs. Through attrition and other cost cutting measures the School District cut \$2.6 million dollars from the 2013 budget and future budgets. Negotiating labor contracts, upgrading equipment, consortium buying, grant opportunities, and scrutinizing personnel will help reduce overall costs. In addition the School District has instituted Pay-to Participate fees, extracurricular fees and academic course fees, similar to neighboring districts.

REVENUES:

Line 1.010 - Real Estate Taxes

After decades of increases, Real Estate Valuations actually decrease following the Housing Market/Home Mortgage fiasco 2008/2009. The Chrysler facility, at one time the City’s largest employer closed March 2010. Subsequently, it was dismantled reducing taxable values from \$33.3 million to \$5.7 million and a loss to the School District of over \$350,000 in property taxes. The Summit County Fiscal Officer notified the School District that overall property valuations declined by \$70 million resulting in a reduction of property tax collections. Monitoring of real property tax collections is crucial as it represents over 64% of FY13 revenues.

Line 1.020 – Tangible Personal Taxes (TPP)

In prior State Budget Bill HB66 is legislation eliminating the tax businesses paid on virtually all Tangible Personal Property. The original legislation set forth that the State would reimburse districts for five years the amount of lost revenues. Starting in tax year 2011 the State would incrementally eliminate this reimbursement by 2018. The TPP tax collections in 2004, the base year, were \$9.8 million and on line 1.020. FY13 the TPP reimbursement on line 1.050 was \$6.2 million – a reduction of \$3.6 million or equivalent to a 4.65 mill levy. These dollars are used to back fill the State’s coffers at the expense of Local Governments

A tax once under local control has been eliminated and replaced by a State controlled Commercial Activity Tax. The State’s biennium budgets have, for the fourth time, changed the laws governing the loss of TPP. The continued reimbursement of TPP taxes is VERY speculative given the economic and political climate. The result could be that Twinsburg School District will lose approximately \$9.8 million and will be faced with a *FISCAL EMERGENCY*.

Line 1.035 – Foundation Program

The Foundation Program is the State’s aid program for school district operations and since September 2010, there has been FOUR State enacted School-Funding Models (SF-3, PASS, Bridge, and SFPR). In 2009 HB 1 renamed the SF-3 Foundation and redesigned the calculations. The State in 2011 again redesigned the calculation and replaced it with a third funding mechanism. And yet again HB59 in 2013 redesigned the calculation. These redesigns have cost Twinsburg Schools over \$1 million when the current data is plugged into the original SF-3 formula.

Foundation aid from the State will remain flat and a relatively minor portion of total revenue. Future year revenues are very speculative in light of recent State budget constraints and some State officials stating they feel public education is adequately funded.

Eroding local resources further are charter schools, EdChoice and the various “scholarships”. State Foundation Aid is deducted at a higher rate school district and not at the per pupil allocation the school district actually receives. Moreover, charter schools do not have to pass levies, operate outside many legal requirements and unfunded mandates placed on public schools while most receive failing results on the Ohio Department of Education’s Report Card. Also the misuse of funds was uncovered by the State of Ohio Auditor. “April 23, 2013 Special Audit of Cleveland Charter School Racks Up \$1.3 Million in Findings.”

Casino Money: Ohioans have approved the establishment of four Casinos in Ohio. There are estimates from differing sources that Ohio Schools would receive approximately \$50 per pupil from casino generated revenues. For FY13 Twinsburg Schools received \$90,229 in revenue and \$217,963 in FY14.

Line 1.050 – Homestead and Rollback including Direct TPP payments

Homestead and Rollback payments represent the reimbursement of a 10% discount given property owners and an additional 2.5% discount is given to owner occupied parcels and come from the State. When the State proposed the income tax in 1972, taxpayers were promised Real Estate tax relief if the income tax was approved. The Current biennium budget, HB59, ends this promise by denying the discount and reimbursement on all new levies. Direct TPP reimbursement payments from the State flow through line 10.050 as required by the Auditor of State. HB59 holds in place the TPP reimbursements at fiscal year 2013 levels for two subsequent years.

Line 1.060 – All Other Sources

All other revenues include interest, tuition, student fees, rental charges, and miscellaneous receipts.

EXPENDITURES:Line 3.010 – Personal Services

Salaries for fiscal year 2014 are based upon the current contracts for teachers and staff. The recent changes to the retirement systems have prompted additional retirements and the associated retirement payouts. The Operational Change Plan cut approximately \$2.6 million in salaries and benefits from the

FY13 budget. Regretfully as part of the Operational Change Plan, several teachers and staff members were laid-off to reduce expenditures. Positions remained unfilled as staff retired and left the School District. In an effort to assist the School District the teachers union has agreed to pay a higher percentage of health care premiums and also take a one year freeze on base pay. Over the next four years of the forecast these reductions will account for expenditures being below trend lines. In light of looming deficits and with salaries and benefits accounting for nearly 86 cents of every dollar spent the School District may fall short of future staffing expectations as class size grows.

Line 3.020 – Employee Retirement and Insurance

Fringe benefits are calculated as a percentage of total salaries and wages. Costs for benefits include 14% for retirement (STRS and SERS), 1.45% for Medicare. Health Care costs typically increased at about 10% annually and have tripled since 1999 and continue to out-pace inflation. The School District is a member of a HC Consortium that covers over 13,000 lives (shared services). It is self-funded and has a set amount of cash reserve they are required to maintain. When the Consortium has a good claims experience for a year, the reserve will exceed the required amount. The Consortium then rebates the excess reserves to the member districts via “Premium Holiday”. Last year they granted 3 Premium Holidays and which is very unusual. There is no assumption there will be Premium Holidays for future years – so numbers reflect the full burden of HC payments without Premium Holidays.

Line 3.030 – Purchased Services

Purchase Services represent items from insurance, to copier leases, to legal fees, to health/nursing related services, to tuition costs for students educated by other districts. Also increasing are the costs for services for special needs students, test scoring, and professional development. Tuition encompasses State deductions for Charter and electronic Schools, Peterson deductions, Autism deductions and direct payments for outplaced special needs students. These expenditures have increased from approximately \$400,000 in FY09 to over \$1.1 million in FY13.

The School District utilizes the buying power of the Ohio School Council Consortium for electricity and natural gas buying power. FY 12 saw a significant reduction in natural gas cost and usage. The energy conservation project at the high school, the mild temperatures over the winter and the drop in natural gas pricing has reduced energy expenditures by over two hundred thousand dollars. The School District and the City’s fitness center have a utility sharing agreement. We budget and pay the entire utility cost and are subsequently reimbursed by the City for their portion of the cost.

There has been costs increase for computer software programs as technology becomes a greater partner of learning. These programs are for expanded learning opportunities and to facilitate student assessments.

Line 3.040 – Supplies and Materials

This includes educational supplies and consumables, as well as cleaning supplies. Additionally, bus fuel, tires and repair parts for the School District’s fleet of buses are incorporated in this category. The School District participates in several purchasing consortiums to reduce expenditure costs on routine purchases.

Line 3.050 – Capital Outlay

The Permanent Improvement fund is used for capital expenditures. The School District has not budgeted substantial resources for equipment, fixtures, furniture and textbook purchases from the General fund.

Line 4.300 – Other (Expenditures)

The major expenditures for this category are non-discretionary fees associated with the Summit County tax collection process in addition to fees the State charges. These fees are set by laws and cannot be changed by school districts. Also in this category are audit costs, ESC costs, membership fees, etc.

Lines 4.020 to 4.060 – Repayment of Debt Service

August 2010 the School District undertook a House Bill 264 Energy Conservation Project at the high school replacing lighting, boilers and HVAC controls. The \$2.6 million is financed via reductions in utilities. Furthermore, Purchased Services line 3.030 decreases as a result of this initiative. A Federal Government program rebates a large portion of the interest back to the School District.

WHERE HAS ALL THE MONEY GONE?

A Cleveland Plain Dealer editorial from Sunday October 24, 2010 entitled “Schools need long-term FIXES, MONEY today” states “public schools are in deep, deep trouble.” It continues with “... excellent districts are imperiled by a shrinking tax base, rising number of needy and disabled students, galloping costs for special education, equipment, textbooks and services and a tide of new unfunded state mandates.” “These problems are likely to get worse as Ohio grapples with ... budget deficit(s).”

At the national level, Federal spending has inflated the national debt to over \$17 trillion. At some point the Federal Government will reach the limits of deficit spending. At the local level voters are frustrated with the overall level of taxation. Voter fatigue manifests itself in ever increasing push back as districts attempt to obtain additional levy funding to offset State reductions. Unfortunately, a school levy is one of the few places voters can voice their frustration with the political system.

Twinsburg School District currently has a significant fund balance. This is one-time money that will be used to balance the budget over the next several years. **THEN IT WILL BE GONE!!!** The TPP Phase out model leaves the huge funding GAP as TPP Phase-out Dollars are reduced and eventually eliminated. Fund balance precipitously falls as TPP reimbursements are systematically eliminated.

Note: The significant fund balance as of June 30, 2013 will be gone in a very short period of time. Fund balance dollars will fill the GAP left by the loss of TPP and mask the structural operating deficit as the School District receives fewer and fewer dollars from the State.

CONCLUSION:

Future revenue streams are very soft numbers in light of the State’s reluctance to fully fund education in Ohio. The State’s budget is for two years and the State does not provide any budget data beyond June 2015. Furthermore, HB66 demonstrates the State’s ability and willingness to significantly alter the collection of Local Tax Revenues upon which Twinsburg Schools depend. The State Budget Bill HB66 enacted July 1, 2005, is still causing uncertainty and increasing the level of forecasting difficulty as legislators keep changing the TPP phase-out timing and method.

Twinsburg City School District continues to face significant challenges. The challenges are to provide an ever increasing level of services to children with diverse abilities, needs, backgrounds, cultures, and requirements. This must be done with a level of funding that is neither stable nor predictable. Numerous funding models, HB59, HB66, Senate Bill 5, Charter Schools, and expanding voucher programs are perniciously nibbling away at public education funding and negatively impacting our prognostication. Oftentimes factions are more concerned with their own special interests than what is best for the education of all students.

The State backfills its coffers by shifting the tax burden from the State to the local level via cuts to local funding. At the local level, Boards of Education must make decisions that could require major budget cuts including staff reductions and if replacement revenues will be requested.

If corporate sponsored political think tanks rewrite educational policies, someday there may be communities in Ohio where public schools as we know them do not exist.

Respectfully Submitted
Martin Aho, Treasurer/CFO

Minutes of REGULAR Meeting

June 04, 2014
