Minutes of REGULAR Meeting November 01, 2017

The Twinsburg City School District Board of Education met in REGULAR session on the above date at the Twinsburg Government Center in Council Chambers, 10075 Ravenna Rd, Twinsburg, Ohio, at 7:00 p.m. The following Board Members were present: Mr. Cellura (Vice-President), Mr. Curtis (President), Mrs. Davis, Mr. Felber, and Mrs. Turle-Waldron. Recordings of the Board of Education meeting are made as part of the official record and are kept at the Board Office. Video recordings and Board approved Minutes are available on the District's web site. Mr. Curtis, presiding, called the meeting to order.

Board President's Report – Report cards are out. Athletics – Fall is ending and Winter begins
Still working with Rep Roegner on HB87.
Allegations were looked in to by an independent attorney. The attorney found no evidence of any religious discrimination. Consider the case closed

Superintendent's Report – Two students going to state competition in cross country.
SB-216 Ohio Public School Deregulation Act
Chromebook roll out parent meeting at THS on November 29th
"Fill the Bus" – over 1,000 pounds of food donated to Emergency Assistance Center.
Bissell and RB Chamberlin Students of the Month.

Administrative Reports
Five Year Forecast
Pupil Services Updates and Focal Points
Chromebook Roll Out at THS

Remonstrance – Fourteen Blue Cards were presented to the Board requesting the opportunity to speak at Remonstrance. The Board President provided additional time over the thirty minutes typically allotted for the public to speak. Most spoke in support of Brian Fantone. The last speaker, a prior Board member, spoke of how difficult it can be making decisions. Furthermore all the rumors and social media add to the difficulty. Also noted the Board Members should be thanked for their service – it is not easy.

Mrs. Davis moved and Mr. Felber seconded that the Twinsburg Board of Education adopt resolutions 17-390 to 17-393.

17-390 **Minutes**
That the Twinsburg Board of Education approves the Minutes for the following meeting:

Regular Meeting: October 18, 2017

17-391 **Financial Report**
That the Twinsburg Board of Education accepts the following Financial Report for the month of September, 2017: Bank Reconciliation, General Fund Financial Summary Report and Financial Report by Fund. See pages 476-483

17-392 **Check Register**
That the Twinsburg Board of Education accepts the Check Registers for the Month of September, 2017, the total including payroll is $4,436,771.76. See pages 484-491

17-393 **Five Year Forecast**
That the Twinsburg Board of Education approves the Five-Year Forecast for School Year 2017-2018. See pages 492-500

Ayes: Mr. Cellura, Mr. Curtis, Mrs. Davis, Mr. Felber and Mrs. Turle-Waldron.
The Board President declared the motion approved.

Mr. Cellura moved and Mr. Felber seconded that the Twinsburg Board of Education adopt resolutions 17-394 to 17-396.

17-394 **Certificated 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.

CONTRACTS	**Certificated Staff Recommendations**				
Name	**Position**	**Bldg(s)**	**Rate**	**Effective**	**Notes**
Albers, Rhonda	Teacher	Wilcox	3%	2017-2018	Resident Educator Mentor – Year 1 – for Meghan Cain. To be paid with General funds.

LEAVE OF ABSENCE	**Certificated Staff Recommendations**				
Name	**Position**	**Bldg(s)**	**Effective**	**Days**	**Notes**
Fink, Kim	Teacher	Wilcox	10/30/17 – 12/04/17	26 days	FMLA concurrent with sick leave
Wozniak, Susan	Teacher	Wilcox	11/14/17 – 2/06/18	60 days	FMLA concurrent with sick leave

ADMINISTRATIVE SUBSTITUTES	**Certificated Staff Recommendations**		
Name	**Certification/Licensure**	**Effective**	**Daily Rate/Notes**
Schumacher, William	High School Principal (7-12) Pupil Activity Supervisor Permit	2017-2018	$345/day

17-395 **Classified 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.

CONTRACTS	**Classified Staff Recommendations**				
Name	**Position**	**Bldg(s)**	**Rate**	**Effective**	**Notes**
LaRocco, Carol	Saturday School Monitor	Dodge	$18.84/hr.	10/28/17	
Robinson, Kelly	Cook Manager	Bissell	$20.04/hr. Step 17	10/23/17	Minimum of 6 hours per day; 189 days per year, prorated for the 2017/2018 school year; Replaces S. Bambic who previously retired.
Sakach, Rhonda	Night Custodian	Wilcox	$22.52/hr. Step 12	10/26/17	8 hours per day; 260 days per year, prorated for the 2017/ 2018 school year; Replaces J. Spokas who was reassigned to Head Custodian.

Stupka, Jeanine	Lunchroom/ Playground Assistant	Dodge	$13.52/hr. Step 1	11/02/17	3 hours per day; 193 days per year, prorated for the 2017/ 2018 school year; Replaces G. Apana who was resigned.

RESIGNATIONS	**Classified Staff Recommendations**			
Name	**Position**	**Bldg(s)**	**Effective**	**Notes**
Robinson, Kelly	Cook Manager in Training	Bissell	10/23/17	Resignation contingent upon approval of appointment as Cook Manager

LEAVE OF ABSENCE	**Classified Staff Recommendations**				
Name	**Position**	**Bldg(s)**	**Effective**	**Days**	**Notes**
Zimmerman, Kelly	Receptionist/ Registrar	THS	9/22/17 – 10/13/17	16 days	FMLA concurrent with sick leave

SUBSTITUTES	**Classified Staff Recommendations**		
Name	**Classification**	**Effective**	**Hourly Rate**
McGuire, Carolyn	Cook	11/02/17	$8.15/hr.
McGuire, Carolyn	Lunchroom/ Playground Assistant	11/02/17	$8.15/hr.
McGuire, Carolyn	Instructional Assistant	11/02/17	$8.75/hr.

17-396 **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				
Name	**Contract**	**Bldg(s)**	**Effective**	**% of Base**
DiRosa, Jim	Hockey Varsity Head Coach	THS	2017-2018	14.00%
Henretty, Amy	Dodge Ski Club Assistant Advisor	Dodge	2017-2018	0.77%
Huelsman, Kirtis	Swimming Varsity Head Coach	THS	2017-2018	14.00%
Labry, Marc	Wrestling Volunteer Coach	THS	2017-2018	N/A
Layman, M'Caul	Gymnastics Head Varsity Coach	THS	2017-2018	14.00%
Lowden, Michelle	MS STEM Club Advisor	RBC	2017-2018	1.75%
Mariola, Dave	Wrestling Varsity Head Coach	THS	2017-2018	15.00%

Petitte, Sally	4th Grade Chorus Director	Dodge	2017-2018	2.50%
Petitte, Sally	5th Grade Chorus Director	Dodge	2017-2018	2.50%
Petitte, Sally	6th Grade Chorus Director	Dodge	2017-2018	2.50%
Schmook, Phil	Basketball Varsity Head Coach	THS	2017-2018	15.00%
Schultz, Don	Dodge Ski Club Advisor	Dodge	2017-2018	1.75%
Turle Jr., Jack	Wrestling Volunteer Coach	THS	2017-2018	N/A
Voltz, Don	Wrestling Volunteer Coach	THS	2017-2018	N/A
Williams, Chuck	Basketball Girls JV Coach	THS	2017-2018	0.77%
Willis, Mark	MS Assistant Wrestling Coach	RBC	2017-2018	0.67%

Ayes: Mr. Cellura, Mr. Curtis, Mrs. Davis, and Mr. Felber.
Abstained: Mrs. Turle-Waldron.
The Board President declared the motion approved.

Mr. Cellura moved and Mr. Felber seconded that the Twinsburg Board of Education adopt resolutions 17-397 to 17-400.

17-397 **Library Trustee**

That the Twinsburg Board of Education approves and confirms the reappointment of Mr. Walter Hoffman to the position of Trustee for the Twinsburg Public Library for the term January 1, 2018 and ending on December 31, 2024.

17-398 **Athletic Trip**

That the Twinsburg Board of Education approves a *Proposal for an Overnight/Extended Student Trip* for the Twinsburg High School Cross Country Team to travel to Hebron, Ohio for the OHSAA Cross Country State Championship Meet November 3, 2017 and returning on November 4, 2017. The cost of this trip is being paid by the Twinsburg Athletic Department with financial assistance from the Twinsburg Athletic Boosters

17-399 **Chromebooks**

That the Twinsburg Board of Education approves the purchase of computers from CDW-G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 in the amount of $159,377.00. This is a General Fund expense

17-400 **Approve Booster Groups**

That the Twinsburg Board of Education approves in accordance with Board Policy 9211, and acknowledges the following District Support Organizations: Samuel Bissell Elementary School Parent Teacher Association (PTA), George G. Dodge Intermediate School Parent Teacher Association (PTA), Wilcox Primary School Parent Teacher Association (PTA), RB Chamberlin/Twinsburg High School Parent Teacher Association (PTA), Twinsburg City School District Parent Teacher Association (PTA), Twinsburg Athletic Boosters, Twinsburg Band Boosters and Twinsburg Vocal Music Boosters.

Ayes: Mr. Cellura, Mr. Curtis, Mrs. Davis, Mr. Felber and Mrs. Turle-Waldron.
The Board President declared the motions approved.

17-401 **EXECUTIVE SESSION**

Mr. Cellura moved and Mrs. Turle-Waldron seconded that the Twinsburg Board of Education meet in Executive Session at 9:55 p.m. to discuss employment and discipline of public employees, as per Board of Education Policy #0166 (A).

Ayes: Mr. Cellura, Mr. Curtis, Mrs. Davis, Mr. Felber, and Mrs. Turle-Waldron.
The Board President declared the motion approved.

The Board reconvened from Executive Session at approximately 1:04 a.m.
The following members were present:
Mr. Cellura, Mr. Curtis, Mrs. Davis, Mr. Felber, and Mrs. Turle-Waldron.

17-402 **Adjournment**

Mr. Curtis moved and Mrs. Davis seconded that the Twinsburg Board of Education adjourn at 1:05 a.m.

Ayes: Mr. Cellura, Mr. Curtis, Mrs. Davis, Mr. Felber and Mrs. Turle-Waldron.
The Board President declared the meeting adjourned.

President of the Board

Treasurer

TWINSBURG CITY
SCHOOL DISTRICT
FY 2017-2018

FINANCIAL REPORT
FOR
SEPTEMBER 2017

FOR PRESENTATION
AT THE
NOVEMBER 01, 2017
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
SEPTEMBER 2017

CHECKING ACCOUNTS		
FIRST MERIT GENERAL ACCOUNT	533,415.15	
FIRST MERIT ATHLETIC ACCOUNT	5,685.98	
TOTAL CHECKING ACCOUNTS		**539,101.13**
INVESTMENTS		
HUNTINGTON BANK SWEEP	35,664,398.37	
STAR OHIO @ 1.2%	2,402,732.08	
Meeder - US Bank	6,000,000.00	
TOTAL INVESTMENTS		**44,067,130.45**
LESS OUTSTANDING		
BUDGETARY CHECKS	(275,968.79)	
PAYROLL CHECKS	(2,115.85)	
TOTAL OUTSTANDING		**(278,084.64)**
ADJUSTMENTS		
DEPOSITS IN-TRANSIT -		
WIRE IN-TRANSIT COG	(677,924.23)	
RECONCILING ITEMS	836.28	
RECONCILING ITEMS BRDDIS	(2,475.47)	
INTEREST	(3,820.98)	
TOTAL ADJUSTMENTS		**(683,384.40)**
TOTAL BANK BALANCE		**43,644,762.54**
Book Balance per Financial Report by Fund		**43,639,076.56**
Book Balance Athletic Account		**5,685.98**
TOTAL BOOK BALANCE		**43,644,762.54**

Prog: Fndsum
Date: 10/19/17
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			30,836,819.55		
Revenues					
Local Sources	32,114,501.50	2,289,694.13	14,286,177.78	0.00	17,828,323.72
Intermediate Sources	287,000.00	0.00	0.00	0.00	287,000.00
State Sources	12,806,344.00	450,803.35	1,477,505.63	0.00	11,328,838.37
Federal Sources	90,000.00	0.00	123,917.00	0.00	-33,917.00
Other Sources	114,400.00	0.00	0.00	0.00	114,400.00
TOTAL REVENUES	45,412,245.50	2,740,497.48	15,887,600.41	0.00	29,524,645.09
Expenses					
100 Salaries	28,075,000.00	2,310,987.30	6,736,852.35	0.00	21,338,147.65
200 Benefits	11,129,184.37	988,268.83	2,401,873.77	55,536.27	8,671,774.33
400 Purchased Services	6,131,136.43	404,695.08	1,254,439.18	1,954,293.62	2,922,403.63
500 Supplies	1,308,913.63	104,310.66	335,270.96	395,233.04	578,409.63
600 Capital Outlay	210,934.13	6,374.31	10,619.07	1,309.45	199,005.61
600 Capital Replacement	0.00	0.00	0.00	0.00	0.00
800 Other Expenses	1,366,861.93	170,166.52	256,965.35	42,362.81	1,067,533.77
TOTAL EXPENSES	48,222,030.49	3,984,802.70	10,996,020.68	2,448,735.19	34,777,274.62
Available Cash Balance			35,728,399.28		

TWINSBURG CITY SCHOOLS
FINANCIAL REPORT BY FUND
SEPTEMBER 2017

FUND	DESCRIPTION	MONTH Begin Balance	MONTH RECEIPTS	MONTH EXPENDITURES	ENDING BALANCE
001	GENERAL	36,972,704.50	2,740,497.48	3,984,802.70	35,728,399.28
002	BOND RETIREMENT	2,436,895.10	142,287.10	11,279.17	2,567,903.03
003	PERMANENT IMPROVEMENT	4,037,340.46	139,203.70	177,880.18	3,998,663.98
004	BUILDING IMPROVEMENTS	93,296.83	-	-	93,296.83
005	BUS REPLACEMENT	101,577.59	-	-	101,577.59
006	FOOD SERVICE	(37,081.31)	90,024.65	81,585.77	(28,642.43)
007	SPECIAL TRUST	481.09	-	-	481.09
008	ENDOWMENT	11,873.57	-	-	11,873.57
009	UNIFORM SCHOOL SUPPLIES	8,814.93	1,974.00	-	10,788.93
012	ADULT EDUCATION	89,696.01	-	-	89,696.01
014	ROTARY-INTERNAL SERVICES	127,379.53	194.04	-	127,573.57
018	PUBLIC SCHOOL SUPPORT	326,830.00	8,456.91	9,532.50	325,754.41
019	OTHER GRANT	36,052.08	-	3,022.71	33,029.37
022	DISTRICT AGENCY	22,385.21	-	-	22,385.21
024	EMPLOYEE BENEFITS SELF INS.	340,318.38	-	-	340,318.38
200	STUDENT MANAGED ACTIVITY	228,080.02	670.02	2,641.73	226,108.31
300	DISTRICT MANAGED ACTIVITY	62,709.07	54,947.98	34,246.60	83,410.45
432	EMIS	-	-	-	-
451	DATA COMMUNICATION	9,000.00	-	-	9,000.00
463	ALTERNATIVE SCHOOLS	100.00	-	483.46	(383.46)
499	MISC. STATE GRANT FUND	15,721.87	-	-	15,721.87
516	TITLE VI-B SP ED - IDEA PART B	(19,257.27)	-	63,657.38	(82,914.65)
533	TITLE II-D TECHNOLOGY	0.10	-	-	0.10
551	LIMITED ENGLISH PROFICIENCY	(14.82)	-	680.58	(695.40)
572	TITLE I	(599.00)	-	31,206.93	(31,805.93)
587	EHA PRESCH. GRANTS/HANDICAPPED	-	-	856.96	(856.96)
590	IMPROVING TEACHER QUALITY	3,000.00	-	4,606.59	(1,606.59)
	TOTAL	44,867,303.94	3,178,255.88	4,406,483.26	43,639,076.56

TWINSBURG CITY SCHOOL DISTRICT
GENERAL FUND EXPENDITURES AND RECEIPTS
SEPTEMBER 2017

FY 2017-2018		July	August	September	October	November	December	January	February	March	April	May	June	
100	SALARIES	2,207,596	2,218,269	2,310,987	-	-	-	-	-	-	-	-	-	**6,736,852**
200	EMPLOYEE BENEFITS	436,197	977,408	988,269	-	-	-	-	-	-	-	-	-	**2,401,874**
400	PURCHASED SERVICES	210,688	639,056	404,695	-	-	-	-	-	-	-	-	-	**1,254,439**
500	SUPPLIES / MATERIALS	19,463	211,497	104,311	-	-	-	-	-	-	-	-	-	**335,271**
600	CAPITAL OUTLAY	-	4,245	6,374	-	-	-	-	-	-	-	-	-	**10,619**
800	MISCELLANEOUS	8,469	78,330	170,167	-	-	-	-	-	-	-	-	-	**256,965**
900	OTHER USES	-	-	-	-	-	-	-	-	-	-	-	-	-
	EXPENDITURES	2,882,413	4,128,805	3,984,803	-	-	-	-	-	-	-	-	-	**10,996,020.68**
														-

FY 2017-2018		July	August	September	October	November	December	January	February	March	April	May	June	
01.010	REAL ESTATE	7,488,226	3,904,675	2,130,206	-	-	-	-	-	-	-	-	-	**13,523,107**
01.020	TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035	STATE FOUNDATION	451,948	572,728	449,810	-	-	-	-	-	-	-	-	-	**1,474,487**
01.040	DPIA & VoEd	1,020	1,006	993	-	-	-	-	-	-	-	-	-	**3,019**
01.050	HS & ROLL BACK	-	-	-	-	-	-	-	-	-	-	-	-	-
	TPP DIRECT PAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
01.060	PYMT IN LIEU OF TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
01.060	ALL OTHER	349,765	377,735	159,488	-	-	-	-	-	-	-	-	-	**886,988**
02.050	OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-
02.060	REFUND - WORK COMP	-		-	-	-		-	-	-	-	-		-
	RECEIPTS	8,290,959	4,856,144	2,740,497	0	0	0	0	0	0	0	0	0	**15,887,600.41**
														-

NOTE: HIGHLIGHTED FIGURES ARE PRIOR YEAR AND ARE INSERTED FOR MANAGEMENT PURPOSES

PRIOR FISCAL YEAR 2016-2017	July	August	September	October	November	December	January	February	March	April	May	June	
FY 17 EXPENDITURES	3,027,514	3,557,508	4,108,598	3,562,458	3,982,217	3,402,467	3,603,498	3,627,918	3,576,379	3,968,064	3,689,606	3,404,762	43,510,990
FY 17 RECEIPTS	8,732,327	4,374,463	2,687,017	2,178,806	2,893,470	476,109	590,997	8,729,183	4,259,344	3,484,876	4,278,328	478,057	43,162,978

PRIOR FISCAL YEAR 2015-2016	July	August	September	October	November	December	January	February	March	April	May	June	
						50%	58%	66%	74%	83%	92%	100%	
FY 16 EXPENDITURES	2,736,149	3,916,702	3,747,808	3,397,486	3,760,400	3,874,110	3,407,287	3,403,535	3,536,889	3,781,533	3,800,771	3,334,026	42,696,695
FY 16 RECEIPTS	8,442,794	3,914,818	2,909,694	624,308	4,692,076	485,444	538,898	9,232,166	3,191,489	3,666,542	4,764,219	423,990	42,886,438

PRIOR FISCAL YEAR 2014-2015	July	August	September	October	November	December	January	February	March	April	May	June	
						50%	58%	67%	74%	84%	93%	100%	
FY 15 EXPENDITURES	2,706,630	3,888,310	3,702,116	3,186,096	3,586,982	3,562,589	3,210,195	3,444,208	3,159,544	3,905,053	3,597,192	2,934,799	40,883,713
FY 15 RECEIPTS	4,201,308	9,004,974	2,109,455	1,896,118	3,989,992	412,662	522,357	9,062,273	3,140,477	3,234,112	4,295,108	1,917,219	43,786,056

Func / Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
001/ 100'S						
1100 REGULAR INSTRUCTION - SALARIES/WAGES	15,548,409.00	1,276,610.17	3,815,879.10	0.00	11,732,529.90	24.5%
1200 SPECIAL INSTRUCTION - SALARIES/WAGES	3,266,254.00	274,670.31	787,836.91	0.00	2,478,417.09	24.1%
1300 VOCATIONAL INSTRUCT - HOME EC SALARY	51,000.00	4,513.50	4,513.50	0.00	46,486.50	8.9%
1900 OTHER INSTRUCTION - PERSONAL SERV-SAL	294,167.00	19,678.60	66,392.40	0.00	227,774.60	22.6%
2100 SUPPORT SERV - SALARY/WAGES	1,579,676.00	120,988.67	362,595.35	0.00	1,217,080.65	23.0%
2200 SUPPORT SERV - INSTRUCTIONAL STAFF-SA	310,799.00	23,461.04	70,418.86	0.00	240,380.14	22.7%
2300 SUPPORT SERV - BOARD OF ED - SAL/WAGE	56,855.00	3,660.62	11,715.74	0.00	45,139.26	20.6%
2400 SUPPORT SERV - ADMINISTRATIVE SERVICE	2,157,037.00	185,244.56	536,644.03	0.00	1,620,392.97	24.9%
2500 FISCAL SERVICES - SALARIES/WAGES	353,115.00	27,966.52	85,614.08	0.00	267,500.92	24.2%
2600 SUPPORT SERV - BUSINESS MGR OFFICE	217,329.00	14,457.82	41,725.24	0.00	175,603.76	19.2%
2700 OPERATION & MAINT - SALARIES/WAGES	1,526,894.00	114,291.09	359,654.14	0.00	1,167,239.86	23.6%
2800 SUPPORT SERV PUPIL TRANSPORTATION - S	1,675,736.00	135,848.75	415,338.08	0.00	1,260,397.92	24.8%
2900 SUPPORT SERV MGMT INFO REGULAR SAL/WA	266,097.00	20,773.04	56,064.19	0.00	210,032.81	21.1%
4100 GENERAL - ACADEMIC SUPPLEMENTALS	155,178.00	2,666.12	2,666.12	0.00	152,511.88	1.7%
4500 GENERAL - ATHLETIC SUPPLEMENTAL - SAL	616,454.00	86,156.49	119,794.61	0.00	496,659.39	19.4%
Fund 001 Obj 100 Totals	28,075,000.00	2,310,987.30	6,736,852.35	0.00	21,338,147.65	
001/ 200'S						
1100 GENERAL - CERTIFICATED EMP. - BENEFI	6,002,008.62	521,316.13	1,304,269.98	20,186.51	4,677,552.13	21.7%
1200 SPECIAL INSTRUCTION - EMPLOYEES BENEF	1,385,561.00	132,612.22	297,548.53	0.00	1,088,012.47	21.5%
1300 VOCATIONAL INSTRUCT - EMPLOYEES BENEF	23,729.00	2,424.19	2,424.19	0.00	21,304.81	10.2%
1900 OTHER INSTRUCTION EMPLOYEES BENEFITS	102,682.00	8,131.75	22,023.58	0.00	80,658.42	21.4%
2100 GENERAL SUPPORT FOR PUPILS-BENEFITS	565,673.00	49,249.49	123,331.30	4,204.00	438,137.70	21.8%
2200 SUPPORT SERV - INSTRUCT STAFF EMPLOYE	165,059.00	15,062.79	33,688.13	0.00	131,370.87	20.4%
2300 SUPPORT SERV - BOARD OF ED - BENEFITS	31,895.59	596.99	1,981.53	6,137.60	23,776.46	6.2%
2400 GENERAL SCHOOL ADM. - BENEFITS	1,065,272.36	94,773.09	236,802.98	14,165.36	814,304.02	22.2%
2500 FISCAL SERVICES - BENEFITS	132,794.00	11,040.37	29,492.09	5,842.00	97,459.91	22.2%
2600 SUPPORT SERV - BUSINESS MGR BENEFITS	62,912.24	5,254.37	13,176.83	1,093.24	48,642.17	20.9%
2700 OPERATION & MAINT - EMPLOYEES BENEFIT	638,770.56	51,840.44	126,733.79	1,328.56	510,708.21	19.8%
2800 GENERAL PUPIL TRANSPORTATION EMPLOYEE	705,776.00	68,058.57	159,050.42	1,381.00	545,344.58	22.5%
2900 SUPPORT SERV MGMT INFO EMPLOYEES BENE	81,934.00	9,400.14	22,191.20	1,198.00	58,544.80	27.1%
4100 GENERAL - ACADEMIC SUPPLEMENTALS BENE	20,806.00	373.20	373.20	0.00	20,432.80	1.8%
4500 GENERAL - ATHLETIC SUPPLEMENTAL BENEF	144,311.00	18,135.09	28,786.02	0.00	115,524.98	19.9%
Fund 001 Obj 200 Totals	11,129,184.37	988,268.83	2,401,873.77	55,536.27	8,671,774.33	
001/ 400'S						
1100 GENERAL - REGULAR INST. - CONT. SERVI	873,173.39	34,068.98	120,211.51	98,967.13	653,994.75	13.8%
1200 SPECIAL INSTRUCTION - CONTRACTED SERV	897,422.76	50,224.56	201,115.88	150,684.28	545,622.60	22.4%
2100 GENERAL SUPPORT FOR PUPILS-CONTRACTED	793,582.99	71,386.12	130,110.21	526,516.31	136,956.47	16.4%
2200 SUPPORT SERV - CONTRACTED SERVICES	239,857.15	15,609.72	29,775.82	120,792.65	89,288.68	12.4%
2300 SUPPORT SERV - BOARD OF ED CONTRACTED	433,569.73	13,985.88	67,592.49	171,893.38	194,083.86	15.6%
2400 GENERAL SCHOOL ADM. - CONTRACTED SERV	151,727.56	11,926.15	34,934.87	69,148.34	47,644.35	23.0%
2500 FISCAL SERVICES - CONTRACTED SERVICES	74,973.68	0.00	6,672.00	36,278.31	32,023.37	8.9%
2600 SUPPORT SERV - BUSINESS MGR CONTRACT	5,242.85	271.89	431.97	2,322.82	2,488.06	8.2%
2700 OPERATION & MAINT - UTILITIES - SERVI	1,900,373.25	137,729.91	419,283.53	472,860.94	1,008,228.78	22.1%
2800 GENERAL PUPIL TRANSPORTATION CONT. SE	149,516.61	7,377.30	49,447.40	31,424.04	68,645.17	33.1%
2900 SUPPORT SERV MGMT INFO SERVICES - DIS	587,417.46	52,720.55	177,954.48	267,004.44	142,458.54	30.3%
4500 ATHLETICS - SERVICES	24,279.00	8,734.02	16,909.02	6,400.98	969.00	69.6%
Fund 001 Obj 400 Totals	6,131,136.43	404,035.08	1,254,439.18	1,954,293.62	2,922,403.63	
001/ 500'S						
1100 GENERAL - REGULAR INST.- SUPP./MATERI	304,677.15	13,290.50	72,371.63	33,598.78	198,706.74	23.8%
1200 SPECIAL INSTRUCTION - SUPPLIES/MATERI	1,395.00	0.00	0.00	142.88	1,252.12	0.0%
2100 GENERAL SUPPORT FOR PUPILS-SUPPLIES	18,360.00	6,218.30	11,139.66	2,357.55	4,862.79	60.7%
2200 SUPPORT SERV - SUPPLIES/MATERIALS	18,212.16	2,490.42	3,053.98	6,353.68	8,804.50	16.8%
2300 SUPPORT SERV - BOARD OF ED SUPPLIES/M	16,433.95	68.00	5,013.00	1,387.00	10,033.95	30.5%
2400 GENERAL SCHOOL ADM. - SUPPLIES / MATE	98,099.62	5,327.97	9,852.55	14,667.54	73,579.53	10.0%
2500 FISCAL SERVICES - SUPPLIES / MATERIAL	20,200.00	0.00	0.00	1,400.00	18,800.00	0.0%
2600 SUPPORT SERV - BUSINESS MGR DISTRICT	60,378.37	3,701.60	10,933.37	19,246.55	30,198.45	18.1%
2700 OPERATION & MAINT - SUPPLIES & MATERI	265,077.13	20,423.38	68,536.91	122,891.19	73,649.03	25.9%
2800 GENERAL PUPIL TRANSPORTATION SUPP./MA	384,370.91	26,941.47	52,432.88	175,657.86	156,280.17	13.6%
2900 SUPPORT SERV MGMT INFO TECH COORD - S	105,488.34	14,329.27	86,589.30	16,681.74	2,217.30	82.1%
4100 GENERAL - ACADEMIC SUPPLEMENTALS - SU	16,221.00	11,519.75	15,347.68	848.27	25.05	94.6%
Fund 001 Obj 500 Totals	1,308,913.63	104,310.66	335,270.96	395,233.04	578,409.63	
001/ 600'S						
1100 GENERAL - REGULAR INST. - NEW EQUIPME	190,934.13	84.31	4,329.07	1,309.45	185,295.61	2.3%
2500 FISCAL SERVICES - NEW EQUIP./FURNI	20,000.00	6,290.00	6,290.00	0.00	13,710.00	31.5%
Fund 001 Obj 600 Totals	210,934.13	6,374.31	10,619.07	1,309.45	199,005.61	
001/ 800'S						
1100 GENERAL - MISCELLANEOUS EXPENSES-FEES	47,744.75	2,213.79	8,247.39	805.00	38,692.36	17.3%
2200 SUPPORT SERV - CURRICULUM DIST. ACCTS	1,000.00	0.00	50.00	76.00	874.00	5.0%
2300 SUPPORT SERV - BOARD OF ED MISCELLANE	100,150.00	0.00	67,094.03	10,685.00	22,370.97	67.0%
2400 GENERAL SCHOOL ADM. - MISCELLANEOUS FEE	4,712.00	100.00	2,044.64	87.00	2,580.36	43.4%
2500 FISCAL SERVICES - COUNTY & MISC FEES	869,279.18	167,852.73	179,529.29	30,709.81	659,040.08	20.7%
6100 GENERAL REPAYMENT OF DEBT PRINCIPAL	220,514.00	0.00	0.00	0.00	220,514.00	0.0%
6100 GENERAL REPAYMENT OF DEBT INTEREST	103,462.00	0.00	0.00	0.00	103,462.00	0.0%
Fund 001 Obj 800 Totals	1,346,861.93	170,166.52	256,965.35	42,362.81	1,047,533.77	
001/ 900'S						
7200 GENERAL - TRAN/ADV AND OTHER USES OF	20,000.00	0.00	0.00	0.00	20,000.00	0.0%
Fund 001 Obj 900 Totals	20,000.00	0.00	0.00	0.00	20,000.00	
**** Fund 001 Totals**	**48,222,030.49**	**3,984,142.70**	**10,996,020.68**	**2,448,735.19**	**34,777,274.62**	**22.8%**

TWINSBURG CITY SCHOOLS SEPTEMBER 2
Executive Appropriation Report (EXECU_RPT)

	Appropriated Amount	Fiscal YTD Expended	Outstanding Encumbrances	Available Balance	Percent Expended
1100 REGULAR INSTRUCTION - SALARIES/WAGES					
100	15,548,409.00	3,815,879.10	0.00	11,732,529.90	24.54
200	6,002,008.62	1,304,269.98	20,186.51	4,677,552.13	21.73
400	835,173.39	82,695.01	98,967.13	653,511.25	9.90
500	137,684.73	35,727.68	31,622.01	70,335.04	25.95
600	190,934.13	4,329.07	1,309.45	185,295.61	2.27
800	47,744.75	8,247.39	805.00	38,692.36	17.27
Function Total	22,761,954.62	5,251,148.23	152,890.10	17,357,916.29	
1200 SPECIAL INSTRUCTION - SALARIES/WAGES					
100	3,266,254.00	787,836.91	0.00	2,478,417.09	24.12
200	1,385,561.00	297,548.53	0.00	1,088,012.47	21.47
400	897,422.76	201,115.88	150,684.28	545,622.60	22.41
500	1,395.00	0.00	142.88	1,252.12	0.00
Function Total	5,550,632.76	1,286,501.32	150,827.16	4,113,304.28	
1300 VOCATIONAL INSTRUCT - HOME EC SALARY CERT					
100	51,000.00	4,513.50	0.00	46,486.50	8.85
200	23,729.00	2,424.19	0.00	21,304.81	10.22
Function Total	74,729.00	6,937.69	0.00	67,791.31	
1900 OTHER INSTRUCTION - PERSONAL SERV-SALARY					
100	294,167.00	66,392.40	0.00	227,774.60	22.57
200	102,682.00	22,023.58	0.00	80,658.42	21.45
Function Total	396,849.00	88,415.98	0.00	308,433.02	
2100 SUPPORT SERV - SALARIES/WAGES					
100	1,579,676.00	362,595.35	0.00	1,217,080.65	22.95
200	565,673.00	123,331.30	4,204.00	438,137.70	21.80
400	788,382.99	125,345.21	526,516.31	136,521.47	15.90
500	18,360.00	11,139.66	2,357.55	4,862.79	60.67
Function Total	2,952,091.99	622,411.52	533,077.86	1,796,602.61	
2200 SUPPORT SERV - INSTRUCTIONAL STAFF-SAL/WAGES					
100	310,799.00	70,418.86	0.00	240,380.14	22.66
200	165,059.00	33,688.13	0.00	131,370.87	20.41
400	239,857.15	29,775.82	120,792.65	89,288.68	12.41
500	18,212.16	3,053.98	6,353.68	8,804.50	16.77
800	1,000.00	50.00	76.00	874.00	5.00
Function Total	734,927.31	136,986.79	127,222.33	470,718.19	
2300 SUPPORT SERV - BOARD OF ED - SAL/WAGES					
100	56,855.00	11,715.74	0.00	45,139.26	20.61
200	31,895.59	1,981.53	6,137.60	23,776.46	6.21
400	433,569.73	67,592.49	171,893.38	194,083.86	15.59
500	16,433.95	5,013.00	1,387.00	10,033.95	30.50
800	100,150.00	67,094.03	10,685.00	22,370.97	66.99
Function Total	638,904.27	153,396.79	190,102.98	295,404.50	
2400 SUPPORT SERV - ADMINISTRATIVE SERVICES					
100	2,157,037.00	536,644.03	0.00	1,620,392.97	24.88
200	1,065,272.36	236,802.98	14,165.36	814,304.02	22.23
400	83,791.31	23,989.87	24,048.34	35,753.10	28.63
500	48,099.62	9,852.55	14,667.54	23,579.53	20.48
800	4,712.00	2,044.64	87.00	2,580.36	43.39
Function Total	3,358,912.29	809,334.07	52,968.24	2,496,609.98	
2500 FISCAL SERVICES - SALARIES/WAGES					

2500 FISCAL SERVICES - SALARIES/WAGES					
100	353,115.00	85,614.08	0.00	267,500.92	24.25
200	132,794.00	29,492.09	5,842.00	97,459.91	22.21
400	74,973.68	6,672.00	36,278.31	32,023.37	8.90
500	20,200.00	0.00	1,400.00	18,800.00	0.00
600	20,000.00	6,290.00	0.00	13,710.00	31.45
800	869,279.18	179,529.29	30,709.81	659,040.08	20.65
Function Total	1,470,361.86	307,597.46	74,230.12	1,088,534.28	
2600 SUPPORT SERV - BUSINESS MGR OFFICE					
100	217,329.00	41,725.24	0.00	175,603.76	19.20
200	62,912.24	13,176.83	1,093.24	48,642.17	20.94
400	5,242.85	431.97	2,322.82	2,488.06	8.24
500	60,378.37	10,933.37	19,246.55	30,198.45	18.11
Function Total	345,862.46	66,267.41	22,662.61	256,932.44	
2700 OPERATION & MAINT - SALARIES/WAGES					
100	1,526,894.00	359,654.14	0.00	1,167,239.86	23.55
200	638,770.56	126,733.79	1,328.56	510,708.21	19.84
400	1,900,373.25	419,283.53	472,860.94	1,008,228.78	22.06
500	265,077.13	68,536.91	122,891.19	73,649.03	25.86
Function Total	4,331,114.94	974,208.37	597,080.69	2,759,825.88	
2800 SUPPORT SERV PUPIL TRANSPORTATION - SAL/WAGES					
100	1,675,736.00	415,338.08	0.00	1,260,397.92	24.79
200	705,776.00	159,050.42	1,381.00	545,344.58	22.54
400	149,516.61	49,447.40	31,424.04	68,645.17	33.07
500	384,370.91	52,432.88	175,657.86	156,280.17	13.64
Function Total	2,915,399.52	676,268.78	208,462.90	2,030,667.84	
2900 SUPPORT SERV MGMT INFO REGULAR SAL/WAGES					
100	266,097.00	56,064.19	0.00	210,032.81	21.07
200	81,934.00	22,191.20	1,198.00	58,544.80	27.08
400	587,417.46	177,954.48	267,004.44	142,458.54	30.29
500	105,488.34	86,589.30	16,681.74	2,217.30	82.08
Function Total	1,040,936.80	342,799.17	284,884.18	413,253.45	
4100 GENERAL - ACADEMIC SUPPLEMENTALS					
100	155,178.00	2,666.12	0.00	152,511.88	1.72
200	20,806.00	373.20	0.00	20,432.80	1.79
Function Total	175,984.00	3,039.32	0.00	172,944.68	
4500 GENERAL - ATHLETIC SUPPLEMENTAL - SAL./WAGES					
100	616,454.00	119,794.61	0.00	496,659.39	0.00
200	144,311.00	28,786.02	0.00	115,524.98	0.00
400	24,279.00	16,909.02	6,400.98	969.00	19.43
500	16,221.00	15,347.68	848.27	25.05	19.95
Function Total	801,265.00	180,837.33	7,249.25	613,178.42	
6100 GENERAL REPAYMENT OF DEBT PRINCIPAL					
810	220,514.00	0.00	0.00	220,514.00	0.00
820	103,462.00	0.00	0.00	103,462.00	0.00
Function Total	323,976.00	0.00	0.00	323,976.00	
7200 GENERAL - TRANSFERS AND OTHER USES OF FUNDS					
900	20,000.00	0.00	0.00	20,000.00	0.00
Function Total	20,000.00	0.00	0.00	20,000.00	
Grand Total					
Fund 001	47,893,901.82	10,906,150.23	2,401,658.42	34,586,093.17	

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Time: 8:53 am SORT BY CHECK NUMBER (CHEKPY)
CHECK DATES BETWEEN 09/01/2017 AND 09/30/2017
ALL CHECKS SELECTED

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098392	W	07/20/2017	BRIAN DAVIS	001793	VOID: 09/14/2017		15.78
098720	B	08/23/2017	KELLY AND GEORGE CERVENKA	702227	VOID: 09/30/2017	1	5.00
098802	W	08/25/2017	N.P. PLATINICA HOTEL, LLC dba HILTON COLUMBUS/POLARIS	008912	VOID: 09/30/2017	1	336.00
098907	W	09/11/2017	GORDON FOOD SERVICE, INC.	001481	RECONCILED:09/30/2017	1	9,805.03
098908	W	09/11/2017	HILTON COLUMBUS DOWNTOWN	008630	RECONCILED:09/30/2017	1	301.00
098909	W	09/11/2017	OHIO HIGH SCHOOL BASKETBALL COACHES ASSOC. (OHSBCA)	008117	RECONCILED:09/30/2017		80.00
098911	W	09/13/2017	EMBASSY SUITES COLUMBUS-DUBLIN	002511	RECONCILED:09/30/2017	1	143.00
098912	W	09/15/2017	1ST CHOICE PAINTING & REPAIRS INC.	009038	RECONCILED:09/30/2017	1	1,800.00
098913	W	09/15/2017	A SIGN ABOVE INC.	000087	RECONCILED:09/30/2017	1	250.00
098914	W	09/15/2017	ACCURATE LABEL DESIGNS, INC.	006191	RECONCILED:09/30/2017	1	324.95
098915	W	09/15/2017	ALCO CHEM, INC.	000110	RECONCILED:09/30/2017	1	211.35
098916	W	09/15/2017	ALLISON BUTLER	007116		1	195.00
098917	W	09/15/2017	ALPHA OFFICE PRODUCTS, INC.	006547	RECONCILED:09/30/2017	1	1,642.44
098918	W	09/15/2017	ALYSSA KING	008928	RECONCILED:09/30/2017	1	950.00
098919	W	09/15/2017	ATHLETIC DEPT. TWINSBURG HIGH SCHOOL	008897	RECONCILED:09/30/2017	1	4,000.00
098920	W	09/15/2017	ATLAS CDL TESTING COMPANY	009131		1	85.00
098921	W	09/15/2017	AURORA CITY SCHOOLS	007150	RECONCILED:09/30/2017	1	275.00
098922	W	09/15/2017	COMPRODUCTS, INC. dba B & C COMMUNICATIONS	001903	RECONCILED:09/30/2017	1	1,474.00
098923	W	09/15/2017	B&H PHOTO VIDEO INC.	007183	RECONCILED:09/30/2017	1	345.00
098924	W	09/15/2017	BAKER VEHICLE SYSTEMS INC.	000418	RECONCILED:09/30/2017	1	600.63
098925	W	09/15/2017	BARNES & NOBLE EDUCATION, INC.	009050	RECONCILED:09/30/2017	1	1,928.08
098926	W	09/15/2017	BASS SECURITY SERVICES,INC. ATTN: VINCE LIA	000232	RECONCILED:09/30/2017	1	21.92
098927	W	09/15/2017	BAUDVILLE	000083	RECONCILED:09/30/2017		643.29
098928	W	09/15/2017	BRIAN DAVIS	001793	RECONCILED:09/30/2017		15.78
098929	W	09/15/2017	BSN SPORTS ATTN: TRACY TINKER	008780	RECONCILED:09/30/2017	1	18,574.00
098930	W	09/15/2017	CALLOWAY HOUSE, INC.	000460	RECONCILED:09/30/2017	1	59.98
098931	W	09/15/2017	CARDINAL BUS SALES	003458	RECONCILED:09/30/2017	1	2,480.34
098932	W	09/15/2017	CARPET COUNTRY, INC.	000196	RECONCILED:09/30/2017	1	1,405.50
098933	W	09/15/2017	CARSON-DELLOSA PUBLISHING COMPANY, LLC	000130	RECONCILED:09/30/2017	1	245.20
098934	W	09/15/2017	CCG AUTOMATION, INC.	007973	RECONCILED:09/30/2017	1	3,928.00
098935	W	09/15/2017	CDWG INC.	006578	RECONCILED:09/30/2017	1	825.92
098936	W	09/15/2017	TWINSBURG NAPA	002710	RECONCILED:09/30/2017	1	1,562.79
098937	W	09/15/2017	CHRISTINE PALMER	005803	RECONCILED:09/30/2017	1	225.00
098938	W	09/15/2017	CLEVELAND (CITY OF) DIVISION OF WATER	000555	RECONCILED:09/30/2017	1	14,069.53
098939	W	09/15/2017	CONNECTION ATTN: BRIAN GLOW	006228	RECONCILED:09/30/2017	1	3,068.98
098940	W	09/15/2017	CROWN BATTERY MFG. CO.	002985	RECONCILED:09/30/2017	1	218.34
098941	W	09/15/2017	D & L TOWING LLC	000626	RECONCILED:09/30/2017	1	150.00
098942	W	09/15/2017	DEBBIE DEZORT	005857	RECONCILED:09/30/2017	1	100.00
098943	W	09/15/2017	DEBBIE PELKA	008813	RECONCILED:09/30/2017	1	435.00
098944	W	09/15/2017	DIRECT DIGITAL GRAPHICS INC. ATTN: MICHAEL BOSWELL	001665	RECONCILED:09/30/2017	1	208.00
098945	W	09/15/2017	DONNA HOUSTON	000468	RECONCILED:09/30/2017	1	94.12

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ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
098946	W	09/15/2017	DOUBLETREE COLUMBUS/WORTHING-TON HOTEL	008800		1	204.00
098947	W	09/15/2017	ELECTRO ANALYTICAL dba E. A. GROUP	007788	RECONCILED:09/30/2017	1	975.00
098948	W	09/15/2017	ERIC BRUNTON	008988	RECONCILED:09/30/2017	1	11.94
098949	W	09/15/2017	FOLLETT SCHOOL SOLUTIONS, INC.	008807	RECONCILED:09/30/2017	1	1,873.18
098950	W	09/15/2017	FRIENDS BUSINESS SOURCE	008701	RECONCILED:09/30/2017	1	236.26
098951	W	09/15/2017	GARDINER SERVICE COMPANY	002165	RECONCILED:09/30/2017	1	4,200.22
098952	W	09/15/2017	GARLAND/DBS, INC.	009118	RECONCILED:09/30/2017	1	48,869.75
098953	W	09/15/2017	GATEWAY HOTEL LLC dba BEST WESTERN PLUS	009354		0	1,346.48
098954	W	09/15/2017	GENE PTACEK & SON FIRE EQUIPMENT	004526	RECONCILED:09/30/2017	1	68.60
098955	W	09/15/2017	GRAINGER	002004	RECONCILED:09/30/2017	1	199.08
098956	W	09/15/2017	MEDIA-X SYSTEMS INC.	009008	RECONCILED:09/30/2017	1	4,916.25
098957	W	09/15/2017	HOUGHTON MIFFLIN LEARNING TECHNOLOGY	007594	RECONCILED:09/30/2017	1	146.20
098958	W	09/15/2017	HOUGHTON MIFFLIN HARCOURT	007963	RECONCILED:09/30/2017	1	569.91
098959	W	09/15/2017	IMPACT SOLUTIONS	009102	RECONCILED:09/30/2017	1	1,050.00
098960	W	09/15/2017	INDEPENDENCE BUSINESS SUPPLY ATTN: GARY WINDT	003230	RECONCILED:09/30/2017	1	636.38
098961	W	09/15/2017	IWANDA HUGGINS	009034	RECONCILED:09/30/2017	1	156.00
098962	W	09/15/2017	JENNIFER MCHUGH	001763	RECONCILED:09/30/2017	1	75.00
098963	W	09/15/2017	JOSHEN PAPER & PACKAGING	002198	RECONCILED:09/30/2017	1	1,391.10
098964	W	09/15/2017	KATE CARDAMAN	000599	RECONCILED:09/30/2017	1	150.00
098965	W	09/15/2017	LINIFORM SERVICE	007935	RECONCILED:09/30/2017	1	3,229.90
098966	W	09/15/2017	LT TRANSPORT INC.	009271	RECONCILED:09/30/2017	1	1,287.00
098967	W	09/15/2017	LYKINS OIL COMPANY	008958	RECONCILED:09/30/2017	1	14,333.40
098968	W	09/15/2017	MAILFINANCE INC.	009240	RECONCILED:09/30/2017	1	336.00
098969	W	09/15/2017	MARY KOLACZ	003365	RECONCILED:09/30/2017	1	25.00
098970	W	09/15/2017	MARYANN BRENNER	001117	RECONCILED:09/30/2017	1	148.89
098971	W	09/15/2017	MATTHEW RUTKOWSKI	009207	RECONCILED:09/30/2017	1	45.00
098972	W	09/15/2017	MCGRAW-HILL SCHOOL EDUC. LLC *use for books/non-assessments	008691	RECONCILED:09/30/2017	1	6,452.70
098973	W	09/15/2017	MENDEZ FOUNDATION	009236	RECONCILED:09/30/2017		286.81
098974	W	09/15/2017	MENTOR HIGH SCHOOL	007924	RECONCILED:09/30/2017	1	150.00
098975	W	09/15/2017	MOBYMAX, LLC	009152	RECONCILED:09/30/2017		99.00
098976	W	09/15/2017	MONOPRICE, INC.	008093	RECONCILED:09/30/2017	1	206.84
098977	W	09/15/2017	NATIONAL UNDERGROUND RAILROAD FREEDOM CENTER	008309		0	182.00
098978	W	09/15/2017	PEARSON CLINICAL ASSESSMENT	007400	RECONCILED:09/30/2017	1	808.34
098979	W	09/15/2017	NEOFUNDS BY NEOPOST	009241	RECONCILED:09/30/2017	1	2,757.99
098980	W	09/15/2017	NEWPORT AQUARIUM, LLC	008754		0	246.00
098981	W	09/15/2017	NORA SUDER-RILEY	004234	RECONCILED:09/30/2017	1	75.00
098982	W	09/15/2017	OAKWOOD VILLAGE HARDWARE & SUPPLY, INC.	002025	RECONCILED:09/30/2017	1	65.44
098983	W	09/15/2017	OHIO CAT	007405	RECONCILED:09/30/2017	1	172.86
098984	W	09/15/2017	OHIO EDISON CO.	002055	RECONCILED:09/30/2017	1	62,131.89
098985	W	09/15/2017	OHIO SCHOOLS COUNCIL (USE FOR GAS ONLY)	006984	RECONCILED:09/30/2017	1	9,145.09
098986	W	09/15/2017	PATRICIA I. KOSLO	008734	RECONCILED:09/30/2017		4,028.75
098987	W	09/15/2017	PAUL FLYNN	008772		1	19.00

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CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
098988	W	09/15/2017	PHONAK LLC	006142	RECONCILED:09/30/2017	1	1,605.99
098989	W	09/15/2017	PIONEER ATHLETICS	001706	RECONCILED:09/30/2017	1	2,500.00
098990	W	09/15/2017	POSTMASTER	002185	RECONCILED:09/30/2017	1	225.00
			U.S. POST OFFICE				
098991	W	09/15/2017	PRO-ED INC.	004860	RECONCILED:09/30/2017	1	536.80
098992	W	09/15/2017	RDP SPORTS PLUS, INC.	000117	RECONCILED:09/30/2017		899.75
098993	W	09/15/2017	RE-ED ACCESS	008758	RECONCILED:09/30/2017	1	2,136.00
098994	W	09/15/2017	RENHILL GROUP INC.	009056	RECONCILED:09/30/2017	1	7,440.43
098995	W	09/15/2017	RUSH TRUCK CENTERS OF OHIO INC	008663	RECONCILED:09/30/2017	1	424.17
098996	W	09/15/2017	RUSSELL CHAPPELL	008494	RECONCILED:09/30/2017	1	150.00
098997	W	09/15/2017	S.A.N.D., Chapter 43	008924		1	80.00
			ATTN: DEBBI MILLER, SAND TREAS				
098998	W	09/15/2017	SAFETY GLASSES USA, INC.	009290	RECONCILED:09/30/2017		3,433.68
098999	W	09/15/2017	SCHOLASTIC TEACHING RESOURCES	008254	RECONCILED:09/30/2017	1	2,282.02
099000	W	09/15/2017	SCHOOL SPECIALTY, INC.	000720	RECONCILED:09/30/2017	1	290.32
			ORDER ENTRY				
099001	W	09/15/2017	SHIFFLER EQUIPMENT SALES	002460	RECONCILED:09/30/2017	1	1,387.65
099002	W	09/15/2017	SHRED-IT USA LLC	009325	RECONCILED:09/30/2017		46.44
099003	W	09/15/2017	SOLUTIONS BEHAVIORAL	008731	RECONCILED:09/30/2017	1	933.75
			CONSULTING				
099004	W	09/15/2017	STANLEY ACCESS TECHNOLOGY LLC	007833	RECONCILED:09/30/2017	1	341.25
099005	W	09/15/2017	STAPLES ADVANTAGE	008778	RECONCILED:09/30/2017	1	39.65
099006	W	09/15/2017	STARFALL EDUCATION	008508	RECONCILED:09/30/2017	1	270.00
099007	W	09/15/2017	STEVEN GRUBICH	008835	RECONCILED:09/30/2017	1	25.00
099008	W	09/15/2017	SUPPLYWORKS	008984	RECONCILED:09/30/2017	1	50.00
099009	W	09/15/2017	TERI KELLER	008044		1	232.50
099010	W	09/15/2017	THE LEARNED OWL BOOK SHOP	000029	RECONCILED:09/30/2017	1	169.75
099011	W	09/15/2017	TIMOTHY J. McGOLDRICK	008706		1	40.00
099012	W	09/15/2017	TIMOTHY SULLEN	009201		1	17.87
099013	W	09/15/2017	TOSHIBA BUSINESS SOLUTIONS	008761	RECONCILED:09/30/2017	1	2,131.45
			(USA), INC.				
099014	W	09/15/2017	BUREAU OF CRIMINAL	005039	RECONCILED:09/30/2017	1	668.00
			INVESTIGATIONS				
099015	W	09/15/2017	OHIO DEPARTMENT OF COMMERCE	001150	RECONCILED:09/30/2017	1	247.25
			DIV OF INDUSTRIAL COMPLIANCE				
099016	W	09/15/2017	TYCO INTEGRATED SECURITY LLC	008604	RECONCILED:09/30/2017	1	7,842.13
099017	W	09/15/2017	U.S.POSTAL SERVICE	005905	RECONCILED:09/30/2017	1	3,000.00
			(POSTAGE BY PHONE)				
099018	W	09/15/2017	UNIVERSITY HOSPITALS CORPORATE	007734	RECONCILED:09/30/2017	1	965.00
			HEALTH				
099019	W	09/15/2017	VARSITY SPIRIT FASHIONS	000582	RECONCILED:09/30/2017	1	5,189.95
099020	W	09/15/2017	VERIZON WIRELESS	007936	RECONCILED:09/30/2017	1	1,088.63
099021	W	09/15/2017	VINCENT LIGHTING SYSTEMS	003635	RECONCILED:09/30/2017	1	311.51
099022	W	09/15/2017	W. T. COX SUBSCRIPTIONS, INC.	002089	RECONCILED:09/30/2017	1	2,161.14
099023	W	09/15/2017	WILLIAMS DETROIT DIESEL-	006608	RECONCILED:09/30/2017	1	15.19
			ALLISON				
099024	W	09/15/2017	CIRCLE K FLEET	008194	RECONCILED:09/30/2017	1	783.84
099025	W	09/15/2017	WILLOUGHBY-EASTLAKE CITY	007161		1	150.00
			SCHOOLS				
099026	W	09/15/2017	WINDSTREAM	002835	RECONCILED:09/30/2017	1	24.70
099027	W	09/15/2017	WOLFF BROS SUPPLY INC	002534	RECONCILED:09/30/2017	1	287.62
099028	W	09/15/2017	WOODRIDGE LOCAL SCHOOLS	000266	RECONCILED:09/30/2017	1	220.00

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099029	W	09/15/2017	WORKS INTERNATIONAL, INC.	008595	RECONCILED:09/30/2017	1		12,954.00
099030	W	09/19/2017	ATHLETIC DEPT.	008897	RECONCILED:09/30/2017	1		5,000.00
			TWINSBURG HIGH SCHOOL					
099031	W	09/26/2017	A SIGN ABOVE INC.	000087		1		120.00
099032	W	09/26/2017	PRAXAIR DISTRIBUTION, INC.	000090		1		237.35
099033	W	09/26/2017	EDUCATIONAL SERVICE CENTER OF	000102	RECONCILED:09/30/2017	1		60,608.06
			CUYAHOGA COUNTY (ESC)					
099034	W	09/26/2017	ALCO CHEM, INC.	000110	RECONCILED:09/30/2017	1		232.76
099035	W	09/26/2017	RDP SPORTS PLUS, INC.	000117	RECONCILED:09/30/2017		(Multi-bank check)	5,969.90
099036	W	09/26/2017	OAESA (OHIO ASSOC. ELEMENTARY	000467		1		275.00
			SCHOOL ADMINISTRATORS)					
099037	W	09/26/2017	DONNA HOUSTON	000468	RECONCILED:09/30/2017	1		104.45
099038	W	09/26/2017	DOMINION ENERGY OHIO	000905		1		1,315.22
099039	W	09/26/2017	KIMBALL MIDWEST	001089	RECONCILED:09/30/2017	1		198.93
099040	W	09/26/2017	WASTE MANAGEMENT OF OHIO	001444	RECONCILED:09/30/2017	1		1,761.28
099041	W	09/26/2017	GORDON FOOD SERVICE, INC.	001481		1		8,956.32
099042	W	09/26/2017	AMAZON.COM LLC	001604		1	(Multi-bank check)	3,436.19
099043	W	09/26/2017	HEINEN'S FINE FOODS	001617	RECONCILED:09/30/2017	1		121.51
099044	W	09/26/2017	DIRECT DIGITAL GRAPHICS INC.	001665	RECONCILED:09/30/2017	1		536.00
			ATTN: MICHAEL BOSWELL					
099045	W	09/26/2017	ALLEN DRAIN SERVICE, INC.	001983		1		370.00
099046	W	09/26/2017	GRAINGER	002004		1		235.88
099047	W	09/26/2017	OHIO EDISON CO.	002055	RECONCILED:09/30/2017	1		2,317.83
099048	W	09/26/2017	POSTMASTER	002185		1		50.00
			U.S. POST OFFICE					
099049	W	09/26/2017	JOSHEN PAPER & PACKAGING	002198	RECONCILED:09/30/2017	1		3,237.18
099050	W	09/26/2017	SCHOLASTIC CLASSROOM MAGAZINES	002385				379.28
099051	W	09/26/2017	SHIFFLER EQUIPMENT SALES	002460	RECONCILED:09/30/2017	1		116.80
099052	W	09/26/2017	WOLFF BROS SUPPLY INC	002534	RECONCILED:09/30/2017	1		465.91
099053	W	09/26/2017	BEACH BOYZ ENTERTAINMENT	002585				1,500.00
099054	W	09/26/2017	STUMPS	002595	RECONCILED:09/30/2017			284.80
099055	W	09/26/2017	MEDCO SUPPLY	003204		1		23.80
099056	W	09/26/2017	INDEPENDENCE BUSINESS SUPPLY	003230	RECONCILED:09/30/2017	1		461.81
			ATTN: GARY WINDT					
099057	W	09/26/2017	MAYFIELD CITY SCHOOLS	003855		1		150.00
			ATTN: MELISSA FINI-SANSON					
099058	W	09/26/2017	J.W. PEPPER & SON, INC.	004843		1		449.99
099059	W	09/26/2017	PEARSON EDUCATION	005609		1		462.61
099060	W	09/26/2017	CITY OF TWINSBURG	005792	RECONCILED:09/30/2017	1		6,048.84
099061	W	09/26/2017	PHONAK LLC	006142		1		1,577.99
099062	W	09/26/2017	CONNECTION	006228		1		23.00
			ATTN: BRIAN GLOW					
099063	W	09/26/2017	BELINDA MCKINNEY	006249	RECONCILED:09/30/2017	1		159.32
099064	W	09/26/2017	OAEP	006300		1		25.00
			(OHIO ASSOC. OF EMIS PROFESS.)					
099065	W	09/26/2017	CAROLINA BIOLOGICAL SUPPLY CO.	006469		1		324.66
099066	W	09/26/2017	THERAPRO, INC.	006507		1		92.43
099067	W	09/26/2017	ALPHA OFFICE PRODUCTS, INC.	006547	RECONCILED:09/30/2017	1		2,798.89
099068	W	09/26/2017	CENTRAL RESTAURANT PRODUCTS	006762		1		1,606.27
099069	W	09/26/2017	AUTO-JET MUFFLER CORPORATION	006971		1		611.17
099070	W	09/26/2017	PITNEY BOWES GLOBAL	007010			(Multi-bank check)	1,839.00
			USE FOR LEASE TERM RENTALS					

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099071	W	09/26/2017	CUYAHOGA FALLS HIGH SCHOOL	007397		1	50.00
099072	W	09/26/2017	OHIO TESOL	007856			180.00
099073	W	09/26/2017	MONOPRICE, INC.	008093		1	457.05
099074	W	09/26/2017	MONICA WALLACE	008148		1	76.25
099075	W	09/26/2017	CUMMINS BRIDGEWAY, LLC	008195	RECONCILED:09/30/2017	1	883.62
099076	W	09/26/2017	JEAN'S RESTAURANT SUPPLY	008294		1	7,450.00
099077	W	09/26/2017	RIPLEY HERITAGE J RANKIN & SIDEWALK TOUR	008317		0	69.00
099078	W	09/26/2017	BLACKBOARD INC. ATTN: BILLING OPERATIONS DEPT.	008476	RECONCILED:09/30/2017	1	5,950.00
099079	W	09/26/2017	THE JOHN P. PARKER HISTORICAL SOCIETY, INC.	008501		0	84.00
099080	W	09/26/2017	FRIENDS BUSINESS SOURCE	008701	RECONCILED:09/30/2017	1	188.84
099081	W	09/26/2017	TOSHIBA BUSINESS SOLUTIONS (USA), INC.	008761		1	120.00
099082	W	09/26/2017	NIMROD ENTERPRISES INC.	008764		1	233.75
099083	W	09/26/2017	STAPLES ADVANTAGE	008778		1	95.23
099084	W	09/26/2017	BSN SPORTS ATTN: TRACY TINKER	008780		1	8,346.00
099085	W	09/26/2017	DE LAGE LANDEN FINANCIAL SERVICES, INC.	008784		1	10,449.00
099086	W	09/26/2017	TIERNEY BROTHERS INC.	008799		1	7,490.48
099087	W	09/26/2017	KLYN NURSERIES INC.	008878	RECONCILED:09/30/2017	1	809.00
099088	W	09/26/2017	ATHLETIC DEPT. TWINSBURG HIGH SCHOOL	008897	RECONCILED:09/30/2017	1	5,000.00
099089	W	09/26/2017	OHIO SCHOOL LEADERSHIP FOUNDATION	008983		1	6,303.88
099090	W	09/26/2017	ECOCHEM ALTERNATIVE FUELS	009002		1	5,790.63
099091	W	09/26/2017	REGINALD HOLLAND	009030		1	205.07
099092	W	09/26/2017	IWANDA HUGGINS	009034		1	49.84
099093	W	09/26/2017	SANICO, INC.	009051		1	330.00
099094	W	09/26/2017	RENHILL GROUP INC.	009056	RECONCILED:09/30/2017	1	862.65
099095	W	09/26/2017	IN THE NEWS INC.	009058	RECONCILED:09/30/2017		177.00
099096	W	09/26/2017	INFLATABLE IMAGES	009107		1	600.00
099097	W	09/26/2017	Z SOCCER	009204		1	4,261.60
099098	W	09/26/2017	CITY OF HUDSON	009243		1	125.00
099099	W	09/26/2017	LT TRANSPORT INC.	009271	RECONCILED:09/30/2017	1	1,430.00
099100	W	09/26/2017	THE FINALCOAT INC.	009328		1	5,130.00
099101	W	09/26/2017	STACKCHAIRS4LESS.COM	009345		1	611.53
099102	W	09/26/2017	CHANNING BETE COMPANY, INC.	009351			2,735.90
099103	W	09/26/2017	FUNGUN COMPANY	009353		1	1,100.00
099104	W	09/26/2017	EDUCATIONAL SERVICE CENTER OF CUYAHOGA COUNTY (ESC)	000102	RECONCILED:09/30/2017	1	2,142.00
099105	W	09/26/2017	POSTMASTER U.S. POST OFFICE	002185		1	392.00
099106	W	09/26/2017	SUMMIT COUNTY ACADEMIC CHALLENGE LEAGUE	008806		0	300.00
099107	W	09/29/2017	ABIGAIL TEEL	009047		1	90.30
099108	W	09/29/2017	AMANDA FARIELLO	007764		1	307.50
099109	W	09/29/2017	ANDERSON'S	001006			288.93
099110	W	09/29/2017	BARNES & NOBLE EDUCATION, INC.	009050		1	1,424.80
099111	W	09/29/2017	BEECH BROOK	007422		1	15,254.00

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099112	W	09/29/2017	BETH MARIOLA	007605		1	175.00
099113	W	09/29/2017	BLICK ART MATERIALS	005989		1	606.70
099114	W	09/29/2017	BRIAN FANTONE	007297		1	173.02
099115	W	09/29/2017	CAPP INC.	005672		1	195.00
099116	W	09/29/2017	CARLA HAAS	000481		1	150.00
099117	W	09/29/2017	CAROL FRIIHAUF	003475		1	49.11
099118	W	09/29/2017	CAROLINA BIOLOGICAL SUPPLY CO.	006469		1	132.40
099119	W	09/29/2017	CHANDACE LESURE	009296		1	25.00
099120	W	09/29/2017	CHERYL MUELLER-ESTERGALL	009193		1	19.00
099121	W	09/29/2017	CONNECTION	006228		1	1,644.00
			ATTN: BRIAN GLOW				
099122	W	09/29/2017	DAWN CHEMICAL INC.	003205		1	907.77
099123	W	09/29/2017	DIRECT DIGITAL GRAPHICS INC.	001665		1	6,642.00
			ATTN: MICHAEL BOSWELL				
099124	W	09/29/2017	EDGE DOCUMENT SOLUTIONS, LLC	009335		1	6,290.00
099125	W	09/29/2017	ELIZABETH BRINDLEY	006589		1	287.50
099126	W	09/29/2017	ELIZABETH KAMINSKY	008326		1	100.00
099127	W	09/29/2017	ELK ENTRPRISES, LLC	009045		1	1,250.00
099128	W	09/29/2017	ENTERPRISE DOOR & SUPPLY CO.	006908		1	2,475.00
099129	W	09/29/2017	ERIC BRUNTON	008988		1	39.95
099130	W	09/29/2017	FOLLETT SCHOOL SOLUTIONS, INC.	008807			60.30
099131	W	09/29/2017	GARDINER SERVICE COMPANY	002165		1	2,200.84
099132	W	09/29/2017	HAMPTON INN & SUITES	009075			915.00
099133	W	09/29/2017	THE HOME DEPOT STORES	009061		1	115.72
099134	W	09/29/2017	IMPACT SOLUTIONS	009102		1	1,050.00
099135	W	09/29/2017	INDEPENDENCE BUSINESS SUPPLY	003230		1	678.51
			ATTN: GARY WINDT				
099136	W	09/29/2017	IWANDA HUGGINS	009034		1	244.99
099137	W	09/29/2017	JAMES L. WODA	000525		1	4,000.00
			dba SOLAR SHADE PRODUCTS LLC				
099138	W	09/29/2017	JENNIFER FARTHING	002104		1	381.18
099139	W	09/29/2017	JOHN MARKEY	008278			235.00
			dba BAG TAGS FOR LESS				
099140	W	09/29/2017	JOSLYN ROHWEDDER	009358		1	307.50
099141	W	09/29/2017	JOSTENS	000392			410.77
			use for AWARDS only				
099142	W	09/29/2017	KELLY REICH	002607		1	150.00
099143	W	09/29/2017	LYNN VILLA	008482		1	165.08
099144	W	09/29/2017	MACEDONIA GLASS & MIRROR INC.	001675		1	450.00
099145	W	09/29/2017	MARCY RICHARDS	001186		1	33.56
099146	W	09/29/2017	MARGARET KARALIC	006620		1	220.00
099147	W	09/29/2017	MARY LABUS	007561		1	195.00
099148	W	09/29/2017	MARYANN BRENNER	001117		1	123.00
099149	W	09/29/2017	MEDINA COUNTY ESC	007485		1	340.00
099150	W	09/29/2017	MICHAEL'S SANDWICHES & CAFE IN	006660		1	510.23
			dba MICHAEL'S CATERING & CAFE				
099151	W	09/29/2017	PEARSON CLINICAL ASSESSMENT	007400		1	348.21
099152	W	09/29/2017	NEOAL	001667		0	175.00
			c/o BECKY SLACK				
099153	W	09/29/2017	OAKWOOD VILLAGE HARDWARE	002025		1	674.30
			& SUPPLY, INC.				
099154	W	09/29/2017	OASPA	006615		1	400.00

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			ATTN: MARION STOUT, TREASURER				
099155	W	09/29/2017	OHIO CAT	007405		1	474.76
099156	W	09/29/2017	PALADIN PROTECTIVE SYSTEMS,INC	007233		1	946.25
099157	W	09/29/2017	PNC EQUIPMENT FINANCE, LLC	009287		1	63,321.56
099158	W	09/29/2017	PSI	009219		1	16,174.06
099159	W	09/29/2017	RDP SPORTS PLUS, INC.	000117		1	485.00
099160	W	09/29/2017	REALLY GOOD STUFF, INC.	000619		1	44.97
099161	W	09/29/2017	REBECCA CALVE	003460		1	75.00
099162	W	09/29/2017	REDSHIFT TECHNOLOGY	009024		1	220.00
099163	W	09/29/2017	RHONDA ALBERS	001596			27.75
099164	W	09/29/2017	ROBERT PACSI	001890		1	392.88
099165	W	09/29/2017	SAMUEL FRENCH, INCORPORATED	001670		1	568.00
099166	W	09/29/2017	SENDERO THERAPIES, INC.	008607		1	20,392.94
099167	W	09/29/2017	SIMPLEXGRINNELL LP	005960		1	280.10
099168	W	09/29/2017	SOLUTIONS BEHAVIORAL CONSULTING	008731		1	16,091.37
099169	W	09/29/2017	STAPLES ADVANTAGE	008778		1	28.36
099170	W	09/29/2017	SUMMIT COUNTY ESC EDUCATIONAL SERVICE CENTER	002610			800.00
099171	W	09/29/2017	SUPPLYWORKS	008984		1	358.95
099172	W	09/29/2017	SHERWIN WILLIAMS	001338		1	56.92
099173	W	09/29/2017	THERAPY IN MOTION LLC	007941		1	2,540.00
099174	W	09/29/2017	TIERNEY BROTHERS INC.	008799		1	2,945.00
099175	W	09/29/2017	TOSHIBA BUSINESS SOLUTIONS (USA), INC.	008761		1	90.00
099176	W	09/29/2017	TOTAL LINE REFRIGERATION, INC.	006719		1	710.00
099177	W	09/29/2017	TRACY ABBOTT	007974		1	138.03
099178	W	09/29/2017	VIRCO INC.	007546		1	3,084.48
099179	W	09/29/2017	VIVIAL MEDIA LLC	008618		1	34.00
099180	W	09/29/2017	WOODSY'S MUSIC, INC.	008289		1	1,760.00
906775	C	09/08/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005	RECONCILED:09/30/2017	(Multi-bank check)	1,176,746.92
906782	M	09/14/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005		1	2,752.04
906783	M	09/18/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005			8,516.66
906784	M	09/18/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005			10,691.27
906785	C	09/22/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005	RECONCILED:09/30/2017	(Multi-bank check)	1,188,022.94
906787	C	09/22/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005	RECONCILED:09/30/2017	1	68,836.68
906789	C	09/22/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005	RECONCILED:09/30/2017	1	2,920.20
906790	M	09/21/2017	S.E.R.S (MEMO)	900015		1	446.32
906791	M	09/21/2017	S.T.R.S. (MEMO)	900013		1	467.60
906792	M	09/22/2017	TWINSBURG BD OF EDUCATION (MEMO)	900005			107.83
906793	M	09/27/2017	Stark County Schools COG (MEMO)	900003		1	590,387.38

Date: 10/19/2017 TWINSBURG CITY SCHOOLS Page: 8
Time: 8:53 am SORT BY CHECK NUMBER (CHEKPY)
CHECK DATES BETWEEN 09/01/2017 AND 09/30/2017
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE		CHECK AMOUNT
906797	M	09/27/2017	SCHOOL FOUNDATION (MEMO)	900012		1		33,986.60
906798	M	09/27/2017	SCHOOL FOUNDATION (MEMO)	900012		1		34,592.59
906799	M	09/27/2017	S.E.R.S (MEMO)	900015		1	(Multi-bank check)	88,270.00
906800	M	09/27/2017	S.T.R.S. (MEMO)	900013		1	(Multi-bank check)	262,214.00
906801	M	09/28/2017	HUNTINGTON BANK (MEMO)	900017		1		311.31
906802	M	09/28/2017	S.E.R.S (MEMO)	900015		1		7,430.86
906803	M	09/28/2017	S.T.R.S. (MEMO)	900013		1		31,915.44
906804	M	09/28/2017	HUNTINGTON BANK (MEMO)	900017		1		6.20
906805	M	09/28/2017	HUNTINGTON BANK (MEMO)	900017		1		33,903.56
906806	M	09/22/2017	SUMMIT COUNTY AUDITOR (MEMO)	900009			(Multi-bank check)	188,580.20
906807	M	09/30/2017	SUMMIT COUNTY AUDITOR (MEMO)	900009			(Multi-bank check)	54.68
906808	M	09/30/2017	HUNTINGTON BANK (MEMO)	900017		1		655.86
906809	M	09/15/2017	HUNTINGTON BANK (MEMO)	900017	VOID: 09/30/2017	1		6,457.00
906814	M	09/30/2017	Stark County Schools COG (MEMO)	900003		1		2,475.47
906815	M	09/15/2017	Stark County Schools COG (MEMO)	900003		1		6,457.00

V VOIDED CHECKS	4	CHECK TOTALS	6,813.78
R RECONCILED CHECKS	141	CHECK TOTALS	2,851,245.12
W WARRANT CHECKS	275	CHECK TOTALS	689,565.15
M MEMO CHECKS	22	CHECK TOTALS	1,310,679.87
B REFUND CHECKS	1	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	4	CHECK TOTALS	2,436,526.74
MISSING CHECKS	0		
** TOTAL CHECKS (LESS VOIDED)	298	** TOTAL NET	4,429,957.98
*** TOTAL CHECKS WRITTEN	302	*** GRAND TOTALS	4,436,771.76

TWINSBURG CITY SCHOOL DISTRICT

FIVE-YEAR FORECAST

For Fiscal Years 2018-2022

FY 2018

October 31, 2017

TWINSBURG CITY SCHOOLS

SUMMIT COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

		Actual			Forecasted				
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
	Revenues								
1.010	General Property Tax (Real Estate)	$27,394,037	$27,601,371	$27,999,439	$30,820,702	$31,259,154	$29,269,373	$29,617,091	$29,964,810
1.020	Tangible Personal Property Tax								
1.035	Unrestricted State Grants-in-Aid	4,982,407	5,418,218	5,700,606	5,970,000	5,929,227	5,600,000	5,700,000	5,800,000
1.040	Restricted State Grants-in-Aid	12,423	14,460	12,720	13,030				
1.050	Property Tax Allocation	9,159,682	8,666,678	8,014,671	6,823,314	5,890,600	5,074,656	4,258,711	3,442,766
1.060	All Other Revenues	1,110,491	1,185,711	1,394,543	1,670,800	1,150,000	1,200,000	1,250,000	1,275,000
1.070	*Total Revenues*	42,659,040	42,886,438	43,121,979	45,297,846	44,228,981	41,144,029	40,825,802	40,482,576
	Other Financing Sources								
2.040	Operating Transfers-In	778,409							
2.050	Advances-In	244,400		41,000	10,000	20,000	20,000	20,000	20,000
2.060	All Other Financing Sources	104,206			104,400				
2.070	*Total Other Financing Sources*	1,127,015		41,000	114,400	20,000	20,000	20,000	20,000
2.080	*Total Revenues and Other Financing Sou*	43,786,055	42,886,438	43,162,979	45,412,246	44,248,981	41,164,029	40,845,802	40,502,576
	Expenditures								
3.010	Personnel Services	25,184,728	25,920,278	26,774,458	27,947,000	28,700,000	29,657,000	30,606,000	31,607,000
3.020	Employees' Retirement/Insurance Benefits	9,709,670	10,144,964	9,930,410	11,129,184	11,555,000	12,155,000	12,765,000	13,432,000
3.030	Purchased Services	4,186,424	4,620,520	4,899,034	5,179,000	5,300,000	5,510,000	5,730,000	5,910,000
3.040	Supplies and Materials	846,408	826,179	947,478	999,800	1,015,000	1,044,000	1,080,000	1,100,000
3.050	Capital Outlay	1,218	5,390	18,428	210,934	167,000	198,000	167,500	350,000
	Debt Service:								
4.050	Principal-HB 264 Loans	170,000	211,514	213,912	220,514	220,493	222,131	223,828	225,585
4.055	Principal-Other								
4.060	Interest and Fiscal Charges	122,268	124,984	114,005	103,462	103,185	92,112	80,979	69,783
4.300	Other Objects	662,998	686,157	571,414	867,886	900,000	1,000,000	1,050,000	1,100,000
4.500	*Total Expenditures*	40,883,714	42,539,986	43,469,139	46,657,780	47,960,678	49,878,243	51,703,307	53,794,368
	Other Financing Uses								
5.010	Operating Transfers-Out		115,709	19,550					
5.020	Advances-Out		41,000	22,300	20,000	20,000	20,000	20,000	20,000
5.030	All Other Financing Uses								
5.040	*Total Other Financing Uses*		156,709	41,850	20,000	20,000	20,000	20,000	20,000
5.050	*Total Expenditures and Other Financing*	40,883,714	42,696,695	43,510,989	46,677,780	47,980,678	49,898,243	51,723,307	53,814,368
6.010	*Excess of Revenues and Other Financing Sources over (under)*	2,902,341	189,743	348,010-	1,265,535-	3,731,697-	8,734,214-	10,877,505-	13,311,792-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and	28,092,745	30,995,086	31,184,829	30,836,819	29,571,285	25,839,588	17,105,374	6,227,869
7.020	*Cash Balance June 30*	30,995,086	31,184,829	30,836,819	29,571,285	25,839,588	17,105,374	6,227,869	7,083,924-
8.010	*Estimated Encumbrances June 30*	793,899	976,998	902,565	950,000				
10.010	*Fund Balance June 30 for Certification of Appropriations*	30,201,187	30,207,831	29,934,254	28,621,285	25,839,588	17,105,374	6,227,869	7,083,924-
	Revenue from Replacement/Renewal Levies								
11.020	Property Tax - Renewal or Replacement					2,337,500	4,675,000	4,675,000	4,675,000
11.300	Cumulative Balance of Replacement/Ren					2,337,500	7,012,500	11,687,500	16,362,500
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and*	30,201,187	30,207,831	29,934,254	28,621,285	28,177,088	24,117,874	17,915,369	9,278,577
15.010	*Unreserved Fund Balance June 30*	30,201,187	30,207,831	29,934,254	28,621,285	28,177,088	24,117,874	17,915,369	9,278,577

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 of this forecast and the accuracy of assumptions rests with the District's administration and the Board of Education.

COMMITMENT TO FISCAL RESPONSIBILITY

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 in the millions of dollars and premier accounting departments have to make changes to their prognostications. The Benchmark for Twinsburg School District is reported by the ODE. It is the cost to educate each student. According to the FY16 CUPP Report Twinsburg spends $10,672 per pupil. This is less than State Average, Similar Districts and many of our neighboring school districts. And while the Twinsburg School District spends less than comparable districts, the Twinsburg School District is recognized by the state as a high performing school district.

COST PER PUPIL

Bedford	$14,700
Solon	14,087
Hudson	12,900
Nordonia	11,604
Aurora	11,462
State Avg.	**11,164**
Similar Districts	10,936
Twinsburg	**10,672**

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 students. 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 (**DeRolph)** and reaffirmed its ruling through appeal that the current method of funding public education in Ohio is *Unconstitutional*. The legislature has made attempts to 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 contain expenditures and continue to examine areas to make future resource reallocations. Our goal is to create dynamic curriculum and learning environment 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. **U.S. News & World Report ranks Twinsburg High School number 42 out of 741 Ohio high schools in 2016! THS also ranked number 1049 in the U.S. out of more than 21,000 high schools. That is the top 5 percent**. 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 fifteen straight Certificates of Achievement for Excellence in Financial Reporting since 2001 and numerous Awards with Distinction given by Auditor of State's Office for obtaining a clean audit. While attaining these ratings and awards, the School District closely monitors expenditures looking for ways to reduce costs. As a result, Twinsburg School District's current per-pupil expenditures are well below the State's average.

LEVY: The Twinsburg School District has long appreciated the support of our local communities. On May 2, 2017 voters approved a 6.9 mill levy generating approximately $5.6 million annually. This levy is necessary to fill the hole created by the State of Ohio reducing the TPP payments/reimbursements.

LEGISLATION: There have been two important state statutes 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. Property taxes cannot increase as a home's appraised value increases due to inflation. Secondly and 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 collected from local businesses. For Schools statewide, TPP collections were estimated at $1.6 billion annually. For Twinsburg School District this lost revenue accounted for $9.8 million annually or approximately 28% of revenues at the time this legislation was passed. **High performing school districts with a large commercial/industrial base like Twinsburg, Solon, Bedford, Berea and Cuyahoga Heights are experiencing significantly reduced revenues.**

STATE OF THE STATE: Past 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 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 profit based corporate educational enterprises. Charter Schools lack the transparency and accountability of traditional public schools. Charter schools attract 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 were paid to bail out banks and corporations that were deemed "Too Big to Fail". The nation's is shifting from an economic crisis to a debt crisis! The national debt is over $20 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 Federal Government's inability to work together may ultimately lead to party-line legislation. This could impact the Federal budget by reallocating funding from programing and education to tax cuts for corporations and high income brackets.

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. If you think of it more as a Navigation device, Garmin if you will, the Forecast will show you your destination and "Recalculates" when obstacles and detours are encountered.

The current fiscal year's forecasted expenditures include appropriations and encumbrances. 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 two 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 future forecasts will differ*. Decisions made at the State and Federal level, unknowns such as energy unit costs, health care premiums, the number of sick days taken, and special education mandates will impact the future years as 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. Negotiating labor contracts, upgrading equipment, consortium buying, grant opportunities, and scrutinizing personnel will help contain overall costs. In addition the School District collects Pay-to Participate fees, extracurricular fees and academic course fees, similar to most districts throughout the State.

ODE's FORECAST PURPOSE AND OBJECTIVES: 1. **To engage the local board of education and community in the long range planning and discussion of financial issues facing the school district,** 2. **To serve as a basis for determining the school district's ability to sign the "412 certificate",** 3. **To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.**

REVENUES:

Line 1.010 - Real Estate Taxes

After decades of increases, Real Estate Valuations actually decreased 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. New construction and the recent reappraisal resulted in a slight increase in valuations reported to the School District. Monitoring of real property tax collections is crucial as it represents over 64% of FY17 revenues. Redevelopment projects will receive abatements from the City.

Line 1.020 – Tangible Personal Taxes (TPP)

HB 66 legislation enacted in 2005 eliminated the tax paid by businesses on virtually all Tangible Personal Property. This legislation set forth that the State would for five years fully reimburse districts the amount of lost revenues ($1.6 billion). Then starting in tax year 2011 would incrementally eliminate this reimbursement. A tax once under local control has been permanently eliminated and replaced by a State controlled Commercial Activity Tax (CAT). As the State eliminates the TPP/CAT reimbursements these dollars are used to fill the State's coffers at the expense of Local Governments. The State's biennium budgets have five times, changed the laws governing the loss of TPP. For Twinsburg Schools the TPP tax collection in the base year 2004 was $9.8 million and on line 1.020. For fiscal year 17, the TPP reimbursement on line 1.050 was $4.6 million – a reduction of $5.2 million, equivalent to 6.4 mills. Twinsburg School District will permanently lose this revenue and potentially be faced with *FISCAL EMERGENCY*.

Line 1.035 – Foundation Program

The Foundation Program is the State's aid program funding school district operations. Since September 2009, 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 a significant amount of money by changing the calculations and capping any increases. The October 2017 SFPR indicates that Twinsburg School District should receive over $9.2 million in State aid. However, after legislative actions, this funding is "Capped" at $5.4 million. The result is a loss of $3.8 million due to the "Cap".

Foundation aid from the State will remain flat and an uncertain portion of total revenue in light of recent State budget priorities. This Five Year Forecast covers a time frame that includes Four State Biennium Budget Cycles. We have neither control over nor insight into the outcomes of future state budgets.

Further eroding local resources are corporate charter schools, EdChoice and various "scholarships". Per Pupil State Aid is deducted at $6,808 and not at the $1,412 the School District actually receives from the State. Moreover, charter schools do not provide bussing, don't pass levies, operate outside many legal requirements and unfunded mandates placed on public schools while historically most receive dismal results on the Ohio Department of Education's Report Card. Also numerous instances of the misuse of funds have been uncovered by the State of Ohio Auditor.

Casino Money: Ohioans approved the establishment of four Casinos in Ohio. Estimates are Ohio Schools should receive approximately $50 per pupil from casino generated revenues. Twinsburg Schools received $208,230 in FY16 and $203,727 in FY17.

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. Taxpayers were promised Real Estate tax relief when the State proposed the income tax in 1972. In 2013 HB59 ended this promise by denying the discount and reimbursement on all new levies. Direct TPP reimbursement payments from the State CAT Tax flow through line 1.050 as required by the Auditor of State. HB64 held in place the TPP reimbursements for FY 16 and reduces the reimbursement for FY 17 and beyond.

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 2018 are based upon the current contracts for teachers and staff. The recent changes to the State retirement systems 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. In light of economic pressures and with salaries and benefits accounting for over 84 cents of every dollar spent the School District may fall short of future staffing expectations as economic pressures grow. *Increasing pressure on staffing as a result of OTES, Third Grade Reading Guarantee, High Stakes Testing and Next Generation Testing has necessitated the addition of specialized staffing. FY 14 saw the addition at the elementary level of two reading specialists to support struggling readers transcend the third grade reading guarantee and three-and-a-half administrative staff to facilitate the ever-increasing state directed mandates. Currently, efforts to support student achievement throughout the district have resulted in bringing additional staff on board. Five teachers were hired as academic coaches to support student learning across the entire curriculum. The increasing demands for on-line testing resulted in the addition of three technology staff members. Furthermore, as the number of children with a range of disabilities grows the demand for additional staff and supports are put into place to service this population.*

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) and 1.45% for Medicare. Health Care (HC) costs increase 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 favorable 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”. While typically there is one premium holiday, there can be more.

Line 3.030 – Purchased Services

Purchase Services represent items from liability insurance, to copier leases, to legal fees, to health/nursing related services, to behavioral health services, to tuition costs for students educated by other districts. The costs for services for special needs students, test scoring, and professional development are ever increasing. 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 approximately $1.2 million in FY17.

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, mild winters and drop in natural gas pricing have favorably reduced energy expenditures. The School District and the City’s fitness center have a utility sharing agreement. We budget and pay the entire utility cost and subsequently are reimbursed by the City for their portion of the cost. As technology becomes a greater partner of learning, there has been an increase in costs for computer software subscriptions. Software programs expand learning opportunities and facilitate student assessments. Additionally, technology supports many administrative functions.

Line 3.040 – Supplies and Materials

This includes educational supplies and consumables, as well as cleaning supplies. Additionally, fuel, tires and repair parts for the School District's fleet of 44 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 does not budget substantial resources from the General fund for equipment, fixtures, furniture and textbook purchases.

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 or altered by the School District. 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 project is financed via reductions in utility costs. A Federal Government program rebates a large portion of the interest expense back to the School District. The Purchased Services line 3.030 decreased as a result of this initiative.

Recently a HB 264 project was completed at RB Chamberlin. There were lighting upgrades and an old boiler was replaced by a high efficiency machine to help reduce heating costs.

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…" These issues still exist today.

At the national level, Federal spending has inflated the national debt to over $20 trillion. At some point will 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/ CAT Phase out leaves the huge funding GAP as TPP/CAT Dollars are reduced and ultimately eliminated. The fund balance precipitously falls as these reimbursements are systematically eliminated.

Note: *The significant fund balance as of June 30, 2017 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 its share of education in Ohio. The State's budget is for two years and the State does not provide any budget data beyond June 2019. 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 and the governor keep changing the TPP/CAT 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 and legislators are more concerned with their own special interests than what is best for the education of all students.

The State is backfilling its coffers by shifting the tax burden from the State to the local level by cutting local funding. Locally, Boards of Education must make decisions that could require *major budget cuts* and staff reductions while deciding if replacement revenues will be supported.

If corporate sponsored politicos are permitted to continue to influence educational policies via campaign contributions, someday there may be communities in Ohio where public schools as we know them do not exist.

Respectfully Submitted
Martin Aho, Treasurer/CFO

Education costs money, but so does ignorance: Sir Claus Moser

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