

RESOLVE that the Twinsburg Board of Education approve the following resolution authorizing the advance of local taxes by the County Fiscal Officer for the tax year 2021 and payable in 2022:

WHEREAS, Section 321.34(A)(1) of the Ohio Revised Code states in part: When the local authorities by resolution so request, the county auditor or fiscal officer shall pay the treasurer of any board of education any money that may be in the county treasury to the accounts of the local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which the request is made.

WHEREAS, this resolution is in the public interest and serves the public good.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Twinsburg City School District, Summit County, Ohio, that:

Section 1. Board Declarations. That the Board declares the necessity of receiving advance of local taxes for the prompt and efficient operation of the School District and directs the County Fiscal Office to make such tax advances for tax year 2021, and payable in 2022, to the Twinsburg City School District, per Section 321.34 of the Ohio Revised Code.

Section 2. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 3. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 4. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.

The Board President declared the motions approved.

Mr. Curtis moved and Mr. Felber seconded that the Twinsburg Board of Education adopt resolutions 21-444 to 21-446.

21-444 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
Dianetti, James	Home Instructor	THS	\$32.43/hr.	10/19/21 – 1/21/22	Up to five (5) hours per week to assist a THS student
Roberts Ericsson, Stephanie	Long-Term Substitute	Wilcox	\$105/day	11/12/21 – 12/16/21	Long-Term Substitute for Nicole Reiter

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Biasiotta, Cristina	Title Reading Teacher	Dodge	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Copen, Gabrielle	Teacher	RBC	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Craig, Melissa	Teacher	RBC	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Doloresco, Jeremy	Teacher	Bissell	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Flanagan-Gadson, Debra	Intervention Specialist	Bissell	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Fosnight, Jen	Teacher	Dodge	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Gorman, Anne	Intervention Specialist	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Greene, Brynn	Intervention Specialist	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Hahn, Daniel	Teacher	Dodge	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Hartory, Brittany	Teacher	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.

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Krupinski, Kristen	Speech Language Pathologist	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Kustich, Kathy	Teacher	Wilcox	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Miller, Kara	Teacher	Wilcox	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Richards, Marcy	School Counselor	RBC	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Smalheer, Laura	Intervention Specialist	RBC	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Springer, Lynne	Teacher	Bissell	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Szabo, Josephine	Intervention Specialist	Bissell	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Teel, Abby	Teacher	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Tutkovics, Maddie	Intervention Specialist	Wilcox	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
Wall, Gayle	Intervention Specialist	Dodge	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.

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Zsoldos, David	School Counselor	THS	\$28.50/hr.	2021/2022	For work on Disproportionality Improvement Planwork Committee to be funded from IDEA/ECSE Early Intervening Services Funds; not to exceed eight (8) total hrs.
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LEAVE OF ABSENCE					
Certificated Staff Recommendations					
Name	Position	Bldg(s).	Effective	Days	Notes
Andrassy, Jennifer	Teacher	RBC	11/11/21 – 1/03/22	24 days	FMLA
Resnick, Thomas	Teacher	RBC	1/03/22 – 1/17/22	10 days	FMLA concurrent with sick leave
Rosalez, Barbara	ESL Teacher	District	1/03/22 – 3/25/22	58 days	FMLA concurrent with sick leave

Resignations/Retirements					
Certificated Staff Recommendations					
Name	Position	Bldg(s).	Effective	Notes	
Baran, Patricia	Teacher	THS	5/31/22	Retirement – Thirty-six (36) years of service to the District	
Browne, David	Teacher	THS	5/31/22	Retirement – Twenty-five (25) years of service to the District	

SUBSTITUTES					
Certificated Staff Recommendations					
Name	Certification/Licensure	Effective	Daily Rate	Notes	
Adams, Mary	Elementary Principal (K-8)	2021/2022	\$345/day	Administrative Substitute	
Clay, John	5 Year Principal License Grades PK-6 and 4-9	2021/2022	\$345/day	Administrative Substitute	
Lipford, Terry	5 Year Professional License Elementary Principal (K-8)	2021/2022	\$345/day	Administrative Substitute	

21-445 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
Bowman, Janet	Lunchroom/ Playground Assistant	Dodge	\$17.31/hr. Step 10	12/06/21	193-day contract, prorated for the 2021/22 school year; 3.5 hours per day; replacing K. Wilt who was transferred to RBC
Garon, Juanita	Lunchroom/ Playground Assistant	Bissell	\$15.26/hr. Step 3	12/06/21	193-day contract, prorated for the 2021/22 school year; 3 hours per day; one-year contract per MOU with the TSSA
Hatcher, Courtney	Technical Resource Assistant	Wilcox	\$17.51/hr.	1/03/22	Employment with ESC of NEO; 204-day contract, prorated for the 2021/22 school year; 7.5 hours per day; replacing R. Lipnos who previously resigned

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Mckenzie, MaeEllen	Lunchroom Assistant	THS	\$14.67/hr. Step 1	12/06/21	193-day contract, prorated for the 2021-22 school year; 3 hours per day; one-year contract per the MOU with the TSSA
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LEAVE OF ABSENCE B Classified Staff Recommendations					
Name	Position	Bldg(s).	Effective	Days	Notes
Turk, Karen	Instructional Assistant	Bissell	11/15/21 – 11/15/22	60 days	Intermittent FMLA concurrent with sick leave. Not to exceed 60 days in one calendar year

Resignations/Terminations Classified Staff Recommendations					
Name	Position	Bldg(s).	Effective	Notes	
Hurst, Katie	Varsity Cheerleading Advisor - Football	THS	11/16/21	Resignation	
Miozzi, Kortney	Bus Driver	Transportation	12/02/21		
Pistone, Christina	JV Cheerleading Advisor	THS	2021/2022	Resigning from 0.5% of the JV Cheerleading Advisor	
Tanner, Kara	Instructional Assistant	Wilcox	1/03/22	Resignation – Eight (8) years of service to the District	
Woulard, April	Lunchroom/ Playground Assistant	Bissell	11/11/21	Termination	

21-446 **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	Notes
Black, Maria	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 6 th grade language arts and social studies; split with L. Schmauch
Brindley, Elizabeth	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 4 th grade language arts and social studies; split with C. Palmer
Busch, Amanda	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 5 th grade language arts and social studies; split with K. Cardaman
Cardaman, Kate	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 5 th grade language arts and social studies; split with A. Busch
Etcher, Abby	Teacher	Dodge	1%	2021/2022	PLC Leader for 5 th grade math and science
Magnes, Angela	Teacher	Dodge	1%	2021/2022	PLC Leader for 4 th grade math

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Palmer, Christine	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 4 th grade language arts and social studies; split with E. Brindley
Polasky, Michael	Teacher	Dodge	1%	2021/2022	PLC Leader for 6 th grade math and Science
Schmauch, Lisa	Teacher	Dodge	0.5%	2021/2022	PLC Leader for 6 th grade language arts and social studies; split with M. Black
Hodakievic, Al	Baseball JV Coach	THS	2021/2022	0.77%	
Lipnos, Ed	Assistant Head Wrestling Coach	THS	2021/2022	0.77%	Replacing C. Mohnacky
Pistone, Christina	Varsity Cheerleading Advisor – Basketball	THS	11/16/21	5.00%	Replacing Katie Hurst who resigned
McConkey, Hayley	JV Cheerleading Advisor – Basketball	THS	11/16/21	0.385%	Splitting contract with Christina Pistone

*Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.
The Board President declared the motions approved.*

Mr. Felber moved and Mr. Curtis seconded that the Twinsburg Board of Education adopt resolutions 21-447 to 21-452.

21-447 Academic Calendar

That the Twinsburg Board of Education approves and adopts the attached 2022-2023 Academic Calendar.

21-448 ESC of NEO

That the Twinsburg Board of Education approves the Admission Agreement with PEP Positive Education Program for one student to attend the PEP Prentiss Autism Program effective 11/29/21 for the remainder of the 2021/2022 school year; 129 days at \$438 per day, for a total of \$56,502.00. This is a General Fund expense.

21-449 EMS Services

That the Twinsburg Board of Education approves the following Twinsburg Fire Department EMS Personnel to provide emergency services at events for the 2021/2022 school year, as needed, at their current hourly rate:

August, Hannah	\$35.82/hr.	Ketner, Marcus	\$57.42/hr.
Bennardo, Rocco	\$54.61/hr.	Knaus, John	\$50.89/hr.
Boyko, Brent	\$35.82/hr.	Kulcsar, Derrick	\$50.11/hr.
DeVault, Jon	\$40.34/hr.	Williams, Troy	\$18.00/hr.
Dunn, John	\$68.64/hr.	Woicovich, Wilson	\$35.82/hr.

21-450 **THS Programming**

That the Twinsburg Board of Education approves and adopt the Rise UP program for industry recognized credentials from Penn Foster, 925 Oak Street, Scranton, PA 18515, to be used at Twinsburg High School at the cost of \$3,753.68. This is an expenditure to be funded through the Expanding Opportunities for Each Child Non-Competitive Grant; as sent to the Board under separate cover

21-451 **Wellness Donation**

That the Twinsburg Board of Education accepts an anonymous donation in the amount of \$20,000.00 for the creation and stocking of a Community Closet at each of the schools to provide apparel and school supplies to students in need. This is an initiative of the Department of Student Wellness.

21-452 **MOU -- SRO**

That the Twinsburg Board of Education approves a Memorandum of Understanding with the City of Twinsburg for the compensation of part-time School Resource Officers (SROs) who may be assigned to the District to enhance safety and security.

Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.

The Board President declared the motions approved.

21-453 **Resolution**

Mr. Curtis moved and Mr. Felber seconded that the Twinsburg Board of Education approves the Resolution:

WHEREAS, the Twinsburg City School District Board of Education (“Board of Education”) anticipates that the District may experience difficulty obtaining substitute teachers during the 2021-2022 school year amidst the ongoing COVID-19 pandemic; and

WHEREAS, pursuant to authority granted in Section 4 of Senate Bill 1, which was enacted by the 134th General Assembly and became effective as an emergency measure on October 28, 2021, the Board of Education may establish its own education requirements for individuals to serve as substitute teachers in the District during the 2021-2022 school year; and

WHEREAS, the Board of Education desires to temporarily adopt modified education requirements for substitute teachers in accordance with the law during the current school year as a measure to help ensure availability of a sufficient number of substitute teachers.

NOW, THEREFORE, BE IT RESOLVED by the Twinsburg City School District Board of Education as follows:

Section 1. The Board of Education temporarily authorizes the employment of substitute teachers who do not hold post-secondary degrees, as is otherwise required pursuant to Ohio law and regulations, including Ohio Revised Code 3319.226 and 3319.30, Ohio Administrative Code Section 3301-23-44, and/or Board Policy 3120.04 – Employment of Substitutes, during the 2021-2022 school year. In addition to fulfilling the educational requirements adopted by the Board of Education, an individual must be of good moral character and must have completed all required criminal background checks, as well as obtained a valid non-renewable temporary substitute teaching license issued by the Ohio Department of Education to serve as a substitute teacher in the District.

Section 2. It is found and determined that all formal action of this Board concerning or related to the adoption of this Resolution was adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

*Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.
The Board President declared the motions approved.*

21-454 **Mid-Ohio Asphalt**

Mr. Felber moved and Mr. Curtis seconded that the Twinsburg Board of Education approves the proposals from Mid-Ohio Asphalt & Concrete, Inc., 2926 Tucker Court, Twinsburg, OH 44087, in the amount of \$43,030.00 for the Transportation/Maintenance Garage Foundation Stabilization Project pursuant to the terms and conditions set forth in the proposal. This is a Permanent Improvement expense.

*Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.
The Board President declared the motions approved.*

21-455 **EXECUTIVE SESSION**

Mr. Felber moved and Mr. Curtis seconded that the Twinsburg Board of Education meet in Executive Session at 9:21 p.m. to discuss the employment, discipline, and compensation of public employees, as per Board of Education Policy #0166 (A)..

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

The Board reconvened from Executive Session at approximately 9:54 p.m.

The following members were present:

Mr. Curtis, Mrs. Davis, and Mr. Felber

21-456 **Adjournment**

Mr. Felber moved and Mr. Curtis seconded that the Twinsburg Board of Education adjourn at 9:55 p.m.

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

President of the Board

Treasurer

**TWINSBURG CITY
SCHOOL DISTRICT
FY 2021-2022**

**FINANCIAL REPORT
FOR
OCTOBER 2021**

**FOR PRESENTATION
AT THE
DECEMBER 08, 2021
REGULAR BOARD MEETING**

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TRADITION OF EXCELLENCE

**Prepared by
Martin Aho
Treasurer**

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TWINSBURG CITY SCHOOLS BANK RECONCILIATION OCTOBER 2021		
CHECKING ACCOUNTS		
HUNTINGTON BANK HYBRID ACCOUNT	16,536,209.62	
HUNTINGTON BANK SERVICE ACCOUNTS	105,804.23	
TOTAL CHECKING ACCOUNTS		16,642,013.85
INVESTMENTS		
STAR OHIO @ 0.07%	15,965,090.51	
Meeder - US Bank	10,619,462.62	
TOTAL INVESTMENTS		26,584,553.13
LESS OUTSTANDING		
BUDGETARY CHECKS	(232,837.62)	
PAYROLL CHECKS	(4,842.87)	
TOTAL OUTSTANDING		(237,680.49)
ADJUSTMENTS		
DEPOSITS IN-TRANSIT -	-	
WIRE IN-TRANSIT COG	(859,089.89)	
RECONCILING ITEMS STRS	(11,083.87)	
RECONCILING ITEMS RITA WIRE	(27,328.25)	
RECONCILING ITEMS RITA ADJ	472.74	
RECONCILING ITEMS Bank Error	22,004.00	
TOTAL ADJUSTMENTS		(875,025.27)
TOTAL BANK BALANCE		42,113,861.22
Book Balance per Financial Report by Fund		42,113,861.22
TOTAL BOOK BALANCE		42,113,861.22

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**TWINSBURG CITY SCHOOLS
FINANCIAL REPORT BY FUND
OCTOBER 2021**

FUND	DESCRIPTION	MONTH Begin Balance	MONTH RECEIPTS	MONTH EXPENDITURES	ENDING BALANCE
001	GENERAL	36,075,017.88	2,306,042.90	4,704,533.63	33,676,527.15
002	BOND RETIREMENT	2,574,324.14	94,968.33	-	2,669,292.47
003	PERMANENT IMPROVEMENT	4,429,002.30	91,121.49	52,172.57	4,467,951.22
004	BUILDING IMPROVEMENTS	93,296.83	-	-	93,296.83
005	BUS REPLACEMENT	101,577.59	-	-	101,577.59
006	FOOD SERVICE	(325,422.28)	248,872.16	172,648.82	(249,198.94)
007	SPECIAL TRUST	481.09	-	-	481.09
008	ENDOWMENT	10,530.32	-	-	10,530.32
009	UNIFORM SCHOOL SUPPLIES	1,727.88	1,375.50	-	3,103.38
012	ADULT EDUCATION	89,816.01	-	-	89,816.01
014	ROTARY-INTERNAL SERVICES	169,521.80	236.15	-	169,757.95
018	PUBLIC SCHOOL SUPPORT	335,473.74	14,099.08	17,440.14	332,132.68
019	OTHER GRANT	78,582.02	5,953.25	1,004.94	83,530.33
022	DISTRICT AGENCY	23,634.92	-	-	23,634.92
024	EMPLOYEE BENEFITS SELF INS.	340,318.38	-	-	340,318.38
200	STUDENT MANAGED ACTIVITY	195,276.74	10,760.00	990.00	205,046.74
300	DISTRICT MANAGED ACTIVITY	106,951.61	25,005.16	6,769.85	125,186.92
432	EMIS	-	-	-	-
451	DATA COMMUNICATION	9,000.00	-	-	9,000.00
463	ALTERNATIVE SCHOOLS	-	-	-	-
467	STUDENT WELLNESS & SUCCESS	135,765.18	-	11,707.63	124,057.55
499	MISC. STATE GRANT FUND	29,340.79	24,567.79	5,009.90	48,898.68
507	ESSERS	(180,720.05)	99,889.99	65,367.39	(146,197.45)
510	CRF	102,480.95	21,547.04	6,999.35	117,028.64
516	TITLE VI-B SP ED - IDEA PART B	(95,533.44)	5,990.80	75,471.10	(165,013.74)
533	TITLE II-D TECHNOLOGY	0.10	-	-	0.10
551	LIMITED ENGLISH PROFICIENCY	-	-	-	-
572	TITLE I	(15,637.07)	13,258.62	34,676.15	(37,054.60)
584	TITLE IV-A: STUDENT ENRICHMENT	(4,149.00)	-	1,751.53	(5,900.53)
587	EHA PRESCH. GRANTS/HANDICAPPED	100.00	-	-	100.00
590	IMPROVING TEACHER QUALITY	186.90	26,055.50	17,884.87	8,357.53
599	MISC. FED GRANT	16,950.00	650.00	-	17,600.00
	TOTAL	44,297,895.33	2,990,393.76	5,174,427.87	42,113,861.22

**TWINSBURG CITY SCHOOL DISTRICT
GENERAL FUND EXPENDITURES AND RECEIPTS
OCTOBER 2021**

	July	August	September	October	November	December	January	February	March	April	May	June	exp
FY 2021-2022													
100 SALARIES	2,658,781	2,723,496	2,811,534	2,874,920	-	-	-	-	-	-	-	-	11,068,731
200 EMPLOYEE BENEFITS	505,637	1,219,442	1,254,814	1,244,332	-	-	-	-	-	-	-	-	4,224,225
400 PURCHASED SERVICES	195,769	630,419	699,380	461,056	-	-	-	-	-	-	-	-	1,986,625
500 SUPPLIES / MATERIALS	21,604	169,450	107,245	103,594	-	-	-	-	-	-	-	-	401,893
600 CAPITAL OUTLAY	-	9,000	1,318	-	-	-	-	-	-	-	-	-	10,318
800 MISCELLANEOUS	189,051	71,855	267,542	20,631	-	-	-	-	-	-	-	-	549,079
900 OTHER USES	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 21 EXPENDITURES	3,570,842	4,823,662	5,141,833	4,704,534	-	-	-	-	-	-	-	-	18,240,871

	July	August	September	October	November	December	January	February	March	April	May	June	rev
FY 2021-2022													
01.010 REAL ESTATE	10,548,939	6,507,218	1,370,220	-	-	-	-	-	-	-	-	-	18,426,378
01.020 TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 STATE FOUNDATION	430,633	555,357	432,524	436,680	-	-	-	-	-	-	-	-	1,855,195
01.040 DPIA & VoEd	-	-	-	-	-	-	-	-	-	-	-	-	-
01.050 HS & ROLL BACK	-	-	-	1,615,113	-	-	-	-	-	-	-	-	1,615,113
TPP DIRECT PAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
01.060 PYMT IN LIEU OF TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
01.060 ALL OTHER	57,883	215,779	100,648	254,250	-	-	-	-	-	-	-	-	638,560
02.050 OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-
02.060 REFUND - WORK COMP	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 21 RECEIPTS	11,037,456	7,278,354	1,903,392	2,306,043	0	0	0	0	0	0	0	0	21,525,246

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

	July	August	September	October	November	December	January	February	March	April	May	June	
PRIOR FISCAL YEAR 2020-2021													
FY 21 EXPENDITURES	3,691,959	4,435,570	4,907,526	4,425,922	4,688,004	4,584,240	4,424,451	4,566,705	4,444,003	4,928,065	4,343,974	4,054,713	53,495,131.08
YTD EXPENDITURES	8,107,529	13,085,055	17,460,977	22,148,981	26,733,221	31,157,672	35,724,377	40,168,380	45,096,445	49,440,418	53,495,131		
FY 21 RECEIPTS	9,773,951	5,220,776	4,557,666	2,234,995	1,546,910	1,100,941	647,823	11,644,176	7,328,858	2,842,087	2,934,736	536,954	50,369,872.17
YTD RECEIPTS	14,984,727	19,552,398	21,787,388	24,455,239	25,083,062	26,727,238	28,394,182	30,369,872	32,348,030	34,326,817	36,305,553	38,284,507	
PRIOR FISCAL YEAR 2019-2020													
FY 20 EXPENDITURES	3,261,738	4,233,741	4,456,168	4,212,696	4,531,119	4,208,529	3,997,927	4,280,934	4,259,402	4,390,719	4,280,251	3,719,149	50,032,373.34
FY 20 RECEIPTS	10,825,062	5,574,935	3,639,305	748,718	3,419,869	616,444	717,414	9,376,858	6,972,965	4,407,460	3,220,997	192,606	49,712,632.63
PRIOR FISCAL YEAR 2018-2019													
FY 19 EXPEND	3,207,290	4,141,762	4,301,326	4,112,938	4,377,379	3,540,841	4,016,928	3,986,176	4,043,634	4,349,747	4,094,973	3,833,255	48,008,250
FY 19 RECEIPTS	10,588,000	5,396,964	3,135,522	2,208,168	2,242,506	713,347	658,812	10,174,268	5,756,104	3,880,257	3,865,457	548,812	49,168,216

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	FYTD Appropriated	Prior Year Encumbrance	FYTD Expendable	FYTD Expended	FYTD Percent Expended	Prior One Year FY21 Expended	Prior Two Years FY22 Expended
Fund: 001							
Object: 100							
Appropriation 001-1100-100-0000 Description REGULAR INSTRUCTION - SALARIES/WAGES							
18,905,161.00	18,905,161.00	0.00	18,905,161.00	6,344,805.08	33.56 %	18,385,305.55	17,011,258.27
Appropriation 001-1200-100-0000 Description SPECIAL INSTRUCTION - SALARIES/WAGES							
4,063,699.00	4,063,699.00	0.00	4,063,699.00	1,330,971.85	32.75	3,939,565.69	3,668,945.11
Appropriation 001-1300-100-0000 Description VOCATIONAL INSTRUCT - HOME EC SALARY CERT							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-1900-100-0000 Description OTHER INSTRUCTION - PERSONAL SERV-SALARY							
405,464.00	405,464.00	0.00	405,464.00	136,571.29	33.68	391,041.52	364,395.17
Appropriation 001-2100-100-0000 Description SUPPORT SERV - SALARY/WAGES							
2,114,563.00	2,114,563.00	0.00	2,114,563.00	628,793.19	29.74	1,813,197.03	1,725,183.14
Appropriation 001-2200-100-0000 Description SUPPORT SERV - INSTRUCTIONAL STAFF-SAL/WAGE							
440,391.00	440,391.00	0.00	440,391.00	134,796.56	30.61	423,179.26	385,033.94
Appropriation 001-2300-100-0000 Description SUPPORT SERV - BOARD OF ED - SAL/WAGES							
53,759.00	53,759.00	0.00	53,759.00	16,820.66	31.29	46,586.80	48,785.65
Appropriation 001-2400-100-0000 Description SUPPORT SERV - ADMINISTRATIVE SERVICES							
2,564,514.00	2,564,514.00	0.00	2,564,514.00	898,944.68	35.05	2,456,158.30	2,277,436.67
Appropriation 001-2500-100-0000 Description FISCAL SERVICES - SALARIES/WAGES							
388,902.00	388,902.00	0.00	388,902.00	132,548.00	34.08	371,444.00	358,125.61
Appropriation 001-2600-100-0000 Description SUPPORT SERV - BUSINESS MGR OFFICE							
205,949.00	205,949.00	0.00	205,949.00	68,397.75	33.21	197,761.60	191,761.12
Appropriation 001-2700-100-0000 Description OPERATION & MAINT - SALARIES/WAGES							
1,686,713.00	1,686,713.00	0.00	1,686,713.00	552,937.41	32.78	1,583,005.85	1,553,031.73
Appropriation 001-2800-100-0000 Description SUPPORT SERV PUPIL TRANSPORTATION - SAL/WAGES							
1,739,207.00	1,739,207.00	0.00	1,739,207.00	582,481.54	33.49	1,648,526.07	1,620,941.77
Appropriation 001-2900-100-0000 Description SUPPORT SERV MGMT INFO REGULAR SAL/WAGES							
295,175.00	295,175.00	0.00	295,175.00	99,597.29	33.74	281,319.57	273,366.88
Appropriation 001-4100-100-0000 Description GENERAL - ACADEMIC SEVERANCE							
178,538.00	178,538.00	0.00	178,538.00	2,561.85	1.43	158,026.99	164,185.98
Appropriation 001-4500-100-0000 Description GENERAL: ATHLETICS & SUPPLEMENTAL-SAL/WAGES							
676,865.00	676,865.00	0.00	676,865.00	138,504.34	20.46	662,792.30	632,519.33
	\$ 33,718,900.00	\$ 0.00	\$ 33,718,900.00	\$ 11,068,731.49		\$ 32,357,910.53	\$ 30,274,970.37

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	FYTD Appropriated	Prior Year Encumbrance	FYTD Expendable	FYTD Expended	FYTD Percent Expended	Prior One Year FY21 Expended	Prior Two Years FY22 Expended
200							
Appropriation 001-1100-200-0000 Description GENERAL - CERTIFICATED EMP. - BENEFITS	7,331,199.00	18,404.09	7,349,603.09	2,321,498.52	31.59	6,977,991.47	6,724,423.96
Appropriation 001-1200-200-0000 Description SPECIAL INSTRUCTION - EMPLOYEES BENEFITS	1,822,674.00	0.00	1,822,674.00	569,298.90	31.23	1,727,053.42	1,658,371.55
Appropriation 001-1300-200-0000 Description VOCATIONAL INSTRUCT - EMPLOYEES BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-1900-200-0000 Description OTHER INSTRUCTION EMPLOYEES BENEFITS	151,247.00	0.00	151,247.00	48,037.38	31.76	142,756.44	140,798.15
Appropriation 001-2100-200-0000 Description GENERAL SUPPORT FOR PUPILS-BENEFITS	686,868.00	0.00	686,868.00	216,373.46	31.50	636,429.89	628,509.73
Appropriation 001-2200-200-0000 Description SUPPORT SERV - INSTRUCT STAFF EMPLOYEES BENE	210,356.00	0.00	210,356.00	59,105.05	28.10	195,083.05	189,748.13
Appropriation 001-2300-200-0000 Description SUPPORT SERV - BOARD OF ED - BENEFITS	36,330.00	58,623.69	94,953.69	3,417.28	3.60	29,545.23	15,802.82
Appropriation 001-2400-200-0000 Description GENERAL SCHOOL ADM. - BENEFITS	1,246,651.00	0.00	1,246,651.00	424,537.02	34.05	1,199,104.69	1,120,739.02
Appropriation 001-2500-200-0000 Description FISCAL SERVICES - BENEFITS	153,622.00	0.00	153,622.00	48,634.53	31.66	146,905.01	137,743.24
Appropriation 001-2600-200-0000 Description SUPPORT SERV - BUSINESS MGR BENEFITS	79,952.00	0.00	79,952.00	25,299.05	31.64	76,620.76	67,583.25
Appropriation 001-2700-200-0000 Description OPERATION & MAINT - EMPLOYEES BENEFITS	665,895.00	0.00	665,895.00	198,070.88	29.75	631,671.04	645,682.22
Appropriation 001-2800-200-0000 Description GENERAL PUPIL TRANSPORTATION EMPLOYEES BENE	719,534.00	0.00	719,534.00	239,033.63	33.22	686,501.61	660,828.40
Appropriation 001-2900-200-0000 Description SUPPORT SERV MGMT INFO EMPLOYEES BENEFITS	119,546.00	0.00	119,546.00	37,635.65	31.48	113,608.37	111,160.32
Appropriation 001-4100-200-0000 Description GENERAL - ACADEMIC SUPPLEMENTALS BENEFITS	6,507.00	0.00	6,507.00	393.83	6.05	20,674.91	23,632.39
Appropriation 001-4500-200-0000 Description GENERAL: ATHLETICS & SUPPLEMENTAL BENEFITS	170,219.00	0.00	170,219.00	32,889.78	19.32	154,589.14	152,516.23
	\$ 13,400,600.00	\$ 77,027.78	\$ 13,477,627.78	\$ 4,224,224.96		\$ 12,738,535.03	\$ 12,277,539.41
400							
Appropriation 001-1100-400-0000 Description GENERAL - REGULAR INST. - CONT. SERVICES	641,218.00	143,615.67	784,833.67	61,025.89	7.78	884,915.85	646,110.26
Appropriation 001-1100-400-9001 Description GENERAL REG INSTRUCTION PURCHASED SERV	101,050.00	0.00	101,050.00	100,875.00	99.83	94,269.47	86,213.64
Appropriation 001-1200-400-0000 Description SPECIAL INSTRUCTION - CONTRACTED SERVICES	1,112,000.00	171,991.06	1,283,991.06	356,341.60	27.75	1,405,253.99	1,361,707.51
Appropriation 001-2100-400-0000 Description GENERAL SUPPORT FOR PUPILS-CONTRACTED SERVICE	1,193,070.00	160,986.76	1,354,056.76	188,166.23	13.90	1,169,554.37	607,292.54
Appropriation 001-2100-400-9002 Description GENERAL SUPPORT SERV-PUPILS PURCHASED SERV	2,000.00	0.00	2,000.00	0.00	0.00	800.00	5,853.75

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Appropriation 001-2200-500-0000 Description SUPPORT SERV - SUPPLIES/MATERIALS	15,400.00	152.98	15,552.98	79.99	0.51	11,887.96	14,249.56
Appropriation 001-2200-500-9001 Description SUPPLIES - LIBRARY - DODGE INTERMEDIATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2300-500-0000 Description SUPPORT SERV - BOARD OF ED SUPPLIES/MATERIALS	9,500.00	553.00	10,053.00	2,789.75	27.75	5,886.69	8,847.07
Appropriation 001-2400-500-0000 Description GENERAL SCHOOL ADM. - SUPPLIES / MATERIALS	39,002.00	5,302.29	44,304.29	7,059.26	15.93	19,390.44	27,085.49
Appropriation 001-2400-500-9002 Description GENERAL SUPPORT SERV-ADMIN SUPPLY/MATERIAL	5,000.00	0.00	5,000.00	0.00	0.00	101.26	3,300.90
Appropriation 001-2500-500-0000 Description FISCAL SERVICES - SUPPLIES / MATERIALS	19,200.00	648.69	19,848.69	0.00	0.00	2,845.76	3,319.35
Appropriation 001-2600-500-0000 Description SUPPORT SERV - DISTRICT/BIZ MGR PAPER	47,762.00	1,849.02	49,611.02	5,215.91	10.51	18,686.66	39,371.26
Appropriation 001-2700-500-0000 Description OPERATION & MAINT - SUPPLIES & MATERIALS	189,088.00	86,790.05	275,878.05	84,294.72	30.56	152,647.53	185,698.57
Appropriation 001-2800-500-0000 Description GENERAL PUPIL TRANSPORTATION SUPP./MATERIAL	245,111.00	66,788.82	311,899.82	100,596.52	32.25	235,276.47	229,182.92
Appropriation 001-2900-500-0000 Description SUPPORT SERV MGMT INFO TECH COORD - SUPPLIES	33,500.00	5,173.58	38,673.58	7,222.30	18.68	12,843.66	40,690.92
Appropriation 001-4100-500-0000 Description GENERAL - ACADEMIC SUPPLEMENTALS - SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-4500-500-0000 Description GENERAL: ATHLETICS SUPPLIES & MATERIALS	12,500.00	0.00	12,500.00	8,468.28	67.75	12,180.00	11,919.36
	\$ 1,040,000.00	\$ 203,363.28	\$ 1,243,363.28	\$ 401,893.09		\$ 687,373.25	\$ 882,729.29
600							
Appropriation 001-1100-600-0000 Description GENERAL - REGULAR INST. - NEW EQUIPMENT	323,000.00	7,210.49	330,210.49	9,528.67	2.89	226,296.86	47,831.14
Appropriation 001-1200-600-0000 Description SPECIAL INSTRUCTION - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2200-600-0000 Description SUPPORT SERV - FOR STAFF - NEW EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2500-600-0000 Description FISCAL SERVICES - NEW EQUIP./FURNITURE	20,000.00	0.00	20,000.00	789.00	3.94	0.00	0.00
Appropriation 001-2600-600-0000 Description SUPPORT SERV - BUSINESS MGR DISTRICT EQUIPMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2700-600-0000 Description GENERAL OPERATION/MAINT OF PLANT CAPITAL OUTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2800-600-0000 Description GENERAL PUPIL TRANSPORTATION NEW EQUIP.	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
	\$ 345,000.00	\$ 7,210.49	\$ 352,210.49	\$ 10,317.67		\$ 226,296.86	\$ 47,831.14

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	FYTD Appropriated	Prior Year Encumbrance	FYTD Expendable	FYTD Expended	FYTD Percent Expended	Prior One Year FY21 Expended	Prior Two Years FY22 Expended
800							
Appropriation 001-1100-800-0000 Description GENERAL - MISCELLANEOUS EXPENSES	43,960.00	6,286.37	50,246.37	20,350.26	40.50	29,548.95	32,510.42
Appropriation 001-2100-800-0000 Description SUPPORT SERV - PUPIL PERS - DUES/FEES	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Appropriation 001-2200-800-0000 Description SUPPORT SERV - CURRICULUM DIST. ACCOUNTS	2,100.00	15.00	2,115.00	35.23	1.67	744.01	474.00
Appropriation 001-2300-800-0000 Description SUPPORT SERV - BOARD OF ED MISCELLANEOUS FEES	88,200.00	1,650.00	89,850.00	66,216.97	73.70	74,468.79	84,387.06
Appropriation 001-2400-800-0000 Description GENERAL SCHOOL ADM. - MISCELLANEOUS FEES	8,000.00	580.50	8,580.50	3,832.97	44.67	3,138.50	3,655.30
Appropriation 001-2500-800-0000 Description FISCAL SERVICES - COUNTY FEES & MISC FEES	634,500.00	8,604.80	643,104.80	262,022.93	40.74	599,180.37	607,006.54
Appropriation 001-4100-800-0000 Description GENERAL - RBC ACADEMIC CHALLENGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-4500-800-0000 Description GENERAL: ATHLETICS MISCELLANEOUS	10,000.00	0.00	10,000.00	9,811.99	98.12	9,946.29	8,262.40
	\$ 787,760.00	\$ 17,136.67	\$ 804,896.67	\$ 362,270.35		\$ 717,026.91	\$ 736,295.72
810							
Appropriation 001-6100-810-0000 Description GENERAL REPAYMENT OF DEBT PRINCIPAL	218,330.00	0.00	218,330.00	0.00	0.00	225,585.00	223,828.00
	\$ 218,330.00	\$ 0.00	\$ 218,330.00	\$ 0.00		\$ 225,585.00	\$ 223,828.00
820							
Appropriation 001-6100-820-0000 Description GENERAL REPAYMENT OF DEBT INTEREST	68,610.00	0.00	68,610.00	0.00	0.00	70,082.92	81,278.61
	\$ 68,610.00	\$ 0.00	\$ 68,610.00	\$ 0.00		\$ 70,082.92	\$ 81,278.61
900							
Appropriation 001-7200-900-0000 Description GENERAL - TRANSFERS AND OTHER USES OF FUNDS	175,000.00	0.00	175,000.00	0.00	0.00	0.00	135,000.00
Appropriation 001-7200-900-9001 Description GENERAL - TRANSFERS AND OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-7200-900-9002 Description GENERAL - TRANSFERS AND OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-7300-900-0000 Description GENERAL - VOLUNTARY CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-7400-900-0000 Description GENERAL - INITIAL ADVANCE OUT	25,000.00	0.00	25,000.00	0.00	0.00	97,000.00	10,300.00
Appropriation 001-7900-900-0000 Description GENERAL - MISCELLANEOUS USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	\$ 200,000.00	\$ 0.00	\$ 200,000.00	\$ 0.00		\$ 97,000.00	\$ 145,300.00
	\$ 56,379,200.00	\$ 1,431,997.11	\$ 57,811,197.11	\$ 18,240,871.14	Grand Total	\$ 53,495,131.08	\$ 50,032,373.34

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**TWINSBURG CITY SCHOOLS
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44070	112428	REFUND	10/6/2021	JENNIFER BAKER	703241	RECONCILED	10/31/2021		\$ 100.00
44075	112429	REFUND	10/6/2021	ASILEE BARNES	703242	RECONCILED	10/31/2021		30.00
44076	112430	REFUND	10/6/2021	ANDREYA BELL	703243	RECONCILED	10/31/2021		17.50
44077	112431	REFUND	10/6/2021	DESIREE BORUNDA	703244	RECONCILED	10/31/2021		22.50
44078	112432	REFUND	10/6/2021	DENNIS BOYLE	703245	OUTSTANDING			17.50
44079	112433	REFUND	10/6/2021	NICOLE CEFARATTI- CINALLI	701738	RECONCILED	10/31/2021		22.50
44080	112434	REFUND	10/6/2021	SHIRLYNN CRITTENDEN	703183	RECONCILED	10/31/2021		100.00
44081	112435	REFUND	10/6/2021	KARI DEININGER	702865	RECONCILED	10/31/2021		56.25
44082	112436	REFUND	10/6/2021	JENNIFER ELIAS	701472	RECONCILED	10/31/2021		73.65
44083	112437	REFUND	10/6/2021	ANITA FOSTER	703246	RECONCILED	10/31/2021		46.25
44084	112438	REFUND	10/6/2021	MELISSA GURNAK	703247	RECONCILED	10/31/2021		21.00
44085	112439	REFUND	10/6/2021	MELANIE HARWOOD	702364	RECONCILED	10/31/2021		100.00
44086	112440	REFUND	10/6/2021	TONDE'LAYA HORTON	702619	RECONCILED	10/31/2021		100.00
44087	112441	REFUND	10/6/2021	KIM HERNDON	703248	OUTSTANDING			38.75
44088	112442	REFUND	10/6/2021	MELISSA HOWARD	702542	RECONCILED	10/31/2021		100.00
44089	112443	REFUND	10/6/2021	WALTER JONES	703249	RECONCILED	10/31/2021		100.00
44090	112444	REFUND	10/6/2021	POLLY KONDRAT	703250	RECONCILED	10/31/2021		100.00
44091	112445	REFUND	10/6/2021	JOY LANE	702690	RECONCILED	10/31/2021		100.00
44092	112446	REFUND	10/6/2021	TAMMY LIEU	703551	RECONCILED	10/31/2021		17.50
44093	112447	REFUND	10/6/2021	MELODIE LIPTAK	703252	RECONCILED	10/31/2021		22.50
44094	112448	REFUND	10/6/2021	KAMALJIT MAHAL	701762	OUTSTANDING			17.50
44095	112449	REFUND	10/6/2021	MYA McGHAW	703253	RECONCILED	10/31/2021		100.00
44096	112450	REFUND	10/6/2021	CHET MISTUR	702927	OUTSTANDING			22.50
44097	112451	REFUND	10/6/2021	DANIETO MORGAN	703254	RECONCILED	10/31/2021		2.50
44098	112452	REFUND	10/6/2021	KIM ROSSELOT	703170	RECONCILED	10/31/2021		110.00
44099	112453	REFUND	10/6/2021	LADONNA SETTLES	703255	RECONCILED	10/31/2021		100.00
44100	112454	REFUND	10/6/2021	LISA SNOW	701175	RECONCILED	10/31/2021		9.25
44101	112455	REFUND	10/6/2021	ANDRE STEPHENS	701177	RECONCILED	10/31/2021		125.00
44102	112456	REFUND	10/6/2021	DUNG TRAN	703256	RECONCILED	10/31/2021		43.00
44103	112457	REFUND	10/6/2021	QUIANA WESBY	703257	RECONCILED	10/31/2021		16.00
44104	112458	REFUND	10/6/2021	KIMBERLY WILLIAMS	701931	RECONCILED	10/31/2021		100.00
44105	112459	REFUND	10/6/2021	KNOKITA WILLIS	702725	OUTSTANDING			100.00

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**TWINSBURG CITY SCHOOLS
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44142	112460	ACCOUNTS_PAYA BLE	10/11/2021	848-PRAXAIR DISTRIBUTION INC.	90	RECONCILED	10/31/2021		\$ 49.83
44127	112461	ACCOUNTS_PAYA BLE	10/11/2021	ALCO CHEM, INC.	110	RECONCILED	10/31/2021		856.33
44152	112462	ACCOUNTS_PAYA BLE	10/11/2021	ALCOPRO, INC.	8742	RECONCILED	10/31/2021		499.50
44162	112463	ACCOUNTS_PAYA BLE	10/11/2021	ALLERTON HILL COMMUNICATIO NS	9926	RECONCILED	10/31/2021		1,333.33
44131	112464	ACCOUNTS_PAYA BLE	10/11/2021	ALPHA OFFICE PRODUCTS, INC.	6547	RECONCILED	10/31/2021		1,322.24
44116	112465	ACCOUNTS_PAYA BLE	10/11/2021	AMAZON CAPITAL SERVICES	9455	RECONCILED	10/31/2021		628.29
44173	112466	ACCOUNTS_PAYA BLE	10/11/2021	AMY WRIGHT	9740	RECONCILED	10/31/2021		25.00
44133	112467	ACCOUNTS_PAYA BLE	10/11/2021	ARBITERSPORTS LLC	9327	RECONCILED	10/31/2021		175.00
44169	112468	ACCOUNTS_PAYA BLE	10/11/2021	B & C COMMUNICATIO NS	1903	RECONCILED	10/31/2021		56.01
44170	112469	ACCOUNTS_PAYA BLE	10/11/2021	BLICK ART MATERIALS	5989	RECONCILED	10/31/2021		52.49
44182	112470	ACCOUNTS_PAYA BLE	10/11/2021	BRET T. HOLDEN dba ONE T ENTERTAINMENT LLC	9918	RECONCILED	10/31/2021		600.00
44148	112471	ACCOUNTS_PAYA BLE	10/11/2021	BUNZL DISTRIBUTION LLC	2198	RECONCILED	10/31/2021		15,048.24
44115	112472	ACCOUNTS_PAYA BLE	10/11/2021	CARDINAL BUS SALES	3458	RECONCILED	10/31/2021		1,496.45
44143	112473	ACCOUNTS_PAYA BLE	10/11/2021	CDW GOVERNMENT, INC.	6578	RECONCILED	10/31/2021		161.56
44180	112474	ACCOUNTS_PAYA BLE	10/11/2021	CENTRAL FARM & GARDEN, INC.	8516	RECONCILED	10/31/2021		477.00
44144	112475	ACCOUNTS_PAYA BLE	10/11/2021	CENTRAL RESTAURANT PRODUCTS	6762	RECONCILED	10/31/2021		5,851.09
44118	112476	ACCOUNTS_PAYA BLE	10/11/2021	CHAGRIN VALLEY AUTO PARTS	2710	RECONCILED	10/31/2021		398.95
44145	112477	ACCOUNTS_PAYA BLE	10/11/2021	CHRISTINE PISTONE	9919	RECONCILED	10/31/2021		2,138.00
44132	112478	ACCOUNTS_PAYA BLE	10/11/2021	CITY OF CLEVELAND	555	RECONCILED	10/31/2021		13,958.54
44119	112479	ACCOUNTS_PAYA BLE	10/11/2021	CLEanGroup, LLC	9377	RECONCILED	10/31/2021		1,611.00
44157	112480	ACCOUNTS_PAYA	10/11/2021	COLONIAL OIL	9878	RECONCILED	10/31/2021		38,428.19

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		BLE		INDUSTRIES, INC.					
44109	112481	ACCOUNTS_PAYA	10/11/2021	COMDOC, INC.	6098	RECONCILED	10/31/2021		\$ 1,936.72
		BLE							
44159	112482	ACCOUNTS_PAYA	10/11/2021	COPLEY H.S. SPEECH AND DEBATE	1318	VOID		10/12/2021	150.00
		BLE							
44175	112483	ACCOUNTS_PAYA	10/11/2021	DANA CASTRIGANO	9055	OUTSTANDING			950.00
		BLE							
44166	112484	ACCOUNTS_PAYA	10/11/2021	DONNA KELLY	77	RECONCILED	10/31/2021		34.27
		BLE							
44181	112485	ACCOUNTS_PAYA	10/11/2021	DOUBLETREE COLUMBUS/WOR THING-	8800	RECONCILED	10/31/2021		206.00
		BLE							
44165	112486	ACCOUNTS_PAYA	10/11/2021	DRAMATISTS PLAY SERVICE, INC.	2212	RECONCILED	10/31/2021		390.00
		BLE							
44126	112487	ACCOUNTS_PAYA	10/11/2021	E3 DIAGNOSTICS	241	RECONCILED	10/31/2021		255.00
		BLE							
44122	112488	ACCOUNTS_PAYA	10/11/2021	ECHOHEM ALTERNATIVE FUELS LLC	9002	RECONCILED	10/31/2021		2,299.60
		BLE							
44134	112489	ACCOUNTS_PAYA	10/11/2021	ERIC BRUNTON CONSULTING LLC	8988	RECONCILED	10/31/2021		2,295.00
		BLE							
44183	112490	ACCOUNTS_PAYA	10/11/2021	FACILITIES MANAGEMENT	9089	RECONCILED	10/31/2021		3,000.00
		BLE							
44174	112491	ACCOUNTS_PAYA	10/11/2021	FELICIA LONG	9929	RECONCILED	10/31/2021		25.00
		BLE							
44139	112492	ACCOUNTS_PAYA	10/11/2021	FriendsOffice	8701	RECONCILED	10/31/2021		71.07
		BLE							
44154	112493	ACCOUNTS_PAYA	10/11/2021	GLOBAL EQUIPMENT COMPANY, INC.	2029	RECONCILED	10/31/2021		318.06
		BLE							
44179	112494	ACCOUNTS_PAYA	10/11/2021	GORDON FOOD SERVICE	1481	RECONCILED	10/31/2021		47,127.21
		BLE							
44113	112495	ACCOUNTS_PAYA	10/11/2021	HAL LEONARD LLC	1512	RECONCILED	10/31/2021		134.31
		BLE							
44163	112496	ACCOUNTS_PAYA	10/11/2021	HILLYARD OHIO	9217	RECONCILED	10/31/2021		705.99
		BLE							
44106	112497	ACCOUNTS_PAYA	10/11/2021	HILTON COLUMBUS AT EASTON	6503	RECONCILED	10/31/2021		1,400.00
		BLE							
44130	112498	ACCOUNTS_PAYA	10/11/2021	HOPE SHEPPARD	9852	RECONCILED	10/31/2021		25.00
		BLE							
44111	112499	ACCOUNTS_PAYA	10/11/2021	JACOB MILLER	9474	OUTSTANDING			1,500.00
		BLE							
44150	112500	ACCOUNTS_PAYA	10/11/2021	JOAN O'HARA	701282	RECONCILED	10/31/2021		35.23
		BLE							

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44164	112501	ACCOUNTS_PAYA BLE	10/11/2021	JOHNSON CONTROLS FIRE	5960	RECONCILED	10/31/2021		\$ 2,066.00
44138	112502	ACCOUNTS_PAYA BLE	10/11/2021	JONES SCHOOL SUPPLY CO., INC.	1466	RECONCILED	10/31/2021		35.00
44187	112503	ACCOUNTS_PAYA BLE	10/11/2021	KATHRYN AND STEVEN PICCOLO	702751	RECONCILED	10/31/2021		101.40
44125	112504	ACCOUNTS_PAYA BLE	10/11/2021	KIDSLINK NEUROBEHAVIO RAL	8241	RECONCILED	10/31/2021		1,980.00
44171	112505	ACCOUNTS_PAYA BLE	10/11/2021	KIMBALL MIDWEST	1089	RECONCILED	10/31/2021		111.80
44158	112506	ACCOUNTS_PAYA BLE	10/11/2021	KIMBERLY ROSASCO	9930	RECONCILED	10/31/2021		25.00
44141	112507	ACCOUNTS_PAYA BLE	10/11/2021	KINZUA ENVIRONMENTA L, INC.	7629	RECONCILED	10/31/2021		417.81
44153	112508	ACCOUNTS_PAYA BLE	10/11/2021	LIGHTSPEED TECHNOLOGIES, INC.	1633	RECONCILED	10/31/2021		298.00
44108	112509	ACCOUNTS_PAYA BLE	10/11/2021	LINIFORM SERVICE	7935	RECONCILED	10/31/2021		2,350.45
44184	112510	ACCOUNTS_PAYA BLE	10/11/2021	LOBBYGUARD SOLUTIONS, LLC	8775	RECONCILED	10/31/2021		2,500.00
44177	112511	ACCOUNTS_PAYA BLE	10/11/2021	MARK'S ELECTRIC LLC	9897	RECONCILED	10/31/2021		190.00
44147	112512	ACCOUNTS_PAYA BLE	10/11/2021	NEWS-2-YOU, INC.	7057	RECONCILED	10/31/2021		6,771.36
44161	112513	ACCOUNTS_PAYA BLE	10/11/2021	NOHS VARSITY BOWLING	8647	RECONCILED	10/31/2021		200.00
44149	112514	ACCOUNTS_PAYA BLE	10/11/2021	O'REILLY AUTOMOTIVE, INC.	9506	RECONCILED	10/31/2021		607.43
44120	112515	ACCOUNTS_PAYA BLE	10/11/2021	OSC - GAS	6984	RECONCILED	10/31/2021		10,203.00
44128	112516	ACCOUNTS_PAYA BLE	10/11/2021	PATRICIA I. KOSLO	8734	RECONCILED	10/31/2021		1,500.00
44156	112517	ACCOUNTS_PAYA BLE	10/11/2021	POSTMASTER	2185	RECONCILED	10/31/2021		20.00
44124	112518	ACCOUNTS_PAYA BLE	10/11/2021	PRIVATIZER TECHNOLOGIES, LLC	9114	RECONCILED	10/31/2021		749.00
44121	112519	ACCOUNTS_PAYA BLE	10/11/2021	RJ. VERNAK REFRIGERATION, INC	8281	RECONCILED	10/31/2021		962.50
44155	112520	ACCOUNTS_PAYA BLE	10/11/2021	RE-ED ACCESS	8758	RECONCILED	10/31/2021		5,985.00
44167	112521	ACCOUNTS_PAYA BLE	10/11/2021	RE-EDUCATION SERVICES (ASPIRE)	9707	RECONCILED	10/31/2021		4,074.00

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44151	112522	ACCOUNTS_PAYA BLE	10/11/2021	REALLY GOOD STUFF, LLC	619	RECONCILED	10/31/2021		\$ 850.72
44140	112523	ACCOUNTS_PAYA BLE	10/11/2021	RUSH TRUCK CENTER, AKRON	8663	RECONCILED	10/31/2021		2,880.94
44114	112524	ACCOUNTS_PAYA BLE	10/11/2021	SEAN W. PACE	9006	RECONCILED	10/31/2021		1,420.00
44123	112525	ACCOUNTS_PAYA BLE	10/11/2021	SEVENUP BOTTLING	4937	RECONCILED	10/31/2021		1,360.00
44146	112526	ACCOUNTS_PAYA BLE	10/11/2021	SKYLANE BOWLING	8648	RECONCILED	10/31/2021		160.00
44185	112527	ACCOUNTS_PAYA BLE	10/11/2021	SmithFoods Inc.	9768	RECONCILED	10/31/2021		10,237.06
44110	112528	ACCOUNTS_PAYA BLE	10/11/2021	SOLUTIONS BEHAVIORAL	8731	RECONCILED	10/31/2021		16,368.75
44168	112529	ACCOUNTS_PAYA BLE	10/11/2021	SUMMIT COUNTY ESC	2610	RECONCILED	10/31/2021		75.00
44137	112530	ACCOUNTS_PAYA BLE	10/11/2021	SYSCO FOOD SERVICES CLEVELAND	1489	RECONCILED	10/31/2021		29,241.31
44112	112531	ACCOUNTS_PAYA BLE	10/11/2021	TCH INDUSTRIES, INC.	7431	RECONCILED	10/31/2021		289.56
44176	112532	ACCOUNTS_PAYA BLE	10/11/2021	THE CITY OF GARFIELD HEIGHTS	7934	RECONCILED	10/31/2021		2,050.00
44136	112533	ACCOUNTS_PAYA BLE	10/11/2021	TRANSFINDER CORPORATION	9454	RECONCILED	10/31/2021		5,340.00
44172	112534	ACCOUNTS_PAYA BLE	10/11/2021	TUNGEZ LLC dba HI TRANSLATING & INTERPRETING LLC	9933	RECONCILED	10/31/2021		110.00
44129	112535	ACCOUNTS_PAYA BLE	10/11/2021	VERIZON WIRELESS	7936	RECONCILED	10/31/2021		1,345.45
44186	112536	ACCOUNTS_PAYA BLE	10/11/2021	VERNIER SOFTWARE &	9252	RECONCILED	10/31/2021		390.00
44107	112537	ACCOUNTS_PAYA BLE	10/11/2021	VISUAL MARKING SYSTEMS, INC.	8750	RECONCILED	10/31/2021		675.00
44117	112538	ACCOUNTS_PAYA BLE	10/11/2021	W.B. MASON CO., INC.	8933	RECONCILED	10/31/2021		120.39
44135	112539	ACCOUNTS_PAYA BLE	10/11/2021	WEX BANK	8194	RECONCILED	10/31/2021		964.36
44178	112540	ACCOUNTS_PAYA BLE	10/11/2021	WINDSTREAM	2835	RECONCILED	10/31/2021		2,388.11
44160	112541	ACCOUNTS_PAYA BLE	10/11/2021	YUKIKO WEINROTH	702091	RECONCILED	10/31/2021		25.00
44189	112542	ACCOUNTS_PAYA BLE	10/15/2021	ARBITERPAY	9552	VOID		10/31/2021	3,000.00
44188	112543	ACCOUNTS_PAYA	10/15/2021	FIVE COUNTY	3526	RECONCILED	10/31/2021		30.00

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		BLE		TREASURER'S ASSOC.					
44190	112544	ACCOUNTS_PAYA	10/15/2021	POSTMASTER	2185	RECONCILED	10/31/2021		\$ 1,500.00
		BLE							
44191	112545	ACCOUNTS_PAYA	10/19/2021	HILTON COLUMBUS AT EASTON	6503	RECONCILED	10/31/2021		189.00
		BLE							
44196	112546	ACCOUNTS_PAYA	10/21/2021	ADLER'S TEAM SPORTS	1195	RECONCILED	10/31/2021		1,983.05
		BLE							
44192	112547	ACCOUNTS_PAYA	10/21/2021	ALCO CHEM, INC.	110	RECONCILED	10/31/2021		207.89
		BLE							
44236	112548	ACCOUNTS_PAYA	10/21/2021	ALLEN DRAIN SERVICE, INC.	1983	OUTSTANDING			1,175.00
		BLE							
44242	112549	ACCOUNTS_PAYA	10/21/2021	ALPHA OFFICE PRODUCTS, INC.	6547	RECONCILED	10/31/2021		78.80
		BLE							
44220	112550	ACCOUNTS_PAYA	10/21/2021	AMAZON CAPITAL SERVICES	9455	RECONCILED	10/31/2021		2,078.50
		BLE							
44229	112551	ACCOUNTS_PAYA	10/21/2021	ARCBEST II, INC. dba ARCBEST	9910	RECONCILED	10/31/2021		9,821.00
		BLE							
44278	112552	ACCOUNTS_PAYA	10/21/2021	ASHTON SOUND & COMMUNICATIONS	576	OUTSTANDING			821.75
		BLE							
44279	112553	ACCOUNTS_PAYA	10/21/2021	AssetGenie, Inc.	9399	RECONCILED	10/31/2021		7,505.25
		BLE							
44262	112554	ACCOUNTS_PAYA	10/21/2021	B&H PHOTO-VIDEO	7183	RECONCILED	10/31/2021		518.39
		BLE							
44259	112555	ACCOUNTS_PAYA	10/21/2021	BARNES & NOBLE COLLEGE	9050	RECONCILED	10/31/2021		1,105.04
		BLE							
44252	112556	ACCOUNTS_PAYA	10/21/2021	BEAVER PETROLEUM CO. INC.	8632	RECONCILED	10/31/2021		713.20
		BLE							
44237	112557	ACCOUNTS_PAYA	10/21/2021	BELLEFAIRE JCB	7909	RECONCILED	10/31/2021		22,004.00
		BLE							
44251	112558	ACCOUNTS_PAYA	10/21/2021	BEST PLUMBING SPECIALTIES INC.	9907	RECONCILED	10/31/2021		151.13
		BLE							
44273	112559	ACCOUNTS_PAYA	10/21/2021	BLICK ART MATERIALS	5989	RECONCILED	10/31/2021		818.14
		BLE							
44202	112560	ACCOUNTS_PAYA	10/21/2021	BOB SUMEREL TIRE CO., INC.	8847	RECONCILED	10/31/2021		3,036.10
		BLE							
44240	112561	ACCOUNTS_PAYA	10/21/2021	BSN SPORTS, LLC	8780	RECONCILED	10/31/2021		282.15
		BLE							
44264	112562	ACCOUNTS_PAYA	10/21/2021	BUCKEYE POWER SALES CO., INC.	5779	RECONCILED	10/31/2021		3,272.93
		BLE							
44209	112563	ACCOUNTS_PAYA	10/21/2021	BUNZL DISTRIBUTION	2198	RECONCILED	10/31/2021		1,457.49
		BLE							

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44258	112564	ACCOUNTS_PAYA BLE	10/21/2021	CAROLINA BIOLOGICAL SUPPLY CO.	6469	RECONCILED	10/31/2021		\$ 245.84
44208	112565	ACCOUNTS_PAYA BLE	10/21/2021	CDW GOVERNMENT, INC.	6578	OUTSTANDING			6,894.72
44277	112566	ACCOUNTS_PAYA BLE	10/21/2021	CHARLES HARRIS & ASSOC INC CPA	3209	RECONCILED	10/31/2021		9,240.00
44257	112567	ACCOUNTS_PAYA BLE	10/21/2021	CHERYL LYNDON	8830	OUTSTANDING			357.50
44225	112568	ACCOUNTS_PAYA BLE	10/21/2021	CINTAS CORPORATION	8929	RECONCILED	10/31/2021		402.46
44261	112569	ACCOUNTS_PAYA BLE	10/21/2021	CLEVELAND CLINIC FOUNDATION	1994	RECONCILED	10/31/2021		5,750.79
44206	112570	ACCOUNTS_PAYA BLE	10/21/2021	COLORAMICS, LLC	9212	RECONCILED	10/31/2021		1,583.08
44254	112571	ACCOUNTS_PAYA BLE	10/21/2021	COPLEY HIGH SCHOOL	1318	RECONCILED	10/31/2021		150.00
44201	112572	ACCOUNTS_PAYA BLE	10/21/2021	DOMINION ENERGY OHIO	905	OUTSTANDING			2,118.59
44212	112573	ACCOUNTS_PAYA BLE	10/21/2021	DONNA HOUSTON	468	RECONCILED	10/31/2021		647.08
44231	112574	ACCOUNTS_PAYA BLE	10/21/2021	DONNA KELLY	77	RECONCILED	10/31/2021		200.00
44222	112575	ACCOUNTS_PAYA BLE	10/21/2021	EDUCATIONAL SERVICE CENTER OF	102	RECONCILED	10/31/2021		49,962.68
44263	112576	ACCOUNTS_PAYA BLE	10/21/2021	FLINN SCIENTIFIC, INC.	1107	RECONCILED	10/31/2021		1,396.14
44197	112577	ACCOUNTS_PAYA BLE	10/21/2021	GABLE ELEVATOR, INC.	1204	RECONCILED	10/31/2021		2,546.60
44246	112578	ACCOUNTS_PAYA BLE	10/21/2021	GLOBAL EQUIPMENT COMPANY, INC.	2029	RECONCILED	10/31/2021		124.15
44269	112579	ACCOUNTS_PAYA BLE	10/21/2021	GOVCONNECTIO N, INC.	6228	RECONCILED	10/31/2021		224.65
44223	112580	ACCOUNTS_PAYA BLE	10/21/2021	GRAINGER	2004	RECONCILED	10/31/2021		1,405.20
44199	112581	ACCOUNTS_PAYA BLE	10/21/2021	HEINEN'S FINE FOODS	1617	RECONCILED	10/31/2021		41.43
44224	112582	ACCOUNTS_PAYA BLE	10/21/2021	HOUGHTON MIFFLIN COMPANY	1395	RECONCILED	10/31/2021		5,487.22
44228	112583	ACCOUNTS_PAYA BLE	10/21/2021	HUDSON HIGH SCHOOL	1330	OUTSTANDING			118.00
44271	112584	ACCOUNTS_PAYA BLE	10/21/2021	IMPACT SOLUTIONS EAP	9102	RECONCILED	10/31/2021		1,102.50

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44219	112585	ACCOUNTS_PAYA BLE	10/21/2021	INTERWORLD HIGHWAY LLC	7609	RECONCILED	10/31/2021		\$ 1,999.00
44241	112586	ACCOUNTS_PAYA BLE	10/21/2021	JOHNSTONE SUPPLY	1834	RECONCILED	10/31/2021		615.88
44267	112587	ACCOUNTS_PAYA BLE	10/21/2021	KARA MILLER	9538	RECONCILED	10/31/2021		427.50
44265	112588	ACCOUNTS_PAYA BLE	10/21/2021	KIMBALL MIDWEST	1089	RECONCILED	10/31/2021		77.61
44214	112589	ACCOUNTS_PAYA BLE	10/21/2021	KRISTIN WALTERS	9431	OUTSTANDING			109.29
44245	112590	ACCOUNTS_PAYA BLE	10/21/2021	LAWRENCE SCHOOL	6524	RECONCILED	10/31/2021		25,785.00
44210	112591	ACCOUNTS_PAYA BLE	10/21/2021	LENNON & COMPANY, INC.	3224	RECONCILED	10/31/2021		4,720.00
44244	112592	ACCOUNTS_PAYA BLE	10/21/2021	MEGHAN HRITZ	9688	OUTSTANDING			427.50
44211	112593	ACCOUNTS_PAYA BLE	10/21/2021	MENTOR CARDINAL PARENTS	7924	OUTSTANDING			200.00
44215	112594	ACCOUNTS_PAYA BLE	10/21/2021	NANCY DREILING	4865	OUTSTANDING			99.98
44227	112595	ACCOUNTS_PAYA BLE	10/21/2021	NC SOCCER CLUB INC.	6727	OUTSTANDING			1,195.85
44249	112596	ACCOUNTS_PAYA BLE	10/21/2021	OASPA	6615	OUTSTANDING			400.00
44255	112597	ACCOUNTS_PAYA BLE	10/21/2021	OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING	9937	RECONCILED	10/31/2021		7,882.00
44205	112598	ACCOUNTS_PAYA BLE	10/21/2021	OHIO EDISON	2055	RECONCILED	10/31/2021		3,885.37
44195	112599	ACCOUNTS_PAYA BLE	10/21/2021	OMEGA LABS, INC.	9904	RECONCILED	10/31/2021		400.00
44204	112600	ACCOUNTS_PAYA BLE	10/21/2021	PALMER EXPRESS INC.	9117	RECONCILED	10/31/2021		1,094.00
44275	112601	ACCOUNTS_PAYA BLE	10/21/2021	PIONEER MFG. CO./PIONEER ATH.	1706	RECONCILED	10/31/2021		997.63
44256	112602	ACCOUNTS_PAYA BLE	10/21/2021	POSITIVE PROMOTIONS, INC.	1323	OUTSTANDING			157.93
44213	112603	ACCOUNTS_PAYA BLE	10/21/2021	PSI	9219	RECONCILED	10/31/2021		31,973.67
44235	112604	ACCOUNTS_PAYA BLE	10/21/2021	REALLY GOOD STUFF, LLC	619	RECONCILED	10/31/2021		713.90
44243	112605	ACCOUNTS_PAYA BLE	10/21/2021	REDSHIFT TECHNOLOGY LLC	9508	OUTSTANDING			1,479.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44218	112606	ACCOUNTS_PAYA BLE	10/21/2021	RENHILL GROUP INC.	9056	RECONCILED	10/31/2021		\$ 24,816.99
44276	112607	ACCOUNTS_PAYA BLE	10/21/2021	SANICO, INC.	9051	OUTSTANDING			645.00
44272	112608	ACCOUNTS_PAYA BLE	10/21/2021	SCHOLASTIC INC.	6627	RECONCILED	10/31/2021		255.69
44253	112609	ACCOUNTS_PAYA BLE	10/21/2021	SCHOOL SPECIALTY, LLC	9820	OUTSTANDING			1,184.92
44268	112610	ACCOUNTS_PAYA BLE	10/21/2021	SECURITY VOICE, INC.	1430	OUTSTANDING			3,000.00
44193	112611	ACCOUNTS_PAYA BLE	10/21/2021	SENDERO THERAPIES, INC.	8607	OUTSTANDING			30,600.00
44238	112612	ACCOUNTS_PAYA BLE	10/21/2021	SHIFFLER EQUIPMENT SALES INC.	2460	RECONCILED	10/31/2021		3,807.02
44247	112613	ACCOUNTS_PAYA BLE	10/21/2021	SHRED-IT,	9773	RECONCILED	10/31/2021		340.13
44234	112614	ACCOUNTS_PAYA BLE	10/21/2021	SOLUTIONS BEHAVIORAL	8731	RECONCILED	10/31/2021		18,390.00
44203	112615	ACCOUNTS_PAYA BLE	10/21/2021	SOUTHGATE LOCK & SECURITY	2504	OUTSTANDING			44.55
44226	112616	ACCOUNTS_PAYA BLE	10/21/2021	STANTON'S SHEET MUSIC, INC.	2555	RECONCILED	10/31/2021		779.97
44266	112617	ACCOUNTS_PAYA BLE	10/21/2021	STAPLES ADVANTAGE	8778	RECONCILED	10/31/2021		38.62
44207	112618	ACCOUNTS_PAYA BLE	10/21/2021	SUMMIT COUNTY ACADEMIC	8806	RECONCILED	10/31/2021		300.00
44239	112619	ACCOUNTS_PAYA BLE	10/21/2021	SUMMIT COUNTY ESC	2610	RECONCILED	10/31/2021		1,100.00
44233	112620	ACCOUNTS_PAYA BLE	10/21/2021	TCH INDUSTRIES, INC.	7431	RECONCILED	10/31/2021		12.05
44216	112621	ACCOUNTS_PAYA BLE	10/21/2021	THE HOME DEPOT PRO	9625	RECONCILED	10/31/2021		300.26
44250	112622	ACCOUNTS_PAYA BLE	10/21/2021	THERAPY IN MOTION, LLC	7941	RECONCILED	10/31/2021		8,640.00
44200	112623	ACCOUNTS_PAYA BLE	10/21/2021	THERAPY SHOPPE, INC.	2006	RECONCILED	10/31/2021		636.69
44198	112624	ACCOUNTS_PAYA BLE	10/21/2021	TISHA EISENHUTH	9497	OUTSTANDING			20.05
44260	112625	ACCOUNTS_PAYA BLE	10/21/2021	TOTAL LINE REFRIGERATION, INC.	6719	RECONCILED	10/31/2021		400.00
44270	112626	ACCOUNTS_PAYA BLE	10/21/2021	TRANSPORTATIO N ACCESSORIES	8650	RECONCILED	10/31/2021		214.11
44230	112627	ACCOUNTS_PAYA	10/21/2021	TREASURER,	5039	RECONCILED	10/31/2021		384.50

Minutes of REGULAR Meeting

December 08, 2021

**TWINSBURG CITY SCHOOLS
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44217	112628	ACCOUNTS_PAYA BLE	10/21/2021	STATE OF OHIO TREASURER STATE OF OHIO	1150	OUTSTANDING			\$ 334.25
44221	112629	ACCOUNTS_PAYA BLE	10/21/2021	U.S. BANK EQUIPMENT FINANCE	9202	RECONCILED	10/31/2021		5,152.68
44280	112630	ACCOUNTS_PAYA BLE	10/21/2021	VIRCO INC.	7546	RECONCILED	10/31/2021		5,959.50
44248	112631	ACCOUNTS_PAYA BLE	10/21/2021	VISUAL MARKING SYSTEMS, INC.	8750	RECONCILED	10/31/2021		159.50
44274	112632	ACCOUNTS_PAYA BLE	10/21/2021	W.B. MASON CO., INC.	8933	RECONCILED	10/31/2021		48.70
44232	112633	ACCOUNTS_PAYA BLE	10/21/2021	WM CORPORATE SERVICES, INC.	9706	RECONCILED	10/31/2021		1,473.51
44194	112634	ACCOUNTS_PAYA BLE	10/21/2021	ZONAR SYSTEMS	9767	RECONCILED	10/31/2021		22,512.00
44294	112635	ACCOUNTS_PAYA BLE	10/29/2021	ALCO CHEM, INC.	110	OUTSTANDING			2,883.23
44332	112636	ACCOUNTS_PAYA BLE	10/29/2021	ALPHA OFFICE PRODUCTS, INC.	6547	OUTSTANDING			51.87
44292	112637	ACCOUNTS_PAYA BLE	10/29/2021	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			2,445.24
44318	112638	ACCOUNTS_PAYA BLE	10/29/2021	B&H PHOTO- VIDEO	7183	OUTSTANDING			1,478.65
44317	112639	ACCOUNTS_PAYA BLE	10/29/2021	BAKER VEHICLE SYSTEMS INC.	418	OUTSTANDING			196.03
44321	112640	ACCOUNTS_PAYA BLE	10/29/2021	BEST PLUMBING SPECIALTIES INC.	9907	OUTSTANDING			64.77
44297	112641	ACCOUNTS_PAYA BLE	10/29/2021	BETH WELLS	7539	OUTSTANDING			90.00
44324	112642	ACCOUNTS_PAYA BLE	10/29/2021	CAMERA c	6830	OUTSTANDING			1,000.00
44302	112643	ACCOUNTS_PAYA BLE	10/29/2021	CHENG & TSUI CO. INC.	9145	OUTSTANDING			999.80
44301	112644	ACCOUNTS_PAYA BLE	10/29/2021	CHRISTY SHULA	9669	OUTSTANDING			211.24
44310	112645	ACCOUNTS_PAYA BLE	10/29/2021	COMMERCIAL OPENING	8560	OUTSTANDING			347.00
44320	112646	ACCOUNTS_PAYA BLE	10/29/2021	DIRECT DIGITAL GRAPHICS INC.	1665	OUTSTANDING			224.00
44309	112647	ACCOUNTS_PAYA BLE	10/29/2021	ECHO-CHEM ALTERNATIVE FUELS LLC	9002	OUTSTANDING			1,300.00
44325	112648	ACCOUNTS_PAYA BLE	10/29/2021	EDUCATIONAL SERVICE CENTER OF	102	OUTSTANDING			2,471.49

Minutes of REGULAR Meeting

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**TWINSBURG CITY SCHOOLS
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44329	112649	ACCOUNTS_PAYA BLE	10/29/2021	FOLLETT SCHOOL SOLUTIONS, INC.	8807	OUTSTANDING			\$ 878.46
44293	112650	ACCOUNTS_PAYA BLE	10/29/2021	FRED BERARDINELLI	9062	OUTSTANDING			143.36
44331	112651	ACCOUNTS_PAYA BLE	10/29/2021	FriendsOffice	8701	OUTSTANDING			30.48
44289	112652	ACCOUNTS_PAYA BLE	10/29/2021	GATEWAY EDUCATION HOLDINGS LLC	9764	OUTSTANDING			13,133.66
44290	112653	ACCOUNTS_PAYA BLE	10/29/2021	GOVCONNECTIO N, INC.	6228	OUTSTANDING			462.00
44326	112654	ACCOUNTS_PAYA BLE	10/29/2021	HEINEN'S FINE FOODS	1617	OUTSTANDING			72.36
44319	112655	ACCOUNTS_PAYA BLE	10/29/2021	IMPACT SOLUTIONS EAP	9102	OUTSTANDING			1,102.50
44304	112656	ACCOUNTS_PAYA BLE	10/29/2021	INDEPENDENCE BUSINESS SUPPLY	3230	OUTSTANDING			1,716.12
44299	112657	ACCOUNTS_PAYA BLE	10/29/2021	INTERWORLD HIGHWAY LLC	7609	OUTSTANDING			1,007.79
44300	112658	ACCOUNTS_PAYA BLE	10/29/2021	IXL LEARNING, INC.	9865	OUTSTANDING			42,708.00
44315	112659	ACCOUNTS_PAYA BLE	10/29/2021	JACOB MOAURO	9547	RECONCILED	10/31/2021		257.50
44316	112660	ACCOUNTS_PAYA BLE	10/29/2021	LT TRANSPORT INC.	9271	OUTSTANDING			16,293.44
44323	112661	ACCOUNTS_PAYA BLE	10/29/2021	MERRIN RICHARDSON	2023	OUTSTANDING			65.16
44303	112662	ACCOUNTS_PAYA BLE	10/29/2021	MITINET, INC.	8713	OUTSTANDING			645.00
44298	112663	ACCOUNTS_PAYA BLE	10/29/2021	MT BUSINESS TECHNOLOGIES, INC.	7730	OUTSTANDING			194.01
44306	112664	ACCOUNTS_PAYA BLE	10/29/2021	NATIONAL SCIENCE TEACHERS	2519	OUTSTANDING			120.00
44314	112665	ACCOUNTS_PAYA BLE	10/29/2021	OAKWOOD VILLAGE HARDWARE	2025	OUTSTANDING			152.39
44296	112666	ACCOUNTS_PAYA BLE	10/29/2021	OHIO EDISON	2055	OUTSTANDING			51,298.41
44308	112667	ACCOUNTS_PAYA BLE	10/29/2021	OSCAR BRUGMANN SAND AND	6173	OUTSTANDING			1,859.86
44313	112668	ACCOUNTS_PAYA BLE	10/29/2021	POSITIVE PROMOTIONS, INC.	1323	OUTSTANDING			86.20
44307	112669	ACCOUNTS_PAYA	10/29/2021	RENNER OTTO	9441	OUTSTANDING			1,485.00

Minutes of REGULAR Meeting

December 08, 2021

**TWINSBURG CITY SCHOOLS
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
44330	112670	ACCOUNTS_PAYA BLE	10/29/2021	BOISSELLE & SCHOLASTIC INC.	6627	OUTSTANDING			\$ 2.96
44312	112671	ACCOUNTS_PAYA BLE	10/29/2021	SCHOLASTIC INC.	2385	OUTSTANDING			2,890.92
44295	112672	ACCOUNTS_PAYA BLE	10/29/2021	SHEET MUSIC PLUS	9403	OUTSTANDING			84.01
44322	112673	ACCOUNTS_PAYA BLE	10/29/2021	SOUTHGATE LOCK & SECURITY	2504	OUTSTANDING			145.00
44305	112674	ACCOUNTS_PAYA BLE	10/29/2021	THE HOME DEPOT PRO	9625	OUTSTANDING			53.67
44311	112675	ACCOUNTS_PAYA BLE	10/29/2021	TIERNEY	8799	OUTSTANDING			1,971.00
44328	112676	ACCOUNTS_PAYA BLE	10/29/2021	VERIZON WIRELESS	7936	OUTSTANDING			1,248.68
44291	112677	ACCOUNTS_PAYA BLE	10/29/2021	W.B. MASON CO., INC.	8933	OUTSTANDING			227.73
44327	112678	ACCOUNTS_PAYA BLE	10/29/2021	ZANER BLOSER, INC.	145	OUTSTANDING			1,247.36
44281	908031	PAYROLL	10/13/2021	TWINSBURG CITY SCHOOLS		RECONCILED	10/31/2021		1,449,313.41
44282	908038	PAYROLL	10/21/2021	TWINSBURG CITY SCHOOLS		RECONCILED	10/31/2021		1,637,998.67
44283	908039	ACCOUNTS_PAYA BLE	10/27/2021	S.E.R.S.	900015	RECONCILED	10/31/2021		8,915.37
44284	908040	ACCOUNTS_PAYA BLE	10/27/2021	S.T.R.S.	900013	RECONCILED	10/31/2021		39,943.38
44285	908041	ACCOUNTS_PAYA BLE	10/27/2021	HUNTINGTON BANK	900017	RECONCILED	10/31/2021		104.34
44286	908042	ACCOUNTS_PAYA BLE	10/27/2021	HUNTINGTON BANK	900017	RECONCILED	10/31/2021		43,173.32
44287	908043	ACCOUNTS_PAYA BLE	10/27/2021	S.T.R.S.	900013	RECONCILED	10/31/2021		364.14
44288	908044	ACCOUNTS_PAYA BLE	10/27/2021	Stark County Schools COG	900003	RECONCILED	10/31/2021		745,005.15
44333	908047	ACCOUNTS_PAYA BLE	10/29/2021	TWINSBURG BOARD OF EDUCATION	900005	RECONCILED	10/31/2021		4,426.72
44334	908048	ACCOUNTS_PAYA BLE	10/31/2021	S.E.R.S.	900015	RECONCILED	10/31/2021		97,966.00
44335	908049	ACCOUNTS_PAYA BLE	10/31/2021	S.T.R.S.	900013	RECONCILED	10/31/2021		345,448.00
44338	908050	ACCOUNTS_PAYA BLE	10/31/2021	ODE SCHOOL FOUNDATION	900012	OUTSTANDING			7,716.97
44339	908051	ACCOUNTS_PAYA BLE	10/31/2021	ODE SCHOOL FOUNDATION	900012	OUTSTANDING			11,390.61
Grand Total									\$ 5,182,448.22

**TWINSBURG CITY
SCHOOL DISTRICT**



FIVE-YEAR FORECAST

For Fiscal Years 2022-2026

FY 2022

October 30, 2021

TWINSBURG CITY SCHOOLS

SUMMIT COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual;
 Forecasted Fiscal Years Ending June 30, 2022 Through 2026

	Actual			Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Revenues								
1.010 General Property Tax (Real Estate)	\$34,720,292	\$36,547,602	\$37,517,223	37,877,223	\$37,957,300	\$38,157,300	\$38,257,300	\$38,357,300
1.035 Unrestricted State Grants-in-Aid	6,391,232	5,829,790	6,085,812	5,070,000	5,200,000	5,250,000	5,300,000	5,350,000
1.040 Restricted State Grants-in-Aid	42,258	41,406						
1.050 Property Tax Allocation	6,222,546	5,448,797	4,666,700	4,132,250	3,719,125	3,579,000	3,450,000	3,450,000
1.060 All Other Revenues	1,649,313	1,594,963	1,919,314	1,632,450	1,600,000	1,625,000	1,650,000	1,675,000
1.070 Total Revenues	49,025,641	49,462,558	50,189,049	48,711,923	48,476,425	48,611,300	48,657,300	48,832,300
Other Financing Sources								
2.050 Advances-In	41,600	5,000	10,300	10,300	20,000	20,000	20,000	20,000
2.060 All Other Financing Sources	100,974	245,075	158,920	78,000				
2.070 Total Other Financing Sources	142,574	250,075	180,823	88,300	20,000	20,000	20,000	20,000
2.080 Total Revenues and Other Financing So	49,168,215	49,712,633	50,369,872	48,800,223	48,496,425	48,631,300	48,677,300	48,852,300
Expenditures								
3.010 Personnel Services	29,144,298	30,274,970	32,357,911	33,718,900	33,932,000	34,865,000	35,111,000	35,851,000
3.020 Employees' Retirement/Insurance Benefits	11,109,889	12,277,539	12,738,535	13,277,628	13,375,860	13,695,000	13,945,000	14,195,000
3.030 Purchased Services	5,443,370	5,362,601	6,375,321	6,037,259	6,255,000	6,405,000	6,485,000	6,775,000
3.040 Supplies and Materials	1,044,568	882,729	687,373	1,003,363	1,030,000	1,150,000	1,150,000	1,150,000
3.050 Capital Outlay	269,004	47,831	226,297	352,210	210,000	210,000	210,000	210,000
4.050 Principal-HB 264 Loans	222,131	223,828	225,585	227,406	229,293	230,000	230,000	230,000
4.060 Interest and Fiscal Charges	92,412	81,279	70,083	58,922	47,575	36,115	24,635	11,000
4.300 Other Objects	677,577	736,296	717,027	804,897	1,100,000	1,125,000	1,150,000	1,175,000
4.500 Total Expenditures	48,003,249	49,887,073	53,398,132	55,480,585	56,179,728	57,716,115	58,305,635	59,597,000
Other Financing Uses								13,981,890
5.010 Operating Transfers-Out		135,000		175,000				
5.020 Advances-Out	5,000	10,300	97,000	25,000	20,000	20,000	20,000	20,000
5.040 Total Other Financing Uses	5,000	145,300	97,000	200,000	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing	48,008,249	50,032,373	53,495,132	55,680,585	56,199,728	57,736,115	58,325,635	59,617,000
<i>Excess of Revenues and Other Financing Sources over (under)</i>	1,159,966	(319,740)	(3,125,260)	(6,880,362)	(7,703,303)	(9,104,815)	(9,648,335)	(10,764,700)
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and	31,677,187	32,837,153	32,517,413	29,392,153	22,511,791	14,808,488	5,703,673	(3,944,662)
7.020 Cash Balance June 30	32,837,153	32,517,413	29,392,153	22,511,791	14,808,488	5,703,673	(3,944,662)	(14,709,362)
8.010 Estimated Encumbrances June 30	855,999	1,442,063	1,431,997	1,350,000				
10.010 Fund Balance June 30 for Certification of Appropriations	31,981,154	31,075,350	27,960,156	21,161,791	14,808,488	5,703,673	(3,944,662)	(14,709,362)
Revenue from Replacement/Renewal Levies								
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	31,981,154	31,075,350	27,960,156	21,161,791	14,808,488	5,703,673	(3,944,662)	(14,709,362)
15.010 Unreserved Fund Balance June 30	31,981,154	31,075,350	27,960,156	21,161,791	14,808,488	5,703,673	(3,944,662)	(14,709,362)

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	COST PER PUPIL FY20	
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 Ivy League 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 FY20 CUPP Report Twinsburg spends \$12,344 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 and U.S. News & World Report as a high performing school district.	Bedford	\$15,597
	Solon	15,301
	Hudson	14,352
	Nordonia	13,714
	Aurora	13,150
	State Avg.	12,692
	Similar Districts	12,502
	Twinsburg	12,344

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 November 30 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.

ODE's FORECAST PURPOSE AND OBJECTIVES: **source from: ODE website**

- 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.**

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 44 out of 872 Ohio high schools! THS also ranked number 1356 in the U.S. out of more than 17,857 high schools. That is the top 7.5 percent nationally.** 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 twenty straight Certificates of Achievement for Excellence in Financial Reporting since 2000 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 contain costs. As a result, Twinsburg School District's current per-pupil expenditures are well below the State's average and neighboring districts.

LEVY: The Twinsburg School District has long appreciated the support of our local communities. On May 5, 2021 voters renewed a \$5 million Emergency levy. Historically in the Twinsburg community, voters support renewal levies at a sixty percent approval rate.

LEGISLATION: There are two important state statutes that have capped the amount of tax dollars a school district receive or have completely eliminated it. In 1976, House Bill 920 (HB 920) was signed into law capping the amount of property tax collected. Property taxes cannot increase as a home's appraised value increases due to inflation. Secondly and very importantly is House Bill 66 (HB66) enacted July 1, 2005. HB66 eliminated 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 in 2004 were estimated to be \$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 were forced to deal with the loss of a significant amount of revenue.

STATE LEGISLATORS: State Legislators, influenced by campaign contributions, have embraced legislation under the guise of educational choice to siphon away approximately 1 billion in public education tax dollars to charter schools, electronic schools, and for-profit corporate educational enterprises. Charter Schools lack transparency and accountability as legislation exempts them from many laws and regulations. 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 financial meltdown from 9/11, the 2008 mortgage crisis and the current COVID-19 Pandemic has added trillions and trillions of dollars to an already staggering national debt. The national debt is approximately \$29 Trillion. As a consequence, the nation's is shifting from an economic crisis to a debt crisis! 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. As debt levels continue to grow in support of economic vitality a larger and larger portion of the nation's budget will go to make debt payments. Unfortunately, the US economy is plodding along on borrowed money and borrowed time. An ill wind is brewing.

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. Similar to a GPS Navigation device, the Forecast will show you your destination and "Recalculates" when obstacles and detours are encountered.



The forecasted expenditures 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 source additional revenues. ***It is important to note that future forecasts will differ.*** Decisions made at the State and Federal level, inflation, fluctuating energy costs, health care premiums, the number of sick days used, and unfunded state mandates for student sub-groups, to name a few, will impact the future years as presented in the forecast.

The School District has made substantial efforts to contain costs. In 2013 the School District trimmed \$2.6 million dollars from the budget. Negotiating labor contracts, upgrading equipment, consortium buying, grant opportunities, and conservative hiring practices help to contain overall costs. The Administration and Board of Education endeavor to create dynamic curriculum and safe learning environment that challenge all students' creative, analytical and critical thinking abilities and skills beyond standardized requirements.

REVENUES:

Line 1.010 - Real Estate Taxes

After decades of growth, Real Estate Valuations decreased following the Housing Market/Home Mortgage fiasco 2008/2009. The Chrysler facility, at one time the City's largest employer closed March 2010. It was subsequently demolished reducing taxable values and property tax collections. To attract new business, the City negotiated property tax abatements on redevelopment projects thus initially suppressing tax collections. A slight uptick in valuations has resulted from new construction and reappraisals. Monitoring of real property tax collections is crucial as it represents over 74% of FY21 revenues.



Line 1.020 – Tangible Personal Taxes (TPP)

HB 66 legislation enacted in 2005 eliminated the tax on substantially all business owned Tangible Personal Property. HB 66 set forth that the State for five years would fully reimburse districts the amount of lost revenues (\$1.6 billion annually). Then starting in tax year 2011 would incrementally eliminate the reimbursement via the 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.

For Twinsburg Schools the TPP tax collection in the base year 2004 was \$9.8 million and on line 1.020. The FY 21 TPP reimbursement on line 1.050 was \$1 million – a reduction of \$8 million, equivalent to 8 mills. Twinsburg School District has permanently lost this revenue and could face **FISCAL EMERGENCY**.

Line 1.035 – Foundation Program

The Foundation Program is the State’s aid program for funding school district operations. Since 2009, the State has renamed and reformulated the calculations five times. These reformulations have cost Twinsburg Schools a significant amount of money. The September 2019 #2 SFPR indicates that Twinsburg School District should receive over \$9.2 million in State aid. However, this funding is “Capped” at \$5.9 million due to the reformulations. The result is an annual loss of \$3.2 million due to the “Cap”.

Due to the COVID-19 Pandemic, the Governor of Ohio cut the State’s FY20 budget \$775 million and slashed \$355 million from education. The Twinsburg School District was reduced \$874,259 or 15% of state funding. For FY21, foundation aid from the State was cut \$302,384. This Five Year Forecast covers a time frame that includes two State Biennium Budget Cycles clearly decreasing forecasting confidence. School Districts have neither control nor insight into future state budgets and unforeseen events such as COVID-19.

The State’s biennium budget includes the Fair Schools Funding Plan. It is an input-based methodology for determining the base cost amount. The base cost amount can be thought of as the cost to educate the typical student in the typical district. The input-based methodology for the base cost calculation also implies that the school funding plan will provide funding to Ohio’s school districts based on their enrollment as opposed to their Formula ADM. This means that community schools and EdChoice, Jon Peterson, and Autism voucher students will be funded directly by the state. One of the biggest criticisms of The Fair School Funding Plan is that the Ohio legislature only committed to funding the plan for two years.

Casino Money: Ohioans approved four Casinos in Ohio. Typically, Ohio Schools receive approximately \$50 per pupil from casino revenues. Twinsburg Schools received \$220,843 in FY20 and \$169,813 in FY21.

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. The TPP direct reimbursement payments from the State’s CAT Tax flows through line 1.050 as required by the Auditor of State. TPP Reimbursement was \$1,979,417 in FY19, \$1,476,909 in FY20, and \$1,001,929 in FY 21 and will be reduced annually by half-a-million until it is gone/zero. A cumulative cash flow loss of \$7,458,372 over five years

Line 1.060 – All Other Sources

All other revenues include investment interest, tuition, student fees (consumables, P2P, chromebooks, etc.), rental charges, and miscellaneous receipts.



EXPENDITURES:

Line 3.010 – Personal Services

Salaries for fiscal year 2022 are based upon the current contracts for teachers and staff. Additional staff was hired to facilitate teaching and learning during the COVID pandemic. The General Fund and Federal ESSER funds are to be used to support the additional staffing. In light of economic pressures and with salaries and benefits accounting for over 85 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, 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. The increasing demands for on-line testing resulted in the addition of three technology staff members. Increased staffing levels of Intervention Specialists, Preschool Staff, Reading and Math Supports,

School Counselors, and Maker Space staff have put markedly upward pressure on salaries and benefits. TCSD recently welcomed the Director of Student Wellness, an Administrator at RBC, a Blended Learning Coach, a Success Teacher, a Music Teacher and additional staff to address the increasing special needs of students.

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 15,000 lives (shared services). It is self-funded and has a statutory 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”. Recently there has been two premium holidays per year.

Line 3.030 – Purchased Services

Purchase Services represent items from utility costs to 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 prior to the current state biennium budget encompassed State deductions for charter and electronic schools, Peterson deductions, Autism deductions and direct payments for outplaced special needs students. These expenditures have increased approximately from \$500,000 in FY10 to \$2 million in FY21.

The School District utilizes the buying power of the Ohio School Council Consortium for electricity and natural gas. Multiple energy conservation projects mild winters and stable natural gas pricing have favorably impacted energy expenditures. However, rising energy costs are a concern moving forward. 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. Technology is becoming a greater and greater partner of learning, driving costs upward for educational software licenses. Technology is supporting more and more administrative functions via software purchases.

Line 3.040 – Supplies and Materials

Includes educational supplies, classroom consumables, as well as paper and cleaning supplies. Fuel, tires and repair parts for the School District’s fleet of 40 plus 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. Current capital outlay expenditures are for the School District’s one-to-one technology project to supply students with a Chromebook.

Line 4.300 – Other (Expenditures)

The bulk of expenditures for this category are non-discretionary fees associated with the Summit County tax collection process \$573,906 in FY21, 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

Multiple Energy Conservation Projects at the Twinsburg School District have replaced lighting, boilers and HVAC controls. The LED lighting upgrades and high efficiency boilers help reduce energy costs. These projects are financed via reductions in utility costs line 3.030. Debt payments are made from this line utilizing a utility cost off-set.

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 are still the same today.

At the national level, Federal spending has ballooned the national debt to nearly \$29 trillion. At some point will the Federal Government reach the limits of deficit spending? At the local level voter fatigue manifests itself in increased push back as districts attempt to obtain additional funding to offset State reductions and education segment demands. Ultimately, the local communities will determine the quality of the Twinsburg City School District.

Twinsburg School District currently has a significant fund balance. It will be gone in a very short time as it will be used to balance the budget over the next several years. The Fund Balance precipitously falls masking the structural operating deficit left by the Phase out of the TPP/CAT and fiscal pressures created COVID-19 pandemic expenditures. **THEN IT WILL BE GONE!!!**
A new tax levy and/or major budget cuts will be warranted to balance the budget.

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 2023. The State’s new school funding program “The Ohio Fair School Funding Plan” is in law for only 2 years and some think it was cover for lawmakers to slip in the poison pill of privatization, adding hundreds of millions of state dollars in both direct funding and tax credits to subsidize families sending their children to private and charter schools.

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 accomplished with a level of funding that is neither stable nor predictable. Numerous funding models, Charter Schools, voucher programs and the like are perniciously eating away at public education funding and negatively impacting our prognostication. Oftentimes factions and legislators are more concerned with their own special interests and campaign coffers than what is best for the education of all students.

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

If self-serving political action groups 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 as corporate carpet baggers syphon precious dollars for their own enrichment. When education becomes a “commodity,” said Nobel Peace Prize winner and Indian social reformer Kailash Satyarthi, “[t]hose who can afford to buy it, buy it, and those who sell it make money out of it.”

Respectfully Submitted
Martin Aho, Treasurer/CFO

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

Minutes of REGULAR Meeting

December 08, 2021
