

The Twinsburg City School District Board of Education met in REGULAR session on the above date at the Twinsburg Government Center, 10075 Ravenna Road, 44087, Ohio, at 7:00 p.m. The Meeting was also livestreamed due to health and safety concerns attributed to the COVID-19 pandemic and limits on public attendance. The following Board Members were present: Mrs. Crawford, Mr. Curtis (President), Mrs. Davis (Vice President), Mr. Felber and Mrs. Travis. In attendance were Superintendent Powers, Treasurer Aho, and Business Manager Welker. Recordings of the Board of Education meeting are made as part of the official record. Video recordings and Board approved Minutes are available on the District's web site. Mr. Curtis, presiding, called the meeting to order.

22-237 **Agenda Amend**

Mrs. Davis moved and Mrs. Travis seconded that the Twinsburg Board of Education approves an Amendment to the Agenda to include item J/6 Approval of MOU with TEA and renumbering remaining Agenda Items accordingly.

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

ADMINISTRATIVE REPORT

- FY 22 May Five Year Forecast Presentation – Martin Aho, Treasurer

Mr. Felber moved and Mr. Crawford seconded that the Twinsburg Board of Education adopt resolutions 22-238 to 22-242.

22-238 **Minutes**

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

Regular Meeting:	May 04, 2022	Special Meetings:	May 05, 2022
	May 18, 2022		May 10, 2022

22-239 **Financial Report**

That the Twinsburg Board of Education accepts the following Financial Report for the month of April 2022: Bank Reconciliation, General Fund Financial Summary Report and Financial Report by Fund. See pages 202-209

22-240 **Check Register**

That the Twinsburg Board of Education accepts the Check Register for the month of April 2022 the total including payroll is \$5,734,549.52. See pages 210-218

22-241 **Library Tax Budget**

That the Twinsburg Board of Education, Summit County, Ohio, as statutory taxing authority for the Twinsburg Public Library, Resolves and approves the Twinsburg Public Library Alternative Tax Budget Information and forwards the Tax Budget to the Summit County Budget Commission. See pages 219-225

22-242 **Five Year Forecast**

That the Twinsburg Board of Education approves the May update of the Five Year Forecast for school years 2022-2026. See pages 226-233

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

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Mrs. Travis moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 22-243 to 22-244.

22-243 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.

EXTENDED DAY CONTRACTS		CERTIFICATED STAFF RECOMMENDATIONS	
Name	Position	Building	Extended Days 22/23 (@ per diem rate)
Gregoire, Tonia	School Counselor	THS	10 days
Henderson, Alecia	School Counselor	RBC	10 days
Hoffmann, Matthew	School Counselor	Bissell	10 days
Lewis, Kristie	School Counselor	THS	10 days
Lyndon, Cheryl	School Counselor	Dodge	10 days
Moauro, Jacob	School Counselor	Dodge	10 days
Morgart, Kara	School Counselor	Wilcox	10 days
Richards, Marcy	School Counselor	RBC	10 days
Rutkowski, Matt	School Counselor	THS	10 days
Zsoldos, David	School Counselor	THS	10 days

CONTRACTS		CERTIFICATED STAFF RECOMMENDATIONS			
Name	Position	Bldg(s)	Rate	Effective	Notes
Dehil, Kristin	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Dehil, Kristin	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding
DiCola, Jacquelin	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Dorland, Laura	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Fink, Kimberly	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Genos, Spencer	Teacher	Dodge	BA, Step 2	2022/2023	One-Year Limited Contract; 184 days; General Fund expenditure
Hanna, Elyse	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Kelly, Kurt	Home Instructor	THS	\$32.43/hr.	4/01/22 – 5/27/22	For a THS student; not to exceed twenty (20) hours
Kinsella, Elizabeth	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Kinsella, Elizabeth	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding

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Linek, Eleanor	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Magyar, Tina	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding
Mendez, Jessica	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding
Pero, Sara	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Rozsnyai, Julia	Treasurer	Central Office	\$442.30 (per diem rate)	7/01/22 – 7/31/22	Consultant contract; up to ten (10) days at per diem rate; General Fund expenditure
Scolaro, Lori	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Sutton, Kelli	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding
Tutkovics, Maddie	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding
Watson, Jennifer	Teacher	Bissell	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Zenz, Melissa	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	ELA Mapping; up to twenty (20) hours; Title 2A funding
Zenz, Melissa	Teacher	Wilcox	\$28.50/hr.	6/01/22 – 8/12/22	Dyslexia Committee Work; up to fifteen (15) hours; Title 2A funding

LEAVE OF ABSENCE		CERTIFICATED STAFF RECOMMENDATIONS			
Name	Position	Bldg(s)	Effective	Days	Notes
Hoffmann, Mathew	School Counselor	Bissell	5/09/22 – 5/31/22	16 days	Paid leave of absence per the Superintendent
Latsch, Judith	Teacher	Dodge	5/12/22 – 5/12/23	60 days	Intermittent FMLA concurrent with sick leave; not to exceed sixty (60) days in one calendar year

22-244 **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/Step	Effective	Notes
Barlow, Frank	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed four (4) hours
Barrows, Sara	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed two (2) hours
Calvert, Simon	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed two (2) hours
Churn Philpott, Desiree	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional route pay; not to exceed six (6) hours

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Fraley, Janice	Bus Attendant	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed four (4) hours
Graham, Janice	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed six (6) hours
Jones, Nina	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed four (4) hours
Jones, Nina	Bus Driver	Transportation	Current Hourly Rate/Step	5/31/22	Additional Route pay; not to exceed two (2) hours
Roberson, Virginia	Instructional Assistant	Dodge	Current Hourly Rate/Step	6/08/22 & 6/09/22	Culturally Responsive Teaching Workshop. IDEA-B; up to twelve (12) hours

LEAVE OF ABSENCE		CLASSIFIED STAFF RECOMMENDATIONS			
Name	Position	Bldg(s)	Effective	Days	Notes
Haskin, Annetta	Bus Driver	Transportation	4/12/22 – 5/27/22	33 days	FMLA concurrent with sick leave
McGing, Matt	Technology Coordinator	District	5/13/22 – 5/13/23	60 days	Intermittent FMLA concurrent with sick leave; not to exceed sixty (60) days in one calendar year
McGing, Shelby	Instructional Assistant	Dodge	5/13/22 – 5/13/23	60 days	Intermittent FMLA concurrent with sick leave; not to exceed sixty (60) days in one calendar year

RESIGNATIONS		CLASSIFIED STAFF RECOMMENDATIONS		
Name	Position	Building(s)	Effective	Notes
Darnell, Kate	Media Center Assistant	Dodge	5/31/22	Resignation

SUBSTITUTES		CLASSIFIED STAFF RECOMMENDATIONS		
Name	Classification	Effective	Hourly Rate	Notes
Miller, Elena	Instructional Assistant	2022/23	\$11.00/hr.	
Miller, Elena	Lunchroom/Playground Assistant	2022/23	\$11.00/hr.	

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

The Board President declared the motions approved.

Mrs. Crawford moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 22-245 to 22-249.

22-245 Donation

That the Twinsburg Board of Education accepts a donation from Petitti Garden Centers, 25018 Broadway Avenue, Bedford OH 44146 of 200 plants to be used for Staff Appreciation Day – approximate value \$1,000.00.

22-246 Agreement – Re-Ed

That the Twinsburg Board of Education approves the Student Service Agreement for one student to attend Re-Ed ASPIRE for the summer of 2022. The cost is \$2,975.00 as sent to the Board under separate cover. This is a General Fund expenditure.

22-247 Agreement – Re-Ed

That the Twinsburg Board of Education approves the Student Service Agreement for one student to attend Re-Ed ASPIRE for the 2022-2023 school year at a daily rate of \$202.00, not to exceed 183 days; as sent to the Board under separate cover. Total cost not to exceed \$36,966.00. This is a General Fund expenditure.

22-248 Agreement – Re-Ed

That the Twinsburg Board of Education approves the Student Service Agreement for one student to attend Re-Ed ACCESS for the 2022-2023 school year at a daily rate of \$295.00, not to exceed 183 days; as sent to the Board under separate cover. Total cost not to exceed \$53,985.00. This is a General Fund expenditure.

22-249 Holiday

That the Twinsburg Board of Education approves the federal Juneteenth holiday in June 2022 as a paid holiday for eleven (11) and twelve (12) month employees as well as for employees contracted to work on June 20, 2022. For the 2022 calendar year, this federal holiday will fall on Monday, June 20, 2022.

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

22-250 MOU with TEA (Amend)

Mrs. Travis moved and Mr. Felber seconded that the Twinsburg Board of Education approves the Resolution: That the Twinsburg Board of Education authorizes the Memorandum of Understanding (MOU) with the Twinsburg Education Association (TEA) regarding the employment of long-term substitute teachers to serve in the role of Quarantine Support/Bridge to Success teachers or Bridge to Success teachers for the 2022/2023 school year. These long-term substitute teachers will be compensated with ESSER funding as sent to the Board under separate cover.

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

Mrs. Crawford moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 22-251 to 22-253.

22-251 Agreement – ESC of NEO

That the Twinsburg Board of Education approves the Agreement with the Educational Service Center of Northeast Ohio for one student to attend PEP Prentiss Autism Center for the 2022-2023 school year; as sent to the Board under separate cover. The cost per day is \$456.00 for 190 days; total tuition cost is \$86,640.00. This is a General Fund expenditure.

22-252 Agreement – ESC of NEO

That the Twinsburg Board of Education approves the Agreement with the Educational Service Center of Northeast Ohio for one student to attend Greenview DTC for the 2022-2023 school year; as sent to the Board under separate cover. The cost per day is \$264.00 for 190 days; total tuition cost is \$50,160.00. This is a General Fund expenditure.

22-253 Agreement – ESC of NEO

That the Twinsburg Board of Education approves the Agreement with the Educational Service Center of Northeast Ohio for one student to attend Greenview DTC for the 2022-2023 school year; as sent to the Board under separate cover. The cost per day is \$274.00 for 190 days; total tuition cost is \$52,060.00. This is a General Fund expenditure.

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

Abstained: Mrs. Travis

The Board President declared the motions approved.

22-254 Paving Proposal

Mrs. Davis moved and Mr. Felber seconded that the Twinsburg Board of Education approves the proposal from Mid-Ohio Asphalt & Concrete, 2926 Tucker Court, Twinsburg, OH 44087, in the amount of \$48,880 for the Paving Project at Twinsburg High School – Student Lot pursuant to the terms and conditions set forth in the proposal. This is a Permanent Improvement expenditure:

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

The Board President declared the motions approved.

22-255 EXECUTIVE SESSION

Mrs. Davis moved and Mrs. Crawford seconded that the Twinsburg Board of Education meet in Executive Session at 7:52 p.m. to discuss employment and compensation of public employees, as per Board of Education Policy #0166 (A) and to review negotiations with public employees concerning their compensation or other conditions of employment, as per Board of Education Policy #0166 (E).

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

The Board reconvened from Executive Session at approximately 8:56 p.m.
The following members were present:

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

22-256 Adjournment

Mrs. Travis moved and Mr. Curtis seconded that the Twinsburg Board of Education adjourn at 8:58 p.m.

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

 President of the Board

 Treasurer

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

**FINANCIAL REPORT
FOR
APRIL 2022**

**FOR PRESENTATION
AT THE
JUNE 04, 2022
REGULAR BOARD MEETING**

INDEX

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

TRADITION OF EXCELLENCE

**Prepared by
Martin Aho
Treasurer**

TWINSBURG CITY SCHOOLS		
BANK RECONCILIATION		
APRIL 2022		
CHECKING ACCOUNTS		
HUNTINGTON BANK HYBRID ACCOUNT	13,980,103.26	
HUNTINGTON BANK SERVICE ACCOUNTS	69,215.13	
TOTAL CHECKING ACCOUNTS		14,049,318.39
INVESTMENTS		
STAR OHIO @ 0.07%	13,978,378.21	
Meeder - US Bank	10,681,866.85	
TOTAL INVESTMENTS		24,660,245.06
LESS OUTSTANDING		
BUDGETARY CHECKS	(333,701.21)	
PAYROLL CHECKS	(8,724.26)	
TOTAL OUTSTANDING		(342,425.47)
ADJUSTMENTS		
DEPOSITS IN-TRANSIT -	-	
WIRE IN-TRANSIT COG	(885,155.77)	
RECONCILING ITEMS		
RECONCILING ITEMS STRS/SERS	(138,013.23)	
RECONCILING ITEMS RITA ADJ	945.48	
TOTAL ADJUSTMENTS		(1,022,223.52)
TOTAL BANK BALANCE		37,344,914.46
Book Balance per Financial Report by Fund		37,344,914.46
TOTAL BOOK BALANCE		37,344,914.46

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TWINSBURG CITY SCHOOLS					
FINANCIAL REPORT BY FUND					
APRIL 2022					
FUND	DESCRIPTION	MONTH Begin Balance	MONTH RECEIPTS	MONTH EXPENDITURES	ENDING BALANCE
001	GENERAL	32,073,398.43	3,198,453.65	5,071,735.71	30,200,116.37
002	BOND RETIREMENT	572,836.21	-	-	572,836.21
003	PERMANENT IMPROVEMENT	5,109,310.39	138,933.14	190,186.76	5,058,056.77
004	BUILDING IMPROVEMENTS	93,296.83	-	-	93,296.83
005	BUS REPLACEMENT	101,577.59	-	-	101,577.59
006	FOOD SERVICE	167,519.15	249,347.83	142,868.08	273,998.90
007	SPECIAL TRUST	481.09	-	-	481.09
008	ENDOWMENT	11,530.32	-	-	11,530.32
009	UNIFORM SCHOOL SUPPLIES	6,253.38	613.50	-	6,866.88
012	ADULT EDUCATION	89,816.01	-	-	89,816.01
014	ROTARY-INTERNAL SERVICES	226,153.12	3,827.83	1,615.07	228,365.88
018	PUBLIC SCHOOL SUPPORT	340,335.56	6,084.00	20,042.58	326,376.98
019	OTHER GRANT	112,046.23	250.00	6,694.52	105,601.71
022	DISTRICT AGENCY	25,025.65	500.00	-	25,525.65
024	EMPLOYEE BENEFITS SELF INS.	340,318.38	-	-	340,318.38
200	STUDENT MANAGED ACTIVITY	214,541.29	59,489.51	27,287.44	246,743.36
300	DISTRICT MANAGED ACTIVITY	83,707.69	1,645.50	11,007.38	74,345.81
432	EMIS	-	-	-	-
451	DATA COMMUNICATION	18,000.00	-	-	18,000.00
463	ALTERNATIVE SCHOOLS	-	-	-	-
467	STUDENT WELLNESS & SUCCESS	219,023.58	16,682.29	11,010.00	224,695.87
499	MISC. STATE GRANT FUND	48,749.76	22,388.95	2,253.57	68,885.14
507	ESSERS	(335,655.93)	-	123,939.93	(459,595.86)
510	CRF	60,934.80	-	-	60,934.80
516	TITLE VI-B SP ED - IDEA PART B	(128,026.64)	-	67,928.34	(195,954.98)
533	TITLE II-D TECHNOLOGY	-	-	-	-
551	LIMITED ENGLISH PROFICIENCY	-	-	-	-
572	TITLE I	(69,867.76)	-	41,561.37	(111,429.13)
584	TITLE IV-A: STUDENT ENRICHMENT	(493.00)	-	2,363.33	(2,856.33)
587	EHA PRESCH. GRANTS/HANDICAPPED	(5,407.05)	-	3,556.40	(8,963.45)
590	IMPROVING TEACHER QUALITY	(3,225.55)	-	1,430.79	(4,656.34)
599	MISC. FED GRANT	-	-	-	-
	TOTAL	39,372,179.53	3,698,216.20	5,725,481.27	37,344,914.46

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June 01, 2022

**TWINSBURG CITY SCHOOL DISTRICT
GENERAL FUND EXPENDITURES AND RECEIPTS
APRIL 2022**

FY 2021-2022	July	August	September	October	November	December	January	February	March	April	May	June	exp
100 SALARIES	2,658,781	2,723,496	2,811,534	2,874,920	2,798,527	2,833,548	2,661,544	2,762,648	2,679,247	2,764,799	-	-	27,569,046
200 EMPLOYEE BENEFITS	505,637	1,219,442	1,254,814	1,244,332	1,250,763	1,369,330	1,263,892	1,239,925	1,244,893	1,251,906	-	-	11,844,935
400 PURCHASED SERVICES	195,769	630,419	699,380	461,056	411,639	379,552	502,689	368,097	615,990	538,334	-	-	4,802,926
500 SUPPLIES/MATERIALS	21,604	169,450	107,245	103,594	80,444	99,547	70,242	55,921	109,293	72,664	-	-	890,005
600 CAPITAL OUTLAY	-	9,000	1,318	-	411	215,042	420	1,060	1,161	848	-	-	229,260
800 MISCELLANEOUS	189,051	71,855	267,542	20,631	262,369	3,784	11,982	11,725	3,770	443,184	-	-	1,285,893
900 OTHER USES	-	-	-	-	-	-	171,471	-	-	-	-	-	171,471
FY21 EXPENDITURES	3,570,842	4,823,662	5,141,833	4,704,534	4,804,154	4,900,804	4,682,240	4,439,376	4,654,355	5,071,736	-	-	46,794,535

FY 2021-2022	July	August	September	October	November	December	January	February	March	April	May	June	rev
01.010 REAL ESTATE	10,548,939	6,507,218	1,370,220	-	-	-	-	10,053,334	7,697,849	2,794,697	-	-	38,972,258
01.020 TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 STATE FOUNDATION	430,633	555,357	432,524	436,680	434,150	427,048	1,404,400	392,075	471,366	376,976	-	-	5,361,210
01.040 DPIA & VoEd	-	-	-	-	-	-	11,081	(10,765)	(9,162)	(10,377)	-	-	(19,223)
01.050 HS & ROLL BACK	-	-	-	1,615,113	-	-	-	-	-	-	-	-	1,615,113
TPP DIRECT PAYMENTS	-	-	-	-	397,485	-	-	-	-	-	-	-	397,485
01.060 PYMT IN LIEU OF TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
01.060 ALL OTHER	57,883	215,779	100,648	254,250	104,176	47,777	38,871	23,059	298,056	37,157	-	-	1,177,656
02.050 OTHER SOURCES	-	-	-	-	97,000	-	-	-	-	-	-	-	97,000
02.060 REFUND - WORK COMP	-	-	-	-	-	-	-	-	-	-	-	-	-
FY21 RECEIPTS	11,037,456	7,278,354	1,903,392	2,306,043	1,032,811	474,825	1,454,352	10,457,704	8,458,109	3,198,454	0	0.00	47,601,499

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

PRIOR FISCAL YEAR 2020-2021	July	August	September	October	November	December	January	February	March	April	May	June	
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	8,127,529	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	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	14,994,227	19,552,393	21,787,388	23,334,298	24,435,239	25,083,062	36,727,238	44,056,095	46,898,182	49,832,918	50,369,872	50,369,872	

PRIOR FISCAL YEAR 2019-2020	July	August	September	October	November	December	January	February	March	April	May	June	
FY 20 EXPENDITURES	3,361,738	4,233,741	4,456,168	4,212,696	4,531,119	4,308,529	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	July	August	September	October	November	December	January	February	March	April	May	June	
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	3,835,255	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

	FYTD Appropriated	Prior Year Encumbrance	FYTD Expendable	FYTD Expended	FYTD Percent Expended	Prior Year Expended	Two Years Prior Expended
Fund:	001						
Object:	100						
Appropriation 001-1100-100-0000	Description REGULAR INSTRUCTION - SALARIES/WAGES						
	18,833,161.00	0.00	18,833,161.00	15,508,155.57	82.34 %	\$18,385,305.55	\$17,011,258.27
Appropriation 001-1200-100-0000	Description SPECIAL INSTRUCTION - SALARIES/WAGES						
	4,105,899.00	0.00	4,105,899.00	3,378,471.91	82.28	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
Appropriation 001-1900-100-0000	Description OTHER INSTRUCTION - PERSONAL SERV-SALARY						
	405,464.00	0.00	405,464.00	339,422.42	83.71	391,041.52	364,395.17
Appropriation 001-2100-100-0000	Description SUPPORT SERV - SALARY/WAGES						
	2,125,313.00	0.00	2,125,313.00	1,534,600.75	72.21	1,813,197.03	1,725,183.14
Appropriation 001-2200-100-0000	Description SUPPORT SERV - INSTRUCTIONAL STAFF-SAL/WAGE						
	396,391.00	0.00	396,391.00	380,033.71	95.87	423,179.26	385,033.94
Appropriation 001-2300-100-0000	Description SUPPORT SERV - BOARD OF ED - SAL/WAGES						
	49,259.00	0.00	49,259.00	42,492.89	86.26	46,586.80	48,785.65
Appropriation 001-2400-100-0000	Description SUPPORT SERV - ADMINISTRATIVE SERVICES						
	2,683,814.00	0.00	2,683,814.00	2,228,657.81	83.04	2,456,158.30	2,277,436.67
Appropriation 001-2500-100-0000	Description FISCAL SERVICES - SALARIES/WAGES						
	388,902.00	0.00	388,902.00	320,680.28	82.46	371,444.00	358,125.61
Appropriation 001-2600-100-0000	Description SUPPORT SERV - BUSINESS MGR OFFICE						
	205,949.00	0.00	205,949.00	170,157.51	82.62	197,761.60	191,761.12
Appropriation 001-2700-100-0000	Description OPERATION & MAINT - SALARIES/WAGES						
	1,705,763.00	0.00	1,705,763.00	1,393,418.02	81.69	1,583,005.85	1,553,031.73
Appropriation 001-2800-100-0000	Description SUPPORT SERV PUPIL TRANSPORTATION - SAL/WAGES						
	1,728,407.00	0.00	1,728,407.00	1,452,559.07	84.04	1,648,526.07	1,620,941.77
Appropriation 001-2900-100-0000	Description SUPPORT SERV MGMT INFO REGULAR SAL/WAGES						
	295,175.00	0.00	295,175.00	244,584.79	82.86	281,319.57	273,366.88
Appropriation 001-4100-100-0000	Description GENERAL - ACADEMIC SEVERANCE						
	178,538.00	0.00	178,538.00	85,683.76	47.99	158,026.99	164,185.98
Appropriation 001-4500-100-0000	Description GENERAL: ATHLETICS & SUPPLEMENTAL-SAL/WAGES						
	616,865.00	0.00	616,865.00	490,127.12	79.45	662,792.30	632,519.33
	\$33,718,900.00	\$ 0.00	\$33,718,900.00	\$27,569,045.61		\$32,357,910.53	\$30,274,970.37
Object:	200						
Appropriation 001-1100-200-0000	Description GENERAL - CERTIFICATED EMP. - BENEFITS						
	7,331,199.00	18,404.09	7,349,603.09	6,573,623.91	89.44	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	1,599,086.58	87.73	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	133,696.41	88.40	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	574,691.19	83.67	636,429.89	628,509.73

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Appropriation 001-2200-200-0000	Description	SUPPORT SERV - INSTRUCT STAFF EMPLOYEES BENE							
			210,356.00	0.00	210,356.00	174,228.30	82.83	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	7,378.89	7.77	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	1,138,527.90	91.33	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	128,803.38	83.84	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	68,509.51	85.69	76,620.76	67,583.25
Appropriation 001-2700-200-0000	Description	OPERATION & MAINT - EMPLOYEES BENEFITS							
			665,895.00	0.00	665,895.00	553,192.08	83.07	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	669,518.09	93.05	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	102,356.55	85.62	113,608.37	111,160.32
Appropriation 001-4100-200-0000	Description	GENERAL - ACADEMIC SUPPLEMENTALS BENEFITS							
			6,507.00	0.00	6,507.00	12,514.01	192.32	20,674.91	23,632.39
Appropriation 001-4500-200-0000	Description	GENERAL: ATHLETICS & SUPPLEMENTAL BENEFITS							
			170,219.00	0.00	170,219.00	108,807.70	63.92	154,589.14	152,516.23
			\$13,400,600.00	\$77,027.78	\$13,477,627.78	\$11,844,934.50		\$12,738,535.03	\$12,277,539.41
Object:		400							
Appropriation 001-1100-400-0000	Description	GENERAL - REGULAR INST. - CONT. SERVICES							
			691,218.00	143,615.67	834,833.67	408,964.00	48.99	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	94,788.17	93.80	94,269.47	86,213.64
Appropriation 001-1200-400-0000	Description	SPECIAL INSTRUCTION - CONTRACTED SERVICES							
			1,058,000.00	171,991.06	1,229,991.06	728,240.03	59.21	1,405,253.99	1,361,707.51
Appropriation 001-2100-400-0000	Description	GENERAL SUPPORT FOR PUPILS-CONTRACTED SERVICE							
			1,192,450.00	160,986.76	1,353,436.76	864,114.14	63.85	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	800.00	40.00	800.00	5,853.75
Appropriation 001-2200-400-0000	Description	SUPPORT SERV - CONTRACTED SERVICES							
			189,250.00	28,290.50	217,540.50	117,158.75	53.86	239,262.23	242,424.72
Appropriation 001-2200-400-9002	Description	GENERAL SUPP SERV-INSTRUCT STAFF PURCHASED SE							
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2300-400-0000	Description	SUPPORT SERV - BOARD OF ED CONTRACTED SERVICE							
			282,364.10	115,468.50	397,832.60	228,047.66	57.32	201,811.00	190,042.03
Appropriation 001-2400-400-0000	Description	GENERAL SCHOOL ADM. - CONTRACTED SERVICES							
			203,611.25	26,622.33	230,233.58	127,728.94	55.48	80,864.43	121,640.03
Appropriation 001-2400-400-9002	Description	GENERAL SUPPORT SERV-ADMIN PURCHASED SERV							
			68,000.00	161,182.84	229,182.84	101,128.33	44.13	63,652.16	60,345.00
Appropriation 001-2500-400-0000	Description	FISCAL SERVICES - CONTRACTED SERVICES							
			47,850.00	4,580.00	52,430.00	17,773.83	33.90	25,037.64	18,122.05
Appropriation 001-2600-400-0000	Description	SUPPORT SERV - BUSINESS MGR CONTRACT SERVICE							
			68,240.00	2,415.30	70,655.30	52,528.89	74.35	2,599.24	1,071.44

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Appropriation 001-2700-400-0000	Description	OPERATION & MAINT - UTILITIES - SERVICES							
			1,549,521.41	189,735.76	1,739,257.17	1,163,400.43	66.89	1,183,747.33	1,179,884.07
Appropriation 001-2800-400-0000	Description	GENERAL PUPIL TRANSPORTATION CONT. SERVICES							
			229,959.00	27,131.10	257,090.10	254,810.17	99.11	249,520.31	176,781.90
Appropriation 001-2900-400-0000	Description	SUPPORT SERV MGMT INFO SERVICES - DISTRICT							
			668,053.00	95,134.07	763,187.07	604,450.01	79.20	734,052.80	627,126.50
Appropriation 001-4500-400-0000	Description	GENERAL: ATHLETICS CONTRACTED SERVICES							
			41,500.00	105.00	41,605.00	38,993.01	93.72	39,979.76	37,985.36
Appropriation 001-4600-400-0000	Description	GENERAL YEARBOOK PROFESSIONAL/TECHNICAL SERV							
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-5600-400-0000	Description	GEN BLDG IMPROVE - ENERGY CONS PURCH SERVICE							
			190,000.00	0.00	190,000.00	186,808.69	98.32	0.00	0.00
			\$6,583,066.76	\$1,127,258.89	\$7,710,325.65	\$4,989,735.05		\$6,375,320.58	\$5,362,600.80
Object:		500							
Appropriation 001-1100-500-0000	Description	GENERAL - REGULAR INST.- SUPP./MATERIALS							
			207,128.08	21,548.15	228,676.23	136,063.80	59.50	149,307.45	111,669.68
Appropriation 001-1100-500-9001	Description	TEXTBK & INSTR MAT RES - INSTRUCTIONAL MATERI							
			200,400.00	12,267.76	212,667.76	175,009.49	82.29	56,493.43	192,657.97
Appropriation 001-1200-500-0000	Description	SPECIAL INSTRUCTION - SUPPLIES/MATERIALS							
			6,449.00	390.44	6,839.44	1,525.39	22.30	834.47	760.39
Appropriation 001-1200-500-9001	Description	SPECIAL INSTRUCTION - SUPPLIES/MATERIALS							
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-1300-500-0000	Description	VOCATIONAL INSTRUCT - RBC - OWE SUPPLIES							
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2100-500-0000	Description	GENERAL SUPPORT FOR PUPILS-SUPPLIES							
			19,599.00	1,898.50	21,497.50	8,562.52	39.83	8,991.47	13,975.85
Appropriation 001-2100-500-9001	Description	SUPPORT SERV - PSYCHOLOGIST - SUPPLY DISTRICT							
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appropriation 001-2200-500-0000	Description	SUPPORT SERV - SUPPLIES/MATERIALS							
			15,400.00	152.98	15,552.98	8,068.65	51.88	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							
			10,270.45	553.00	10,823.45	6,034.41	55.75	5,886.69	8,847.07
Appropriation 001-2400-500-0000	Description	GENERAL SCHOOL ADM. - SUPPLIES / MATERIALS							
			37,984.26	5,302.29	43,286.55	20,635.53	47.67	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	1,346.96	6.79	2,845.76	3,319.35
Appropriation 001-2600-500-0000	Description	SUPPORT SERV - DISTRICT/BIZ MGR PAPER							
			48,017.00	1,849.02	49,866.02	20,432.15	40.97	18,686.66	39,371.26
Appropriation 001-2700-500-0000	Description	OPERATION & MAINT - SUPPLIES & MATERIALS							
			187,283.00	86,790.05	274,073.05	148,950.42	54.35	152,647.53	185,698.57
Appropriation 001-2800-500-0000	Description	GENERAL PUPIL TRANSPORTATION SUPP./MATERIAL							
			255,611.00	66,788.82	322,399.82	331,174.45	102.72	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	20,086.96	51.94	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	12,113.83	96.91	12,180.00	11,919.36
			\$1,058,341.79	\$203,363.28	\$1,261,705.07	\$890,004.56		\$687,373.25	\$882,729.29

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Object: 600								
Appropriation 001-1100-600-0000	Description	GENERAL - REGULAR INST. - NEW EQUIPMENT						
			322,210.92	7,210.49	329,421.41	228,470.80	69.36	226,296.86
Appropriation 001-1200-600-0000	Description	SPECIAL INSTRUCTION - EQUIPMENT						
			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
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
Appropriation 001-2600-600-0000	Description	SUPPORT SERV - BUSINESS MGR DISTRICT EQUIPMT						
			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
Appropriation 001-2800-600-0000	Description	GENERAL PUPIL TRANSPORTATION NEW EQUIP.						
			0.00	0.00	0.00	0.00	0.00	0.00
			\$342,210.92	\$7,210.49	\$349,421.41	\$229,259.80		\$226,296.86
								\$47,831.14
Object: 800								
Appropriation 001-1100-800-0000	Description	GENERAL - MISCELLANEOUS EXPENSES						
			44,185.00	6,286.37	50,471.37	36,833.49	72.98	29,548.95
Appropriation 001-2100-800-0000	Description	SUPPORT SERV - PUPIL PERS - DUES/FEES						
			1,000.00	0.00	1,000.00	274.00	27.40	0.00
Appropriation 001-2200-800-0000	Description	SUPPORT SERV - CURRICULUM DIST. ACCOUNTS						
			2,100.00	15.00	2,115.00	606.54	28.68	744.01
Appropriation 001-2300-800-0000	Description	SUPPORT SERV - BOARD OF ED MISCELLANEOUS FEES						
			101,364.47	1,650.00	103,014.47	75,206.66	73.01	74,468.79
Appropriation 001-2400-800-0000	Description	GENERAL SCHOOL ADM. - MISCELLANEOUS FEES						
			7,227.47	580.50	7,807.97	4,891.97	62.65	3,138.50
Appropriation 001-2500-800-0000	Description	FISCAL SERVICES - COUNTY FEES & MISC FEES						
			634,500.00	8,604.80	643,104.80	711,482.02	110.63	599,180.37
Appropriation 001-4100-800-0000	Description	GENERAL - RBC ACADEMIC CHALLENGE						
			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	9,999.44	99.99	9,946.29
			\$800,376.94	\$17,136.67	\$817,513.61	\$839,294.12		\$717,026.91
								\$736,295.72
Object: 810								
Appropriation 001-6100-810-0000	Description	GENERAL REPAYMENT OF DEBT PRINCIPAL						
			227,406.00	0.00	227,406.00	227,406.00	100.00	225,585.00
			\$227,406.00	\$ 0.00	\$227,406.00	\$227,406.00		\$225,585.00
								\$223,828.00
Object: 820								
Appropriation 001-6100-820-0000	Description	GENERAL REPAYMENT OF DEBT INTEREST						
			60,110.00	0.00	60,110.00	32,384.65	53.88	70,082.92
			\$60,110.00	\$ 0.00	\$60,110.00	\$32,384.65		\$70,082.92
								\$81,278.61
Object: 900								
Appropriation 001-7200-900-0000	Description	GENERAL - TRANSFERS AND OTHER USES OF FUNDS						
			175,000.00	0.00	175,000.00	171,471.00	97.98	0.00
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
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
Appropriation 001-7300-900-0000	Description	GENERAL - VOLUNTARY CONTINGENCY RESERVE						
			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
Appropriation 001-7900-900-0000	Description	GENERAL - MISCELLANEOUS USES OF FUNDS						
			0.00	0.00	0.00	0.00	0.00	0.00
			\$200,000.00	\$ 0.00	\$200,000.00	\$171,471.00		\$97,000.00
								\$145,300.00
			\$56,391,012.41	\$1,431,997.11	\$57,823,009.52	\$46,793,535.29		\$53,495,131.08
								\$50,032,373.34

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Reporting Period: May 2022 (FY 2022)

5/17/22 1:33 PM

Start Date: 4/01/2022

End Date: 4/30/2022

TWINSBURG CITY SCHOOLS
Chekpy04ds

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45773	0	REFUND	4/25/2022	DEBORAH TROYAN	703179	VOID		4/25/2022	\$ 3.00
45574	113824	ACCOUNTS_PAYA BLE	4/8/2022	AATSP	7386	RECONCILED	4/30/2022		295.00
45644	113825	ACCOUNTS_PAYA BLE	4/8/2022	ACTION DOOR	6869	RECONCILED	4/30/2022		391.15
45606	113826	ACCOUNTS_PAYA BLE	4/8/2022	ADLER'S TEAM SPORTS	1195	RECONCILED	4/30/2022		18.00
45634	113827	ACCOUNTS_PAYA BLE	4/8/2022	AKRON ZOOLOGICAL PARK	3574	RECONCILED	4/30/2022		1,740.00
45577	113828	ACCOUNTS_PAYA BLE	4/8/2022	ALCO CHEM, INC.	110	RECONCILED	4/30/2022		389.74
45618	113829	ACCOUNTS_PAYA BLE	4/8/2022	ALEX POPOVICH	6790	RECONCILED	4/30/2022		343.08
45611	113830	ACCOUNTS_PAYA BLE	4/8/2022	ALLERTON HILL COMMUNICATIO NS	9926	RECONCILED	4/30/2022		5,000.00
45614	113831	ACCOUNTS_PAYA BLE	4/8/2022	ALLIED DOOR SYSTEMS LLC	9992	RECONCILED	4/30/2022		650.00
45630	113832	ACCOUNTS_PAYA BLE	4/8/2022	ALPHA OFFICE PRODUCTS, INC.	6547	RECONCILED	4/30/2022		97.63
45604	113833	ACCOUNTS_PAYA BLE	4/8/2022	AMAZON CAPITAL SERVICES	9455	RECONCILED	4/30/2022		31.83
45643	113834	ACCOUNTS_PAYA BLE	4/8/2022	ARCBEST II, INC. dba ARCBEST	9910	RECONCILED	4/30/2022		259.07
45623	113835	ACCOUNTS_PAYA BLE	4/8/2022	AUTO-JET MUFFLER CORPORATION	6971	RECONCILED	4/30/2022		961.07
45642	113836	ACCOUNTS_PAYA BLE	4/8/2022	B & C COMMUNICATIO NS	1903	RECONCILED	4/30/2022		74.50
45595	113837	ACCOUNTS_PAYA BLE	4/8/2022	BSN SPORTS, LLC	8780	RECONCILED	4/30/2022		77.17
45638	113838	ACCOUNTS_PAYA BLE	4/8/2022	BUSINESS COMMUNICATIO N	9745	RECONCILED	4/30/2022		112.50
45578	113839	ACCOUNTS_PAYA BLE	4/8/2022	CANNON SALT & SUPPLY INC.	8728	RECONCILED	4/30/2022		1,257.80
45581	113840	ACCOUNTS_PAYA BLE	4/8/2022	CARDINAL BUS SALES	3458	RECONCILED	4/30/2022		1,453.69
45585	113841	ACCOUNTS_PAYA BLE	4/8/2022	CDW GOVERNMENT, INC.	6578	RECONCILED	4/30/2022		8,162.85
45583	113842	ACCOUNTS_PAYA BLE	4/8/2022	CHAGRIN VALLEY AUTO PARTS	2710	RECONCILED	4/30/2022		636.15
45626	113843	ACCOUNTS_PAYA	4/8/2022	CHARLES HARRIS	3209	RECONCILED	4/30/2022		4,620.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45575	113844	ACCOUNTS_PAYA	4/8/2022	BLE & ASSOC INC CPA	555	RECONCILED	4/30/2022		\$ 12,117.54
45621	113845	ACCOUNTS_PAYA	4/8/2022	BLE CITY OF CLEVELAND	1994	RECONCILED	4/30/2022		5,750.79
45603	113846	ACCOUNTS_PAYA	4/8/2022	BLE CLEVELAND CLINIC FOUNDATION	6098	RECONCILED	4/30/2022		1,421.57
45598	113847	ACCOUNTS_PAYA	4/8/2022	BLE COMDOC, INC.	6241	RECONCILED	4/30/2022		900.00
45632	113848	ACCOUNTS_PAYA	4/8/2022	BLE CRISIS PREVENTION	8195	RECONCILED	4/30/2022		563.60
45602	113849	ACCOUNTS_PAYA	4/8/2022	BLE CUMMINGS BRIDGEWAY LLC	626	RECONCILED	4/30/2022		175.00
45617	113850	ACCOUNTS_PAYA	4/8/2022	BLE D & L TOWING LLC	9037	RECONCILED	4/30/2022		314.32
45580	113851	ACCOUNTS_PAYA	4/8/2022	BLE DATA RECOGNITION CORPORATION	765	RECONCILED	4/30/2022		463.58
45579	113852	ACCOUNTS_PAYA	4/8/2022	BLE DEMCO INC.	77	RECONCILED	4/30/2022		41.36
45619	113853	ACCOUNTS_PAYA	4/8/2022	BLE DONNA KELLY	9905	RECONCILED	4/30/2022		1,100.00
45584	113854	ACCOUNTS_PAYA	4/8/2022	BLE EMPIRE TREE SERVICE INC.	9637	RECONCILED	4/30/2022		4,575.00
45589	113855	ACCOUNTS_PAYA	4/8/2022	BLE EMS LINQ INC.	9868	RECONCILED	4/30/2022		798.09
45613	113856	ACCOUNTS_PAYA	4/8/2022	BLE FOLLETT CONTENT SOLUTIONS, LLC	8701	RECONCILED	4/30/2022		1,034.98
45596	113857	ACCOUNTS_PAYA	4/8/2022	BLE FriendsOffice	3390	RECONCILED	4/30/2022		280.00
45631	113858	ACCOUNTS_PAYA	4/8/2022	BLE GOVMNT FINANCE OFFICERS ASSOC	9605	OUTSTANDING			77.00
45620	113859	ACCOUNTS_PAYA	4/8/2022	BLE HUI-LING HALDEMAN	4369	RECONCILED	4/30/2022		1,664.21
45615	113860	ACCOUNTS_PAYA	4/8/2022	BLE JOSTENS	7137	RECONCILED	4/30/2022		3,171.89
45573	113861	ACCOUNTS_PAYA	4/8/2022	BLE LIBERTY FORD AURORA	7935	RECONCILED	4/30/2022		3,030.19
45612	113862	ACCOUNTS_PAYA	4/8/2022	BLE LINIFORM SERVICE	6027	RECONCILED	4/30/2022		403.39
45635	113863	ACCOUNTS_PAYA	4/8/2022	BLE LOWE'S	8482	RECONCILED	4/30/2022		639.01
45588	113864	ACCOUNTS_PAYA	4/8/2022	BLE LYNN VILLA	7425	RECONCILED	4/30/2022		436.50
45605	113865	ACCOUNTS_PAYA	4/8/2022	BLE M-F ATHLETIC CO., INC.	9048	RECONCILED	4/30/2022		302.62
				BLE MARIANNE					

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45625	113866	ACCOUNTS_PAYA	4/8/2022	BLE FRANKO MARS ELECTRIC CO.	712	RECONCILED	4/30/2022		\$ 96.53
45593	113867	ACCOUNTS_PAYA	4/8/2022	BLE MARYANN BRENNER	1117	RECONCILED	4/30/2022		35.39
45590	113868	ACCOUNTS_PAYA	4/8/2022	BLE MATTHEW SOCRATES	7782	RECONCILED	4/30/2022		405.00
45599	113869	ACCOUNTS_PAYA	4/8/2022	BLE MOMAR, INC.	9872	RECONCILED	4/30/2022		526.44
45629	113870	ACCOUNTS_PAYA	4/8/2022	BLE O'REILLY AUTOMOTIVE, INC.	9506	RECONCILED	4/30/2022		145.80
45582	113871	ACCOUNTS_PAYA	4/8/2022	BLE OAKWOOD VILLAGE HARDWARE	2025	RECONCILED	4/30/2022		316.65
45576	113872	ACCOUNTS_PAYA	4/8/2022	BLE OTC BRANDS	856	RECONCILED	4/30/2022		483.58
45624	113873	ACCOUNTS_PAYA	4/8/2022	BLE PALMER EXPRESS INC.	9117	RECONCILED	4/30/2022		1,815.00
45586	113874	ACCOUNTS_PAYA	4/8/2022	BLE POWER OF THE PEN	215	RECONCILED	4/30/2022		225.00
45587	113875	ACCOUNTS_PAYA	4/8/2022	BLE RE-ED ACCESS	8758	RECONCILED	4/30/2022		5,130.00
45641	113876	ACCOUNTS_PAYA	4/8/2022	BLE RE-EDUCATION SERVICES (ASPIRE)	9707	RECONCILED	4/30/2022		3,492.00
45592	113877	ACCOUNTS_PAYA	4/8/2022	BLE RENAISSANCE COLUMBUS DOWNTOWN	7146	RECONCILED	4/30/2022		366.00
45609	113878	ACCOUNTS_PAYA	4/8/2022	BLE ROETZEL AND ANDRESS, LPA	9978	RECONCILED	4/30/2022		1,584.00
45628	113879	ACCOUNTS_PAYA	4/8/2022	BLE SCHOOL NURSE SUPPLY, INC.	365	RECONCILED	4/30/2022		132.60
45597	113880	ACCOUNTS_PAYA	4/8/2022	BLE SCHOOL SPECIALTY, LLC	9868	RECONCILED	4/30/2022		105.52
45594	113881	ACCOUNTS_PAYA	4/8/2022	BLE STAPLES ADVANTAGE	8778	RECONCILED	4/30/2022		769.51
45600	113882	ACCOUNTS_PAYA	4/8/2022	BLE STAPLES ADVANTAGE	9765	RECONCILED	4/30/2022		36,431.09
45640	113883	ACCOUNTS_PAYA	4/8/2022	BLE STUVER AUTO SPRING COMPANY	2600	RECONCILED	4/30/2022		733.00
45633	113884	ACCOUNTS_PAYA	4/8/2022	BLE SUMMIT COUNTY ESC	2610	RECONCILED	4/30/2022		85.00
45637	113885	ACCOUNTS_PAYA	4/8/2022	BLE TCH INDUSTRIES, INC.	7431	RECONCILED	4/30/2022		9.90

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45608	113886	ACCOUNTS_PAYA BLE	4/8/2022	THE PITNEY BOWES BANK INC. dba PURCHASE POWER	10013	RECONCILED	4/30/2022		\$ 2,520.97
45616	113887	ACCOUNTS_PAYA BLE	4/8/2022	THE SHERWIN-WILLIAMS CO.	1338	RECONCILED	4/30/2022		156.90
45627	113888	ACCOUNTS_PAYA BLE	4/8/2022	THERAPY IN MOTION, LLC	7941	RECONCILED	4/30/2022		7,760.00
45622	113889	ACCOUNTS_PAYA BLE	4/8/2022	TOLEDO PHYSICAL EDUCATION	1688	RECONCILED	4/30/2022		132.69
45639	113890	ACCOUNTS_PAYA BLE	4/8/2022	TREASURER, STATE OF OHIO	5039	RECONCILED	4/30/2022		529.50
45610	113891	ACCOUNTS_PAYA BLE	4/8/2022	VERIZON WIRELESS	7936	RECONCILED	4/30/2022		2,345.43
45591	113892	ACCOUNTS_PAYA BLE	4/8/2022	VICTIM ASSISTANCE PROGRAM, INC.	10008	RECONCILED	4/30/2022		2,274.00
45601	113893	ACCOUNTS_PAYA BLE	4/8/2022	VISUAL MARKING SYSTEMS, INC.	8750	RECONCILED	4/30/2022		2,299.68
45607	113894	ACCOUNTS_PAYA BLE	4/8/2022	WEX BANK	8194	RECONCILED	4/30/2022		2,044.18
45636	113895	ACCOUNTS_PAYA BLE	4/8/2022	WINDSTREAM	2835	RECONCILED	4/30/2022		1,996.63
45688	113896	ACCOUNTS_PAYA BLE	4/14/2022	ALCO CHEM. INC.	110	RECONCILED	4/30/2022		443.18
45658	113897	ACCOUNTS_PAYA BLE	4/14/2022	ALPHA OFFICE PRODUCTS, INC.	6547	RECONCILED	4/30/2022		43.61
45653	113898	ACCOUNTS_PAYA BLE	4/14/2022	AMAZON CAPITAL SERVICES	9455	RECONCILED	4/30/2022		1,083.37
45686	113899	ACCOUNTS_PAYA BLE	4/14/2022	APPLEWOOD CENTERS, INC.	6395	RECONCILED	4/30/2022		2,997.82
45654	113900	ACCOUNTS_PAYA BLE	4/14/2022	BAKER VEHICLE SYSTEMS INC.	418	RECONCILED	4/30/2022		620.00
45648	113901	ACCOUNTS_PAYA BLE	4/14/2022	BLICK ART MATERIALS	5989	RECONCILED	4/30/2022		2,765.99
45676	113902	ACCOUNTS_PAYA BLE	4/14/2022	BUNZL DISTRIBUTION	2198	RECONCILED	4/30/2022		8,783.90
45677	113903	ACCOUNTS_PAYA BLE	4/14/2022	DISCOUNT SCHOOL SUPPLY	1356	RECONCILED	4/30/2022		109.95
45650	113904	ACCOUNTS_PAYA BLE	4/14/2022	EDUCATIONAL SERVICE CENTER OF	102	RECONCILED	4/30/2022		61,360.67
45685	113905	ACCOUNTS_PAYA BLE	4/14/2022	ELECTRICAL APPLIANCE REPAIR	1962	RECONCILED	4/30/2022		288.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45662	113906	ACCOUNTS_PAYA BLE	4/14/2022	FOLLETT CONTENT SOLUTIONS, LLC	9968	RECONCILED	4/30/2022		\$ 468.56
45680	113907	ACCOUNTS_PAYA BLE	4/14/2022	FOLLETT SCHOOL SOLUTIONS, LLC	8807	RECONCILED	4/30/2022		428.06
45694	113908	ACCOUNTS_PAYA BLE	4/14/2022	FriendsOffice	8701	RECONCILED	4/30/2022		210.65
45695	113909	ACCOUNTS_PAYA BLE	4/14/2022	GORDON FOOD SERVICE	1481	RECONCILED	4/30/2022		28,279.24
45655	113910	ACCOUNTS_PAYA BLE	4/14/2022	GYMNASTICS WORLD OF TWINSBURG	8947	RECONCILED	4/30/2022		8,146.67
45651	113911	ACCOUNTS_PAYA BLE	4/14/2022	HEALTH & FITNESS INC.	7410	RECONCILED	4/30/2022		3,071.44
45661	113912	ACCOUNTS_PAYA BLE	4/14/2022	HILLYARD OHIO	9217	RECONCILED	4/30/2022		830.92
45678	113913	ACCOUNTS_PAYA BLE	4/14/2022	HILTON COLUMBUS AT EASTON	6503	OUTSTANDING			193.00
45647	113914	ACCOUNTS_PAYA BLE	4/14/2022	IMPACT SOLUTIONS EAP	9102	RECONCILED	4/30/2022		1,102.50
45649	113915	ACCOUNTS_PAYA BLE	4/14/2022	INDEPENDENCE BUSINESS SUPPLY	3230	RECONCILED	4/30/2022		581.25
45681	113916	ACCOUNTS_PAYA BLE	4/14/2022	KIMBALL MIDWEST	1089	RECONCILED	4/30/2022		315.33
45691	113917	ACCOUNTS_PAYA BLE	4/14/2022	MONOPRICE, INC.	8093	RECONCILED	4/30/2022		192.87
45682	113918	ACCOUNTS_PAYA BLE	4/14/2022	NEWPORT CHEMICAL & EQUIPMENT	659	RECONCILED	4/30/2022		838.32
45671	113919	ACCOUNTS_PAYA BLE	4/14/2022	OAESA (OHIO ASSOC. ELEMENTARY	467	RECONCILED	4/30/2022		590.00
45667	113920	ACCOUNTS_PAYA BLE	4/14/2022	OSC - GAS	6984	RECONCILED	4/30/2022		10,203.00
45684	113921	ACCOUNTS_PAYA BLE	4/14/2022	PIONEER MFG. CO./PIONEER ATH.	1706	RECONCILED	4/30/2022		158.84
45690	113922	ACCOUNTS_PAYA BLE	4/14/2022	POSITIVE PROMOTIONS, INC.	1323	RECONCILED	4/30/2022		244.05
45689	113923	ACCOUNTS_PAYA BLE	4/14/2022	R.J. VERNAK REFRIGERATION, INC	8281	RECONCILED	4/30/2022		187.00
45675	113924	ACCOUNTS_PAYA BLE	4/14/2022	RDP SPORTS PLUS, INC.	117	RECONCILED	4/30/2022		350.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45652	113925	ACCOUNTS_PAYA	4/14/2022	RENHILL GROUP INC.	9056	RECONCILED	4/30/2022		\$ 18,980.32
45670	113926	ACCOUNTS_PAYA	4/14/2022	RUFF NEON AND LIGHTING	9384	RECONCILED	4/30/2022		590.53
45659	113927	ACCOUNTS_PAYA	4/14/2022	RUSH TRUCK CENTER, AKRON	8663	RECONCILED	4/30/2022		2,951.30
45665	113928	ACCOUNTS_PAYA	4/14/2022	SCHOLASTIC INC.	6627	RECONCILED	4/30/2022		233.48
45669	113929	ACCOUNTS_PAYA	4/14/2022	SCHOOL NURSE SUPPLY, INC.	365	RECONCILED	4/30/2022		184.46
45656	113930	ACCOUNTS_PAYA	4/14/2022	SENDERO THERAPIES, INC.	8607	RECONCILED	4/30/2022		30,600.00
45692	113931	ACCOUNTS_PAYA	4/14/2022	SEVENUP BOTTLING	9526	RECONCILED	4/30/2022		1,386.00
45674	113932	ACCOUNTS_PAYA	4/14/2022	SHIFFLER EQUIPMENT SALES INC.	2460	RECONCILED	4/30/2022		372.38
45664	113933	ACCOUNTS_PAYA	4/14/2022	SmithFoods Inc.	9768	RECONCILED	4/30/2022		6,726.73
45672	113934	ACCOUNTS_PAYA	4/14/2022	SOLUTIONS BEHAVIORAL	8731	RECONCILED	4/30/2022		13,956.25
45663	113935	ACCOUNTS_PAYA	4/14/2022	SOUTHGATE LOCK & SECURITY	2504	RECONCILED	4/30/2022		193.73
45683	113936	ACCOUNTS_PAYA	4/14/2022	SPALDING/EMIG COMPANY	10002	RECONCILED	4/30/2022		4,000.00
45693	113937	ACCOUNTS_PAYA	4/14/2022	STANTON'S SHEET MUSIC, INC.	2555	RECONCILED	4/30/2022		454.25
45696	113938	ACCOUNTS_PAYA	4/14/2022	SYSCO FOOD SERVICES CLEVELAND	1489	RECONCILED	4/30/2022		32,359.44
45679	113939	ACCOUNTS_PAYA	4/14/2022	THE HOME DEPOT PRO	9991	RECONCILED	4/30/2022		93.38
45666	113940	ACCOUNTS_PAYA	4/14/2022	TRAINING SERVICES INTERNATIONAL	9975	RECONCILED	4/30/2022		199.00
45668	113941	ACCOUNTS_PAYA	4/14/2022	U.S. BANK EQUIPMENT FINANCE	9202	RECONCILED	4/30/2022		5,152.68
45687	113942	ACCOUNTS_PAYA	4/14/2022	UNIVERSITY HOSPITALS	9400	RECONCILED	4/30/2022		25.00
45673	113943	ACCOUNTS_PAYA	4/14/2022	VISUAL MARKING SYSTEMS, INC.	8750	RECONCILED	4/30/2022		320.00
45657	113944	ACCOUNTS_PAYA	4/14/2022	WM CORPORATE SERVICES, INC.	9706	RECONCILED	4/30/2022		1,967.16
45660	113945	ACCOUNTS_PAYA	4/14/2022	WOODSY'S MUSIC, INC.	8289	RECONCILED	4/30/2022		100.03

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45697	113946	ACCOUNTS_PAYA	4/19/2022	CEDAR POINT	5975	OUTSTANDING			\$ 10,643.00
45698	113947	ACCOUNTS_PAYA	4/19/2022	CEDAR POINT	5975	OUTSTANDING			12,295.00
45712	113948	ACCOUNTS_PAYA	4/22/2022	AMAZON CAPITAL SERVICES	9455	RECONCILED	4/30/2022		1,818.87
45721	113949	ACCOUNTS_PAYA	4/22/2022	BAKER VEHICLE SYSTEMS INC.	418	RECONCILED	4/30/2022		585.00
45709	113950	ACCOUNTS_PAYA	4/22/2022	BC TECHNOLOGIES COMPANY	9873	RECONCILED	4/30/2022		1,795.50
45739	113951	ACCOUNTS_PAYA	4/22/2022	BEAVER PETROLEUM CO. INC.	8632	RECONCILED	4/30/2022		600.53
45728	113952	ACCOUNTS_PAYA	4/22/2022	BLICK ART MATERIALS	5989	RECONCILED	4/30/2022		355.18
45724	113953	ACCOUNTS_PAYA	4/22/2022	CDW GOVERNMENT, INC.	6578	OUTSTANDING			136,470.00
45743	113954	ACCOUNTS_PAYA	4/22/2022	CENWELD CORPORATION	6516	RECONCILED	4/30/2022		10,000.00
45742	113955	ACCOUNTS_PAYA	4/22/2022	CLEAN PLATE INC. dba CATEROLOGY	9899	RECONCILED	4/30/2022		202.94
45745	113956	ACCOUNTS_PAYA	4/22/2022	CLEVELAND METROPARKS ZOO	1376	RECONCILED	4/30/2022		2,187.00
45725	113957	ACCOUNTS_PAYA	4/22/2022	COLONIAL OIL INDUSTRIES, INC.	9878	RECONCILED	4/30/2022		24,385.75
45718	113958	ACCOUNTS_PAYA	4/22/2022	COLUMBUS EASTON HOTEL II dba	8397	OUTSTANDING			149.00
45737	113959	ACCOUNTS_PAYA	4/22/2022	COUNTY TREASURE EDUCATION FUND	2181	RECONCILED	4/30/2022		100.00
45735	113960	ACCOUNTS_PAYA	4/22/2022	DATA RECOGNITION CORPORATION	9037	RECONCILED	4/30/2022		25.00
45731	113961	ACCOUNTS_PAYA	4/22/2022	DAVID SCHILLERO	10004	OUTSTANDING			200.00
45717	113962	ACCOUNTS_PAYA	4/22/2022	DEMCO INC.	765	RECONCILED	4/30/2022		202.24
45703	113963	ACCOUNTS_PAYA	4/22/2022	DIRECT DIGITAL GRAPHICS INC.	1665	RECONCILED	4/30/2022		792.00
45715	113964	ACCOUNTS_PAYA	4/22/2022	DOMINION ENERGY OHIO	905	RECONCILED	4/30/2022		7,212.88

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45723	113965	ACCOUNTS_PAYA BLE	4/22/2022	ESC OF MEDINA COUNTY	7485	RECONCILED	4/30/2022		\$ 145.00
45720	113966	ACCOUNTS_PAYA BLE	4/22/2022	FOLLETT CONTENT SOLUTIONS , LLC	9968	RECONCILED	4/30/2022		502.36
45734	113967	ACCOUNTS_PAYA BLE	4/22/2022	FriendsOffice	8701	RECONCILED	4/30/2022		648.12
45713	113968	ACCOUNTS_PAYA BLE	4/22/2022	CABLE ELEVATOR INC.	1204	RECONCILED	4/30/2022		3,702.85
45733	113969	ACCOUNTS_PAYA BLE	4/22/2022	GOVCONNECTIO N, INC.	6228	RECONCILED	4/30/2022		22,901.04
45707	113970	ACCOUNTS_PAYA BLE	4/22/2022	HAWTHORNE EDUCATIONAL	1716	OUTSTANDING			112.70
45705	113971	ACCOUNTS_PAYA BLE	4/22/2022	iCreate to Educate, Inc. dba HUE HD	10007	RECONCILED	4/30/2022		68.85
45706	113972	ACCOUNTS_PAYA BLE	4/22/2022	JILLAYNE CASE	8170	RECONCILED	4/30/2022		375.00
45736	113973	ACCOUNTS_PAYA BLE	4/22/2022	JONES SCHOOL SUPPLY CO., INC.	1466	RECONCILED	4/30/2022		383.34
45732	113974	ACCOUNTS_PAYA BLE	4/22/2022	KRYTERION, INC.	9837	RECONCILED	4/30/2022		1,925.00
45744	113975	ACCOUNTS_PAYA BLE	4/22/2022	LAKE METROPARKS	877	OUTSTANDING			285.00
45726	113976	ACCOUNTS_PAYA BLE	4/22/2022	MARK'S ELECTRIC LLC	9897	RECONCILED	4/30/2022		560.00
45748	113977	ACCOUNTS_PAYA BLE	4/22/2022	NICHOLS PAPER & SUPPLY CO.	9689	RECONCILED	4/30/2022		813.55
45708	113978	ACCOUNTS_PAYA BLE	4/22/2022	O'REILLY AUTOMOTIVE, INC.	9506	OUTSTANDING			212.08
45714	113979	ACCOUNTS_PAYA BLE	4/22/2022	PETERS KALAIL& MARKAKIS CO LPA	7803	RECONCILED	4/30/2022		22,023.62
45741	113980	ACCOUNTS_PAYA BLE	4/22/2022	PIONEER MFG. CO./PIONEER ATH.	1706	RECONCILED	4/30/2022		2,126.00
45749	113981	ACCOUNTS_PAYA BLE	4/22/2022	PROJECT LEAD THE WAY, INC.	9301	RECONCILED	4/30/2022		805.00
45702	113982	ACCOUNTS_PAYA BLE	4/22/2022	RENHILL GROUP INC.	9056	RECONCILED	4/30/2022		8,368.31
45746	113983	ACCOUNTS_PAYA BLE	4/22/2022	SANICO, INC.	9051	OUTSTANDING			525.00
45704	113984	ACCOUNTS_PAYA BLE	4/22/2022	SEDGWICK CLAIMS MANAGEMENT	9864	RECONCILED	4/30/2022		7,510.00
45711	113985	ACCOUNTS_PAYA BLE	4/22/2022	SOUTHGATE LOCK &	2504	OUTSTANDING			291.11

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45727	113986	ACCOUNTS_PAYA BLE	4/22/2022	SECURITY SUPER DUPER PUBLICATIONS	2469	RECONCILED	4/30/2022		\$ 86.90
45716	113987	ACCOUNTS_PAYA BLE	4/22/2022	TCH INDUSTRIES, INC.	7431	RECONCILED	4/30/2022		18.29
45710	113988	ACCOUNTS_PAYA BLE	4/22/2022	THE SHERWIN- WILLIAMS CO.	1338	OUTSTANDING			404.70
45719	113989	ACCOUNTS_PAYA BLE	4/22/2022	TOLEDO PHYSICAL EDUCATION	1688	RECONCILED	4/30/2022		161.46
45738	113990	ACCOUNTS_PAYA BLE	4/22/2022	UNITY SCHOOL BUS PARTS, INC.	9710	RECONCILED	4/30/2022		900.26
45747	113991	ACCOUNTS_PAYA BLE	4/22/2022	UNIVERSITY HOSPITALS	9400	RECONCILED	4/30/2022		232.00
45729	113992	ACCOUNTS_PAYA BLE	4/22/2022	US GAMES	7414	RECONCILED	4/30/2022		95.97
45730	113993	ACCOUNTS_PAYA BLE	4/22/2022	UT ARLINGTON AF SUMMER INSTITUTE	10005	RECONCILED	4/30/2022		550.00
45722	113994	ACCOUNTS_PAYA BLE	4/22/2022	VEX ROBOTICS, INC.	9662	RECONCILED	4/30/2022		1,356.24
45740	113995	ACCOUNTS_PAYA BLE	4/22/2022	WOODSY'S MUSIC, INC.	8289	RECONCILED	4/30/2022		83.00
45752	113996	ACCOUNTS_PAYA BLE	4/22/2022	OHIO EDISON	2055	RECONCILED	4/30/2022		43,471.24
45753	113997	REFUND	4/25/2022	SARA ACCETTURA	701325	RECONCILED	4/30/2022		31.00
45754	113998	REFUND	4/25/2022	JASON ANDERSON	703297	OUTSTANDING			50.00
45755	113999	REFUND	4/25/2022	MARCIE BECKER	703298	OUTSTANDING			50.00
45756	114000	REFUND	4/25/2022	JACKIE BATES	701838	RECONCILED	4/30/2022		105.00
45757	114001	REFUND	4/25/2022	LARRY AND BETH BOSKELLY	702666	RECONCILED	4/30/2022		105.00
45758	114002	REFUND	4/25/2022	TONY BROWN	703299	OUTSTANDING			31.00
45759	114003	REFUND	4/25/2022	BRIAN DOLNEY	703300	RECONCILED	4/30/2022		3.00
45760	114004	REFUND	4/25/2022	LUCIANA GILMORE-DAVIS	703301	OUTSTANDING			35.00
45761	114005	REFUND	4/25/2022	RHONDA GREENE	701016	OUTSTANDING			16.99
45762	114006	REFUND	4/25/2022	AQUANDA HAMILTON	702611	RECONCILED	4/30/2022		7.00
45763	114007	REFUND	4/25/2022	JENNIFER HAYES	702344	OUTSTANDING			3.00
45764	114008	REFUND	4/25/2022	SASTRY KASIBHATIA	702316	OUTSTANDING			3.00
45765	114009	REFUND	4/25/2022	LAURIE KNALL	702722	RECONCILED	4/30/2022		30.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45766	114010	REFUND	4/25/2022	ANGELA LOWRY	702918	OUTSTANDING			\$ 105.00
45767	114011	REFUND	4/25/2022	ANDRE MILLER	703302	OUTSTANDING			105.00
45768	114012	REFUND	4/25/2022	SCOTT MINOR	703303	OUTSTANDING			100.00
45769	114013	REFUND	4/25/2022	DEBRA SABET	703304	OUTSTANDING			3.00
45770	114014	REFUND	4/25/2022	KRISTEN SCHIOPOTA	702061	RECONCILED	4/30/2022		103.50
45771	114015	REFUND	4/25/2022	JENNIFER SINGLETON	703305	OUTSTANDING			140.00
45772	114016	REFUND	4/25/2022	TAMMY LIEU	703551	RECONCILED	4/30/2022		36.85
45774	114017	REFUND	4/25/2022	DEBORAH TROYAN	703179	OUTSTANDING			13.00
45779	114018	REFUND	4/25/2022	MALCOLM TSUNG	703306	OUTSTANDING			28.75
45780	114019	REFUND	4/25/2022	CARI UTRUP	701518	OUTSTANDING			3.00
45781	114020	REFUND	4/25/2022	LYNETTE WILLIAMS-DONEGAN	703307	OUTSTANDING			12.50
45782	114021	REFUND	4/25/2022	MATTHEW ZOLL	703308	RECONCILED	4/30/2022		30.05
45783	114022	ACCOUNTS_PAYA BLE	4/29/2022	ACCO BRANDS USA LLC	8554	OUTSTANDING			50.06
45786	114023	ACCOUNTS_PAYA BLE	4/29/2022	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			30.76
45788	114024	ACCOUNTS_PAYA BLE	4/29/2022	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			79.58
45787	114025	ACCOUNTS_PAYA BLE	4/29/2022	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			100.51
45785	114026	ACCOUNTS_PAYA BLE	4/29/2022	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			7.94
45784	114027	ACCOUNTS_PAYA BLE	4/29/2022	AMAZON CAPITAL SERVICES	9455	OUTSTANDING			51.94
45789	114028	ACCOUNTS_PAYA BLE	4/29/2022	APPLEWOOD CENTERS, INC.	6395	OUTSTANDING			10,350.56
45790	114029	ACCOUNTS_PAYA BLE	4/29/2022	ARAMARK SERVICES, INC.	8327	OUTSTANDING			313.14
45791	114030	ACCOUNTS_PAYA BLE	4/29/2022	ARBITERPAY c/o CACHE VALLEY BANK TRUSTEE	9552	OUTSTANDING			5,000.00
45793	114031	ACCOUNTS_PAYA BLE	4/29/2022	BAKER VEHICLE SYSTEMS INC.	418	OUTSTANDING			620.00
45794	114032	ACCOUNTS_PAYA BLE	4/29/2022	BAUDVILLE	83	OUTSTANDING			110.41
45796	114033	ACCOUNTS_PAYA BLE	4/29/2022	BIO-RAD	7646	OUTSTANDING			91.58

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45795	114034	ACCOUNTS_PAYA BLE	4/29/2022	LABORATORIES, INC. BIO-RAD	7646	OUTSTANDING			\$ 72.42
45797	114035	ACCOUNTS_PAYA BLE	4/29/2022	LABORATORIES, INC. CAROLINA BIOLOGICAL SUPPLY CO.	6469	OUTSTANDING			178.20
45799	114036	ACCOUNTS_PAYA BLE	4/29/2022	CHERYL LYNDON	8830	OUTSTANDING			26.94
45798	114037	ACCOUNTS_PAYA BLE	4/29/2022	CHERYL LYNDON	8830	OUTSTANDING			13.84
45800	114038	ACCOUNTS_PAYA BLE	4/29/2022	CHRISTY TRAGIS	9483	OUTSTANDING			19.00
45802	114039	ACCOUNTS_PAYA BLE	4/29/2022	CITY OF TWINSBURG	5792	OUTSTANDING			36,526.02
45801	114040	ACCOUNTS_PAYA BLE	4/29/2022	CITY OF TWINSBURG	5792	OUTSTANDING			36,100.41
45803	114041	ACCOUNTS_PAYA BLE	4/29/2022	CLEVELAND CLINIC AtWork	10016	OUTSTANDING			150.00
45804	114042	ACCOUNTS_PAYA BLE	4/29/2022	CUMMINS	8195	OUTSTANDING			41.02
45805	114043	ACCOUNTS_PAYA BLE	4/29/2022	BRIDGEWAY, LLC	8195	OUTSTANDING			14.48
45806	114044	ACCOUNTS_PAYA BLE	4/29/2022	CUMMINS BRIDGEWAY, LLC	8985	OUTSTANDING			98.63
45810	114045	ACCOUNTS_PAYA BLE	4/29/2022	DANIEL LUNDE	1665	OUTSTANDING			1,635.00
45811	114046	ACCOUNTS_PAYA BLE	4/29/2022	DIRECT DIGITAL GRAPHICS INC.	700272	OUTSTANDING			25.00
45813	114047	ACCOUNTS_PAYA BLE	4/29/2022	DONNA FURMAN	9002	OUTSTANDING			581.00
45812	114048	ACCOUNTS_PAYA BLE	4/29/2022	ECOCHEM ALTERNATIVE FUELS LLC	9002	OUTSTANDING			499.00
45814	114049	ACCOUNTS_PAYA BLE	4/29/2022	ECOCHEM ALTERNATIVE FUELS LLC	9002	OUTSTANDING			1,100.00
45816	114050	ACCOUNTS_PAYA BLE	4/29/2022	ECOCHEM ALTERNATIVE FUELS LLC	1418	OUTSTANDING			39.00
45815	114051	ACCOUNTS_PAYA BLE	4/29/2022	EDUCATION WEEK	102	OUTSTANDING			5,750.00
45792	114052	ACCOUNTS_PAYA BLE	4/29/2022	EDUCATIONAL SERVICE CENTER OF FITCH ATHLETIC DEPARTMENT	6677	OUTSTANDING			250.00
45817	114053	ACCOUNTS_PAYA BLE	4/29/2022	FOLLETT CONTENT	9968	OUTSTANDING			81.80

Minutes of REGULAR Meeting

June 01, 2022

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45818	114054	ACCOUNTS_PAYA BLE	4/29/2022	SOLUTIONS , LLC FOLLETT CONTENT SOLUTIONS , LLC	9968	OUTSTANDING			\$ 1,287.09
45821	114055	ACCOUNTS_PAYA BLE	4/29/2022	FriendsOffice	8701	VOID		4/29/2022	45.21
45819	114056	ACCOUNTS_PAYA BLE	4/29/2022	FriendsOffice	8701	OUTSTANDING			505.80
45820	114057	ACCOUNTS_PAYA BLE	4/29/2022	FriendsOffice	8701	OUTSTANDING			28.86
45822	114058	ACCOUNTS_PAYA BLE	4/29/2022	GABLE ELEVATOR INC.	1204	OUTSTANDING			3,695.00
45823	114059	ACCOUNTS_PAYA BLE	4/29/2022	GOODWAY TECHNOLOGIES CORP.	6644	OUTSTANDING			814.20
45827	114060	ACCOUNTS_PAYA BLE	4/29/2022	HOSA - FUTURE HEALTH	9550	OUTSTANDING			140.00
45828	114061	ACCOUNTS_PAYA BLE	4/29/2022	HOSA - FUTURE HEALTH	9550	OUTSTANDING			200.00
45826	114062	ACCOUNTS_PAYA BLE	4/29/2022	HOSA - FUTURE HEALTH	9550	OUTSTANDING			380.00
45829	114063	ACCOUNTS_PAYA BLE	4/29/2022	IMPACT SOLUTIONS EAP	9102	OUTSTANDING			1,102.50
45831	114064	ACCOUNTS_PAYA BLE	4/29/2022	INDEPENDENCE BUSINESS SUPPLY	3230	OUTSTANDING			2,996.25
45830	114065	ACCOUNTS_PAYA BLE	4/29/2022	INDEPENDENCE BUSINESS SUPPLY	3230	OUTSTANDING			32.20
45834	114066	ACCOUNTS_PAYA BLE	4/29/2022	J'ANAY PATTERSON	9718	OUTSTANDING			55.38
45832	114067	ACCOUNTS_PAYA BLE	4/29/2022	JACOB MOAURO	9547	OUTSTANDING			12.87
45833	114068	ACCOUNTS_PAYA BLE	4/29/2022	JAMES RIES	8911	OUTSTANDING			45.58
45835	114069	ACCOUNTS_PAYA BLE	4/29/2022	JANICE GRAHAM	3324	OUTSTANDING			27.73
45837	114070	ACCOUNTS_PAYA BLE	4/29/2022	JENNIFER FARTHING	2104	OUTSTANDING			42.98
45836	114071	ACCOUNTS_PAYA BLE	4/29/2022	JENNIFER FARTHING	2104	OUTSTANDING			140.87
45838	114072	ACCOUNTS_PAYA BLE	4/29/2022	JOHNSON CONTROLS FIRE	5960	OUTSTANDING			2,700.00
45841	114073	ACCOUNTS_PAYA BLE	4/29/2022	JOSTENS	392	OUTSTANDING			486.64
45839	114074	ACCOUNTS_PAYA BLE	4/29/2022	JOSTENS	392	OUTSTANDING			179.44
45840	114075	ACCOUNTS_PAYA BLE	4/29/2022	JOSTENS	392	OUTSTANDING			96.00

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45842	114076	ACCOUNTS_PAYA BLE	4/29/2022	KATHRYN POWERS	8474	OUTSTANDING			\$ 423.42
45843	114077	ACCOUNTS_PAYA BLE	4/29/2022	LAKESHORE LEARNING MATERIALS	3907	OUTSTANDING			98.48
45844	114078	ACCOUNTS_PAYA BLE	4/29/2022	LAVERNE PENDLETON	7997	OUTSTANDING			25.00
45845	114079	ACCOUNTS_PAYA BLE	4/29/2022	LISA HOPSON	702105	OUTSTANDING			25.00
45846	114080	ACCOUNTS_PAYA BLE	4/29/2022	LITERACY RESOURCES, LLC	9721	OUTSTANDING			302.32
45848	114081	ACCOUNTS_PAYA BLE	4/29/2022	LMN DEV SPE LLC	9611	OUTSTANDING			148.74
45847	114082	ACCOUNTS_PAYA BLE	4/29/2022	LMN DEV SPE LLC	9611	OUTSTANDING			148.72
45908	114083	ACCOUNTS_PAYA BLE	4/29/2022	LUCK'S MUSIC LIBRARY	6144	OUTSTANDING			1,270.65
45849	114084	ACCOUNTS_PAYA BLE	4/29/2022	LYNN VILLA	8482	OUTSTANDING			27.50
45851	114085	ACCOUNTS_PAYA BLE	4/29/2022	MARIANNE FRANKO	9048	RECONCILED	4/30/2022		264.95
45850	114086	ACCOUNTS_PAYA BLE	4/29/2022	MARIANNE FRANKO	9048	RECONCILED	4/30/2022		41.60
45852	114087	ACCOUNTS_PAYA BLE	4/29/2022	MARIE DEROLA	2463	OUTSTANDING			22.80
45854	114088	ACCOUNTS_PAYA BLE	4/29/2022	MARK ANDREWS ROCK AND ROLL CATERING LLC	9996	OUTSTANDING			214.85
45853	114089	ACCOUNTS_PAYA BLE	4/29/2022	MARK ANDREWS ROCK AND ROLL CATERING LLC dba APPLE SPICE	9996	OUTSTANDING			249.85
45855	114090	ACCOUNTS_PAYA BLE	4/29/2022	MARK BINDUS	1969	OUTSTANDING			32.76
45856	114091	ACCOUNTS_PAYA BLE	4/29/2022	MARLISA CRICLOW	10000	OUTSTANDING			25.00
45857	114092	ACCOUNTS_PAYA BLE	4/29/2022	MUSIC IN MOTION, INC.	2644	OUTSTANDING			27.75
45858	114093	ACCOUNTS_PAYA BLE	4/29/2022	NANCY DRAIN	7753	OUTSTANDING			59.52
45859	114094	ACCOUNTS_PAYA BLE	4/29/2022	NASCO - FORT ATKINSON	1910	OUTSTANDING			546.71
45860	114095	ACCOUNTS_PAYA BLE	4/29/2022	NASCO - FORT ATKINSON	1910	OUTSTANDING			1,203.35
45807	114096	ACCOUNTS_PAYA BLE	4/29/2022	NICHOLS PAPER & SUPPLY, CO.	9689	OUTSTANDING			188.80

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
45808	114097	ACCOUNTS_PAYA	4/29/2022	NICHOLS PAPER & SUPPLY, CO.	9689	OUTSTANDING			\$ 204.00
		BLE							
45809	114098	ACCOUNTS_PAYA	4/29/2022	NICHOLS PAPER & SUPPLY, CO.	9689	OUTSTANDING			86.85
		BLE							
45862	114099	ACCOUNTS_PAYA	4/29/2022	NIMROD ENTERPRISES INC.	8764	OUTSTANDING			879.70
		BLE							
45870	114100	ACCOUNTS_PAYA	4/29/2022	O'REILLY AUTOMOTIVE, INC.	9506	OUTSTANDING			97.12
		BLE							
45866	114101	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			136.30
		BLE							
45867	114102	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			788.51
		BLE							
45869	114103	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			71.30
		BLE							
45864	114104	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			514.70
		BLE							
45868	114105	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			72.81
		BLE							
45863	114106	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			69.41
		BLE							
45865	114107	ACCOUNTS_PAYA	4/29/2022	OHIO EDISON	2055	OUTSTANDING			72.56
		BLE							
45871	114108	ACCOUNTS_PAYA	4/29/2022	PATRICIA I. KOSLO	8734	OUTSTANDING			2,040.00
		BLE							
45872	114109	ACCOUNTS_PAYA	4/29/2022	PERMA-BOUND BOOKS	613	OUTSTANDING			242.93
		BLE							
45873	114110	ACCOUNTS_PAYA	4/29/2022	PIONEER MFG. CO./PIONEER ATH.	1706	OUTSTANDING			91.00
		BLE							
45875	114111	ACCOUNTS_PAYA	4/29/2022	POSTMASTER	2185	OUTSTANDING			825.00
		BLE							
45874	114112	ACCOUNTS_PAYA	4/29/2022	POSTMASTER	2185	OUTSTANDING			580.00
		BLE							
45876	114113	ACCOUNTS_PAYA	4/29/2022	RDP SPORTS PLUS, INC.	117	OUTSTANDING			1,753.50
		BLE							
45879	114114	ACCOUNTS_PAYA	4/29/2022	REALLY GOOD STUFF, LLC	619	OUTSTANDING			191.85
		BLE							
45878	114115	ACCOUNTS_PAYA	4/29/2022	REALLY GOOD STUFF, LLC	619	OUTSTANDING			156.53
		BLE							
45877	114116	ACCOUNTS_PAYA	4/29/2022	REALLY GOOD STUFF, LLC	619	OUTSTANDING			511.61
		BLE							
45881	114117	ACCOUNTS_PAYA	4/29/2022	ROSELAND LANES	8174	OUTSTANDING			425.00
		BLE							
45880	114118	ACCOUNTS_PAYA	4/29/2022	ROSELAND LANES	8174	OUTSTANDING			1,700.00
		BLE							
45882	114119	ACCOUNTS_PAYA	4/29/2022	SCHOOL NURSE	365	OUTSTANDING			160.09

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		SUPPLY, INC.					
45884	114120	ACCOUNTS_PAYA	4/29/2022	SCHOOL SPECIALTY, LLC	9868	OUTSTANDING			\$ 90.48
		BLE							
45885	114121	ACCOUNTS_PAYA	4/29/2022	SCHOOL SPECIALTY, LLC	9868	OUTSTANDING			84.50
		BLE							
45883	114122	ACCOUNTS_PAYA	4/29/2022	SCHOOL SPECIALTY, LLC	9868	OUTSTANDING			427.57
		BLE							
45886	114123	ACCOUNTS_PAYA	4/29/2022	SOUTHGATE LOCK & SECURITY	2504	OUTSTANDING			299.00
		BLE							
45887	114124	ACCOUNTS_PAYA	4/29/2022	SPALDING/EMIG COMPANY	10002	OUTSTANDING			1,000.00
		BLE							
45888	114125	ACCOUNTS_PAYA	4/29/2022	STANTON'S SHEET MUSIC, INC.	2555	OUTSTANDING			96.18
		BLE							
45889	114126	ACCOUNTS_PAYA	4/29/2022	STANTON'S SHEET MUSIC, INC.	2555	OUTSTANDING			50.33
		BLE							
45890	114127	ACCOUNTS_PAYA	4/29/2022	STEARNS VIOLINS, INC.	1719	OUTSTANDING			848.00
		BLE							
45892	114128	ACCOUNTS_PAYA	4/29/2022	STUVER AUTO SPRING COMPANY	2600	OUTSTANDING			267.00
		BLE							
45891	114129	ACCOUNTS_PAYA	4/29/2022	STUVER AUTO SPRING COMPANY	2600	OUTSTANDING			458.00
		BLE							
45824	114130	ACCOUNTS_PAYA	4/29/2022	THE HOME DEPOT PRO	9991	OUTSTANDING			353.19
		BLE							
45825	114131	ACCOUNTS_PAYA	4/29/2022	THE HOME DEPOT PRO	9991	OUTSTANDING			73.35
		BLE							
45893	114132	ACCOUNTS_PAYA	4/29/2022	TIFFANY BRENNER	8343	OUTSTANDING			25.00
		BLE							
45894	114133	ACCOUNTS_PAYA	4/29/2022	TISHA EISENHUTH	9497	OUTSTANDING			20.94
		BLE							
45895	114134	ACCOUNTS_PAYA	4/29/2022	U.S. POSTAL SERVICE	5905	OUTSTANDING			3,000.00
		BLE							
45861	114135	ACCOUNTS_PAYA	4/29/2022	USI EDUCATION AND GOVT SALES	5909	OUTSTANDING			238.38
		BLE							
45896	114136	ACCOUNTS_PAYA	4/29/2022	VERIZON WIRELESS	7936	OUTSTANDING			1,129.50
		BLE							
45897	114137	ACCOUNTS_PAYA	4/29/2022	VERNIER SOFTWARE &	9252	OUTSTANDING			1,970.58
		BLE							
45901	114138	ACCOUNTS_PAYA	4/29/2022	W.B. MASON CO., INC.	8933	OUTSTANDING			207.67
		BLE							
45900	114139	ACCOUNTS_PAYA	4/29/2022	W.B. MASON CO., INC.	8933	OUTSTANDING			113.59
		BLE							
45898	114140	ACCOUNTS_PAYA	4/29/2022	W.B. MASON CO., INC.	8933	OUTSTANDING			63.41

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Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		INC.					
45899	114141	ACCOUNTS_PAYA	4/29/2022	W.B. MASON CO.,	8933	OUTSTANDING			\$ 4.89
		BLE		INC.					
45902	114142	ACCOUNTS_PAYA	4/29/2022	W.B. MASON CO.,	8933	VOID		4/29/2022	24.99
		BLE		INC.					
45903	114143	ACCOUNTS_PAYA	4/29/2022	WESTERN	1082	OUTSTANDING			323.00
		BLE		RESERVE					
45906	114144	ACCOUNTS_PAYA	4/29/2022	RACQUET &	2482	OUTSTANDING			1,500.00
		BLE		WILSON					
45905	114145	ACCOUNTS_PAYA	4/29/2022	LANGUAGE	2482	OUTSTANDING			5,216.98
		BLE		TRAINING CORP.					
45904	114146	ACCOUNTS_PAYA	4/29/2022	WILSON	2482	OUTSTANDING			343.44
		BLE		LANGUAGE					
45907	114147	ACCOUNTS_PAYA	4/29/2022	TRAINING CORP.	8289	OUTSTANDING			260.78
		BLE		WOODSY'S					
45914	114148	ACCOUNTS_PAYA	4/29/2022	MUSIC, INC.	8701	OUTSTANDING			11.02
		BLE		FriendsOffice					
45645	908136	PAYROLL	4/5/2022	TWINSBURG CITY		RECONCILED	4/30/2022		57,907.14
				SCHOOLS					
45646	908141	PAYROLL	4/5/2022	TWINSBURG CITY		RECONCILED	4/30/2022		1,462,897.81
				SCHOOLS					
45699	908146	PAYROLL	4/18/2022	TWINSBURG CITY		RECONCILED	4/30/2022		37,873.48
				SCHOOLS					
45700	908147	PAYROLL	4/20/2022	TWINSBURG CITY		RECONCILED	4/30/2022		1,465,196.43
				SCHOOLS					
45701	908148	ACCOUNTS_PAYA	4/22/2022	Stark County	900003	RECONCILED	4/30/2022		759,405.60
		BLE		Schools COG					
45750	908149	ACCOUNTS_PAYA	4/22/2022	TWINSBURG	900005	RECONCILED	4/30/2022		712.30
		BLE		BOARD OF					
				EDUCATION					
45751	908150	ACCOUNTS_PAYA	4/22/2022	S.T.R.S.	900013	RECONCILED	4/30/2022		806.82
		BLE							
45776	908151	ACCOUNTS_PAYA	4/25/2022	S.E.R.S	900015	RECONCILED	4/30/2022		8,443.31
		BLE							
45775	908152	ACCOUNTS_PAYA	4/25/2022	S.T.R.S.	900013	RECONCILED	4/30/2022		37,757.90
		BLE							
45778	908153	ACCOUNTS_PAYA	4/25/2022	HUNTINGTON	900017	RECONCILED	4/30/2022		22.39
		BLE		BANK					
45777	908154	ACCOUNTS_PAYA	4/25/2022	HUNTINGTON	900017	RECONCILED	4/30/2022		42,186.08
		BLE		BANK					
45921	908155	ACCOUNTS_PAYA	4/29/2022	TWINSBURG	900005	RECONCILED	4/30/2022		848.96
		BLE		BOARD OF					
				EDUCATION					
45909	908156	ACCOUNTS_PAYA	4/29/2022	S.E.R.S	900015	RECONCILED	4/30/2022		97,966.00

TWINSBURG CITY SCHOOLS
Chekpy04ds

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE							
45910	908157	ACCOUNTS_PAYA	4/29/2022	S.T.R.S.	900013	RECONCILED	4/30/2022		\$ 345,448.00
		BLE							
45911	908158	ACCOUNTS_PAYA	4/30/2022	ODE SCHOOL	900012	RECONCILED	4/30/2022		38,970.07
		BLE		FOUNDATION					
45912	908159	ACCOUNTS_PAYA	4/30/2022	ODE SCHOOL	900012	RECONCILED	4/30/2022		39,017.99
		BLE		FOUNDATION					
45913	908160	ACCOUNTS_PAYA	4/22/2022	SUMMIT COUNTY	900009	RECONCILED	4/30/2022		456,661.68
		BLE		AUDITOR					
45922	908163	ACCOUNTS_PAYA	4/30/2022	SUMMIT COUNTY	900009	RECONCILED	4/30/2022		36.84
		BLE		AUDITOR					
45923	908164	ACCOUNTS_PAYA	4/30/2022	Stark County	900003	RECONCILED	4/30/2022		2,313.68
		BLE		Schools COG					
Grand Total									\$ 5,734,549.52

ALTERNATIVE TAX BUDGET INFORMATION**Political Subdivisions
Excluding School Districts**Political Subdivision/Taxing Unit Twinsburg Public LibraryFor the Fiscal Year Commencing 2023

Fiscal Officer Signature

Laura LeonardDate 5-19-2022**COUNTY OF SUMMIT****Background**

Substitute House Bill No. 129 (HB 129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34 and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

At a May 7, 2002 Summit County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (including schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

The fiscal officer of a political subdivision (not a school district) must file one signed copy of this document with the Summit County Fiscal Officer, on or before July 20.

(Adopted 5/7/02)

Revised 06/29/10

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the Summit County Budget Commission Certification of Tax Levy Estimate issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column I list only those individual funds which are requesting property tax revenue. In column II purpose refers to the following terms; inside, current expenses and special levy for example. In column IV levy type refers to renewal, additional and replacement for example. In column IX state the estimate of gross property tax.

SCHEDULE 2

The general purpose of schedule 2 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year.

ORC Section 5705.341 states in part; Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for ensuing fiscal year is clearly required by a budget properly and lawfully adopted under this chapter or by other information required per ORC 5705.281."

Property Taxes include real estate taxes, public utility personal property taxes, homestead and rollback amounts.

Personal Property Tax Reimbursements include public utility personal property and tangible personal property reimbursement amounts.

Total Expenditures: all expenditure line items and transfers out. In columns II and III complete the data from the last two fiscal years.

SCHEDULE 3

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue. In column V the total estimated receipts should include all revenues plus transfers in and

SCHEDULE 4

The general purpose of schedule 4 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 5

The general purpose of schedule 5 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

In column VI you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

SCHEDULE 6

The general purpose of schedule 6 is to properly account for tax anticipation notes. See schedule 6 for more details.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: GENERAL

SCHEDULE 2

I DESCRIPTION	II FOR 2020 ACTUAL	III FOR 2021 ACTUAL	IV 2022 CURRENT YEAR ESTIMATE	V 2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	\$ 1,490,508.50	\$ 1,537,942.00	\$ 1,500,000.00	\$ 1,503,361.00
Personal Property Tax Reimbursements	\$ 159,947.39	\$ 158,286.10	\$ 158,000.00	\$ 200,000.00
Local Government from County				
LLGSF (Library Local Government)	\$ 1,273,177.25	\$ 1,470,971.38	\$ 1,459,437.42	\$ 1,459,437.42
Income Tax	\$ -	\$ -	\$ -	\$ -
Transfers-in	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ 58,169.64	\$ 57,615.13	\$ 87,375.00	\$ 80,000.00
Total Revenues	\$ 2,981,802.78	\$ 3,224,814.61	\$ 3,204,812.42	\$ 3,242,798.42
Total Expenditures	\$ 2,439,716.76	\$ 3,105,556.43	\$ 4,313,605.66	\$ 3,500,000.00
Revenues over/(under) Expenditures	\$ 542,086.02	\$ 119,258.18	\$ (1,108,793.24)	\$ (257,201.58)
Beginning Cash Fund Balance	\$ 526,122.08	\$ 1,068,208.10	\$ 1,187,466.28	\$ 78,673.04
Ending Cash Fund Balance	\$ 1,068,208.10	\$ 1,187,466.28	\$ 78,673.04	\$ (178,528.54)
Encumbrances (at year end)	\$ 113,030.09	\$ 78,673.04	\$ 50,000.00	\$ 50,000.00
Ending Unencumbered Fund Balance	\$ 955,178.01	\$ 1,108,793.24	\$ 28,673.04	\$ (128,528.54)

TAX ANTICIPATION NOTES

SCHEDULE 6

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name of the Special Debt Service Fund		

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
February 2021 Real Estate		
August 2021 Real Estate		
Total		
Name Of Fund To Be Charged		

**TWINSBURG CITY
SCHOOL DISTRICT**



FIVE-YEAR FORECAST

For Fiscal Years 2022-2026

FY 2022

May 30, 2022

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

Submitted	Actual				Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	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	4%	38,952,258	\$38,657,300	\$36,038,049	\$33,418,798	\$33,418,798
1.035 Unrestricted State Grants-in-Aid	6,391,232	5,829,790	6,085,812	-2%	5,754,000	5,200,000	5,250,000	5,300,000	5,350,000
1.040 Restricted State Grants-in-Aid	42,258	41,406		-51%	350,000	352,000	354,000	356,000	358,000
1.050 Property Tax Allocation	6,222,546	5,448,797	4,666,700	-13%	3,782,250	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	9%	1,332,450	1,500,000	1,525,000	1,550,000	1,550,000
1.070 Total Revenues	49,025,641	49,462,558	50,189,049	1.2%	50,170,958	49,428,425	46,746,049	44,074,798	44,126,798
Other Financing Sources									
2.040 Operating Transfers-In			11,603						
2.050 Advances-In	41,600	5,000	10,300	9%	97,000	20,000	20,000	20,000	20,000
2.060 All Other Financing Sources	100,974	245,075	158,920		148,683				
2.070 Total Other Financing Sources	142,574	250,075	180,823		245,683	20,000	20,000	20,000	20,000
2.080 Total Revenues and Other Financing Sources	49,168,215	49,712,633	50,369,872	1.2%	50,416,641	49,448,425	46,766,049	44,094,798	44,146,798
Expenditures									
3.010 Personnel Services	29,144,298	30,274,970	32,357,911	5.4%	33,368,900	34,702,000	35,785,000	36,031,000	36,771,000
3.020 Employees' Retirement/Insurance Benefits	11,109,889	12,277,539	12,738,535	7.1%	13,527,628	13,675,860	13,995,000	14,245,000	14,495,000
3.030 Purchased Services	5,443,370	5,362,601	6,375,321	8.7%	6,047,259	6,255,000	6,405,000	6,485,000	6,775,000
3.040 Supplies and Materials	1,044,568	882,729	687,373	-18.8%	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	145%	252,210	210,000	210,000	210,000	210,000
4.050 Principal-HB 264 Loans	222,131	223,828	225,585	1%	227,406	229,293	230,000	230,000	230,000
4.060 Interest and Fiscal Charges	92,412	81,279	70,083	-13%	58,922	47,575	36,115	24,635	11,000
4.300 Other Objects	677,577	736,296	717,027	3%	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	5.48%	55,290,585	57,249,728	58,936,115	59,525,635	60,817,000
Other Financing Uses									
5.010 Operating Transfers-Out		135,000			171,471				
5.020 Advances-Out	5,000	10,300	97,000	474%	29,000	20,000	20,000	20,000	20,000
5.040 Total Other Financing Uses	5,000	145,300	97,000	1386%	200,471	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing Uses	48,008,249	50,032,373	53,495,132	5.57%	55,491,056	57,269,728	58,956,115	59,545,635	60,837,000
Excess of Revenues and Other Financing Sources over (under)	1,159,966	(319,740)	(3,125,260)		(5,074,415)	(7,821,303)	(12,190,066)	(15,450,837)	(16,690,202)
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and	31,677,187	32,837,153	32,517,413	1%	29,392,153	24,317,738	16,496,435	4,306,369	(11,144,468)
7.010 Cash Balance June 30	32,837,153	32,517,413	29,392,153	-5%	24,317,738	16,496,435	4,306,369	(11,144,468)	(27,834,670)
8.010 Estimated Encumbrances June 30	855,999	1,442,063	1,431,997	34%	1,350,000				
10.010 Fund Balance June 30 for Certification of Appropriations	31,981,154	31,075,350	27,960,156	-6%	22,967,738	16,496,435	4,306,369	(11,144,468)	(27,834,670)
Revenue from Replacement/Renewal Levies									
11.020 Property Tax - Renewal or Replacement							2,619,251	5,238,502	5,238,502
11.300 Cumulative Balance of Replacement/Renewal Levies							2,619,251	7,857,753	13,096,255
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and	31,981,154	31,075,350	27,960,156	-6%	22,967,738	16,496,435	6,925,620	(3,286,715)	(14,738,415)
15.010 Unreserved Fund Balance June 30	31,981,154	31,075,350	27,960,156	-6%	22,967,738	16,496,435	6,925,620	(3,286,715)	(14,738,415)

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 FY21	
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 FY21 CUPP Report Twinsburg spends \$13,355 per pupil. This is slightly less than State Average and Similar Districts and less than neighboring school districts. While the Twinsburg School District spends about the same as comparable districts, the Twinsburg School District is recognized by the state and U.S. News & World Report as a high performing school district.	Bedford	\$17,775
	Solon	16,640
	Nordonia	15,417
	Hudson	15,074
	Aurora	14,031
	State Avg.	13,387
	Similar Districts	13,494
	Twinsburg	13,355

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: (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 47 out of 874 Ohio high schools! THS also ranked number 1,418 in the U.S. out of more than 17,843 high schools. That is the top 8 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-one 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 below the State's average and neighboring districts.

LEVY: The Twinsburg School District has long appreciated the support of our local communities. Historically 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 over \$30 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.

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. 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 FY22 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 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 is potentially facing 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 latest State’s biennium budget includes the Fair Schools Funding Plan. It is an input-based methodology for determining the base cost of education. The base cost amount can be thought of as the cost to educate the typical student in the typical district. This methodology also implies that the school funding plan will provide funding based on enrollment as opposed to Formula ADM. Thus community schools and EdChoice, Jon Peterson, and Autism voucher students will be funded directly by the state. One criticisms of The Fair School Funding Plan is that the Ohio legislature is only committed to 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 ending 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 dollars 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 were 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 cost. 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.

Increased staffing has put a significant strain on organizational operations. The State continues to implement programming without any funding assistance. 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 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 service the increasing special needs of students. According to the ODE's Fiscal Benchmark report teacher Full-Time-Equivalents increased from 226.2 in FY18 to 266.3 in FY21

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 but FY23 will have only one.

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 and diesel 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 over \$30 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 Significant Budget Cuts Are Needed NOW 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 significantly funding vouchers for private and parochial schools, adding hundreds of millions of state dollars in both direct funding and tax credits to subsidize families sending their children to private 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 and taxpayers.

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 will 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 plenty of money out of it.”

Respectfully Submitted
Martin Aho, Treasurer/CFO

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