

REVERE LOCAL SCHOOL DISTRICT
Summit County, Ohio

October 16, 2012

Regular September Board of Education Meeting

5:00 p.m.* / RHS Library

***NOTE TIME CHANGE:**

The Board meeting is earlier to allow time for the community program, *State of the District*, to begin at 7:00 p.m. in the Revere High Auditorium.

The Board of Education has discussed the items listed below in the monthly Special Meeting/Work Session held prior to this Regular meeting. Each action item was reviewed, discussed and evaluated with due diligence and then placed on this agenda for the purpose of voting.

I. CALL TO ORDER – Claudia Hower

II. ROLL CALL

- A. Dana Appel
- B. Claudia Hower
- C. Tom Kelley
- D. Diana Sabitsch
- E. George Seifert

III. PLEDGE OF ALLEGIANCE

IV. STUDENT PRESENTATION / STUDENT ACHIEVEMENT

- Mrs. Linda Bare and Mrs. Kathy Saturni discuss Intervention and Enrichment (IE Time) at BES

V. PUBLIC SPEAKS TO AGENDA ITEMS

VI. BUILDING PRINCIPALS' REPORTS

VII. TREASURER'S REPORT, Mr. David Forrest

A. Approval of Minutes

The Treasurer recommends approval of the minutes of the Special Meeting held September 11, 2012 and the Regular Meeting held September 18, 2012. **See Attachment T-1** for details.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

B. Approval of Financial Report

The Treasurer recommends approval of the Financial Reports for the months of September as found in **Attachment T-2**.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

C. Donations

The Treasurer recommends the approval, with appreciation, for the donations listed in **Attachment T-3**.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

D. SM-1 Spending Plan

The Treasurer recommends that Board of Education approve the SM-1 spending plan for the General Fund as detailed in **Attachment T-4**.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

E. Five-Year Forecast

The Treasurer recommends that the Board of Education approve the Five-Year Forecast (financial data **Attachment T-5**; assumptions **Attachment T-5a**) as submitted.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

F. Inventory Deletion

The Treasurer recommends that the items listed be identified as equipment having no functional value to the District or as obsolete having no monetary value, and that these items be disposed of as directed by Board policy by the Coordinator of Business Services and the Treasurer. See **Attachment T-6**.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

G. General Fund Appropriations – Object and Fund

The Treasurer recommends the approval of the projected Function and Object Spending Plan for the General Fund as noted in **Attachment T-7** and based upon the GF permanent appropriations approved in September of 2012.

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

H. Agreement for Snowplowing Service 2012/2013 School Year

The Treasurer recommends that the Board of Education approve a one-year contract with Nason Landscaping for snow removal at all district buildings.

<u>Company</u>	<u>Plow and Salt Bid</u>
Nason Landscaping	\$800.00/service
North Excavating	\$980.00/service
Snowmen	No Bid
Dunrite Exteriors	\$2,900.00/service

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

I. Establishment of New Funds

The Treasurer recommends the approval of the funds listed and it is further agreed that appropriations be established at the fund level and in the amounts submitted to the Board of Education through the Permanent Appropriation process.

~ Parent Mentor Grant

~ James Bennett Washington D.C. Memorial Fund

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

VIII. BOARD MEMBERS' REPORTS

- A. Finance/Audit Committee
- B. Facilities and Grounds Committee
- C. Legislative Report
- D. Cuyahoga Valley Career Center
- E. Student Achievement Liaison

IX. SUPERINTENDENT'S REPORT

Personnel – Certificated/Licensed

A. Leave of Absence – Certificated/Licensed Staff Member

It is recommended that the Board of Education approve the following maternity LOA:

Allyson Lehman / Grade 2 Beginning on or about February 10, 2013 with a return on or about May 31, 2013
Jennifer Lovesey / Grade 2 Beginning on or about January 7, 2013 with a return on or about March 4, 2013

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

B. Long Term Substitute Teachers

It is recommended that the Board of Education approve the following long term substitutes:

Sandy Kennedy in for Amanda Holzman (grade 2) beginning 10/2/12 through 1/18/13 (estimated)
Sandy Kennedy in for Allyson Lehman (grade 2) beginning on or about 2/10/13 through 5/31/13 (estimated)
Patrick Aurand in for Jennifer Lovsey (grade 2) beginning on or about 1/13/13 through 3/4/13 (estimated)

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

C. Athletic, Academic and Other Supplemental Contracts – 2012/2013 School Year – Certificated/Licensed Personnel

It is recommended that the Board of Education approve the following with compensation per the REA negotiated agreement:

Mens' Basketball

Dave Flegal – Grade 7 Coach

Womens' Basketball

Gary Gough – Grade 8 Coach

Gameworkers

Jason Cottrell

Matt Laurenzi

RMS

Lori Weigand – Math Counts Advisor

Lori Weigand – Ohio Math League Advisor

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

D. Salary Increases – Additional Education

It is recommended that the Board of Education approve salary increases due to additional education as noted below:

Sonja Haller / RMS Language Arts & Gifted Teacher MA+30, Step 6 \$61,965.00

Denise Sheffield / Grade 3 Teacher MA+15, Step 13 \$77,132.00

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

E. Stipends – STEM Initiatives Committee

It is recommended that the Board of Education approve the following staff members for two (2) hours each at the tutor rate of \$26.75 per hour for their participation on the STEM Committee 2012-2013.

Joanne Gillette

Ginny Habig

Sandy Kahoe

Joe Williams

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

Personnel – Classified

A. Athletic, Academic and Other Supplemental Contracts – 2012/2013 School Year – Classified Personnel

It is recommended that the Board of Education approve the following with compensation per the REA negotiated agreement:

Softball

Lisa Simpson – Head Coach

Mens' Basketball

Chance Farnsworth – Junior Varsity Coach

Michael Krafcik – Grade 9 Coach

Michael Rinn – Grade 8 Coach

Wrestling

Assistant Coach – Matt Peterson 50% and Zaid Khatib 50%

Swimming

Steve Marshall – Head Coach

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

B. Classified New Hires – 2012/2013 School Year

It is recommended that the Board of Education approve each of the following for one hour per day, Monday through Friday, effective October 8, 2012:

Heidi Mitschke Playground Aide HES (Kindergarten lunch) Step 0 (\$11.42 per hour)

Carolyn Salupo Playground Aide HES (Kindergarten lunch) Step 0 (\$11.42 per hour)

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

C. Classified Substitute – 2012/2013 School Year

It is recommended that the Board of Education approve the following:

Christine Myers (Tina) Substitute Cook Effective on or after October 8, 2012

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

Student Services

Other Business

A. NEOLA Policy – New Policy 2623.02

It is recommended that the Board of Education approve and adopt, as a second reading, a new NEOLA policy as follows:

Policy 2623.02 / Program / Third Grade Reading Guarantee (6 pages)

Attachment 1

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

B. NEOLA Policy – Replacement Policy 5136

It is recommended that the Board of Education approve and adopt, as a second reading, a replacement NEOLA policy as follows:

Policy 5136 / Students / Personal Communication Devices (6 pages)

Attachment 2

Mrs. Appel _____ Mrs. Hower _____ Mr. Kelley _____ Mrs. Sabitsch _____ Mr. Seifert _____

X. **REPORTS FROM CENTRAL OFFICE TEAM**

- A. Assistant Superintendent
- B. Director of Student Services
- C. Coordinator of Business Services

XI. **INFORMATIONAL ITEMS**

- A. There will be a **BOE Work Session on November 13, 2012 at 6:00 p.m.** in the Board Room of the Administration Building.
- B. There will be a **Regular BOE Meeting on November 20, 2012 at 6:30 p.m.** in the Revere High School Library.

XII. **CONCERNS OF THE PUBLIC AND COMMUNITY ANNOUNCEMENTS**

The Board values and encourages public comment on educational issues. Meetings of the Board of Education are for the purpose of conducting Board business in a public setting, with the exception of Executive Sessions for specific purposes defined by law. Board of Education meetings, while held primarily in a public setting, are not designed for extensive public input. Per Board Policy, each participant is limited to five (5) minutes of speaking time.

Anyone having an interest in the actions of the Board may participate during the open forum portion of the meeting. Please identify yourself to the Board President or the Superintendent prior to the meeting. Should your comments include a request for information or extended dialogue it may be necessary and more appropriate that a subsequent meeting with Board and/or Administrative representatives be scheduled to fully address issues.

The public may offer objective criticism of school operations and programs, but the Board will not hear complaints about school personnel or other persons at a public session. The Superintendent will advise speakers about other channels provided for Board consideration of complaints involving individuals.

At the proper time during the meeting, participants must be recognized by the presiding officer and must preface their comments by an announcement of their name, their address and group affiliation, if any, prior to addressing the group.

XIII. **ADJOURNMENT**

Respectfully Submitted,

Randy S. Boroff
Superintendent

New Document

Revere Board of Education

Board of Education
6:00 P.M.

Special Meeting
September 11, 2012

The President, Mrs. Claudia Hower, called the meeting to order at 6:00 P.M.

Roll Call:

Dana Appel, Present
Claudia Hower, Present
Tom Kelley, Present

Diana Sabitsch, Present
George Seifert, Present

READING OF NOTICE OF SPECIAL MEETING

No action taken

Presentation-GPD Architects

EXECUTIVE SESSION

Res. 13-102282 Moved by Mrs. Sabitsch, seconded by Mr. Kelley to go into Executive Session at 6:48 P.M. to review and prepare for negotiations with public employees, to consider the appointment and employment of a public employee and to discuss the sale or purchase of property.

Roll Call: Aye- Sabitsch, Kelley, Appel, Hower, Seifert
Motion Carried.

REGULAR SESSION

Res. 13-102283 Moved by Mrs. Sabitsch, seconded by Mr. Seifert to come out of Executive Session and return to Regular Session at 9:23 P.M.

Roll Call: Aye- Sabitsch, Seifert, Appel, Hower, Kelley
Motion Carried.

TREASURER

Ratification of OAPSE Negotiated Agreement-Classified Personnel
Withdrawn-No Action

SUPERINTENDENT

No Action

ADJOURNMENT

Res. 13-102284 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to adjourn the meeting at 10:55 P.M.

Roll Call: Aye- Kelley, Sabitsch, Appel, Hower, Seifert
Motion carried.

Signed _____
President

Attest _____
Treasurer

Date Approved

Revere Board of Education
Revere High School Library

Regular Meeting

6:30 PM

September 18, 2012

The President, Mr. Bill Hoover, called the meeting to order at 6:30 P.M.

Roll Call:

Dana Appel, Present
Claudia Hower, Present
Tom Kelley, Present

Diana Sabitsch, Present
George Seifert, Absent

PLEDGE OF ALLEGIANCE

STUDENT PRESENTATION/STUDENT ACHIEVEMENT

- Student Cameron Brown/social Studies Pilot Online State Assessment@RMS and Exit Interviews @ RMS
- National Merit Semi-Finalists

PUBLIC SPEAKS TO AGENDA ITEMS

No action taken

BUILDING PRINCIPAL'S REPORTS

No action taken

TREASURER'S REPORT, Mr. David Forrest

Approval of Minutes

Res. 13-102285 Moved by Mr. Kelley, seconded by Mrs. Appel to approve the minutes of the Special Meetings held August 13, 2012 and the Regular Meeting held August 28, 2012 as detailed in Attachment T-1.

And,

Approval of Financial Report

To approve the Financial Report for the month of August as found in Attachment T-2.

And,

Donations

To approve, with appreciation, the donations listed in Attachment T-3 as amended.

Roll Call: Aye- Kelley, Appel, Hower, Sabitsch

Motion Carried.

Permanent Appropriations

Res. 13-102286 Moved by Mrs. Sabitsch, seconded by Mr. Kelley that the fiscal year 2012/2013 permanent appropriations be approved, which are inclusive of adjustments being made to the current temporary appropriations, as listed in **Attachment T-4**, be it further resolved that the "Legal Level of Control" for all appropriations be established at the fund level, and be it further resolved that as part of the District's total appropriations that the General Fund budgets be approved as described in **Attachment T-5** (GF Budget Detail).

Roll Call: Aye- Sabitsch, Kelley, Appel, Hower

Motion Carried.

Purchase Orders

Res. 13-102287 Moved by Mrs. Appel, seconded by Mrs. Sabitsch to authorize and certify payment of the purchase orders listed below since both at the time of the making of this contract or order (then) and at the date of the execution of this certificate (now), that the above amount required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the funds of the Board of Education and free from any previous encumbrances.

PO#	Date	Vendor	Amount	Requested by
0131135	9/4/12	Summit County ESC	\$2,975.00	Central Office
0021032	8/29/12	Buck Institute for Education	\$8,150.00	Old Trail
0021023	8/14/12	Laptop Schools	\$12,460.00	Old Trail

Roll Call: Aye- Appel, Sabitsch, Hower, Kelley

Motion Carried.

Federal and State Funds

- Res. 13-102288 Moved by Mr. Kelley, seconded by Mrs. Appel to approve the District's participation in the Federal and State Funds as listed in Attachment T-6.

Roll Call: Aye- Kelley, Appel, Hower, Sabitsch
Motion Carried.

Change Orders-Paving Project

- Res. 13-102289 Moved by Mr. Kelley, seconded by Mrs. Appel to approve the paving project changes as detailed in Attachment T-7.

Roll Call: Aye- Kelley, Appel, Hower, Sabitsch
Motion Carried.

Ratification of OAPSE Negotiated Agreement-Classified Personnel

- Res. 13-102290 Moved by Mrs. Appel, seconded by Mr. Kelley to approve the OAPSE negotiated agreement as detailed in Attachment T-8 (a confidential document until ratified)

Roll Call: Aye-Appel, Kelley, Hower, Sabitsch
Motion Carried.

Sale of Property-WithdrawnDiscussion Items

- Audit Wrap-up
- All Day Kindergarten
- Storm Water Run Off

BOARD MEMBERS' REPORTS

Finance & Audit Committee
Facilities and Grounds Committee
Legislative Report
Cuyahoga Valley Career Center
Student Achievement Liaison

SUPERINTENDENT'S REPORT**Personnel – Certificated/Licensed**Change of Employment-Certificated/Licensed Staff Member

- Res. 13-102291 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to approve Ryan Lekan's resignation as the Information and Technology Specialist and his subsequent return to the classroom as the Computer Literacy teacher at RMS as detailed in Attachment 1. Effective date for this change in September 4, 2012 with compensation at the MA/Step 12 rate of \$73,044.00 (pro-rated)

Roll Call: Aye-Kelley, Sabitsch, Appel, Hower
Motion Carried.

Athletic, Academic and other Supplemental Contracts-2012/2013 School Year-Certificated/Licensed Personnel

- Res. 13-102292 Moved by Mrs. Sabitsch, seconded by Mrs. Appel to approve the following with compensation per the REA negotiated agreement:

RMS

Allison Campbell – Gaming Club
Kim Gerdes – IAT Chair
John Rorabaugh – IAT Chair

Roll Call: Aye-Sabitsch, Appel, Hower, Kelley
Motion Carried.

Salary Increases-Additional Education

- Res. 13-102293 Moved by Mrs. Appel, seconded by Mr. Kelley to approve salary increases due to additional education as noted below:

Jennifer Exten-Kennedy / Science RHS	MA+15, Step 9	\$67,505.00
Teresa Kobetitsch / Intervention RHS	MA+30, Step 5	\$59,558.00
Robert Krisch / Science RHS	BA+30, Step 3	\$48,289.00
Dawn Peters / Grade 4	MA, Step 13	\$75,451.00

Roll Call: Aye-Appel, Kelley, Hower, Sabitsch
Motion Carried.

Stipends Summer Football Camp-Certificated/Licensed Staff Members

- Res. 12-102294 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to approve the following stipends for summer football camp services. Compensation is payable through participation fees.

Patrick DiCaprio / Camp Coach / \$280.00
 Phil Heyn / Camp Director / \$600.00
 Pete Rahas / Camp Coach / \$160.00
 Wade Vantrease / Camp Coach / \$280.00
 Joe Williams / Camp Coach / \$280.00

And,

Stipend for Summer Quarterback/Wide Receiver Camp-Certificated/Licensed Staff Members

To approve a stipend for QB/WR Camp. Compensation is payable through participation fees.

Phil Heyn / \$105.00*

*\$15.00/hour for 7 hours total (6/20, 6/27, 7/11, 7/18)

Roll Call: Aye- Kelley, Sabitsch, Appel, Hower
 Motion Carried.

Resignation-Supplemental Contract- Certificated/Licensed Staff member

- Res. 13-102295 Moved by Mrs. Appel, seconded by Mrs. Sabitsch to accept Gayle Doherty's resignation from the Speech/Debate supplemental due to time constraints and other obligations.

Roll Call: Aye- Appel, Sabitsch, Hower, Kelley
 Motion Carried.

Personnel-ClassifiedAthletic, Academic and other Supplemental Contracts-2012/2013 School Year-Classified Personnel

- Res. 13-102296 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to approve the following with compensation per the REA negotiated agreement:

Football

Joshua Gordon – VOLUNTEER football coach at RMS
 Justin Graber – VOLUNTEER football coach at RMS

Football Corrections

Lyle Kniep – Grade 9 Coach (not varsity asst)
 Mike Decker – RMS Coach (not varsity asst)
 Eric DeWitt – RMS Coach (not varsity asst)

Roll Call: Aye- Kelley, Sabitsch, Appel, Hower
 Motion Carried.

Classified New Hire-2012/2013 School Year

- Res. 13-102297 Moved by Mr. Kelley, seconded by Mrs. Appel to approve the following:
 Melissa Hrach Playground Aide HES / 2.75 hours daily Step 0 / \$11.42 per hour Effective 9/10/12
 Carolyn Salupo Bus Attendant / 4 hours daily Step 0 / \$11.42 per hour Effective 9/24/12

Roll Call: Aye-Kelley, Appel, Hower, Sabitsch
 Motion Carried.

Classified Transportation Substitutes – 2012 /2013 School Year

- Res. 13-102298 Moved by Mrs. Sabitsch, seconded by Mrs. Appel to approve the substitutes noted for use as needed during the 2012/2013 school year with compensation at the Board approved rates.

Substitute Aides

Nancy Hartman
 Edith Nause
 Joyce Peltier
 Carolyn Salupo
 Susan Vinci

Substitute Drivers

Becky Fela
 Stephen Kukurich
 William Lawther
 Tina Myers
 Stewart Nicholas
 Paul Pirnit
 Scott Robertson
 Babet Rozek
 Steven Strasser

Roll Call: Aye-Sabitsch, Appel, Hower, Kelley
 Motion Carried.

Stipends Summer Football Camp-Classified

- Res. 13-102299 Moved by Mr. Kelley, seconded by Mrs. Appel to approve the following stipends for summer football camp services. Compensation is payable through participation fees.
- John Battaglia / Camp Coach / \$96.00
 - Amy Beresh / Registration and Certificates / \$225.00
 - Louis Clark / Camp Coach / \$224.00
 - Billy D'Amico / Camp Coach / \$160.00
 - Mike Decker / Camp Coach / \$196.00
 - Eric DeWitt / Camp Coach / \$224.00
 - Dave Flegel Jr. / Camp Coach / \$96.00
 - Andrew Fredericks / Camp Coach / \$160.00
 - Karl Kollert / Camp Equipment and Assistant Administrator / \$280.00
 - Nick Pappas / Camp Coach / \$280.00
 - Greg Poulin / Camp Coach and Assistant Administrator / \$300.00
 - Mason Quick / Camp Coach / \$128.00
 - Nate Snyder / Camp Equipment / \$96.00
 - Zack Weidrick / Camp Coach / \$96.00

And,

Stipend Summer Basketball Camp-Classified

To approve an additional \$100.00 stipend for Pat Teresi for duties during the summer basketball camp. Compensation is payable through the participation fees.

And,

Stipend for Summer Quarterback/Wide Receiver Camp-Classified

To approve a stipend for QB/WR Camp. Compensation is payable through participation fees.

Mike Decker / \$105.00*

Greg Poulin / \$105.00*

*\$15.00/hour for 7 hours total (6/20, 6/27, 7/11, 7/18)

Roll Call: Aye- Kelley, Appel, Hower, Sabitsch
Motion Carried.

Increased Work Hours – Classified Staff Member

- Res. 13-102300 Moved by Mrs. Appel, seconded by Mr. Kelley to approve an additional 2 hours per day for Laura Bell (from 5.5 hours to 7.5 hours) for the months of September and October or until the completion of the Alert Now Database Update Project is completed, whichever occurs first.

Roll Call: Aye- Appel, Kelley, Hower, Sabitsch
Motion Carried.

Student ServicesAgreement-Educational Service Center of Cuyahoga County

- Res. 13-102301 Moved by Mrs. Sabitsch, seconded by Mr. Kelley to approve the agreement with the ESC of Cuyahoga County for services needed. See Attachment 2.

And,

Agreement-Educational Service Center of Summit County

To approve the agreement with the ESC of Summit County for eight (8) days of audiology services at \$550.00 per day as detailed in Attachment 3.

Roll Call: Aye- Sabitsch, Kelley, Appel, Hower
Motion Carried.

Other BusinessUpdating Kindergarten Report Card-2012/2013 School Year

- Res. 13-102302 Moved by Mrs. Appel, seconded by Mr. Kelley to approve the 2012/2013 Kindergarten Report Card as detailed in Attachment 4. The report card reflects the changes in Standards, Curriculum and Assessments mandated by the Ohio Department of Education.

Roll Call: Aye- Appel, Kelley, Hower, Sabitsch
Motion Carried.

Overnight Field Trip-Grade 8-May 22, 2013 through May 24, 2013

- Res. 13-102303 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to approve the annual eighth grade trip to Gettysburg and Washington D.C. as detailed in Attachment 5. The trip is contingent upon national security and terrorist activity in the area at the time of the tour.

Roll Call: Aye- Kelley, Sabitsch, Appel, Hower
Motion Carried.

District Strategic Plan

- Res. 13-102304 Moved by Mr. Kelley, seconded by Mrs. Sabitsch to approve the Strategic Plan as detailed in **Attachment 6**. The long range plan is the culmination of a series of meetings involving the input of community members, staff and administrators.

Roll Call: Aye- Kelley, Sabitsch, Appel, Hower
Motion Carried.

REPORTS FROM CENTRAL OFFICE TEAM

Assistant Superintendent
Director of Student Services
Coordinator of Business Services

No action taken

INFORMATIONAL ITEMS

- A. There will be a Work Session October 9, 2012 at 6:00 P.M. in the BOE.
- B. There will be a Regular Meeting October 16, 2012 at 5:00 P.M. in the Library of Revere High School.
- C. There will be a Community Meeting on October 16, 2012 at 7:00 p.m. in the Revere High School Auditorium – *State of the District* presentation by Randy Boroff, Superintendent, and Dave Forrest, CFO/Treasurer.

CONCERNS OF THE PUBLIC AND COMMUNITY ANNOUNCEMENTS

EXECUTIVE SESSION

- Res. 13-102305 Moved by Mr. Sabitsch, seconded by Mrs. Appel to go into Executive Session at 7:55 P.M. to discuss negotiations and to consider the employment and compensation of public officials.

Roll Call: Aye- Sabitsch, Appel, Hower, Kelley
Motion Carried.

- Res. 13-102306 Moved by Mrs. Appel, seconded by Mr. Kelley to come out of Executive Session and go back to Regular Session at 9:50 P.M..

Roll Call: Aye- Appel, Kelley, Hower, Sabitsch
Motion Carried.

ADJOURNMENT

- Res. 13-102307 Moved by Mrs. Sabitsch seconded by Mrs. Appel to adjourn the meeting at 9:51 P.M.

Roll Call: Aye- Sabitsch, Appel, Hower, Kelley
Motion carried.

Signed _____
President

Attest _____
Treasurer

Date Approved

New Document

SEPTEMBER 30, 2012

Financial Report



Revere Local School District

David R. Forrest
Treasurer

FINANCIAL REPORTS - Index

For Month of September 2012

Schedule

Cash Reconciliation Report	A
• Presents ending cash position for the District for all funds combined, investments and other required reconciliation transactions needed to balance monthly financial activity.	
Financial Report by Fund	B
• A report listing all individual funds established by the District. Information summarized includes receipts, expenditures, and ending cash balances on a month to date and fiscal year to date basis for each fund.	
SM-2	C
• Financial summary of the General Fund comparing budgeted revenues and expenditures to actual.	
Permanent Improvement Fund Report	D
• Financial summary by month of all activity on the PI Fund.	
Food Service Report	E
• Consolidated summary by month of the food service operation for all four school buildings.	

FISCAL 2013
September 2012 Month End Report
Cash Reconciliation Report

<i>Total Fund Balance</i>	\$24,824,406.70
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Gross Depository Bank Balances:

1) First Merit Business Checking Account	\$1,835,415.90
2) First Merit Payroll Account	\$0.00
3) First Merit Business Savings	\$242.07

Investments

First Merit Sweep Account	\$13,885,000.00
A.P.Y. 0.100%	
Star Bank at 0.10%	\$103.89
TriState Capital Bank	\$3,754,612.30
CD-Tri State Capital - matures 12/6/12 1.2%	\$500,000.00
CD-Tri State Capital - matures 12/6/12 .600%	\$251,620.54
CD-Tri State Capital - matures 10/11/12 .600%	\$500,000.00
CD-Tri State Capital - matures 8/22/13 1.0%	\$1,000,000.00
CD-Tri State Capital - matures 9/19/13 1.0%	\$1,000,000.00
CD-Tri State Capital - matures 9/26/13 1.0%	\$502,991.78
UBS-CUSIP#90262CP50 - matures 2/5/13 .590%	\$997,050.00
Stifel Nicolaus-matures 4/23/14 .370%	\$999,466.11
	Total \$23,390,844.62

Cash in Transit to Depository

Petty Cash Balances:

Building Principals	\$400.00
Athletic Director	\$100.00
Bus Garage	\$0.00
Treasurer's Office	\$200.00
Sub-total Petty Cash	\$700.00

<i>Change Funds</i>	\$0.00
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<i>Total</i>	\$25,227,202.59
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<i>Outstanding Checks</i>	(\$415,249.64)
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Adjustments

Adjustments	\$12,453.75
	\$12,453.75

<i>Adjusted Total</i>	\$24,824,406.70
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<i>Cash on Hand (unrecorded and undeposited)</i>	\$0.00
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Date: 10/02/2012
Time: 12:28 pm

REVERE LSD - 050054
Financial Report by Fund/SCC
REVERE LOCAL - SEPTEMBER 30, 2012

Page: 1
(FINSUM)

Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance	Code
Begin Balance	MTD Receipts							
001 0000	GENERAL FUND							
15,397,156.77	1,265,592.42	13,459,204.60	6,253,678.66	12,900,684.18	15,955,677.19	2,511,161.60	13,444,515.59	
002 0000	BOND RETIREMENT							
626,685.69	61,210.85	613,427.98	9,456.21	9,469.24	1,230,644.43	0.00	1,230,644.43	
003 0000	PERMANENT IMPROVEMENT FUND							
3,540,728.20	57,898.35	568,100.56	84,459.23-	1,426,614.30	2,682,214.46	768,792.55	1,913,421.91	
003 9001	PERMANENT IMPROVEMENT RESERVE FUNDS							
150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	
004 0000	BUILDING FUND							
6,806.34	10.11	99.25	0.00	0.00	6,905.59	0.00	6,905.59	
004 9001	Building Fund - Sale of Richfield							
92,087.50	0.00	0.00	0.00	0.00	92,087.50	0.00	92,087.50	
004 9012	BUILDING FUND - HB 264							
301,521.08	0.00	0.00	0.00	300,221.08	1,300.00	0.00	1,300.00	
004 9098	BUILDING FUND - PROPERTY SALE							
22,765.90	0.00	0.00	0.00	0.00	22,765.90	0.00	22,765.90	
006 0000	FOOD SERVICES							
1,713.03	61,732.17	434,571.04	70,829.42	186,592.25	249,691.82	55,995.60	193,696.22	
007 9000	BANQUET FUND							
1,121.51	0.00	0.00	0.00	0.00	1,121.51	0.00	1,121.51	
007 9306	SENIOR MEMORIAL FUND							
4,574.69	0.00	0.00	0.00	0.00	4,574.69	0.00	4,574.69	
007 9310	PAPPANO MEMORIAL SCHOLARSHIP FUND							
3,100.00	0.00	0.00	0.00	750.00	2,350.00	0.00	2,350.00	
007 9311	THE ERIC MORANT MEMORIAL FUND							
2,370.00	0.00	50.00	0.00	0.00	2,420.00	0.00	2,420.00	
007 9355	LUEPTOW ART FUND							
223.13	0.00	0.00	0.00	0.00	223.13	0.00	223.13	
007 9370	PAULETT MEMORIAL SCHOLARSHIP FUND							
2,500.00	0.00	0.00	750.00	1,500.00	1,000.00	0.00	1,000.00	
007 9382	MICHAEL LUKITY MEMORIAL FUND							
782.02	0.00	0.00	0.00	0.00	782.02	0.00	782.02	

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Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance Code
Begin Balance	MTD Receipts						
007 9383	TOTTEN TEAM SCHOLARSHIP	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00
007 9387	BANAS CHEERLEADING SCHOLARSHIP	1,500.00	0.00	500.00	1,000.00	500.00	500.00
007 9388	Teacher Excellence Award	3,500.61	0.00	0.00	3,500.61	0.00	3,500.61
007 9389	The Christenson Foundation Robert Gilbert II	3,000.00	0.00	3,000.00	0.00	0.00	0.00
007 9390	WALKER FINE ARTS SCHOLARSHIP	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00
007 9391	PATRICK ALFIERI LIVES SCHOLARSHIP FUND	30,998.82	0.00	3,000.00	27,998.82	0.00	27,998.82
007 9392	The Jennifer Lyn Mears Library Memorial Fund	900.00	0.00	0.00	900.00	0.00	900.00
007 9393	Express Employment Professional Scholarship	500.00	0.00	500.00	0.00	0.00	0.00
007 9394	JAMES BENNET WASHINGTON DC MEMORIAL FUND	0.00	200.00	0.00	200.00	0.00	200.00
008 9360	MYRON WINDER SCHOLARSHIP	17,130.38	1.41	0.00	17,136.13	0.00	17,136.13
009 9100	UNIFORM SCHOOL SUPPLIES - BATH SCHOOL	27,242.94	3,476.00	435.49	40,663.45	0.00	40,663.45
009 9200	UNIFORM SCHOOL SUPPLIES - HILLCREST SCHOOL	12,072.08	4,240.00	10,272.21	18,757.32	1,207.85	17,549.47
009 9400	UNIFORM SCHOOL SUPPLIES - MIDDLE SCHOOL	1,030.61	5,097.00	1,228.47	11,511.67	3,135.02	8,376.65
009 9500	UNIFORM SCHOOL SUPPLIES - HIGH SCHOOL	9,377.53	8,807.50	8,877.65	48,326.84	10,247.41	38,079.43
012 0000	ADULT EDUCATION	973.25	0.00	0.00	973.25	0.00	973.25
014 0000	SPECIAL ROTARY FUND	6,112.12	0.00	0.00	6,112.12	0.00	6,112.12

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Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered Bank
Begin Balance	MTD Receipts	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance Code
018 0000	PUBLIC SUPPORT FUND						
0.00	0.00	689.07	0.00	0.00	689.07	0.00	689.07
018 9100	PUBLIC SCHOOL SUPPORT - BATH SCHOOL						
15,156.01	15,963.75	16,410.07	190.62	873.83	30,692.25	3,047.66	27,644.59
018 9200	PUBLIC SCHOOL SUPPORT - HILLCREST SCHOOL						
33,039.41	565.47	606.42	1,262.06	1,286.93	32,358.90	19,804.83	12,554.07
018 9400	PUBLIC SCHOOL SUPPORT - MIDDLE SCHOOL						
34,401.54	186.18	1,642.66	895.00	1,323.00	34,721.20	2,674.00	32,047.20
018 9500	PUBLIC SCHOOL SUPPORT - HIGH SCHOOL						
9,060.58	1,203.80	1,280.18	267.55	611.55	9,729.21	1,504.00	8,225.21
019 9204	CHAMBER GRANT						
393.58	0.00	0.00	0.00	0.00	393.58	0.00	393.58
020 9005	SPECIAL ENTERPRISE-RENTAL PROPERTY						
77,485.63	550.00	1,650.00	0.00	0.00	79,135.63	4.01	79,131.62
022 0000	DISTRICT AGENCY FUND - UNCLAIMED MONEY						
2,201.32	0.00	0.00	0.00	0.00	2,201.32	0.00	2,201.32
024 0000	EMPLOYEE BENEFITS, SELF-INSURANCE						
32,040.08	4,173.83	39,897.44	3,146.78	6,717.76	65,219.76	31,794.22	33,425.54
026 9001	EMPLOYEE BENEFITS: MEDICAL/DENTAL						
13,093.81	324,363.77	4,462,532.09	2,666,024.75-	965,495.76	3,510,130.14	694,474.75	2,815,655.39
026 9002	FLEXIBLE SPENDING PLAN						
24,115.72	8,019.00	90,496.33	74,736.92-	24,546.40	90,065.65	71,928.42	18,137.23
026 9003	EMPLOYEE HEALTH CARE						
163,044.74	0.00	0.00	1,200.00	1,200.00	161,844.74	0.00	161,844.74
200 9211	CLASS OF 2011						
0.00	970.00	0.00	0.00	0.00	0.00	0.00	0.00
200 9212	CLASS OF 2012						
10,921.58	970.00-	35.00	0.00	38.50	10,918.08	0.00	10,918.08
200 9213	CLASS OF 2013						
2,769.22	0.00	0.00	0.00	0.00	2,769.22	0.00	2,769.22
200 9214	CLASS OF 2014						
4,108.87	457.23	422.23	0.00	0.00	4,531.10	0.00	4,531.10

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Fund #	Fund Description		FYTD	MTD	FYTD	Current	Current	Unencumbered Bank
Begin Balance	MTD Receipts	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance Code	
200 9215	CLASS OF 2015							
528.20	282.85	463.20	0.00	0.00	991.40	55.00	936.40	
200 9216	CLASS OF 2016							
500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00	
200 9317	NATIONAL HONOR SOCIETY							
2,272.41	0.00	0.00	85.00	123.50	2,148.91	0.00	2,148.91	
200 9318	LANTERN							
1,089.34	0.00	0.00	0.00	0.00	1,089.34	25.25	1,064.09	
200 9320	MIDDLE SCHOOL STUDENT COUNCIL							
674.51	846.00	846.00	688.58	748.62	771.89	1,439.87	667.98-	
200 9321	HIGH SCHOOL STUDENT COUNCIL							
6,427.48	220.00	288.00	75.00	919.76	5,795.72	3,967.12	1,828.60	
200 9322	REVERE PLAYERS							
35,876.24	1,795.00	1,795.00	622.70	1,127.70	36,543.54	6,000.00	30,543.54	
200 9323	YEARBOOK							
6,602.18	780.00	780.00	0.00	0.00	7,382.18	708.50	6,673.68	
200 9350	INSTRUMENTAL MUSIC							
289.10	0.00	0.00	0.00	0.00	289.10	0.00	289.10	
200 9365	ART CLUB							
1,431.42	0.00	0.00	0.00	0.00	1,431.42	64.59	1,366.83	
200 9370	NATIONAL ART HONOR SOCIETY							
264.09	62.00	62.00	0.00	0.00	326.09	0.00	326.09	
200 9375	CHESS CLUB							
150.17	0.00	0.00	0.00	0.00	150.17	0.00	150.17	
200 9380	KEY CLUB							
3,150.11	167.00	167.00	43.98	43.98	3,273.13	0.00	3,273.13	
200 9390	INTERNATIONAL CLUB							
492.56	0.00	400.00	0.00	0.00	892.56	0.00	892.56	
200 9395	PROJECT LOVE							
216.21	0.00	0.00	0.00	0.00	216.21	0.00	216.21	
200 9400	MARKETING EDUCATION							
2.58	0.00	0.00	0.00	0.00	2.58	0.00	2.58	

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Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance Code
Begin Balance	MTD Receipts						
300 0000	NON-STUDENT MANAGEMENT FUND						
120.00	0.00	0.00	0.00	0.00	120.00	0.00	120.00
300 920A	ATHLETICS - #300 NON-STUDENT MANAGEMENT FUND						
38,027.03	32,969.00	89,491.98	15,908.01	42,258.27	85,260.74	21,153.54	64,107.20
300 9230	CHORAL						
826.65	0.00	0.00	0.00	0.00	826.65	0.00	826.65
300 9330	C.A.R.E.						
18.61	85.00	85.00	0.00	0.00	103.61	0.00	103.61
300 9501	FOOTBALL						
20,326.27	2,650.73	28,185.44	8,903.92	21,723.46	26,788.25	15,419.87	11,368.38
300 9502	VOLLEYBALL						
4,645.50	600.00	1,000.00	0.00	4,265.95	1,379.55	2,357.00	977.45-
300 9503	BOYS SOCCER						
3,102.50	350.00	2,110.00	0.00	145.00	5,067.50	107.50	4,960.00
300 9504	GIRLS SOCCER						
7,128.27	425.00	1,805.00	0.00	115.00	8,818.27	0.00	8,818.27
300 9505	BOYS TENNIS						
344.91	0.00	0.00	0.00	35.00	309.91	0.00	309.91
300 9506	GIRLS TENNIS						
3,723.87	532.00	622.00	24.00	2,083.60	2,262.27	806.78	1,455.49
300 9507	WRESTLING						
5,808.98	825.25	825.25	521.79	2,361.79	4,272.44	3,610.00	662.44
300 9508	CHEERLEADING						
4,367.41	0.00	0.00	0.00	252.00	4,115.41	150.00	3,965.41
300 9509	BOYS BASKETBALL						
3,824.32	3,585.00	4,585.00	856.20	3,463.03	4,946.29	974.48	3,971.81
300 9510	GIRLS BASKETBALL						
12,264.55	980.00	1,000.00	0.00	1,555.18	11,709.37	1,255.88	10,453.49
300 9511	BOYS GOLF						
5,815.01	0.00	0.00	0.00	1,610.00	4,205.01	815.00	3,390.01
300 9512	GIRLS GOLF						
1,345.46	0.00	500.00	200.00	1,085.74	759.72	0.00	759.72

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Fund #	Fund Description		FYTD	MTD	FYTD	Current	Current	Unencumbered Bank
Begin Balance	MTD Receipts	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance Code	
300 9513	BASEBALL							
6,723.69	0.00	0.00	0.00	179.99	6,543.70	0.00	6,543.70	
300 9514	SOFTBALL							
6,207.57	1,400.00	1,400.00	0.00	0.00	7,607.57	2.33	7,605.24	
300 9515	SWIMMING							
2,978.17	0.00	0.00	0.00	0.00	2,978.17	0.00	2,978.17	
300 9517	CROSS COUNTRY							
7,442.67	0.00	0.00	4,341.03	5,664.21	1,778.46	100.00	1,678.46	
300 9519	BOYS TRACK							
212.84	50.00	50.00	0.00	0.00	262.84	0.00	262.84	
300 9520	GIRLS TRACK							
32.02	250.00	250.00	0.00	0.00	282.02	0.00	282.02	
300 9521	BOYS LACROSSE							
850.27	0.00	0.00	0.00	0.00	850.27	0.00	850.27	
300 9522	GIRLS LACROSSE							
1,327.13	0.00	0.00	0.00	0.00	1,327.13	0.00	1,327.13	
300 9524	DANCE TEAM							
1,153.82	0.00	0.00	0.00	104.49	1,049.33	150.00	899.33	
401 9212	AUX. SERVICES-OLD TRAIL							
49,724.53	0.00	6.68	0.00	36,604.19	13,127.02	6,092.34	7,034.68	
401 9213	AUX. SERVICES-OLD TRAIL							
0.00	4.38	82,155.14	25,963.82	54,991.08	27,164.06	189,641.09	162,477.03-	
504 9002	EDUCATION JOBS FUND							
5,849.93	276.37	8,769.39	0.01-	14,619.32	0.00	0.00	0.00	
506 9002	RACE TO THE TOP - YR 2 (FY2012)							
1,034.40	0.00	0.00	0.00	1,034.40	0.00	0.00	0.00	
506 9003	RACE TO THE TOP - YR 3 (FY2013)							
0.00	0.00	0.00	57.00	57.00	57.00-	2,344.50	2,401.50-	
516 9013	IDEA SPECIAL ED- PART B (7/1/12-6/30/13)							
0.00	0.00	0.00	38,690.16	54,459.97	54,459.97-	126,551.44	181,011.41-	
516 9212	IDEA SPECIAL EDUCATION - PART B							
31,423.34	435.60	435.60	0.00	31,858.94	0.00	0.00	0.00	

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Fund #	Fund Description	FYTD Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance Code
516 9312	SPECIAL EDUCATION PART B - PARENT MENTOR	2,686.80	0.00	0.00	0.00	300.00	2,386.80	0.00	2,386.80
516 9313	PAREMT MENTOR -(7/1/12-6/30/13)	0.00	0.00	0.00	2,651.16	2,719.31	2,719.31-	21,280.69	24,000.00-
533 9212	TITLE IID - TECH	307.21	0.00	0.00	0.00	0.00	307.21	0.00	307.21
572 9202	TITLE I - FY02	1,459.42	0.00	0.00	0.00	0.00	1,459.42	0.00	1,459.42
572 9212	TITLE I - FY2012 (8/3/11-6/30/12)	7,478.02	0.00	15,884.46	0.00	23,362.48	0.00	0.00	0.00
572 9213	TITLE I - FY2013 (7/1/12-6/30/13)	0.00	0.00	0.00	16,107.89	23,668.62	23,668.62-	1,635.38	25,304.00-
573 9200	TITLE VI(CHAPTER 2)-FY00	124.89	0.00	0.00	0.00	0.00	124.89	0.00	124.89
584 9201	DRUG FREE GRANT - FY01	10.56	0.00	0.00	0.00	0.00	10.56	0.00	10.56
590 9212	TITLE IIA - FY2012 (8/3/11-6/30/12)	5,071.19	0.00	0.00	0.00	2,862.10	2,209.09	0.00	2,209.09
590 9213	TITLE IIA - FY2013 (7/1/12-6/30/13)	0.00	0.00	0.00	3,586.20	6,144.47	6,144.47-	0.00	6,144.47-
GRAND TOTALS:									
		20,997,060.70	1,873,320.02	20,069,833.26	3,659,595.65	16,242,487.26	24,824,406.70	4,582,980.07	20,241,426.63

FORM SM-2

DATE: 10/02/2012
TIME: 13:59:46OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE
ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

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SCHOOL DISTRICT: REVERE LSD - 050054

IRN # 050054

COUNTY: Summit

FISCAL YEAR: 2013 MONTH: 09

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
01.010 General Property (Real Estate)	0	1,025,811	1,025,811	0	12,705,811	12,705,811
01.020 Tangible Personal Property Tax	0	0	0	0	0	0
01.030 Income Tax	0	0	0	0	0	0
01.035 Unrestricted Grants-in-Aid	0	171,706	171,706	0	530,168	530,168
01.040 Restricted Grants-in-Aid	0	0	0	0	0	0
01.045 Restricted Grants-in-Aid - SFSP	0	276	276	0	8,769	8,769
01.050 Property Tax Allocation	0	7,370	7,370	0	7,370	7,370
01.060 All Other Operating Revenue	0	60,706	60,706	0	213,905	213,905
01.070 Total Revenue	0	1,265,869	1,265,869	0	13,466,023	13,466,023
OTHER FINANCING SOURCES						
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0
02.020 State Emergency Loans & Advancements (Approved)	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0
02.060 All Other Financing Sources	0	0	0	0	1,952	1,952
02.070 Total Other Financing Sources	0	0	0	0	1,952	1,952
02.080 Total Revenues and Other Financing Sources	0	1,265,869	1,265,869	0	13,467,975	13,467,975
EXPENDITURES						
03.010 Personal Services	0	1,707,616	1,707,616	0	5,107,356	5,107,356
03.020 Employees' Retirement/Insurance Benefits	0	473,595	473,595	0	1,686,251	1,686,251
03.030 Purchased Services	0	631,896	631,896	0	1,511,544	1,511,544
03.040 Supplies and Materials	0	102,730	102,730	0	341,699	341,699
03.050 Capital Outlay	0	45,501	45,501	0	68,951	68,951
03.060 Intergovernmental	0	0	0	0	0	0
04.010 Debt Service: All Principal (Historical)	0	0	0	0	0	0
04.020 Debt Service: Principal - Notes	0	0	0	0	0	0
04.030 Debt Service: Principal - State Loans	0	0	0	0	0	0
04.040 Debt Service: Principal - State Advancements	0	0	0	0	0	0
04.050 Debt Service: Principal - HB 264 Loans	0	0	0	0	0	0
04.055 Debt Service: Principal - Other	0	0	0	0	0	0
04.060 Debt Service: Interest and Fiscal Charges	0	0	0	0	0	0
04.300 Other Objects	0	217,342	217,342	0	249,503	249,503
04.500 Total Expenditures	0	3,178,680	3,178,680	0	8,965,304	8,965,304
OTHER FINANCING USES						
05.010 Operating Transfers - Out	0	0	0	0	0	0
05.020 Advances - Out	0	3,075,000	3,075,000	0	3,950,000	3,950,000
05.030 All Other Financing Uses	0	0	0	0	0	0
05.040 Total Other Financing Uses	0	3,075,000	3,075,000	0	3,950,000	3,950,000
05.050 Total Expenditure and Other Financing Uses	0	6,253,680	6,253,680	0	12,915,304	12,915,304
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	0	4,987,811-	4,987,811-	0	552,671	552,671
07.010 Beginning Cash Balance	0	20,943,489	20,943,489	0	15,403,007	15,403,007
07.020 Ending Cash Balance	0	15,955,678	15,955,678	0	15,955,678	15,955,678
08.010 Outstanding Encumbrances	0	2,511,162	2,511,162	0	2,511,162	2,511,162

D

FY2013				
REVERE LOCAL SCHOOL DISTRICT				
PERMANENT IMPROVEMENT - FUND #003				
Monthly Cash Flow Spending Plan Report				
	JULY	AUG.	SEPT.	TOTALS
BEGINNING BALANCE	\$3,540,728.20	\$3,911,734.10	\$2,539,856.88	
Real Estate Taxes	\$455,000.00	\$55,000.00	\$57,126.69	\$567,126.69
General Property - Public Utilities				\$0.00
Tangible Personal Property				\$0.00
Other Local Taxes - Trailer Tax			\$477.77	\$477.77
Donations to Turf Initiative				\$0.00
Rollback and Homestead-Manufactured				\$0.00
Rollback and Homestead				\$0.00
Manufactured Home - Exemption			\$294.89	\$294.89
Tangible Personal Property Tax Loss				\$0.00
Electric Deregulation Property Tax Rep				\$0.00
Property Tax Replacement				\$0.00
Cuyahoga Val. Nat'l Park In-Lieu-Of	\$202.21			\$202.21
TOTAL RECEIPTS	\$455,202.21	\$55,000.00	\$57,899.35	\$568,101.56
	JULY	AUG.	SEPT.	TOTALS
RHS Portable Lab Server				\$0.00
Instructional Equipment RHS				\$0.00
Instructional Equipment 600 01	\$135.00			\$135.00
RHS Band Instruments				\$0.00
Special Ed Instruc - New Equip Hillcrest				\$0.00
Pupil Support New Equipment Bath				\$0.00
Pupil Support New Equipment Hillcrest				\$0.00
Pupil Support New Equipment District				\$0.00
Pupil Support New Equipment RHS				\$0.00
Compt. Related Equip - District				\$0.00
BOE Legal Services				\$0.00
Replacement Equipment Fiscal Services				\$0.00
Other Fiscal Services-Aud/Treas Fees	\$12.13		\$8,772.94	\$8,785.07
Delinquent Land Tax-1999				\$0.00
New Equipment - Fingerprinting				\$0.00
Business Support Services Vehicles				\$0.00
Care/Upkeep of Buildings RHS				\$0.00
Care/Upkeep of Buildings-Elect. Upgrade				\$0.00
Repair/Maintenance-Bath	\$72,733.18			\$72,733.18
Repair/Maintenance-Hillcrest				\$0.00
Repair/Maintenance-RMS		\$86,850.00		\$86,850.00
Repair/Maintenance-RMS 001		\$39,146.70		\$39,146.70
Repair/Maintenance-RHS	\$9,510.00			\$9,510.00
Repair/Maintenance - Athletic Field				\$0.00
Repair/Maintenance-District				\$0.00
Water Line				\$0.00
Care/Upkeep-Bath Building Supplies				\$0.00
Care/Upkeep Reslroom Renovate Bath				\$0.00
Care/Upkeep Buildings-District	\$1,806.00	\$220,000.00	(\$220,000.00)	\$1,806.00
Care/Upkeep Building Lighting 002				\$0.00
Care/Upkeep Building Security System				\$0.00
Care/Upkeep RHS Office Equip. Service				\$0.00
Care/Upkeep District Office Equip. Servc.				\$0.00
Repair/Maintenance-RHS Fields				\$0.00
Care/Upkeep of Grounds				\$0.00
New Equipment - RHS				\$0.00
Equipment-Bath		\$2,108.00		\$2,108.00
Equipment-Hill		\$6,168.50		\$6,168.50
Equipment-RMS		\$5,517.28	\$1,651.00	\$7,168.28
Equipment-RHS		\$9,723.34	\$5,360.30	\$15,083.64
Equipment-Central		\$4,471.00	\$1,715.53	\$6,186.53
Equipment - Security System				\$0.00
Equipment-Pupil Transportation		\$145,000.00		\$145,000.00
Equipment-Pupil Transport				\$0.00
Equipment Data Processing Service				\$0.00
Office Services Equipment-RHS				\$0.00
Site Improvements-Bath				\$0.00
Site Improvements-Hillcrest				\$0.00
Site Improvements-Richfield				\$0.00
Site Improvements-RMS				\$0.00
Site Improvements-RHS				\$0.00
Site Improvements -800		\$874,917.20		\$874,917.20
Site Improvements Replacement-Bath				\$0.00
Site Improvments Replacement-Hillcrest				\$0.00
Site Improvements Replacement-RMS				\$0.00
Site Improvements Replacement-RHS				\$0.00
Site Improvements - Driveway				\$0.00
Site Improvements Replacement-Rich				\$0.00
Arch/Eng. Services RHS Athletic Fields				\$0.00
Building Improvement - RHS			\$118,041.00	\$118,041.00
Building Improvement Services-Bus Garage		\$32,975.20		\$32,975.20
Bond Retirement School Impr. Note				\$0.00
Bond Retirement Impr. Note-Interest				\$0.00
Site Acquisition Services				\$0.00
Transfers Out				\$0.00
TOTAL EXPENDITURES	\$84,196.31	\$1,426,877.22	(\$84,459.23)	\$1,426,614.30
ENDING BALANCES	\$3,911,734.10	\$2,539,856.88	\$2,682,215.46	
ENCUMBRANCES	\$1,807,489.53	\$894,124.60	\$768,792.55	
UNENCUMBERED BAL	\$2,104,244.57	\$1,645,732.28	\$1,913,422.91	

FY2013				
REVERE LOCAL SCHOOLS FOOD SERVICE ENTERPRISE-FUND #006				
Monthly Cash Flow Spending Plan Report				
INCOME	JULY	AUGUST	SEPT	TOTALS
BEGINNING BALANCES	\$1,713.03	(\$39,015.24)	\$258,789.07	
Interest Earnings				\$0.00
Student Lunch Sales	\$801.40	\$62,129.05	\$45,918.05	\$108,848.50
Student A-La-Carte Sales		\$8,873.63	\$12,946.46	\$21,820.09
Student Milk Sales		\$436.00	\$1,122.00	\$1,558.00
Adult Lunch Sales		\$460.05	\$1,370.45	\$1,830.50
Catering - Bath				\$0.00
Catering - Hillcrest				\$0.00
Catering - RMS				\$0.00
Catering - RHS				\$0.00
Miscellaneous				\$0.00
Vending Commissions - RMS		\$63.10	\$154.20	\$217.30
Vending Commissions - RHS	\$45.64		\$221.01	\$266.65
State Subsidy				\$0.00
Federal Subsidy				\$0.00
Transfers In				\$0.00
Initial Advance In		300000		\$300,000.00
Refund/Prior Year Expenditure	\$30.00			\$30.00
Advances In				\$0.00
TOTALS RECEIPTS	\$877.04	\$371,961.83	\$61,732.17	\$434,571.04
EXPENDITURES	JULY	AUGUST	SEPT	TOTALS
Administrative Supply				\$0.00
Regular Salaries	\$24,142.51	\$36,216.70	\$24,156.94	\$84,516.15
Overtime/Extra Time			\$109.01	\$109.01
Leaves/Holiday	\$82.84	\$33.83	\$170.76	\$287.43
Severance		\$2,151.24	\$5,276.49	\$7,427.73
Substitutes			\$102.96	\$102.96
Benefits	\$14,104.54	\$16,693.11	\$14,523.09	\$45,320.74
SURcharge				\$0.00
Management Services				\$0.00
Repair/Maintenance	\$110.42		\$75.00	\$185.42
Travel/Meetings				\$0.00
Food/Supplies	\$3,165.00	\$19,062.64	26415.17	\$48,642.81
New Equipment 500				\$0.00
New Equipment 200				\$0.00
New Equipment 100				\$0.00
New Equipment 400				\$0.00
Dues/Fees				\$0.00
Return of Advance				\$0.00
TOTALS EXPENDITURES	\$41,605.31	\$74,157.52	\$70,829.42	\$186,592.25
ENDING BALANCES	(\$39,015.24)	\$258,789.07	\$249,691.82	
ENCUMBERANCES	\$363.58	\$38,859.03	\$55,995.60	
UNENCUMBERED BAL	(\$39,378.82)	\$219,930.04	\$193,696.22	

New Document

**LIST OF DONATIONS
RECEIVED BY THE REVERE LOCAL SCHOOL DISTRICT
10/16/2012**

CASH DONATIONS

1. To: Revere Schools, \$2,092.00, covers a portion of the cost of the electrical work in the Spirit Shack done by Lucas Electric.
From: Revere All-Sports Booster Club
2. To: Middle School, \$150.00, funding for the James Bennet Washington DC Memorial Fund.
From: Mr. Jeffrey Weil and Ms. Rosamond Hong
3. To: Revere Schools, \$10,800, funds raised at the Jared Ellsworth Tournament to be used for the Score Board (\$1,000), to support the Girls' Basketball (\$4,900) and Boys' Basketball (\$4,900) programs.
From: Revere All Sports Booster Club
4. To: Middle School, \$50.00, funding for the James Bennet Washington DC Memorial Fund.
From: Mr. and Mrs. David Zimmerman
5. To: High School, \$940.28, dollars earned through the 2012 Take Charge of Education program sponsored by Target.
From: Target Corporation
6. To: High School, \$500.00, in appreciation to the Varsity Football team players who volunteered their time at the Soap Box Derby.
From: International Soap Box Derby, Inc.

EQUIPMENT / OTHER DONATIONS

NA

* Donation values for contributions other than cash are provided by donor and not established by the District.

	**Gen. Fund	2012	2012	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013	2013	Total
	Appropriations	July	August	Sept	Oct	Nov	Dec	Jan	Feb.	March	April	May	June		
REVENUE															
01.010 General Property (Real Estate)	26,518,309	10,245,000	1,435,000	1,025,811					3,000,000	3,000,000	3,000,000	4,812,488		26,518,309	
01.020 Tangible Personal Property Tax	0													0	
01.030 Income Tax	0													0	
01.035 Unrestricted Grants-in-aid	2,083,000	179,231	179,231	171,706	150,000	150,000	150,000	150,000	130,000	130,000	142,892	400,000	150,000	2,083,000	
01.040 Restricted Grants-in-aid	8,732					4,000					4,732			8,732	
01.045 Restricted Grants-in-aid - SFSE	0													0	
01.050 Property Tax Allocation	3,330,000			7,370	400,000	1,000,000				653,999		1,268,631		3,330,000	
01.060 All Other Operating Revenue	809,691	24,201	120,998	60,706	70,000	70,000	65,000	65,000	70,000	74,786	60,000	60,000	60,000	809,691	
01070 Total Revenue	32,748,732	10,443,432	1,743,229	1,265,593	620,000	1,224,000	215,000	215,000	3,200,000	3,963,517	3,202,832	6,541,129	210,000	32,748,732	
OTHER FINANCING SOURCES															
02.010 Proceeds from Sale of Notes	0													0	
02.020 State Emergency Loans & Advances	0													0	
02.040 Operating Transfers-In	0													0	
05.050 Advances-in	237,664											237,664		237,664	
02.060 All Other Financial Sources	35,000	1,952			10,000		10,000				6,000		7,049	35,000	
02.070 Total Other Financing Sources	272,664	1,952	0								6,000	237,664		272,664	
02.080 Total Revenues & Other Financing	33,021,396	10,450,384	1,743,229	1,265,593	620,000	1,224,000	215,000	215,000	3,200,000	3,963,517	3,208,832	6,778,793	210,000	33,021,396	
EXPENDITURES															
03.010 Personnel Services	18,901,167	1,341,689	2,058,051	1,707,616	1,480,000	1,500,000	1,480,000	1,430,000	1,430,000	2,020,000	1,430,000	1,550,000	1,473,811	18,901,167	
03.020 Employees Retirement / Insurance	6,968,738	568,668	643,988	473,595	500,000	782,487	500,000	450,000	450,000	900,000	450,000	800,000	450,000	6,968,738	
03.030 Purchased Services	3,572,131	419,783	459,885	631,896	300,000	200,000	700,000	750,000	175,000	120,000	150,000	115,567	100,000	4,122,131	
03.040 Supplies and Materials	1,561,641	81,414	157,555	102,730	200,000	200,000	370,000	250,000	115,042	40,000	50,000	50,000	34,900	1,651,641	
03.050 Capital Outlay	286,542	7,966	15,484	45,501	10,000	10,000	50,000	10,000	10,000	20,000	50,000	40,000	17,591	286,542	
03.060 Intergovernmental	0													0	
04.010 Debt Service: All Principal (Horizontal)	0													0	
04.020 Debt Service: All Principal - Notes	0													0	
04.030 Debt Service: Principal - State Loans	0													0	
04.040 Debt Service: Principal - State Adv.	0													0	
04.050 Debt Service: Principal - HB 264	0													0	
04.055	0													0	
04.060 Debt Service: Int and Fiscal Chg	739,610	12,297	19,864	217,342	50,000	20,000	100,000	40,000	35,107	65,000	60,000	60,000	60,000	739,610	
04.300 Other Objects	32,049,829	2,431,797	3,354,927	3,178,690	2,540,000	2,712,487	3,200,000	2,930,000	2,215,149	3,165,000	2,190,000	2,615,587	2,136,302	32,669,829	
04.500 Total Expenditures															
OTHER FINANCING USES															
05.010 Operational Transfers - Out	285,000						65,000						220,000	285,000	
05.020 Advances - Out															
05.030 All Other Financing Uses															
05.040 Total Other Financing Uses															
05.050 Total Expenditures & Other Financing															
06.010 Excess Rev. over(under) Expenditures	686,567	8,018,587	-1,611,598	-1,913,087	-1,920,000	-1,488,487	-3,050,000	-2,715,000	984,851	698,517	1,018,832	4,163,206	-2,146,302	66,567	
07.010 Beginning Cash Balance	15,403,007	15,403,007	23,421,594	21,809,996	19,896,909	17,976,908	16,488,422	13,438,422	10,723,422	11,708,273	12,406,790	13,425,622	17,588,828	15,442,526	
07.020 Ending Cash Balance	16,089,574	23,421,594	21,809,996	19,896,909	17,976,909	16,488,422	13,438,422	10,723,422	11,708,273	12,406,790	13,425,622	17,588,828	15,442,526	16,089,574	
08.010 Outstanding Encumbrances	1,035,304	2,511,162	2,324,743	2,511,162	0	0	0	0	0	0	0	0	0	1,035,304	

New Document

**REVERE LOCAL SCHOOL DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2010, 2011 AND 2012
FORECASTED FISCAL YEARS ENDING JUNE 30, 2013 THROUGH JUNE 30, 2017**

Line Number	Fiscal Yr 2010 ACT	Fiscal Yr 2011 ACT	Fiscal Yr 2012 ACT	Ave. Annual CHANGE	Fiscal Yr 2013	Fiscal Yr 2014	Fiscal Yr 2015	Fiscal Yr 2016	Fiscal Yr 2017
Revenue:									
1.010	22,405,471	22,680,528	24,657,960	4.98%	26,518,309	26,650,901	26,835,879	27,021,782	27,156,891
1.020	140,691	67,144	0	-76.14%	0	0	0	0	0
1.030	0	0	0	0.00%	0	0	0	0	0
1.035	2,165,421	2,151,179	2,190,876	0.59%	2,083,000	1,833,000	1,833,000	1,833,000	1,833,000
1.040	18,732	22,886	34,738	36.98%	8,732	3,732	2,532	1,332	132
1.045	147,808	180,267	62,405	-21.71%	0	0	0	0	0
1.050	4,682,705	4,684,232	3,998,932	-7.30%	3,330,000	3,346,650	3,396,850	3,447,802	3,465,042
1.060	794,396	849,566	647,376	-8.43%	808,691	866,691	836,691	811,691	811,691
1.070	30,355,224	30,615,802	31,592,187	2.02%	32,748,732	32,700,974	32,904,952	33,115,608	33,266,756
Other Financing Sources									
2.010	0	0	0	0	0	0	0	0	0
2.020	0	0	0	0.00%	0	0	0	0	0
2.040	0	0	0	0.00%	0	0	0	0	0
2.050	450,737	225,000	147,664	-42.23%	237,664	237,664	237,664	237,664	237,664
2.060	52,737	38,034	30,705	-23.57%	35,000	35,000	35,000	35,000	35,000
2.070	503,474	263,034	178,369	-39.97%	272,664	272,664	272,664	272,664	272,664
2.080	30,858,698	30,878,836	31,770,556	1.49%	33,021,306	32,973,638	33,177,616	33,388,272	33,539,420
Expenditures:									
3.010	19,012,557	19,003,167	18,812,012	-0.53%	18,901,167	19,053,500	19,012,309	19,368,766	19,805,203
3.020	6,503,478	5,985,221	6,597,621	1.13%	6,968,738	7,290,338	7,561,338	7,962,336	8,363,334
3.030	3,781,069	3,443,542	3,407,485	-4.99%	3,572,131	3,790,016	3,941,617	4,099,282	4,263,253
3.040	874,131	824,066	961,963	5.50%	1,581,641	1,159,907	1,356,303	1,860,555	1,294,977
3.050	441,308	249,404	263,788	-18.86%	286,542	398,004	713,924	442,481	460,180
3.060	0	0	0	0.00%	0	0	0	0	0
4.010	0	0	0	0.00%	0	0	0	0	0
4.020	0	0	0	0.00%	0	0	0	0	0
4.030	0	0	0	0.00%	0	0	0	0	0
4.040	0	0	0	0.00%	0	0	0	0	0
4.050	0	0	0	0.00%	0	0	0	0	0
4.055	0	0	0	0.00%	0	0	0	0	0
4.060	0	0	0	0.00%	0	0	0	0	0
4.300	540,758	649,877	639,921	9.32%	739,610	791,194	804,842	859,036	915,397
4.500	31,153,301	30,155,277	30,682,790	-0.73%	32,049,829	32,482,959	33,390,333	34,592,455	35,042,344
Other Financing Uses									
5.010	102,000	75,000	80,000	-9.90%	75,000	75,000	75,000	75,000	75,000
5.020	250,000	237,664	142,548	-22.48%	210,000	210,000	210,000	210,000	210,000
5.030	0	0	0	0.00%	0	0	0	0	0
5.040	352,000	312,664	222,548	-20.00%	285,000	285,000	285,000	285,000	285,000
5.050	31,505,301	30,467,941	30,905,338	-0.93%	32,334,829	32,767,959	33,675,339	34,877,455	35,327,344

Line Number	Fiscal Yr 2010 ACT	Fiscal Yr 2011 ACT	Fiscal Yr 2012 ACT	Ave. Annual CHANGE	Fiscal Yr 2013	Fiscal Yr 2014	Fiscal Yr 2015	Fiscal Yr 2016	Fiscal Yr 2017
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses									
6.010	-646,603	410,895	865,218	-26.49%	686,567	205,679	-497,717	-1,489,184	-1,787,924
7.010	14,773,493	14,126,890	14,537,785	-0.73%	15,403,003	16,089,570	16,295,249	15,797,531	14,308,348
7.020	14,126,890	14,537,785	15,403,003	4.43%	16,089,570	16,295,249	15,797,531	14,308,348	12,520,423
8.010	830,347	1,035,304	1,092,979	15.13%	950,000	950,000	950,000	950,000	950,000
Reservation of Fund Balance:									
9.010	0	0	0	0	0	0	0	0	0
9.020	0	0	0	0	0	0	0	0	0
9.030	0	0	0	0	0	0	0	0	0
9.040	0	0	0	0	0	0	0	0	0
9.045	0	0	0	0	0	0	0	0	0
9.050	0	0	0	0	0	0	0	0	0
9.060	0	0	0	0	0	0	0	0	0
9.070	0	0	0	0	0	0	0	0	0
9.080	0	0	0	0	0	0	0	0	0
10.010	13,296,543	13,502,481	14,310,024	3.76%	15,139,570	15,345,249	14,847,531	13,358,348	11,570,423
Revenue from Replacement / Renewal Levies:									
11.010	0	0	0	0	0	0	0	0	0
11.020	0	0	0	0	0	0	0	0	0
11.030	0	0	0	0	0	0	0	0	0
12.010	13,296,543	13,502,481	14,310,024	3.76%	15,139,570	15,345,249	14,847,531	13,358,348	11,570,423
Revenue from New Levies:									
13.010	0	0	0	0	0	0	0	0	0
13.020	0	0	0	0	0	0	0	0	0
13.030	0	0	0	0	0	0	0	0	0
14.010	0	0	0	0	0	0	0	0	0
15.010	13,296,543	13,502,481	14,310,024	3.76%	15,139,570	15,345,249	14,847,531	13,358,348	11,570,423
ADM Forecasts									
20.010	152	156	145		160	165	169	173	178
20.015	2,704	2,651	2,547		2,474	2,486	2,499	2,511	2,524
State Fiscal Stabilization Funds									
21.010	136,279								
21.020									
21.030	11,529								
21.040									
21.050									
21.060	147,808								
Total Expenditures - SF									

New Document

Revere Local School District

Please Visit Also the Ohio Department of Education Website at
<ftp://ftp.ode.state.oh.us/geodoc/5-yrForecast/>

Five-Year Forecast

Fiscal Years 2010 to 2012 Historical Data

Fiscal Years 2013 to 2017 Forecasted Data

Board Approval Date of October 16, 2012

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Page 3	* What is the Five-Year Forecast * General Approach to Preparation of Forecast and Related Assumptions
Page 4	* Accounting Protocols * Overview of the District
Page 5 to 6	* The Impact of Ohio's School Funding Formula (Prior to the adoption of HB1) The Impact of Ohio's New School Funding Formula (Under HB 1) and beyond.
Page 7	* Executive Summary of the Forecast
Page 10	* General Economic Trends – Near Term Historical Perspective
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Page 12	* Enrollment
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What is the Five-Year Forecast?

The five-year forecast was created in 1978 through H.B. 412. The purpose of the forecast was three fold:

1. To provide schools with a long range financial planning tool.
2. Create a standard method by which a school's financial condition could be readily assessed by the legislature, the Ohio Department of Education, and the State Auditor's Office.
3. Determine a school district's financial ability to enter into and fulfill contracts with vendors, unions and other parties with whom the school conducts business.

The forecast is required to be updated two times per year which takes place in October and then in May of each year. However, there is no restriction as to the number of times or required time intervals under which updated forecasts can be submitted by a district. The five-year forecast consists of a two page financial statement that provides revenue and expenditure data to the user of the report. The financial report presents three years of historical data and five years of projected data which includes the current year of operation. Enrollment data is also part of the two page financial statement. Finally, written assumptions, in the form of a narrative, must also be included in the forecast to help the reader understand how the financial data was arrived at.

General Approach to Preparation of Forecast And Related Assumptions

The forecast is developed through a comprehensive process involving the district's management team. They assess instructional needs, facility issues, incorporate identified goals, revisit the strategic plan which is in place and focus on staffing related impacts over this forecasted five year period. Underlying assumptions are also made relative to financial markets, national and state wide economic trends, as well as current and pending legislation. The financial assumptions relied upon in this forecast regarding market conditions were influenced in part, by information from the Federal Reserve Bank, Economic and Market Commentary from the United States Banking System and Economic Strategists. Additional external sources are heavily relied upon in developing the forecast which would include data from the Ohio Department of Taxation, the Ohio Department of Education, the Federal Reserve Bank of Cleveland, trade associations such as the Ohio School Board Association, Summit County Fiscal Officer, investment publications such as the Wall Street Journal and peer review protocols. Critical to this process is the recognition of the fact that every decision made by the District has an impact not only in the current school year but also those years which follow. It is prudent in developing the forecast, that the management team and Board of Education not be risk takers but be diligent in focusing on probable outcomes with both the revenues and expenditures.

Accounting Protocols

The five-year forecast is prepared on a cash basis and not on an accrual basis for both revenue and expenditures. Cash basis accounting recognizes revenue when received not earned and recognizes expenditures as paid rather than incurred. During the active fiscal year, all public schools operate on a cash basis but are required to provide accrual based financial statements for fiscal year end.

All budgets are developed under governmental accounting standards which rely upon the identification of function and object. Function is a term that pertains to the responsibilities for which a department is charged such as instruction of students or maintenance of facilities, to contrast two different areas of responsibility. The object further defines the purpose of the budget underneath the function. For example, salaries and supplies are two distinct objects under the function of pupil transportation. Budgets are developed at the department level so that the unique operating requirements of each area can be better managed and controlled. Finally, the District isolates various activities for reporting purposes by using fund accounting. The five-year forecast reflects only activity for the "general" fund of the District which is the primary operating account. There are many other types of funds under the responsibility of the Board of Education. A representative list would include a health care fund, a debt retirement fund, a food service fund, athletics, Federal funds and student activity funds such as student council.

Overview of the District

The Revere Local School District has four primary instructional buildings consisting of a high school, middle school, 4th -5th grade elementary building and a kindergarten through 3rd grade elementary building. In addition to the instructional buildings, the district operates a State required pre-school program housed at the 4th/5th grade elementary building, an athletic field house, bus garage and administrative building. Geographically, the district serves a 51 square mile area consisting primarily of residential neighborhoods of a more rural setting without a consistent network of sidewalks. District boundaries fall within Richfield Township, Richfield Village, Bath Township, and small parts of Copley Township and the City of Akron.

Governance of the Revere Local School District is overseen by an elected five member Board of Education and is a separate & distinct unit of government apart from the municipalities which make-up the District. Public schools in Ohio, as is the case with other forms of government, have the power to act as a taxing authority subject to voter approval with the exception of inside millage and an un-voted debt limit of 1/10th of 1% of the District's tax valuation.

The District employs on a contracted basis approximately 319 staff members. The majority of the staff is made up of licensed, instructionally based employees but this number also includes secretaries, administrative personnel, cooks, custodians, drivers and other support staff. The majority of these employees are represented by one of two local unions; the Ohio Education Association or The Ohio Association of Public School Employees.

School Funding

Schools in Ohio had been funded on a similar formula from the mid 1970's until July of 2009 at which time then Governor Strickland introduced a new funding model. This model was never fully perfected nor was it fully implemented. School funding is subject to the biennium budget that is approved every two years as submitted by the current governor and then approved by the legislature. Accordingly, the funding model is a political formula that is dependent upon posturing and compromise and is not fully predictable.

The Ohio school funding model remains and has always been linked to property values. Within that formula there was a penalty calculation called the Charge Off. Under the Charge Off calculation the Revere LSD lost all funding with the exception of a floor (guarantee) that preserved a minimal payment to the District. There was a proposal that the floor be eliminated as part of Governor Strickland's funding proposal and since that time has been a subject of concern in that it would represent a significant loss of revenue to public schools including Revere.

Under Governor Kasich, Governor Strickland's model was abandoned and a new model is being developed. Accordingly, for all practical purposes, there is no predictable funding model currently in place that can be utilized in predicting future state revenues under this forecast.

A brief history of Ohio's school funding formula, expanding on the above information, is covered below.

Ohio's School Funding Formula (Prior to the Adoption of HB 1 Which Became Effective 7/1/09)

Property taxes are a root component of the school funding formula in Ohio. The Revere Local School District has historically been defined as a "Guarantee" district and is a "Zero" state share district. These descriptors are given to the District since the local property values, when compared to other schools, are well above the state average and categorize the system as a high wealth district.

The reader of this forecast should understand that a key component of the State's funding formula is tied directly to wealth.

Consequently, the Revere Local School District as a zero share, guarantee district is impacted in the following ways in relation to funding from the State of Ohio:

1. The District's State Funding was capped and has been placed on a guarantee which means that the funding received from the State of Ohio is frozen, with some minor exceptions.
2. Funding paid to the Revere Schools is not tied to enrollment. The District does not receive the per pupil funding amount as provided for by the State's funding formula and consequently when a student moves into the District no additional funding is received from the State for that pupil

3. The majority of the supplemental programs in the State's funding formula, such as those for special needs students, are tied to the state share percentage. As a zero state share district we do not receive the supplemental funding so badly needed by those students. The programs are still funded by the District but through local tax dollars

The end result is that based upon the wealth of the district as defined by property value we are almost entirely reliant on local property taxes to fund the school system.

The funding model used in Ohio was changed in July of 2009 but these changes are being phased in and contingent upon both the economic outcomes of the State as well as the ever changing political landscape. Accordingly, the reader of these notes should understand some of the funding concepts are under further analysis and in flux.

**Ohio's School Funding Formula – Under Governor Strickland
Referred to as the Evidence Based Model
(HB 1, Effective 7/1/09 to 7/1/11)**

HB 1 would have negatively impacted the Revere LSD with a projected reduction of School Foundation funding estimated, when fully phased in over multiple biennium budgets, in the amount of \$1,266,900.

The previous and new funding models have a multiplier that is used to re-distribute the finite State resources to poorer school districts which at the same time penalizes districts such as Revere. That multiplier in this model was called the Educational Challenge Factor which was comprised of economic data pertaining to property value, the community's federally adjusted income, the number of residents with higher education degrees and the level of poverty in the community.

Of critical importance under the prior funding model, a guarantee existed under which schools like Revere LSD were protected from a further erosion of State support. That guarantee was eliminated under this funding bill.

The reader of this report must understand that the Board of Education, Superintendent and CFO/Treasurer recognize the importance of providing equal resources to schools that are disadvantaged. Our concern is not the State's effort to direct more resources to the poorest schools in Ohio but the shifting or reduction of the current minimal State support received by the Revere LSD to the poorer school systems (Robin Hood Effect). Our district has consistently achieved Academic Excellence with Distinction. We accept the fact that additional resources are not available but strongly disagree with a funding approach in which the economic resources of successful schools that are leaders in public education are eroded.

The programming aspect of HB1 also contained a number of unfunded mandates which would have had a significant negative impact on the Revere Schools. This includes programs such as mandatory, without tuition all-day kindergarten and a Family/Civic Engagement staff.

Ohio's School Funding Formula – Under Governor Kasich (HB 153, Proposed Adoption 7/1/11)

It is not totally clear as to the complete model under which Governor Kasich intends to fund Ohio's schools. What is clear is that he does not intend to adopt the funding model implemented by former Governor Strickland. With the possible elimination of the funding guarantee it is thought that Governor Kasich is going to significantly reduce the amount of funding coming from Columbus, dedicated to supporting public education. Under his biennium budget proposal, there is a significantly greater local dependency on property taxes to fund k-12 education. By transferring the burden to fund schools to the local level, there is a greater dependency on local property taxes which has been declared unconstitutional three times by the Ohio Supreme Court.

Under Governor Kasich's plan the Revere LSD will lose almost \$2,000,000 annually in State support when fully implemented. His budget proposals are as follows:

1. Eliminate hold harmless payments for Public Utility tax losses - \$461,437
2. Eliminate hold harmless payments for Tangible Personal Property tax losses - \$1,176,000
3. Reduce school funding payments - \$103,000 (minimum)
4. Not replace Federal Stimulus money previously used to fund public schools - \$158,850
5. Autism and Peterson Scholarships (school choice) funded by local tax dollars - \$100,000

Also contained with the governor's budget bill and HB 136 is significant legislation focusing on and modifying an expanded State voucher program. Instead of funding these proposals out of the State's budget the dollars supporting the school choice voucher program are coming out of local school tax dollars. The voucher program for regular education students has been postponed but is still under active discussion and is not in this forecast.

Summary of Funding Proposals

It is clear that a high achieving school district, like the Revere LSD, will become more and more dependent on local funding. The constituents of the Revere L.S.D. must decide what they want their schools to look like and the services to be provided. From that decision, the system would either have to increase its dependence on the community in the way of tax levy support or eliminate programming. The other essential component which is already in place and continually being evaluated, is the ongoing process of identifying ways to reduce and contain costs i.e. doing more with less. The Board of Education and administration take this responsibility very seriously.

Executive Summary of Forecast

Since proclaiming a budget deficit of \$8 B at the start of his term, the Governor's proposed biennial budget slashed funding for K-12 education across the State. The loss realized by the Revere School District was \$1.6 M in hold harmless payments for Public Utility and Tangible Property taxes. In addition, the District lost an additional \$100,000 under the State Funding Formula. Through re-appraisal and the resulting loss in taxable value the District lost \$440,000 in property taxes. These losses in revenue exclude two other key areas in which there is significant discussion by the Governor and pending legislation. Those two areas are first, school choice/voucher programs and second, further mid-biennium budget cuts. The school choice

voucher proposal for regular education is not incorporated into this forecast but remains a very serious concern because these voucher plans are funded out of local tax dollars. The two voucher programs benefiting special education students, the Peterson and Autism Scholarship programs, are in this forecast. The Governor is proposing a mid-budget review (MBR) and there is concern he will further erode school funding with additional budget cuts. These cuts are unknown and not in the forecast at the level the governor initially proposed.

SB 5 which was approved by our legislature and repealed by voters in November of 2011 under Issue 2, is also a factor which is very difficult to calculate into this forecast. Without taking a position pro or con for SB 5, some of its' provisions would have helped to contain costs and were picked-up under other legislation. However, these and similar changes in law are not an overnight solution to the funding structure of K-12 education in Ohio.

The District continually needs to remind our constituents that the financial challenges facing us not only relate to inflationary expenditure growth which compounds over time but of much more significance is the loss of revenue facing the district emanating from the legislature, because these items are outside of our control. The possible savings contained in SB 5 are overshadowed by the loss of revenue and the transfer of voucher costs to the local level.

The District has recently been on the ballot three times for new operating money. With the 3rd attempt on May 3, 2011, this issue passed. This levy was an Emergency Levy for a 10 year term collecting \$4.7 M when fully phased in. The community also supported the renewal of an existing emergency operating levy in February of 2011. The Board of Education, the administration and our students feel very fortunate to have received this level of support from our community.

The OAPSE bargaining unit agreed to salary concessions for fiscal years 2011 and 2012 and accepted a salary freeze in fiscal year 2013. The REA bargaining unit agreed to a salary concession for fiscal year 2011 and accepted a freeze in fiscal year 2012. Note that the next paragraph goes into more detail relating to the teacher's contract. In addition, stipends were negotiated with both unions which negates the compounding impact of base increases. These significant concessions are incorporated into the forecast and directly contribute to the financial stability of the district as well as the extended levy cycle.

Through an agreed upon settlement, a 3 year bargaining agreement with the REA was put in place effective with fiscal year 2013 and ending in fiscal year 2015. This 3 year agreement was incorporated into the forecast and helped to contain overall costs. This agreement upheld the salaries which were frozen in FY 12 , provided for an increase in medical premium payments by the staff in FY 13, FY 14 & FY 15, adopts a wellness program designed to contain medical costs, and provided increases in compensation through a stipend in FY 13 which does not become part of the base salary. The OAPSE contract was also settled and is effect for FY 13, FY 14, and FY 15. This agreement calls for an increase in premium contributions, adopts a wellness program designed to contain medical costs, and utilizes stipends to eliminate the compounding effect of salary increases.

The reader of the forecast will see that the District will be able to operate in the black with the limited utilization of reserves for fiscal years 2013 through 2017. The goal of the Board of Education is to make budgetary decisions over the upcoming years that will enable the district to be in the black through fiscal year 2019 (seven years) which is very possible when projecting out those two additional years.

The students, faculty and parents of the Revere L.S.D. have distinguished themselves with extremely high and consistent academic achievement. We believe that the parents and community recognize the need to maintain and build upon our academic success which resulted in the approval of new money in May of 2011. There is also a direct link between strong schools, property values and strong communities which we believe also played a significant role in the May approval of new money.

The significant assumptions and facts in this forecast are as follows:

Expenditures:

1. Both of the District's bargaining units entered into 3 year contracts expiring at the end of FY 2015 which will have significant favorable impacts on the budget (see details above).
2. Certified positions were eliminated at the end of 2010 and 2011 as part of an employee severance plan which represents an aggressive approach to containing staffing costs. Overall 18 employees took the incentive plan, both certified and classified, with a projected savings of \$2,000,000 over 8 years.
3. Bargaining platforms for future negotiations with both unions have been re-evaluated which represents a significant savings on personnel costs when compared to historical bargaining settlements. This change is reflected in years 2014 through 2017.
4. The previously included budget reserve fund for unanticipated expenditures has been eliminated when compared to prior forecasts.
5. The District has intentionally worked to reduce controllable expenditures in FY 12 in order to minimize the amount by which we spend into the reserve balance.
6. Incorporated into the forecast for FY 14 and FY 15 are six certified retirements with only 3 staff members being replaced at significantly reduced salaries. These retirements are anticipated to be generated by changes in the retirement system that will motivate staff to retire earlier.
7. From a budget/cost perspective, the District will continue to implement cost savings measures and re-examine the purchase and delivery of services in containing costs.
8. All Day Kindergarten on a tuition basis is reflected in the forecast (both expenditures and revenues).
9. Proposed voucher costs are not included in this forecast beyond the voucher programs for special needs students.

Revenue

1. Based upon ongoing national real estate trends and the fall off of new construction in the local market, in the next two years the District is not anticipating any significant increase in tax collections and in fact will see a loss in revenue through the most recent property reappraisal which resulted in a loss of value. This devaluation first impacts FY 12 and FY 13.
2. The significant loss in school funding from the State did not occur at the level anticipated but that risk possibility still exists with the Governor implementing a mid-biennium budget review and remains in the forecast at a modified level.
3. Public Utility hold harmless payments stopped in FY 2012 representing an annual loss of \$461,437.

4. Tangible Personal Property Tax hold harmless payments will be phased out over two years FY 12 and FY 13 resulting in an annual loss of \$1,177,000 with a remaining loss in reimbursements of \$300,000 still in question.
5. Loss of stimulus dollars has taken place with an annual loss of \$158,850 from 2011 to 2012. In a similar fashion the Jobs Ed Grant Funding was only for one year, FY 12.
6. With the approval of the renewal levy in February of 2011 and new money in May of 2011, this revenue is re-inserted back at the top of the forecast under tax revenue instead of being pulled out and shown at the end of the forecast.
7. Calendar year 2011 is a triennial appraisal update for Summit County and there was a negative adjustment in appraised values of just under 8% which resulted in a loss of revenue in the amount of \$440,000 over FY 12 and FY 13.

Other Considerations & Comments

1. The forecast is a fluid document and decisions impacting future years on the expenditure side will undergo further discussion and consensus building on the part of the Board before being finalized.
2. The Board of Education does utilize an Finance and Audit Committee to discuss the forecast and related assumptions. The forecast is representative of the input from a broad range of individuals and is not the "Treasurer's" forecast.
3. The reader should note that for FY 11 and FY12 combined, the District operated in the black and the forecast shows the District will also be in the black for FY 13 & FY 14. This was only accomplished with the support of new revenue which offset the revenue losses identified in this forecast.
4. The District's ability to avoid spending into reserves is a significant factor which will lengthen the length of the levy cycle.
5. The proposed mid-year budget revision from the governor could have a significant impact on this forecast depending upon the specifics of the legislation.
6. When reviewing the difference between revenues and expenditures for FY 12 and FY13, it is important that the reader factor in the revenue from the new operating levy which represents \$2.35 M in additional resources in each of those years. Without that new revenue source, the district would be in a position of significant deficit spending.

General Economic Trends

The Federal Open Market Committee (FOMC) is made up of Federal Reserve Bank Presidents and Board Members. In their current quarter report, they identified that after an extended period of declining economic activity there has been some improvement seen in financial conditions. This shift is driven by monetary and fiscal policies. However, the recovery will be tempered by the need to rebuild wealth, very tight credit conditions and weakness in labor markets. Although the housing market and automotive markets showed the start of a rebound the growth is very modest. It is anticipated that we will not enter into a robust recovery but a sluggish recovery occurring over time, perhaps well into 2015.

In Chairman Bernanke's Press Conference on September 13, 2012, he described the employment situation as remaining as a grave concern with the rate of reduction in unemployment too slow to off-set prior numbers plus the newly unemployed. In addition, the new jobs being created are lower level positions which will not contribute to our nation's productivity. Overall the

economic outlook is uncertain. All of these conditions combined continue to motivate the Federal Reserve Bank to take additional actions in order to improve our economy.

Focusing on real estate trends, credit markets for households remained constrained, even as interest rates declined for mortgages and many consumer type loans. Restrictive bank lending policies to individuals are a result of the banking industry's concerns about the ability of consumers to repay loans in an environment of high unemployment

Even with house prices showing signs of stabilization, home values remained well below the remaining amount of principal on mortgages (so-called underwater loans) for many borrowers. With this background, and with a very high unemployment rate, delinquency rates on all types of residential mortgages continued to move higher.

From a non-real estate perspective, the economic recovery from the recent recession was expected to be gradual, with real gross domestic product (GDP) expanding at a rate that was only moderately above FOMC member's assessment of its longer-run sustainable growth rate and the unemployment rate declining slowly over the next few years. It is also anticipated that inflation would remain subdued over this period. A few members made modest upward revisions to their projections for real GDP growth in 2010. Beyond 2010, however, the trend for participants' projections for economic activity and inflation showed little changed, with participants continuing to expect that the pace of the economic recovery will be restrained by household and business uncertainty, only gradual improvement in labor market conditions, and slow easing of credit conditions in the banking sector. It is generally expected that it would take time for the economy to converge fully to its longer-run path with a sustainable rate of output, growth and rates of employment. Many members hold the view that the convergence process between unemployment and GDP, in order to meet the Federal Reserve's targets, could take more than five to six years.

★ Please note that the above economic summary establishes the background under which the assumptions in this forecast were made in reference to real estate taxes which is the District's primary source of revenue. Of particular concern is the housing market, resulting property values & growth, the State's deficit spending, the State's weakened revenue streams and the tax payer's propensity to assume additional taxes which are contained in this five year forecast.

Any economic forecast must consider the recent global events in the Middle East, Europe and Japan which represent significant threats to future growth in the United States and the world markets. The FOMC points out that recent economic indicators, although improved, do not indicate we have reached a point of durable, self-sustaining expansion. Accordingly, their economic policy will not change until that point is reached.

The Public Policy Impact of HB 66, SB 3 and 287

HB 66, implemented in 2005 created sweeping reform in the tax structure of the State. These changes had a direct impact on both the economy of the State and on public school funding. The Educational Tax Policy Institute projected that these structural tax changes would result in a loss of revenue to the State by fiscal year 2009/2010 of \$3.5B.

Changes to the tax structure are as follows:

1. Elimination of tangible taxes paid by businesses (forecast line 1.020)
2. Phase out of the Corporate Franchise Tax over 5 years
3. Replacement of the temporary 1 cent sales tax with a permanent ½ cent tax increase
4. Enact an untested Commercial Activity Tax (CAT Tax) on gross business receipts

SB 3 and 287 enacted by the 123rd General Assembly reduced the assessment rates for certain tangible personal property of electric utilities and all tangible personal property of gas utilities. For electric utilities, including rural electric utilities, all property except transmission and distribution property will have its assessment rate reduced to 25 percent. All natural gas personal property goes to 25 percent from 88 percent. The two changes combined have been estimated to reduce property taxes by about \$300 million on a state wide basis. The actual impact to the Revere LSD was a total loss in assessed value of \$32 M.

HB 66 did include a hold-harmless clause which was intended to insulate schools from the tax revenue losses incurred by the elimination of the tangible tax value and public utility value. Under Governor Strickland's budget bill the hold harmless payments were largely eliminated. See additional notes above under HB 153.

Enrollment

Three of the primary communities that populate the school system, Bath Township, Richfield Township and Richfield Village, have comprehensive land use plans in place which control the growth of residential development. Consequently, the District is not experiencing significant growth in student enrollment. However, because of the high quality of life in our community, which includes the school system's academic achievement, our district is a desirable location and will continue to experience a modest growth in enrollment over time. The one exception to this conservative growth pattern is the southern-most region of the district along Route 18. This area is growing rapidly and allows for high density residential developments. The Superintendent continues to monitor the enrollment growth coming from this sector. At the current time the district is at capacity in two of our four academic buildings. The District's current strategic plan includes a component for facilities and is an issue in the forefront of short and long term planning. From a historical perspective, the community's support of a building initiative is divided. The forecast does contain enrollment data on line 20.010 and 20.015. This data shows an overall decline in historical enrollment FY 10 to FY 12. All day kindergarten has had a positive impact on enrollment.

Facilities

The District continues to focus on an ongoing facilities maintenance program and those costs are partially reflected in both the purchase service and supply budgetary categories. There is a clear recognition by the Board of Education and the administration of the age of our buildings. And as mentioned under enrollment above there is an actively managed strategic plan in place that is examining this critical issue of facilities to the future of the District. This forecast does not reference specific building initiatives in that building projects are typically funded by the permanent improvement fund or bond initiatives and not the general fund. A facilities committee was established by the Board of Education in late fall of 2007 to develop a comprehensive master plan for land use and facilities. To assist in facility evaluation process,

the architectural and engineering firm of GPD has been hired by the Board to work in an advisory capacity.

Starting in the fall of 2011, discussions had begun relating to the need for an updated strategic plan which would include facilities. To that end, the Board employed a firm by the name of People Advantage who helped the District with community support to develop a strategic plan. That plan was adopted in 2012.

The District's facilities are old and incorporated into this forecast are line-item expenditures for maintenance supplies and purchase services. This increasing investment is necessary in order to insure a safe and productive instructional environment for staff and students.

Finally a major step forward has occurred in the area of facilities. The District applied for and was awarded an energy improvement project under HB 264 through the Ohio School Facilities Program. This \$3.2 million dollar initiative was funded through un-voted bonds at a 0% interest rate subsidized through a Federal stimulus program. In addition, the debt service payment is funded by the energy savings generated from the "green" facility improvements.

The HB 264 program will also serve to relieve the facility related financial burden on the general fund.

The Board of Education recently acted to support a standing Properties and Grounds Committee designed to seek input from the community and put strategies and planning in place relative to our facilities.

INCOME ASSUMPTIONS

Forecast Line 1.010
Forecast Line 1.020

General Property Taxes (Real Estate)
Tangible Personal Property Taxes

Property taxes are levied and collected on a calendar year (CY) basis in contrast to a school district's fiscal year which runs from July 1st to June 30th of each year. Compounding the complexity of forecasting tax collection revenues both the effective millage rate and the total assessed valuation change from one year to the next. Consequently, property tax revenues received by a school district are the combination of two different tax years' assessments and valuations. Changes to value and assessment rates occur primarily as a result of new construction, reappraisal, tax appeals received by the county and levies newly approved by voters. The State of Ohio requires that residential and commercial property be appraised once every three years. For Summit County, CY 2011 was a triennial update and CY 2014 will be a full re-appraisal, after which this rotation between full and triennial updates will continue every three years.

Of critical importance is that the reader of the forecast understand that as noted above the CY 2011 re-appraisal did occur and the valuation of the District dropped by 7.61% for a loss in value of \$77,682,720. This represents a projected loss of tax collections in the amount of

\$440,000. This is the first time in the recent history of the District where a loss in value has occurred.

Also impacting tax revenue is the high volume of tax appeal cases both residential and commercial which were submitted at unprecedented levels. For these cases in which the property owner seeks a reduction in the tax value, there is no formal process through which the county or the Department of Taxation communicates the outcome of the appeal.

The forecast assumes there will be minimal new construction growth at a rate of .5%/year impacting future tax collections and that the full re-appraisal taking place in CY 2014 will reflect an increase in value of only 2%.

The majority of the District's tax values are primarily associated with residential value of \$757 M followed by commercial property value at \$132 M. With the phase out of the tangible tax component and the devaluation of public utility values, residential real estate property values have become the primary revenue source on the tax duplicate.

The increase in property tax value which results from higher appraised values does not generate new revenue because of HB 920 which was passed in the 70's. There are some exceptions to this rule, but HB 920 in simple terms requires by law that when property values increase through re-appraisal that the millage is reduced so that the revenue received by a school district from the community as a whole remains flat. Individual tax payers may however have a different experience, so that some tax bills may go down and others go up at different rates, but as a community the collection is flat.

Tax value growth from new construction or new value does provide new revenue as it is recognized by the county and added to the tax rolls. Based upon overall economic conditions it is predicted that historical trends in new property growth will not occur in the near term as has been the case historically in the communities comprising the District.

One of the exceptions to HB 920 occurs when the original voted millage is rolled back, over time, and falls to what is called the 20 mill floor. When that happens new taxes are levied on the increased valuation through re-appraisal and there is no roll back of millage as previously occurred under re-appraisal. Stated differently, increased tax values through re-appraisal do provide a school district with new revenue when the 20 mill floor is reached in the absence of the effect of HB 920. The other exception is inside millage which does provide new revenue on reappraisal growth.

Summary

Based on the general economic outlook including the national and global economies, the impact to property values from new growth and re-appraisal have been significantly tempered in this forecast over historical trends. When looking at the trend in new construction, increases in tax value are close to zero which translates to minimal growth in tax collections.

Tax revenues are directly determined by the levies in place. The District was fortunate to receive support for a new operating levy as well as a renewal in calendar year 2011. Reflected in this forecast is the new operating levy on which a 50% collection will be

received in FY 2012 and then the remaining portion of the collection will be received in FY 2013 at which time it will collect at 100%. That new levy was a 10 year emergency operating levy in the amount of \$4,763,000. Note also that the accounting treatment, in the forecast for the approved emergency levy moves that collection from the lower portion of the forecast to the top of the forecast on line # 1.010.

Forecast Line 1.035 Unrestricted Grants-in-Aid

This forecast line represents revenue received from the State of Ohio for the education of our resident students. The District was previously protected from a loss of revenue from the State by what was referred to as the funding guarantee. However, under Governor Strickland's tenure that guarantee was under discussion by the legislature for elimination. Under Strickland's funding plan, when fully implemented, the Revere schools would have lost \$1,250,000. This reduction was never fully implemented since he was not re-elected. Now under Governor Kasich's budget bill effective July 1, 2011, without the guarantee, the Revere LSD was scheduled to lose \$1,124,000 in school funding. This too was subsequently blocked by the legislature but still under discussion in Governor Kasich's mid-biennium budget changes which would be under active discussion after the November 2012 elections. It is significant to note that under two consecutive governors the district would have lost more than \$1M in state funding and one governor was a democrat and the other a republican.

Without the guarantee in place it is predictable that the District will again lose more funding in FY 2013 and the following years. The State funding number for FY 13 is based on the temporary funding model called the Bridge Formula and shows a loss of approximately \$100,000. The forecast assumes an additional loss of \$250,000 under the Mid Budget Review based on the historical legislation that has been proposed. This loss in funding is driven by the District's above average property values and the deduction/penalty received under the funding mechanisms. It is a misnomer that the District receives the per pupil funding amount typically referenced in the various funding proposals. When the reduction will be fully implemented is unknown, however, for the first time in recent memory the sitting governor is proposing a mid biennium budget change.

Based upon the economic instability at both the state and local level, the large percentage of the State's budget enjoyed by k-12 education, it is highly likely that public education funding will continue to be eroded.

Forecast Line 1.040 Restricted Grants-in-Aid

The District applies for reimbursement of catastrophic costs associated with special needs students and is also eligible to received partial funding for the purchase of a new bus. For this forecast it is assumed that these revenue sources will continue at reduced levels when compared to historical receipts. The excess cost portion will fluctuate based upon the number of students generating reimbursements and also be impacted by the State's budget cuts.

Forecast Line 1.045**Restricted Federal Grants-In-Aid SFSF (All 3200's)**

This revenue line item was created to show the revenue received under the American Recovery and Reinvestment Act. The State of Ohio elected to use these federal funds to prop-up k-12 public education funding in light of the State's economic challenges. These stimulus payments were received for just fiscal 2010 and fiscal 2011. At the end of fiscal 2011 this funding source was eliminated. The monies were to be used to support the general operational costs of the district. The annual allocation for FY 11 was \$147,808 excluding funds directed toward special education.

Forecast Line 1.050**Property Tax Allocation**

For all residential home owners the State of Ohio forgives or rolls back 10% of the tax bill and this amount is paid by the State to the public entity that levied the tax. This also holds true for the 2.5% homestead exemption on residential owner-occupied properties. These amounts are semi-annually aggregated and paid as a reimbursement by the State to the schools in Ohio. This payment is one of the primary components of line 1.050. The homestead/rollback payment mirrors for the most part changes in value that take place in residential property. This figure will possibly increase as it will be impacted by the elimination of the income restriction on a secondary form of the homestead exemption. Changes to the rollback and homestead exemption amounts will mirror changes to property tax values and the collection under the newly adopted May of 2011 levy.

With the elimination of tangible and public utility taxes, which were replaced by the CAT tax, Commercial Activity Taxes, schools were to be held harmless from revenue losses attributable to the changed tax structure. Under Governor Kasich, the hold harmless provisions were eliminated and are to be phased out completely in FY 12, FY13 and FY14 (anticipated). The concept of hold harmless payments has been a legislative topic of debate as to the programs permanency. Under Governor Kasich, the Public Utility payment will be 100% eliminated in fiscal year 2012 resulting in a loss of \$461,437 and Tangible Personal Property Tax (TPT) will be phased out with a total loss of revenue in the amount of \$1,177,000. At stake is an additional \$300,000 loss in TPT not reflected in the forecast.

Forecast Line 1.060**All Other Revenue**

This line item is made up of revenue from investment income, excess cost reimbursement, tuition, contracted services revenue and other miscellaneous fees. The changes reflected are representative of the loss of investment income due to declining cash balances and falling investment rates. Under fund accounting, the District does invest other monies in addition to general fund balances but those earnings are not all allocated to the general fund and reflected in the five year forecast. In addition, in FY 10 the District received two years of excess cost tuition from one of our partner schools that we team with for special education services. This consortium helps reduce or contain costs in meeting the needs of our special needs students as well as those of the member districts. This double payment is adjusted for in the forecast as well.

Forecast Line 2.040
Forecast Line 2.050

Operational Transfers In
Advances In

The District routinely advances cash to other funds which have not received the full cash allocation approved by the funding source. This typically occurs with Federal or State funds during the course of the fiscal year. The amount advanced is then repaid in the following fiscal year when the full funding is received from the governing agency. For the purpose of this forecast, historical advance amounts were utilized for the projected revenues. Said differently, transfers and advances represent tools used in no-profit accounting to manage cash flow related issues.

EXPENSE ASSUMPTIONS

General Assumptions for All Expense Related Projections

- Based upon the enrollment projections listed in the forecast overall enrollment changes are very small. However, not all class sizes are the same and as students move from grade to grade we need to track the enrollment impact.
- The funding formulas do not technically provide revenue on a per pupil basis so that enrollment does not have a direct impact on revenue. This is not to say that future funding methods may change in this regard.
- Percentage increases were developed after evaluating historical trends, the economic environment, and key expenditure areas where specific inflationary trends were identified such as health care.
- A detailed general fund Revenue and Expenditure Plan is developed each year for the upcoming school year and for adoption by the Board. This report is prepared through a building and department based budgetary process and contains a line item budget for all general fund expenditures. It is from this report that the expenditures for the current school year are developed (FY2012-13) and this information also is heavily relied upon in developing this five year forecast.

Forecast Line 3.010

Personnel Services

Personnel service expenditures represent compensation paid to all staff members including substitutes, part-time employees, board members and all full time employees. The majority of the staff is represented by one of two labor unions. The licensed staff, except administrators, is represented by the Revere Education Association which is part of the National Education Association and the classified staff is represented by the Ohio Association of Public School Employees (OAPSE).

The REA contract and the OAPSE contracts were to originally expire on June 30, 2011. However, both bargaining units' agreed to salary concessions with the Board through a one year extension. Subsequent to the contract extensions the Board of Education has negotiated 3 year agreements with both unions. The details of those collective bargaining agreements are noted above under the Executive Summary of the Forecast and represent savings to the District based on new health care agreements and the application of stipends. The

agreements are in effect through the end of FY 15. Both collective bargaining agreements will act to contain salary and benefit related expenditures.

Also incorporated into staffing expenditures is the cost of the Employee Severance Plan which is to be expensed over four years. The cost for the plan was \$234,000 in FY 11, \$365,000 in FY 12 & FY 13, and \$131,000 in FY 14. Without this severance program the District would have had to lay off entry level teachers in double the numbers instead of a voluntary program which targets the highest compensated teachers. As a cost savings initiative first implemented at the end of fiscal year 2010, this severance plan was an effort to reduce the number of high cost employees with seniority. The funding of the incentive plan and the phase out will cause a fluctuation in total salaries as seen in the forecast. In total there was a reduction of 18 employees attributable to the Employee Incentive Plan.

In FY 2013, the district implemented all-day kindergarten on a tuition basis which is permissible under State law. Accordingly, the staffing in FY 2013 reflects an increase of 1 and ½ certified staff members; a full time reading interventionist and a ½ time teacher. These expenses and other related costs were fully covered by the tuition.

Over FY 14 and FY 15, six retirements are anticipated based on changes to the state retirement system. Of those six retirements 3 positions will be filled with lower cost employees. Also in FY 14, it is projected that the technology opening we have in FY 13 will be filled.

Forecast Line 3.020

Employee Retirement/Insurance Benefits

Expenditures within this category include all medical premiums, payments to the SERS and STRS retirement systems, Medicare, workers compensation and unemployment insurance. Retirement contributions and workers compensation are true payroll taxes and change as wages are modified at a similar percentage.

The District in FY 2008 through FY 2011, has taken premium holidays in each of those fiscal years. The premium holiday is taken when a favorable balance is generated in the health care fund due to a lower than anticipated claims experience. The budgetary savings associated with a premium holiday for one month based on current medical costs is approximately a savings of \$292, 000. If two premium holidays were taken in any given year the associated reduction in health care costs would be approximately \$585,000. The District renewal rates for health care premiums have been under 8% prior to FY 2009. However in FY 2009 the District's claims experience grew significantly and that trend is shown in the succeeding fiscal years based upon experience. The District has joined a health care consortium to help contain health care related costs. With the renewal effective July 1, 2008 there was an annual savings of \$31,000 for fixed costs based on the District's participation in the medical consortium which continues year to year. Beginning with the health care renewal effective July 1, 2010, the District, through the consortium combined claims with the other member districts. We pooled claims to level swings in our health care renewal rates which have a direct impact on this segment of the budget. The overall renewal rate as of July 1, 2012 was 7% for Revere as a subcomponent of the consortium. With the most recent full negotiations completed with both unions and the agreed upon 3 year contracts there were very important health care savings generated through plan design utilizing wellness. However, it is most

significant that wellness provisions that were agreed to will provide a long term cost containment strategy in health care costs through reduced utilization and improved employee health.

With the severance program noted above, staff numbers have dropped which has directly impacted health care costs. The reduction in staff also has a direct impact on our retirement contributions which are down over the prior year's cost. This reduction in health care costs associated with one employee is approximately \$12,500 per employee. This forecast assumes no premium holidays in fiscal year 2013 forward. Also factored into the forecast is the additional revenue generated by increased premium contributions by the staff under the negotiated agreements effective July 1, 2013. Under both collective bargaining agreements premium contributions are moving to 10% for licensed staff and to 6% for non-licensed staff over a 3 year period.

There are pending discussions in Columbus that would impact the percentage amounts paid by the employer into the retirement system for pensions. These proposals are not incorporated into this forecast due to the uncertainty of the changes. The employee share will be increased by 4% beginning July 1, 2013

Health care inflation is assumed to be at 8% over the term of the forecast.

Forecast Line 3.030 Purchased Services

Purchase services includes expenditures for utilities, tuition paid to other districts, repairs and maintenance, contracted professional and technical services, open enrollment costs to other districts, post-secondary fees and excess costs for special education.

As mentioned above, utilities are a significant purchase service expense. To reduce our energy costs the district applied for and was approved for an energy reduction program under state law called HB 264. Reflected in FY 2013 is a partial year reduction in utilities of \$100,000 per year which was generated by this initiative and when fully phased in will represent a projected annual savings of \$215,000.

Not included in this forecast are the costs associated with the various voucher proposals and existing school choice programs which are under review. This includes the School Choice Voucher program which was proposed under House Budget Bill 136. This bill depending on the specifics of its implementation and how it is phased in will have a major impact on the forecast especially if you evaluate the impact of the voucher payments over a period of time such as five years. In analyzing the bill it is also important to know that the dollars to fund the proposed vouchers do not come out of the State budget in Columbus but come out of local revenue i.e. our constituent's property taxes. Further, the total cost of the vouchers may be in excess of four times the amount we receive per pupil from the State. Vouchers for special education students under the Peterson Scholarship and Autism Scholarship are in this forecast.

Forecast Line 3.040**Supplies and Materials**

This category of expenditures includes instructional supplies, text books, library books including periodicals, office supplies, software, building maintenance supplies and vehicle supplies.

The primary factors impacting variances in this category over prior year actual would be diesel fuel, bus repair parts/supplies the planned textbook adoption cycle and other instructional supplies. In the FY 2012 budget there previously was an increase of \$500,000 in the area of instruction for a new curriculum adoption as directed by the State. The majority of this expenditure did not occur in FY 12, was incorporated into FY 13 and increased to \$650,000 based on the new curriculum requirements developed by ODE. Future curriculum/textbook adoptions will be as follows: 2014 Replacement Books \$200,000, 2015 Art, Language, Business \$250,000 and 2016 Math & Science \$700,000

Historically, in FY 2007 the District completed a math and partial social studies textbook adoption which cost over \$360,000. Based on new State academic standards a significant curriculum adoption cycle will be needed into the future. Also, there was an adjustment in FY 13 to cover the kindergarten curriculum and instructional supply start-up costs associated with all day kindergarten. Transportation supply costs are estimated to increase over the term of the forecast to cover the increased cost of fuel, tires and repairs at a rate of 4%

Forecast Line 3.050**Capital Outlay New and Replacement Equipment**

Under the equipment forecast line funds are allocated to purchase everything from desks, to microscopes, to computer technology to buses. The defining parameter is that the equipment being purchased must have a usable lifespan of five years. The District has a pre-defined replacement cycle for technology which must be upheld in order for these items to not become obsolete. The district has a fleet of over 40 buses and historically we have replaced two per year utilizing the permanent improvement fund which saves resources within the general fund.

Throughout the forecast there is a planned replacement cycle for classroom technology. This includes computers, smart boards, and LCD projectors. The district is fortunate to have smart boards in every classroom and has over 1,000 desktop computers including laptops in that number. At an average cost of \$1,000 for desktop computers and budgeting \$160,000 annually. That is a replacement cycle of 6.25 years excluding the cost of LCD projectors, smart boards and the other classroom technology utilized by the district. This burden is shared between the permanent improvement fund and the general fund.

The district must replace its current servers which are aging and do not have the capability of sporting the districts storage needs, expanded email services, wireless applications, desktop virtualization (which is significant cost savings initiative) and expanded telephony. The district currently has 15 servers which must be replaced and these servers are spread out throughout the district. Based on advances in server technology the current servers can be replaced with blade servers and a U.C.S. chassis with 8 bays. The two blade servers and UCS chassis would have a cost of \$120,000 to which we would have the cost of a memory module at \$55,000 for storage.

As mentioned above the new servers will also give the district the capability of moving into the virtualization of desktop computers. Through virtualization the district is not replacing each individual desktop computer when they are no longer functional but is purchasing what is called a thin client and VM software which is then run from the blade servers. The students utilizing a virtualized computer station would only visibly see a monitor and keyboard that function as a dummy terminal. The infrastructure needed to implement virtualization (made possible through the new servers) is estimated to be the \$175,000 noted above and will enable us to generate significant savings relative to the replacement of desktop computers. A virtualized computer work station also has a life of 10 years. The savings through virtualization, if current desktops are repurposed, would be \$87,000 per year per 100 computers replaced. With the new server technology, the district would also now be capable of moving forward with wireless technology.

The District is also looking at implementing BYOD (Bring Your Own Device) for our students. This accomplishment, when in place, will be a significant enhancement to our educational processes. In FY 2012, the District took the first step in this process by implementing a wireless network. The estimated completion date is estimated to be summer of 2012.

Another approach to the above solutions, which is now possible, is the implementation of virtualized servers and virtualized desktops. As a shared service we have already partnered with NEONET on wireless services, email and phones. This approach will also provide additional technology savings through economies of scale. The goal of implementing the above capital improvements to our network are projected to occur over fiscal year 2013 and 2014. The virtualized solution is under consideration and will be studied prior to moving forward with direct purchases.

Also planned for in this forecast over FY 13 and FY 14 is the acquisition and implementation of desktops to accommodate the requirement of on-line testing for all students. This is a new initiative and unfunded mandate that schools in Ohio must prepare for.

Forecast Line 4.300

All Other Objects

This category includes liability insurance, performance bonds, Summit County Auditor and Treasurer Tax Collection charges, banking fees, audit fees and the Summit County Educational Service Center deduction. The greatest single expenditure in this category is the county Auditor and Treasurer fees which were \$514,000 for FY 2012. This fee represents the costs associated with tax collection and are passed along to the public entity levying the tax. In election years when the District is on the ballot these fees increase to cover the cost of the polling locations. Also, a newly budget item in this category is the debt payment associated with the HB 264 project in the amount of \$215,000 which is offset from utility savings.

Forecast Line 5.010 Forecast Line 5.020

Operational Transfers Out Advances Out

Within these categories the transfer and advance of funds from the general fund to other local, state, and federal grants are budgeted. Transfers are funds that are moved out of the general fund and into other funds without expectation of repayment. The primary example for the Revere LSD would be athletics. The general fund supplements the athletic fund each year. Typically up to \$50,000 is needed to balance the athletic budget which relies on primarily ticket sales to fund its programs. Advances are timing dependent and are temporary movements of cash from the general fund to another fund with an expectation of repayment. A prime example of an advance would be a Federal grant wherein the funding agency delays disbursement of the full grant amount.

Questions about the Five Year Forecast

Questions should be directed to:

Dave Forrest
CFO/Treasurer
Revere Local School District
330-523-3106

New Document

INVENTORY CONTROL FORM

Attachment T-6

PART 1: To be completed by purchaser

Inventory Action:

Addition ()

Deletion (✓)

Board Approval Date: _____

Correction ()

Transfer ()

Purchase Order # _____

Received Date _____

BARCODE TAG #

5398

Location:

BLDG. #	FLOOR #	ROOM #
HES		

Description:

ITEM NAME 19 in. television

BRAND NAME Phillips

SERIAL # 77564962

MODEL # 19PS35S321

Verification of barcode tag placement:

8/27/2012
date


signature
Katie Kowza
printed name

for transfers only

	Bldg.	Room
From:		
To:		
Tag #:		

RETURN COMPLETED FORM TO THE TREASURER'S OFFICE ATTACHED TO THE GOLD COPY OF THE PURCHASE ORDER.

Part 2: To be completed by the Treasurer's Office

Asset Class _____

Life _____

Acq Cost _____

Equip Code _____

Fund

Func

Product Part # _____

Entered on Inventory system by: _____

signature

Inventory Deletion:

MODEL # AAM50RNC9AA1AN
Motorola CM200 Mobile UHF radio

REVERE TAG #	SERIAL #	REVERE TAG #	SERIAL #
,007773	922TGS7411	NO TAG	922TFS4902
NO TAG	922TWS4182	NO TAG	922THG1989
,008196	922TWN6358	NO TAG	922THS4297
NO TAG	922THS9043		
NO TAG	922TKW0294		
NO TAG	922TKW2578		
NO TAG	922TFS4911		
,007774	922TGS7210		
,007775	922TGS7420		
NO TAG	922TKW0304		
NO TAG	922TWN8382		
NO TAG	922TKA1919		
NO TAG	922TKW0302		
,007299	922TFW6302		
,007754	922TFS4909		
NO TAG	922TJQ7100		
,008198	922TGS8578		
NO TAG	922TKA1811		
NO TAG	922THS4173		
NO TAG	922TKA1874		

Yellow sold To: Rogers Trucking
Stow, Ohio

C/R #541
1400.00
9-19-12

BATH

Dell OptiPlex GX270 PC	Dell OptiPlex GX280 PC	Dell 17" CRT Monitor	HP DeskJet 6127 Printer	OverHead
6594	7113	7480	6801	4770
6576	7127	6581	6735	6743
6596	7131	7128	6798	6740
4767	7083	6595	6792	6678
6592	7115	6567		
6378	7119	7114		
6564	6860	7118		
6395	9893	7121		
6532	7123	7124		
6534	6607	7610		
6566	10090	6553		
6611	7137	6563		
6207	7129	6591		
6613	10087	6557		
6399	10082	6593		
6600	7139	7116		
6601		7624		
6560		6398		
6556		6530		
6590		6400		
6580		7608		
6615		7614		
6472		6600		
		6606		
		6610		
		6565		
		6473		
		7130		
		6612		
		6555		
		6533		
		7132		
		6396		

HP DeskJet 6940 - BT# 8274

HP DeskJet 930C Printer - BT# 4001

Avaya UPS - BT# 8225

Unifi 35 Projector - BT# 10074

HILLCREST

Avaya UPS - NO BT#

Dell 17" CRT Monitor - BT# 6859

RHS

Dell OptiPlex GX260 PC

4799
4797
4793
4785
4775
4777
4783

Dell OptiPlex GX270 PC

6313
6835
6245
4824

Dell 17" CRT Monitor

4776
6631
4778
6638
6813
4798
6809
6633
4800

Compaq 17" CRT Monitor

4720
4435

Dell OptiPlex GX280 PC - No Board Tag
Overhead - No Board Tag

RMS

Dell OptiPlex GX260 PC	Dell OptiPlex GX270 PC	Dell OptiPlex GX280 PC	Dell 17" CRT Monitor
4782	6166	7135	6183
4811	6399		7462
No Board Tag			7106

Unifi 35 Projector - BT# 10008

Overhead - No Board Tag

HP DeskJet 840C - No Board Tag

Dell 17" LCD Display - No Board Tag

Compaq 17" CRT Monitor - No Board Tag

New Document

	Salaries 100	Benefits 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Capital Outlay Replacement 700	Other 800	Transfers 900	Total by Function
Regular Instruction Initial Amount Change	1100 0.00 10,968,006.00	0.00 3,382,405.00	0.00 8,350.00	0.00 828,017.00	0.00 23,150.00	0.00 0.00	0.00 350.00	0.00 0.00	15,210,278.00
Special Instruction Initial Amount Change	1200 0.00 377,769.00	0.00 509,139.00	0.00 517,090.00	0.00 13,175.00	0.00 3,460.00	0.00 0.00	0.00 0.00	0.00 0.00	1,420,633.00
Vocational Instruction Initial Amount Change	1300 0.00 256,524.00	0.00 65,622.00	0.00 0.00	0.00 1,766.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	333,912.00
Other Instruction Initial Amount Change	1900 0.00 1,208,073.00	0.00 479,187.00	0.00 739,232.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	2,426,492.00
Pupil Support Serv. Initial Amount Change	2100 0.00 785,637.00	0.00 286,418.00	0.00 301,192.00	0.00 14,450.00	0.00 2,400.00	0.00 0.00	0.00 300.00	0.00 0.00	1,380,397.00
Staff Support Serv. Initial Amount Change	2200 0.00 322,025.00	0.00 147,963.00	0.00 485,417.00	0.00 132,906.00	0.00 169,182.00	0.00 0.00	0.00 1.00	0.00 0.00	1,257,494.00
Board of Education Initial Amount Change	2300 0.00 14,750.00	0.00 3,511.00	0.00 169,000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 70,500.00	0.00 0.00	257,761.00
Administration Initial Amount Change	2400 0.00 1,488,759.00	0.00 682,622.00	0.00 25,150.00	0.00 5,075.00	0.00 2,350.00	0.00 0.00	0.00 20,650.00	0.00 0.00	2,224,606.00
Fiscal Services Initial Amount Change	2500 0.00 323,403.00	0.00 144,637.00	0.00 78,700.00	0.00 5,125.00	0.00 10,000.00	0.00 0.00	0.00 517,510.00	0.00 0.00	1,079,575.00
Business Support Serv. Initial Amount Change	2600 0.00 0.00	0.00 9,096.00	0.00 42,950.00	0.00 27,200.00	0.00 0.00	0.00 0.00	0.00 3,100.00	0.00 0.00	82,346.00
Plant Operations Initial Amount Change	2700 0.00 1,251,847.00	0.00 540,164.00	0.00 920,950.00	0.00 195,243.00	0.00 45,000.00	0.00 0.00	0.00 1,700.00	0.00 0.00	2,954,904.00
Transportation Initial Amount Change	2800 0.00 1,058,862.00	0.00 473,092.00	0.00 240,600.00	0.00 357,184.00	0.00 30,000.00	0.00 0.00	0.00 1,500.00	0.00 0.00	2,161,238.00
Other Services Central Initial Amount Change	2900 0.00 199,020.00	0.00 80,711.00	0.00 26,500.00	0.00 0.00	0.00 1,000.00	0.00 0.00	0.00 0.00	0.00 0.00	307,231.00
Extra-cur. Academic Initial Amount Change	4100/4300 0.00 101,177.00	0.00 23,487.00	0.00 12,000.00	0.00 1,500.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	138,164.00
Extra-cur. Sports Initial Amount Change	4500 0.00 517,183.00	0.00 133,120.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	650,303.00
Extra-cur. Public Serv. Initial Amount Change	4600 0.00 281,132.00	0.00 7,364.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	35,496.00
Facilities/Debt Service Initial Amount Change	5000/6000 0.00 0.00	0.00 0.00	0.00 5,000.00	0.00 0.00	0.00 0.00	124,000.00	0.00 0.00	0.00 0.00	129,000.00
Transfers & Advances Initial Amount Change	7200 0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	285,000.00	285,000.00
Initial Amount Change	18,901,167.00	6,968,738.00	3,572,131.00	1,581,641.00	286,542.00	124,000.00	615,611.00	285,000.00	32,334,830.00

New Document



NEOLA of OHIO

TEMPLATES

BOARD OF EDUCATION

SCHOOL DISTRICT

PROGRAM

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NEW POLICY - VOL. 31, NO. 1

THIRD GRADE READING GUARANTEE

All students entering the third grade must demonstrate a certain level of competency in reading before advancing to the fourth grade.

In accordance with State law, the Superintendent shall develop a program for the annual assessment of the reading skills of each student at the end of first and second grade, and identify those ^{designate} students who are reading below their grade level. Each student's classroom teacher shall be involved in the assessment and identification of those students who are reading below grade level.

Definitions

"On track" means any student who is reading at grade level based on previous end of year standards expectations by September 30th.

"Not on track" means any student who is not reading at grade level based on previous end of year standards expectations by September 30th.

Assessment of Reading Skills Program

- A. An English language arts (ELA) diagnostic assessment, as approved by the Ohio Department of Education (ODE), shall be given by September 30th of each year for students in kindergarten through Grade 3.
- B. Diagnostic assessment results shall be translated to ODE's definitions of "on track" and "not on track". The District shall make the final determination regarding whether a student is "on track" or "not on track".
- C. If the diagnostic assessment shows that a student is "not on track" to be reading at grade level by the end of the year, the parent will be notified, in writing, of the following:
 1. that the school has identified ^{designated} a reading deficiency with the child
 2. a description of current services provided to the student



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3. a description of proposed supplemental instruction services
 4. that the Ohio Achievement Assessment for third-grade reading is not the only measure of reading competency, and
 5. that unless the student attains the appropriate level of reading competency by the end of Grade 3, the student will be retained
- D. For each student ~~identified~~ to be "not on track", the District shall:
1. begin reading intervention immediately using research-based reading strategies targeted to the student's ~~identified~~ reading deficiencies; *designated*
 2. develop a reading improvement and monitoring plan within sixty (60) days of learning of the reading deficiency;
 - () provide a teacher who has either passed a reading instruction test or has a reading endorsement on their teacher's license
[This is required beginning with the 2013-2014 school].

Reading Improvement and Monitoring Plan

The reading improvement and monitoring plan developed for students identified as "not on track" shall include: *designated*

- A. *designation* identification of the student's specific reading deficiency;
- B. a description of proposed supplemental instruction services that will target the student's identified reading deficiencies;
- C. opportunities for the student's parent/guardian to be involved in the instructional services;
- D. a process to monitor the implementation of the student's instructional services;
- E. a reading curriculum during regular school hours that assists students to read at grade level, provides reliable assessments, and provides ongoing analysis of each student's reading progress; and



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- F. a statement that unless the student attains the appropriate level of reading competency by the end of Grade 3, the student will be retained.

Such intervention services shall include instruction in intensive, systematic phonetics pursuant to rules adopted by the State Board of Education.

Reporting Requirements

All assessment results and determinations shall be compiled and maintained by the District. The District shall comply with all reporting requirements of Ohio's Third Grade Reading Guarantee.

Promotion/Retention

For any student who attains a score in the range designated by statute on the third-grade reading achievement test, the District shall do one of the following:

- A. promote the student to fourth grade if the student's principal and reading teacher agree that other evaluations of the student's skill in reading demonstrate that the student is academically prepared to be promoted to the fourth grade;
- B. promote the student to fourth grade, but provide the student with "intensive" intervention services in fourth grade; or
- C. retain the student in the third grade.

For any student who does not attain by the end of the third grade at least a score in the range designated by statute in the reading test prescribed under R.C. 3301.0710(A)(2)(c), the District shall offer intensive remediation services during the summer following third grade.



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Beginning with students who enter the third grade in the 2013-2014 school year, no student shall be promoted to the fourth grade who attains a score on the assessment prescribed to measure skill in English language arts (ELA) expected at the end of third grade in the range designated by R.C. 3301.0710(A)(3), unless:

- A. the student is limited English proficient student who has been enrolled in United States schools for less than two (2) full school years and has had less than two (2) years of instruction in an English as a second language program;
- B. the student is a child with a disability entitled to special education and related services under R. C. Chapter 3323 and the student's individualized education program (IEP) exempts the student from retention under this division;
- C. the student demonstrates an acceptable level of performance on an alternative standardized reading assessment as determined by the Ohio Department of Education (ODE);
- D. all of the following apply:
 - 1. The student is a child with a disability entitled to special education and related services under R.C. Chapter 3323.
 - 2. The student has taken the third grade English language arts achievement assessment, as prescribed.
 - 3. The student's IEP under Section 504 of the Rehabilitation Act of 1973, as amended, shows that the student has received intensive remediation in reading for two school years, but still demonstrates a deficiency in reading.
 - 4. The student previously was retained in any of grades kindergarten to three.



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- E. the student received intensive remediation for reading for two school years but still demonstrates a deficiency in reading and was previously retained in any of grades kindergarten to three. Any such student shall continue to receive intensive reading instruction in grade four. The instruction shall include an altered instructional day that includes specialized diagnostic information and specific research-based reading strategies that have been successful in improving reading among low-performing readers.

A student retained under the provisions of the Third Grade Reading Guarantee and this policy shall be considered for mid-year promotion if that student demonstrates that s/he is reading at or above grade level, in accordance with the provisions of Policy 5410 – Promotion, Academic Acceleration, Placement, and Retention. Such action shall be considered in consultation with the parent/guardian and the Student Intervention Team and with the concurrence of the building administrator.

Intensive Remediation Services

Remediation services for students on reading improvement and monitoring plans in shall be research-based reading strategies that have been shown to be successful in improving reading among low-performing readers.

If a student has already been retained by the Third Grade Reading Guarantee, intervention services must include at least ninety (90) minutes of reading daily.

The District shall provide the option for students to receive reading intervention services from one or more providers other than the District. Both the District and ODE have the authority to screen and approve such providers.

Interventions for students who have been retained may include:

- A. small group instruction;
- B. reduced student-teacher ratios;
- C. more frequent progress monitoring;
- D. tutoring or mentoring;
- E. transition classes containing third and fourth grade students;



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- F. summer reading camp; or
- G. extended school day, week, or year.

Intensive remediation services shall be targeted to the student's identified reading deficiency.

This policy shall be reviewed and updated periodically as necessary.

R.C. 3301.079, 0710, .0711, .0714, .0715, 3313.608, 3313.608(D), 3313.6012
A.C. 3301-13, 3301-35

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New Document



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Attachment 2

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REPLACEMENT POLICY - VOL. 31, NO. 1

PERSONAL COMMUNICATION DEVICES

[SELECT OPTION A OR OPTION B OR OPTION C OR OPTION D]

OPTION A

☐ While students may possess personal communication devices (PCDs) in school, on school property, during after school activities (e.g., extra-curricular activities) and at school-related functions, they must be powered completely off (i.e., not just placed into vibrate or silent mode) and stored out of sight during school hours () during after school activities (e.g., extra-curricular activities), () and on school buses or other Board-provided vehicles. **[END OF OPTION]**

[END OF OPTION A]

OPTION B

☒ Students may use personal communication devices (PCDs) before and after school, () during their lunch break, () in between classes as long as they do not create a distraction, disruption or otherwise interfere with the educational environment, ☒ during after school activities (e.g., extra-curricular activities) () at school-related functions. Use of PCDs, except those approved by a teacher or administrator, at any other time is prohibited and they must be powered completely off (i.e., not just placed into vibrate or silent mode) and stored out of sight.

[END OF OPTION B]



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OPTION C

☐ In order to avoid disruption of the educational environment and protect students' right of privacy, student use of personal communication devices (PCDs) is prohibited on school grounds during school hours, () at after school activities (e.g., extra-curricular activities), and on school buses or other Board-provided vehicles.

() Technology including, but not limited to, PCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the building principal. () However, the use of a PCD to engage in non-education-related communications is expressly prohibited.

[END OF OPTION C]

OPTION D

☐ Students may not possess telephone paging devices (e.g., beepers or pagers) on school grounds, at school sponsored events, and on school buses or other Board-provided vehicles. Students may not use personal communication devices (PCDs), during the school day () while on school property, () or during after school activities (e.g. extra-curricular activities).

When use of PCDs is prohibited the devices must be powered completely off (i.e. not just placed in vibrate or silent mode) and stored out of sight.

[END OF OPTION D]



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For purposes of this policy, "personal communication device" includes computers, tablets (e.g., iPads and similar devices), electronic readers ("e-readers"; e.g., Kindles and similar devices), cell phones (e.g., mobile/cellular telephones, smartphones (e.g., BlackBerry, iPhone, Android devices, Windows Mobile devices, etc.)), ☒ telephone paging devices (e.g., beepers or pagers), ☒ and/or other web-enabled devices of any type. Students may not use PCDs on school property or at a school-sponsored activity to access and/or view Internet web sites that are otherwise blocked to students at school. **IF SCHOOL VEHICLES WAS NOT SELECTED IN OPTION A, INCLUDE THE FOLLOWING:** ~~Students may use PCDs while riding to and from school on a school bus or other Board-provided vehicles~~ ☒ on a school bus or Board-provided vehicle during school-sponsored activities, at the discretion of the bus driver ☒ classroom teacher ☒ sponsor/advisor/coach. Distracting behavior that creates an unsafe environment will not be tolerated. **[THIS LANGUAGE MAY ALSO BE USED IF OPTION B WAS SELECTED.]**

Also, during after school activities, PCDs shall be powered completely off (not just placed into vibrate or silent mode) and stored out of sight when directed by the administrator or sponsor.

Under certain circumstances, a student may keep his/her PCD "On" with prior approval from the building principal.

Except as authorized by a teacher, administrator or IEP team, students are prohibited from using PCDs during the school day, including while off-campus on a field trip, to capture, record and/or transmit the words or sounds (i.e., audio) and/or images (i.e., pictures/video) of any student, staff member or other person. Using a PCD to capture, record and/or transmit audio and/or pictures/video of an individual without proper consent is considered an invasion of privacy and is not permitted. ☒ Students who violate this provision and/or use a PCD to violate the privacy rights of another person () shall ☒ may have their PCD confiscated and held until () the end of the school day. ☒ a parent/guardian picks it up. ☒ and may be directed to delete the audio and/or picture/video file while the parent/guardian is present. If the violation involves potentially illegal activity the confiscated-PCD may be turned-over to law enforcement.



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OPTION #1

- ☐ The use of PCDs that contain built-in cameras (i.e., devices that take still or motion pictures, whether in a digital or other format) is prohibited in ☐ classrooms, ☐ gymnasiums, locker rooms, shower facilities, rest/bathrooms ☐ and/or swimming pool.

[END OF OPTION #1]

OPTION #2

- ☐ The use of PCDs in ☐ classrooms, ☒ gymnasiums, locker rooms, shower facilities, rest/bathrooms and/or ☐ swimming pool is prohibited.

[END OF OPTION #2]

OPTION #3



PCDs, including but not limited to those with cameras, may not be activated or utilized at any time in any school situation where a reasonable expectation of personal privacy exists. These locations and circumstances include, but are not limited to, ☒ classrooms, ☒ gymnasiums, locker rooms, shower facilities, rest/bathrooms, and any other areas where students or others may change clothes or be in any stage or degree of disrobing or changing clothes. The Superintendent and building principals are authorized to determine other specific locations and situations where use of a PCD is absolutely prohibited.

[END OF OPTION #3]



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Students shall have no expectation of confidentiality with respect to their use of PCDs on school premises/property.

Students may not use a PCD in any way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed or intimidated. See Policy 5517.01 – Bullying and Other Forms of Aggressive Behavior. In particular, students are prohibited from using PCDs to: (1) transmit material that is threatening, obscene, disruptive, or sexually explicit or that can be construed as harassment or disparagement of others based upon their race, color, national origin, sex, sexual orientation, disability, age, religion, ancestry, or political beliefs; and (2) engage in "sexting" - i.e., sending, receiving, sharing, viewing, or possessing pictures, text messages, e-mails or other materials of a sexual nature in electronic or any other form. Violation of these prohibitions shall result in disciplinary action. Furthermore, such actions will be reported to local law enforcement and child services as required by law.

Students are also prohibited from using a PCD to capture, record, and/or transmit test information or any other information in a manner constituting fraud, theft, cheating, or academic dishonesty. Likewise, students are prohibited from using PCDs to receive such information.

Possession of a PCD by a student at school during school hours ^{and} and/or during extra-curricular activities is a privilege that may be forfeited by any student who fails to abide by the terms of this policy, or otherwise abuses this privilege.



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Violations of this policy may result in disciplinary action and/or confiscation of the PCD. The building principal will also refer the matter to law enforcement or child services if the violation involves an illegal activity (e.g., child pornography, sexting). Discipline will be imposed on an escalating scale ranging from a warning to an expulsion based on the number of previous violations and/or the nature of or circumstances surrounding a particular violation. If the PCD is confiscated, it will be released/returned to the student's parent/guardian after the student complies with any other disciplinary consequences that are imposed, unless the violation involves potentially illegal activity in which case the PCD may be turned-over to law enforcement. A confiscated device will be marked in a removable manner with the student's name and held in a secure location in the building's central office until it is retrieved by the parent/guardian or turned-over to law enforcement. School officials will not search or otherwise tamper with PCDs in District custody unless they reasonably suspect that the search is required to discover evidence of a violation of the law or other school rules. Any search will be conducted in accordance with Policy 5771 - Search and Seizure. If multiple offenses occur, a student may lose his/her privilege to bring a PCD to school for a designated length of time or on a permanent basis.

A person who discovers a student using a PCD in violation of this policy is required to report the violation to the building principal.

Students are personally and solely responsible for the care and security of their PCDs. The Board assumes no responsibility for theft, loss, or damage to, or misuse or unauthorized use of, PCDs brought onto its property.



Parents/Guardians are advised that the best way to get in touch with their child during the school day is by calling the school office.



~~Students may use school phones to contact parents/guardians during the school day.~~

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