

AGENDA



Revere Local School District
Revere Board Meetings
Regular November Meeting
Tuesday, November 19, 2024, 5:30 pm - 8:30 pm
Revere High School Media Center

I. CALL TO ORDER

II. ROLL CALL

Kasha Brackett
Hayden Hajdu
Keith Malick
Natalie Rainey
Courtney Stein

III. PLEDGE OF ALLEGIANCE

Led by students from Richfield Elementary School.

IV. PRESENTATIONS/RECOGNITIONS

Student Recognition:

Richfield Elementary - Presented by: **Tara Kieser**

The following students are being recognized for:

Pledge Leaders

Damian Nakonieczny
Hailey Blystone
Layla Venditti

Bath Elementary - Presented by: **Sandy Kahoe, Rachel Vitez and Dan Fry**

The following students are being recognized:

Lucas Salem / *Math Discovery*
Benny Slusarz / *Sign Language Club*

Revere Middle School - Presented by: **Coaches Russ and Veronica Neubert**

The following students are being recognized for:

Cross Country

Maria Abuhilwa
Lily Boelter
Grace Eldridge
Anabelle Guo
Stella Pirolo
Navanya Sen
Fabeha Shafqat
Caroline Slaven

Revere High School - Presented by: **Doug Faris**

The following students are being recognized:

Anya Makkar / *Created guidelines for staff to help students overcome tragedy*

V. PUBLIC SPEAKS TO AGENDA ITEMS

VI. **TREASURER'S AGENDA - Mr. Berdine**, Treasurer

a. Approval of the Minutes, **Attachment T-1**

The Treasurer recommends approval of the minutes from the Work Session held **October 8, 2024** and the Regular Meeting held **October 15, 2024**.

b. Approval of the Financial Report, **Attachment T-2**

The Treasurer recommends approval of the Financial Report for the month of **October**.

c. Five-year Forecast, **Attachment T-3**

The Treasurer recommends that the Board of Education approve the Five-year Forecast based upon data and assumptions as detailed.

d. Purchase Orders, **Attachment T-4**

The Treasurer recommends that the Board of Education 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 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 encumbrance.

e. Donations, **Attachment T-5**

The Treasurer recommends the approval, with appreciation, of the donations listed.

f. Transfers and Advances

The Treasurer recommends that the Board of Education approve the following transfers and advances as detailed below:

Transfer: \$4,668.20 from General Fund 001 to Girls' Golf Fund 300-9512 for **Jeremy Harpley** in lieu of golf coach salary.

VII. **REVERE BOARD OF EDUCATION'S AGENDA**

No items at this time.

VIII. **CUYAHOGA VALLEY CAREER CENTER (CVCC) - Mrs. Burke**, Board Liaison

CVCC Report

IX. **SUPERINTENDENT'S AGENDA - Mr. White**, Superintendent

1. **Certificated/Licensed Personnel**

a. Resignation for Retirement

It is recommended that the Board of Education approve the following resignation(s) for retirement:

Suzanne Percy / Certificated / Kindergarten Teacher / RES / Effective: End of 2024-2025 School Year

b. Athletic Supplemental Contracts / 2024-2025 (certificated)

It is recommended that the Board of Education approve the following. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Girls Basketball

Ryan Warner, 7th Grade Coach

Swim

Russ Neubert, Assistant Coach

Veronica Neubert, Volunteer Coach

Softball

Allie Krakowiak, Varsity Assistant Coach - 50% splitting with Lauren Peak)

2. Classified Personnel

a. Resignation(s) - Classified

It is recommended that the Board of Education approve the following resignation(s):

Jessica Baird / 12 Month Secretary / RHS / Effective: November 15, 2024

b. Unpaid Medical Leave of Absence (LOA)

It is recommended that the Board of Education approve the following staff member for an unpaid medical LOA per provisions of the current OAPSE Negotiated Agreement:

Lesley Miltzer - Effective November 11, 2024 and end approximately on January 6, 2025.

c. Change of Position(s) / Transfer(s)

It is recommended that the Board of Education accept the resignation of **Kristen Dom Dera** as a Part-time Food Service Worker at Revere Middle School, effective 10/7/24, contingent upon approving her as the Head Cook at Revere Middle School;

It is further recommended that the Board of Education approve **Kristen Dom Dera** as the Head Cook at Revere Middle School / 6.5 hours / Step 1 / Effective 10/7/24 (filling the Juengel vacancy).

d. Substitute(s) (classified)

It is recommended that the Board of Education approve the following to be used as needed. *All new hires/substitutes are contingent upon an approved background check, verification of transcripts/years of experience and confirmation of appropriate licensure/permit, if required:*

Mark Warner / Substitute Custodian / Effective: October 28, 2024

e. Co-Curricular Non-Athletic Supplemental Contracts / 2024/2025 (classified)

Furthermore, it is recommended that the Board of Education approve the following. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Debate Team

Adam Stano, Volunteer Coach

f. Athletic Supplemental Contracts / 2024-2025 (classified)

It is recommended that the Board of Education approve the following. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Girls Basketball

Bill D'Amico, 8th Grade Coach

Wrestling

Sean Drenkar, 7th Grade Coach

Softball

Karey Lawton, Junior Varsity Head Coach

Lauren Peak, Varsity Assistant Coach - 50% splitting with Allie Krakowiak)

3. Student Services

a. Addendum to LLA Agreement / 2024-2025 School Year

It is recommended that the Board of Education approve the Addendum to the existing LLA Agreement as detailed in **Attachment S-1**

b. Hazel Health / Master Services Agreement

It is recommended that the Board of Education approve the agreement as detailed in **Attachment S-2**

c. Board Resolution / Settlement Agreement

It is recommended that the Board of Education approve the resolution as detailed in **Attachment S-3**

d. GCL Education Services, LLC (LEAP Program) / Day Treatment-Purchase Services Agreement for 2024-2025 School Year

It is recommended that the Board of Education approve the agreement as detailed in **Attachment S-4**

e. Additional Hours

It is recommended that the Board of Education approve the following educational aides to accompany and support intensive needs students attending events as detailed below. Compensation to be paid at their hourly rate:

Elizabeth Hinkle / Up to 10 Hours to assist intensive needs students attending an outdoor education event on 10/21/24, 11/4/24 and 11/5/24;

Courtney Rich / Up to 4 Hours to assist intensive needs students attending an event on 12/7/24;

Kathy Daetwyler / Up to 4 Hours to assist intensive needs students attending an event on 12/7/24

4. Other Business

a. Curriculum Adoptions / **Second and Final** Reading

It is recommended that the Board of Education approve the recommended new curriculum listed below as a **second and final** reading:

Subject: Spanish

Vendor: Vista Higher Learning

Title: Senderos

Level: Spanish I - IV

Subject: French

Vendor: Vista Higher Learning

Title: Chemins

Level: I- IV

Summary for both subjects from Mrs. Roach, Curriculum Coordinator:

The World Language Department has invested time over two school years to review available programming for Spanish and French. We attended information sessions with five different vendors over PLC time, and we evaluated all five programs against the same criteria in order to winnow down our options to two programs we could pilot. Teachers of both French and Spanish selected the same two programs to pilot: Vista Higher Learning and Carnegie.

We piloted Vista Higher Learning's resources during the 23 - 24 school year, and began the 24 - 25 school year with Carnegie's program. After the first six weeks of the school year, we

unanimously agreed that Vista's programming is a better tool for us to provide the high quality World Language instruction that is best for our students. Some of the highlights of the Vista programs include: authentic resources for exposure to and application of language skills, appropriate depth of assessments and assignments, and all assignments are able to be differentiated.

b. Policies - New/Revised / **Second and Final** Reading

It is recommended that the Board of Education approve the below new/revised recommended policy as a **second and final** as detailed in **Attachment OB-1**

New/Revised

9.45 / Specific Beliefs, Affiliations, Ideals, or Principles Concerning Political Movements, or Ideology **this is a new policy, it had been revised from the prior first reading in September.*

c. District Calendar for 2025-2026 School Year / **First Reading** (no action)

The Board of Education will review the DRAFT 2025-2026 District Calendar as detailed in **Attachment OB-2** as a **first reading** with the intention of approving the recommendation with a second and final reading during the December 2024 Regular Meeting.

d. Out of State Trip / Revere Speech & Debate Team

It is recommended that the Board of Education approve the Revere Speech & Debate Team trip taking place on November 22nd - 24th, 2024 in Chicago, IL.

Five (5) Revere Speech & Debate Team members will compete in the Glenbrooks Speech & Debate tournament. Because this is an elective tournament, the participants will be funding their own way for this trip along with tournament registration. *Note: This approval is subject to change based upon security or health concerns at the time of the trip.*

e. Approval of Contract of Employment of Treasurer/CFO

The Board of Education here by recommends the approval of contract of employment of the District Treasurer/CFO, **Richard Berdine**. Effective August 1, 2025 through July 31, 2030.

X. INFORMATIONAL ITEMS

The next Board **Work Session** will be held **December 3, 2024** beginning at 5:30 PM in the Revere Administration Building;

The next **Regular** Board Meeting will be held **December 10, 2024** beginning at 5:30 PM in the Revere High School Media Center.

XI. CONCERNS OF THE PUBLIC AND COMMUNITY ANNOUNCEMENTS

The Board values and encourage 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 start of the meeting. Should your comments include a request for information or extended dialogue, it maybe necessary and more appropriate that a subsequent meeting with the Board and/or Administrative representative be scheduled to fully discuss 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.

XII. EXECUTIVE SESSION

Preparing for, conducting or reviewing negotiations or bargaining sessions with employees.

XIII. ADJOURNMENT

NEW DOCUMENT

MINUTES

Attachment T-1



**Revere Local School District
Revere Board Meetings
October Work Session
Tuesday, October 8, 2024, 5:30 pm - 8:30 pm
Revere Administration Building**

I. CALL TO ORDER

Mrs. Stein called the meeting to order at 5:31 PM

II. ROLL CALL

**Kasha Brackett
Hayden Hajdu-Absent
Keith Malick-Absent
Natalie Rainey
Courtney Stein**

III. PRESENTATIONS

No presentations at this time.

IV. BOARD OF EDUCATION'S AGENDA

No items at this time.

V. TREASURER'S AGENDA - Mr. Berdine

No items at this time.

VI. SUPERINTENDENT'S AGENDA - Mr. White

No items at this time.

VII. INFORMATION/DISCUSSION ITEMS

-Review draft agenda for the **October 15, 2024** regular meeting.

VIII. ADJOURNMENT

Res. 25-103996

Moved by Mrs. Stein, seconded by Mrs. Rainey to adjourn the meeting at 5:38 PM

Approved By:

Treasurer

Date

MINUTES

**Revere Local School District
Revere Board Meetings
Regular October Meeting
Tuesday, October 15, 2024, 5:30 pm - 8:30 pm
Revere High School Media Center**

**I. CALL TO ORDER**

Mr. Malick called the meeting to order at 5:35 PM

II. ROLL CALL

**Kasha Brackett
Hayden Hajdu
Keith Malick
Natalie Rainey
Courtney Stein**

III. PLEDGE OF ALLEGIANCE

Led by students from Richfield Elementary School.

IV. PRESENTATIONS/RECOGNITIONS***Student Recognition:*****Revere High School - Presented by: Mr. Faris**

The following students are being recognized:
**Jake Nations / Leadership & Impact: Soccer
Bane Thurman / Leadership: Revere Players
Prabhnoor Singh / Distinguished Speaker Award**

Richfield Elementary - Presented by: Mrs. Kieser

The following students are being recognized for:
***Pledge Leader*
Betty Harris
Benjamin Headings
Braelyn Silva**

Bath Elementary - Presented by: Mr. Fry & Mr. Wilson

The following students are being recognized for:
***Bath Nature Club*
Gigi Cropper
Riley Yocum
Isaac Ntoni**

Revere Middle School - Presented by: Mrs. Tartara & Ms. Wooley

The following students are being recognized for:
***Vision of a Minuteman*
Austin Allard
Addison Massouh**

Curriculum Presentations:**Spanish and French Curricular Material Adoption:**

Presented by: Mrs. Roach and World Language Teachers

V. **PUBLIC SPEAKS TO AGENDA ITEMS**

VI. **TREASURER'S AGENDA - Mr. Berdine, Treasurer**

Res. 25-103997 consensus items a-e

a. **Approval of the Minutes, Attachment T-1**

The Treasurer recommends approval of the minutes from the Work Session held **September 10, 2024** and the Regular Meeting held **September 17, 2024**.

b. **Approval of the Financial Report, Attachment T-2**

The Treasurer recommends approval of the Financial Report for the month of **September**.

c. **Asset Deletions, Attachment T-3**

The Treasurer recommends that the Board of Education approve the assets as listed in the attached schedule be disposed of in keeping with Board Policy.

d. **Purchase Orders, Attachment T-4**

The Treasurer recommends that the Board of Education 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 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 encumbrance.

e. **Transfers and Advances**

The Treasurer recommends that the Board of Education approve the following transfers and advances as detailed below:

Transfer: \$5,135.02 from General Fund 001 to Boys' Golf Fund 300-9511 for **David Archer** in lieu of golf coach salary.

Res. 25-103997 consensus items a-e

Move: Keith Malick Second: Kasha Brackett Status: Passed

VII. **REVERE BOARD OF EDUCATION'S AGENDA**

No items at this time.

VIII. **CUYAHOGA VALLEY CAREER CENTER (CVCC) - Mrs. Burke, Board Liaison**

No items at this time.

IX. **SUPERINTENDENT'S AGENDA - Mr. White, Superintendent**

1. **Certificated/Licensed Personnel**

Res. 25-103998 consensus items 1.a-f

a. **Resignation(s) for Retirement (certificated)**

It is recommended that the Board of Education approve the following resignation(s) for retirement:

Amy Koch / Art Teacher / BES / Effective: End of the 2024/2025 School Year

b. **Resignation - Mentor Supplemental (certificated)**

It is recommended that the Board of Education approve the following resignation(s):

Mentor / Mentee(s)

Allison McIntyre / New to District Mentor (MP), paired with Melody McDonald (originally BOE approved on 8.28.24)

c. Leave of Absence (LOA)

It is recommended that the Board of Education approve the LOA for the following per provisions of the current REA Master Agreement:

Abby Knafel (RES - Kindergarten teacher), Effective on or about March 24, 2025 through the end of the 2024-2025 school year.

d. Long Term Substitute (LTS)

It is recommended that the Board of Education approve the following LTS due to long term staff absences as detailed below. *All new hires/substitutes are contingent upon an approved background check, verification of transcripts/years of experience and confirmation of appropriate licensure/permit, if required:*

April Ollie / Long Term Substitute Teacher (M.McDonald & K.Toth LOA) / Effective on or about September 30, 2024 through the end of the 2024-2025 school year.

e. Co-Curricular Non-Athletic Supplemental Contracts / 2024/2025 (certificated)

Furthermore, it is recommended that the Board of Education approve the following. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

RHS Saturday Detention

**Per Mr. Faris, the below four staff members have agreed to split this stipend four ways on a per diem consideration. They are aware that if no student is assigned Saturday School, no per diem will be paid.*

Phil Heyn

Maggie Bowers

Sarah Zustin

Robert Nickol

f. Game Workers / 2024/2025 (certificated)

It is recommended that the Board of Education approve the following with compensation. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Wade Vantrease

Res. 25-103998 consensus items 1.a-f

Move: Kasha Brackett Second: Hayden Hajdu Status: Passed

2. Classified Personnel

Res. 25-103999 consensus items 2.a-f

a. Substitute(s) (classified)

It is recommended that the Board of Education approve the following to be used as needed. *All new hires/substitutes are contingent upon an approved background check, verification of transcripts/years of experience and confirmation of appropriate licensure/permit, if required:*

Liza Santos / Substitute Food Service Worker / Effective: September 18, 2024 through October 1, 2024;

Roy Speer / Substitute Transportation Aide & Courier / Transportation / Effective: October 1, 2024;

Donna Treubig / Substitute Transportation Aide & Courier / Transportation / Effective: October 1, 2024;

Christa Kukoleck / Substitute Transportation Aide & Courier / Transportation / Effective: October 1, 2024;

Sally Stoops / Substitute Transportation Aide & Courier / Transportation / Effective: October 1, 2024;

Jennifer Mitchell / Substitute Educational Aide / District / Effective: October 3, 2024

b. Bus Driver(s) in Training (classified)

It is recommended that the Board approve the following **bus driver(s) in training** for training that is necessary to obtain a CDL and State Certification to begin driving for the Revere Local School District. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Christa Kukoleck, training effective: 9/16/2024;

Sally Stoops, training effective: 10/1/2024

c. Change of Position(s) / Transfer(s)

It is recommended that the Board of Education accept the resignation of **Jennifer Juengel** as Head Cook at Revere Middle School, effective 9/19/24, contingent upon approving her as the full time secretary shared between Revere Middle School and Revere High School;

It is further recommended that the Board of Education approve **Jennifer Juengel** as the full time secretary shared between Revere Middle School and Revere High School / Step 1, effective 9/20/24 (filling the Sampson vacancy).

d. New Hire(s) (classified)

It is recommended that the Board of Education approve the following new hire(s). *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Brandon Gwaltney / Lunch/Playground Aide / RES / (this is in addition to his current driving position) / Step 0 / Effective: September 26, 2024 (S.Mulheim vacancy);

Liza Santos / Contracted Bus Driver / Transportation / Step 0 / Effective: October 2, 2024;

Liza Santos / Part Time Food Service Worker / RHS / (this is in addition to her driving position) / Step 0 / Effective: October 2, 2024

e. Athletic Supplemental Contracts / 2024-2025 (classified)

It is recommended that the Board of Education approve the following. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Boys' Golf

Tom Busken, Volunteer Coach

Girls Softball

Amy Gilmore, Varsity Head Coach

f. Game Workers / 2024-2025 (classified)

It is recommended that the Board of Education approve the following with compensation. *All new hires are contingent upon an approved background check and confirmation of appropriate licensure/permit, if required:*

Gianna DeRubeis

Res. 25-103999 consensus items 2.a-f

Move: Keith Malick Second: Kasha Brackett Status: Passed

3. Student Services

Res. 25-104000 consensus items 3.a-b

a. LearnWell Agreement / 2024-2025

It is recommended that the Board of Education approve the agreement as detailed in **Attachment S-1**

b. Home Instruction

It is recommended that the Board of Education approve the following to provide home instruction for a high school student, to be paid at the tutor rate for up to 5 hours per week as needed for the 2024-2025 school year:

Elyssa Koutrodimos

Res. 25-104000 consensus items 3.a-b

Move: Kasha Brackett Second: Courtney Stein Status: Passed

4. Other Business

a. Curriculum Adoptions / **Second and Final Reading**

Res. 25-104001

It is recommended that the Board of Education approve the new curriculum listed below and as detailed in **Attachment OB-1** as a ***second and final*** reading:

Choiceless Choices: Resistance and Resilience in the Holocaust

Text: All But My Life- Gerda Weissmann Klein

Essential Question: How do characters show resistance and resilience in the face of opposition

Suggested Student Understanding:

- Stories illuminate acts of resistance and resilience
- Stories offer valuable experiences that introduce difficult concepts like prejudice and antisemitism
- Stories develop empathy and offer ways to process other's experiences

Move: Kasha Brackett Second: Courtney Stein Status: Passed

b. Curriculum Adoptions / **First Reading** (no action)

The Board of Education will review the recommended new curriculum listed below as a first reading with the intention of approving the recommendations with a second and final reading during the Regular November meeting:

Subject: Spanish

Vendor: Vista Higher Learning

Title: Senderos

Level: Spanish I - IV

Subject: French

Vendor: Vista Higher Learning

Title: Chemins

Level: I- IV

Summary for both subjects from Mrs. Roach, Curriculum Coordinator:

The World Language Department has invested time over two school years to review available programming for Spanish and French. We attended information sessions with five different vendors over PLC time, and we evaluated all five programs against the same criteria in order to winnow down our options to two programs we could pilot. Teachers of both French and Spanish selected the same two programs to pilot: Vista Higher Learning and Carnegie.

We piloted Vista Higher Learning's resources during the 23 - 24 school year, and began the 24 - 25 school year with Carnegie's program. After the first six weeks of the school year, we unanimously agreed that Vista's programming is a better tool for us to provide the high quality World Language instruction that is best for our students. Some of the highlights of the Vista programs include: authentic resources for exposure to and application of language skills, appropriate depth of assessments and assignments, and all assignments are able to be differentiated.

c. Policies - New/Revised / **Second and Final Reading**

Res. 25-104002

It is recommended that the Board of Education approve the below new and revised policies detailed in **Attachment OB-2** as a **second and final** reading:

New

6.61 / Religious Expression Days

Revised

6.08 / Student Absences and Excuses

6.09 / Habitual Truancy Intervention Strategies

6.13 / C.P.R. and A.E.D. Training

7.18 / Interscholastic Athletics

7.35 / Release Time for Religious Instruction

Move: Courtney Stein Second: Kasha Brackett Status: Passed

d. Policies - New/Revised / **First Reading** (no action)

It is recommended that the Board of Education review the below new/revised recommended policy as a **first reading** with a second and final reading during the Regular November meeting as detailed in **Attachment OB-2B**:

New/Revised

9.45 / Specific Beliefs, Affiliations, Ideals, or Principles Concerning Political Movements, or Ideology **this is a new policy, it has been revised from the prior first reading in September.*

e. College Credit Plus (CCP) MOU / Cuyahoga Community College / 2024-2025

Res. 25-1034003 consensus items e-g

It is recommended that the Board of Education approve the CCP Memorandum of Understanding as detailed in **Attachment OB-3**

f. 5th Grade Science/Outdoor Ed. Overnight Field Trip (Ohio) - Cuyahoga Valley Environmental Education Center (CVEEC)

It is recommended that the Board of Education approve the annual Bath Elementary School 5th Grade overnight field trip to CVEEC to study ecosystems, watersheds and conservation as detailed in **Attachment OB-4**. *Note: This approval is subject to change based upon security or health concerns at the time of the trip.*

g. Out of State Trip / RHS Varsity and JV Girls' Basketball

It is recommended that the Board of Education approve the RHS Girls' Varsity and JV Basketball Team field trip taking place on November 30, 2024 at McDowell High School in Erie, PA to compete and prepare for the play-offs as detailed in **Attachment OB-**

5. *Note: This approval is subject to change based upon security or health concerns at the time of the trip.*

Res. 25-1034003 consensus items e-g

Move: Courtney Stein Second: Hayden Hajdu Status: Passed

X. INFORMATIONAL ITEMS

The next Board **Work Session** will be held **November 12, 2024**, beginning at 5:30 PM in the Revere Administration Building;

The next **Regular** Board Meeting will be held **November 19, 2024** beginning at 5:30 PM in the Revere High School Media Center.

XI. CONCERNS OF THE PUBLIC AND COMMUNITY ANNOUNCEMENTS

XII. ADJOURNMENT

Res. 25-1034004

Moved by Mr. Hajdu, seconded by Mrs. Brackett to adjourn the meeting at 6:46 PM

Approved By:

Treasurer

Date

NEW DOCUMENT

OCTOBER 31, 2024

Financial Report



Revere Local School District

Richard Berdine
Treasurer

Revere Local School District


Forecast Comparison - General Operating Fund - October 2024



	Current Month FCST Estimate	Current Month Actuals	Prior FY Month Actuals	Variance- Current Month Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Personal Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 328,681	\$ 253,366	\$ 443,946	\$ (75,315)	casino tax received in August but estimated receipt in FCST shown for October
1.040 - Restricted Grants-in-Aid	\$ 16,000	\$ 15,183	\$ 25,380	\$ (817)	
1.050 - Property Tax Allocation	\$ 2,100,000	\$ 2,139,465	\$ 1,819,022	\$ 39,465	timing of tax settlement distributions thus homestead/rollback payments from State compared to prior fiscal years
1.060 - All Other Operating Revenues	\$ 500,000	\$ 361,870	\$ 627,017	\$ (138,130)	timing of interest earnings, tuition receipts and TIF compensation payments compared to prior fiscal years
1.070 - Total Revenue	\$ 2,944,681	\$ 2,769,884	\$ 2,915,365	\$ (174,797)	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ 40	\$ 40	\$ 40	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 2,944,721	\$ 2,769,924	\$ 2,915,405	\$ (174,797)	
Expenditures:					
3.010 - Personnel Services	\$ 2,100,000	\$ 2,081,703	\$ 2,006,438	\$ 18,297	timing of payments compared to prior fiscal years
3.020 - Employees' Retirement/Insur. Benefits	\$ 843,000	\$ 840,670	\$ 763,536	\$ 2,330	
3.030 - Purchased Services	\$ 620,000	\$ 475,244	\$ 744,060	\$ 144,756	timing of payments compared to prior fiscal years
3.040 - Supplies and Materials	\$ 140,000	\$ 115,495	\$ 137,037	\$ 24,505	timing of payments compared to prior fiscal years
3.050 - Capital Outlay	\$ 35,000	\$ 7,344	\$ 38,037	\$ 27,656	timing of payments compared to prior fiscal years
3.060 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 17,000	\$ 21,916	\$ 16,575	\$ (4,916)	
4.500 - Total Expenditures	\$ 3,755,000	\$ 3,542,372	\$ 3,705,684	\$ 212,628	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 6,626	\$ 5,135	\$ 5,034	\$ 1,491	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.030 - All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,761,626	\$ 3,547,507	\$ 3,710,718	\$ 214,119	
Surplus/(Deficit) for Month	\$ (816,905)	\$ (777,583)	\$ (795,313)	\$ 39,322	

Revere Local School District

Forecast Comparison - General Operating Fund -October 2024

	Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance- Current FYTD Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 17,589,625	\$ 17,185,201	\$ 14,481,352	\$ (404,424)	timing of tax settlement distributions compared to prior fiscal years
1.020 - Public Utility Personal Property Tax	\$ 975,000	\$ 966,993	\$ 946,235	\$ (8,007)	
1.035 - Unrestricted Grants-in-Aid	\$ 1,093,904	\$ 1,119,863	\$ 1,001,500	\$ 25,959	timing of distribution of State foundation funds compared to prior fiscal years used for forecast estimates
1.040 - Restricted Grants-in-Aid	\$ 83,808	\$ 80,819	\$ 59,852	\$ (2,989)	
1.050 - Property Tax Allocation	\$ 2,100,000	\$ 2,139,465	\$ -	\$ 39,465	timing of tax settlement distributions thus homestead/rollback payments from State compared to prior fiscal years
1.060 - All Other Operating Revenues	\$ 1,225,399	\$ 1,259,336	\$ 1,536,888	\$ 33,937	timing of interest earnings, tuition receipts and TIF compensation payments compared to prior fiscal years
1.070 - Total Revenue	\$ 23,067,736	\$ 22,751,677	\$ 18,025,828	\$ (316,059)	
Other Financing Sources:					
2.050 - Advances In	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
2.060 - All Other Financing Sources	\$ 160	\$ 160	\$ 120	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 23,167,896	\$ 22,851,837	\$ 18,125,948	\$ (316,059)	
Expenditures:					
3.010 - Personnel Services	\$ 7,934,533	\$ 8,049,240	\$ 5,559,948	\$ (114,707)	science of reading stipends paid, increased costs due to additional positions and this will be updated in November forecast
3.020 - Employees' Retirement/Insur. Benefits	\$ 3,363,632	\$ 3,888,604	\$ 3,053,407	\$ (524,972)	early payment of June 2025 insurance premiums to SRHCC to assist with cash flow issues, timing of STRS payments compared to prior fiscal years due to overage/shortfall in ODEW foundation payments
3.030 - Purchased Services	\$ 2,753,108	\$ 2,704,894	\$ 2,760,454	\$ 48,214	timing of payments compared to prior fiscal years
3.040 - Supplies and Materials	\$ 520,674	\$ 591,899	\$ 437,091	\$ (71,225)	timing of payments compared to prior fiscal years
3.050 - Capital Outlay	\$ 135,731	\$ 40,139	\$ 143,586	\$ 95,592	timing of payments compared to prior fiscal years
3.060 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 401,726	\$ 373,257	\$ 241,614	\$ 28,469	timing of payments compared to prior fiscal years
4.500 - Total Expenditures	\$ 15,109,404	\$ 15,648,032	\$ 12,196,099	\$ (538,628)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 575,000	\$ 573,509	\$ 580,085	\$ 1,491	
5.020 - Advances Out	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
5.030 - All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 15,784,404	\$ 16,321,541	\$ 12,876,184	\$ (537,137)	
Surplus/(Deficit) FYTD	\$ 7,383,492	\$ 6,530,296	\$ 5,249,764	\$ (853,196)	

Revere Local School District



Revenue Analysis Report - General Operating Fund Only - FY25

	Local Revenue				State Revenue			Non-Operating*	Total Revenue
	Taxes		Interest	All Other Operating	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid		
	Real Estate	Personal Property							
July	11,339,625	-	55,907	14,634	255,223	-	35,808	100,040	11,801,237
August	3,165,621	-	98,962	173,322	356,106	-	14,914	40	3,808,966
September	2,679,955	966,993	125,539	429,101	255,168	-	14,914	40	4,471,712
October	-	-	102,823	259,047	253,366	2,139,465	15,183	40	2,769,924
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
Totals	\$17,185,201	\$966,993	\$383,232	\$876,105	\$1,119,863	\$2,139,465	\$80,820	\$100,160	\$22,851,839
% of Total	75.20%	4.23%	1.68%	3.83%	4.90%	9.36%	0.35%	0.44%	

*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

Revere Local School District



Expenditure Analysis Report - General Operating Fund - FY25

	Salaries	Benefits	Services	Supplies	Equipment	Other-Dues/Fees	Intergov. Debt	Non-Operating*	Total Expenses
July	1,984,533	834,632	873,108	195,674	5,731	6,726	-	668,374	4,568,777
August	1,957,152	895,937	602,187	179,203	10,678	15,575	-	-	3,660,732
September	2,025,852	1,317,365	754,355	101,527	16,386	329,040	-	-	4,544,525
October	2,081,703	840,670	475,244	115,495	7,344	21,916	-	5,135	3,547,507
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
TOTALS	\$8,049,240	\$3,888,604	\$2,704,894	\$591,899	\$40,138	\$373,256	\$0	\$673,509	\$16,321,540
% of Total	49.32%	23.82%	16.57%	3.63%	0.25%	2.29%	0.00%	4.13%	

**Non-Operating expenses include advances and transfers out.*

Revere Local School District



October 2024

Financial Summary

rb110624

Fund	Fund Name	Beginning Balance 7/1/2024	Monthly Receipts	Fiscal Year To Date Receipts	Monthly Expenditures	Fiscal Year To Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	\$19,945,272.28	\$2,769,924.45	\$22,851,838.79	\$3,547,507.35	\$16,321,540.35	\$26,475,570.72	\$3,428,269.11	\$23,047,301.61
002	Bond Retirement	\$5,375,645.72	\$89,165.52	\$2,247,450.58	\$0.00	\$20,646.31	7,602,449.99	\$0.00	7,602,449.99
003	Permanent Improvement	\$967,637.35	\$81,941.39	\$938,695.39	-\$55,584.59	\$692,073.07	1,214,259.67	\$209,726.52	1,004,533.15
006	Food Service	\$942,843.51	\$166,100.95	\$354,888.48	\$178,502.95	\$517,336.42	780,395.57	\$534,960.38	245,435.19
007	Special Trust	\$65,578.79	\$0.00	\$40.00	\$250.91	\$7,030.91	58,587.88	\$7,144.54	51,443.34
008	Endowment	\$19,987.14	\$78.69	\$285.68	\$0.00	\$0.00	20,272.82	\$0.00	20,272.82
009	Uniform School Supplies	\$27,459.63	\$27,645.50	\$156,683.50	\$5,705.69	\$71,786.27	112,356.86	\$46,481.10	65,875.76
018	Public School Support	\$228,091.56	\$22,825.53	\$36,592.53	\$2,820.48	\$43,479.23	221,204.86	\$29,226.95	191,977.91
019	Other Grants	\$17,145.71	\$0.00	\$5,000.00	\$1,099.00	\$1,276.65	20,869.06	\$5,188.47	15,680.59
022	District Agency	\$41,342.64	\$2,770.00	\$5,165.70	\$0.00	\$0.00	46,508.34	\$0.00	46,508.34
024	Employee Benefits Self-Insurance	\$10,908.31	\$4,817.45	\$19,168.65	\$5,881.41	\$22,523.68	7,553.28	\$35,613.32	(28,060.04)
026	Employee Benefits Section 125	\$2,821.67	\$8,739.82	\$34,046.03	\$9,010.83	\$34,800.94	2,066.76	\$70,296.16	(68,229.40)
200	Student Managed Activity	\$280,391.81	\$25,148.33	\$47,939.33	\$8,278.21	\$34,217.13	294,114.01	\$25,647.62	268,466.39
300	District Managed Student Activities	\$175,802.84	\$51,034.79	\$300,887.48	\$34,167.11	\$322,053.36	154,636.96	\$90,611.74	64,025.22
451	Data Communications	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	4,000.00	\$0.00	4,000.00
499	Miscellaneous State Grants	\$12,678.38	\$0.00	\$23,824.50	\$0.00	\$24,373.20	12,129.68	\$0.00	12,129.68
507	ESSER - CARES Act	\$0.00	\$0.00	\$10,542.44	\$0.00	\$10,542.44	0.00	\$0.00	0.00
516	IDEA Special Education	(\$14,327.13)	\$83,761.08	\$189,125.03	\$64,006.09	\$226,466.91	(51,669.01)	\$24,606.16	(76,275.17)
551	Limited English Proficiency	\$0.00	\$13,619.64	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
572	Title I	(\$4,709.28)	\$0.00	\$31,681.56	\$9,079.76	\$35,962.92	(8,990.64)	\$0.00	(8,990.64)
584	Title IV-A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$1,000.00	(1,000.00)
587	Early Childhood Special Education	\$0.00	\$7,133.73	\$7,366.82	\$1,445.77	\$9,744.73	(2,377.91)	\$0.00	(2,377.91)
590	Title II-A	(\$2,788.00)	\$8,823.00	\$16,355.35	\$5,882.00	\$16,508.35	(2,941.00)	\$0.00	(2,941.00)
599	Miscellaneous Federal Grants	\$14,650.00	\$0.00	\$0.00	\$0.00	\$14,650.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$28,106,432.93	\$3,367,529.87	\$27,281,577.84	\$3,818,052.97	\$18,427,012.87	\$36		3

Revere Local School District



Cash Reconciliation

October 31, 2024

Cash Summary Report Balance			\$ 36,960,997.90
Bank Balance:			
Huntington Bank	1,168,403.25		
	-		
	-		
		\$ 1,168,403.25	
Investments:			
Meeder Investment Managers Managed Portfolio	20,018,248.21		
STAR Ohio - General Account	15,849,430.86		
	-		
		\$ 35,867,679.07	
Petty Cash:			
Building Principals	300.00		
Athletic Director	100.00		
DragonFly	5,000.00		
Treasurer's Office	200.00		
		\$ 5,600.00	
Change Fund:			
Food Service Vending	717.35		
BCII Background Check Service	100.00		
	-		
	-		
		\$ 817.35	
Less: Outstanding Checks		\$ (25,885.61)	
Outstanding Deposits/Other Adjustments:			
NSF Checks To Recover	-		
Check clearing error adjustment	-		
ACH Payments/Deposits In Transit	(15,459.91)		
Bank Debits & Credits Not Posted in USAS	6,678.95		
STRS Shortfall Payment In Transit	(46,835.20)		
		\$ (55,616.16)	
Bank Balance			\$ 36,960,997.90
Variance			\$ -

rb110624

Revere Local School District

October 31, 2024



Appropriation Summary

rb110624

Fund		FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
001	General Fund	\$45,006,200.00	\$312,940.78	\$45,319,140.78	\$16,321,540.35	\$3,547,507.35	\$3,428,269.11	25,569,331.32	43.58%
002	Bond Retirement	\$4,589,100.00	\$0.00	\$4,589,100.00	\$20,646.31	\$0.00	\$0.00	4,568,453.69	0.45%
003	Permanent Improvement	\$1,525,000.00	\$427,284.60	\$1,952,284.60	\$692,073.07	(\$55,584.59)	\$209,726.52	1,050,485.01	46.19%
006	Food Service	\$1,700,000.00	\$5,574.30	\$1,705,574.30	\$517,336.42	\$178,502.95	\$534,960.38	653,277.50	61.70%
007	Special Trust	\$69,900.00	\$11,675.45	\$81,575.45	\$7,030.91	\$250.91	\$7,144.54	67,400.00	17.38%
008	Endowment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	1,000.00	0.00%
009	Uniform School Supplies	\$214,820.35	\$187.27	\$215,007.62	\$71,786.27	\$5,705.69	\$46,481.10	96,740.25	55.01%
018	Public School Support	\$336,250.00	\$38,752.84	\$375,002.84	\$43,479.23	\$2,820.48	\$29,226.95	302,296.66	19.39%
019	Other Grants	\$19,312.95	\$2,839.30	\$22,152.25	\$1,276.65	\$1,099.00	\$5,188.47	15,687.13	29.18%
022	District Agency	\$1,000.00	\$245.00	\$1,245.00	\$0.00	\$0.00	\$0.00	1,245.00	0.00%
024	Employee Benefits Self-Insurance	\$63,000.00	\$0.00	\$63,000.00	\$22,523.68	\$5,881.41	\$35,613.32	4,863.00	92.28%
026	Employee Benefits Section 125	\$139,000.00	\$1,393.50	\$140,393.50	\$34,800.94	\$9,010.83	\$70,296.16	35,296.40	74.86%
200	Student Managed Activity	\$185,020.00	\$1,750.00	\$186,770.00	\$34,217.13	\$8,278.21	\$25,647.62	126,905.25	32.05%
300	District Managed Student Activities	\$561,210.75	\$82,878.58	\$644,089.33	\$322,053.36	\$34,167.11	\$90,611.74	231,424.23	64.07%
451	Ohio K-12 Network Subsidy	\$7,200.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$0.00	7,200.00	0.00%
499	Miscellaneous State Grants	\$35,852.88	\$650.00	\$36,502.88	\$24,373.20	\$0.00	\$0.00	12,129.68	66.77%
507	ESSER - CARES Act	\$1,800.00	\$8,742.44	\$10,542.44	\$10,542.44	\$0.00	\$0.00	0.00	100.00%
516	IDEA Special Education	\$719,471.47	\$0.00	\$719,471.47	\$226,466.91	\$64,006.09	\$24,606.16	468,398.40	34.90%
551	Limited English Proficiency	\$1,475.56	\$0.00	\$1,475.56	\$0.00	\$0.00	\$0.00	1,475.56	0.00%
572	Title I	\$120,725.75	\$0.00	\$120,725.75	\$35,962.92	\$9,079.76	\$0.00	84,762.83	29.79%
584	Title IV-A	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$1,000.00	9,000.00	10.00%
587	Early Childhood Special Education	\$9,744.73	\$0.00	\$9,744.73	\$9,744.73	\$1,445.77	\$0.00	0.00	100.00%
590	Title II-A	\$52,638.33	\$0.00	\$52,638.33	\$16,508.35	\$5,882.00	\$0.00	36,129.98	31.36%
599	Miscellaneous Federal Grants	\$0.00	\$14,650.00	\$14,650.00	\$14,650.00	\$0.00	\$0.00	0.00	100.00%
Totals		\$55,369,722.77	\$909,564.06	\$56,279,286.83	\$18,427,012.87	\$3,818,052.97			

Revere Local School District



**Check Register for Checks > \$9,999.99
October 2024**

Vendor	Amount	Fund	Description
Village of Richfield	\$ 10,308.72	001	Sewer charges
Be Well	\$ 14,885.00	001	Wellness screenings, flu shots
CDW-Government	\$ 15,298.74	001	Software license
Martin Public Seating	\$ 14,374.66	003	RMS furniture
Renhill Group, Inc.	\$ 17,544.27	001	Substitute teachers
School Pride Ltd	\$ 13,825.00	300	Athletics banners/signs
Squire Patton Boggs LLP	\$ 20,411.50	001	Legal services
PRN Therapy Services Inc.	\$ 36,957.36	001	OT/PT services
Kidslink Neurobehavioral	\$ 23,450.01	001	Special education tuition
PSI	\$ 19,200.00	001	Nursing services
Renhill Group, Inc.	\$ 29,500.26	001	Substitute teachers
Ullman Oil Company, LLC	\$ 21,799.64	001	Fuel
Effective Utility Service	\$ 18,138.75	001	Electricity
ESC of Notheast Ohio	\$ 139,865.69	001/516/587	Special education aides, LEP services, gifted coordinator, preK staffing, at-risk coordinator
HPS	\$ 26,666.16	006	Food services replacement equipment
Total Education Solutions	\$ 13,930.14	001	Special education tuition
Ohio Edison Co.	\$ 39,493.95	001	Electricity
Payschools	\$ 11,330.59	001	Credit card fees
Gordon Food Service	\$ 15,442.19	006	Food services supplies
Gordon Food Service	\$ 15,544.03	006	Food services supplies
Gordon Food Service	\$ 15,987.07	006	Food services supplies
Gordon Food Service	\$ 13,551.59	006	Food services supplies
Gordon Food Service	\$ 12,176.86	006	Food services supplies
Huntington Bank	\$ 14,426.83	various	Medicare contributions
Huntington Bank	\$ 16,320.12	various	Medicare contributions
SERS	\$ 65,242.00	various	Classified retirement
STRS	\$ 194,730.80	various	Certified retirement
STRS	\$ 46,835.20	various	Certified retirement
STRS	\$ -	various	Certified retirement
SRHCC-Dental	\$ 22,824.73	001/006	Employee benefits dental insurance
SRHCC-Medical	\$ 474,748.37	001/006	Employee benefits medical/prescription insurance
rb110624			

NEW DOCUMENT



Revere Local School District

2024

November

Five Year
Forecast
Report



Prepared By:

Richard Berdine, Treasurer

Daniel White, Superintendent

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Forecast Purpose/Objectives

Ohio Department of Education and Workforce's purposes/objectives for the five-year forecast are:

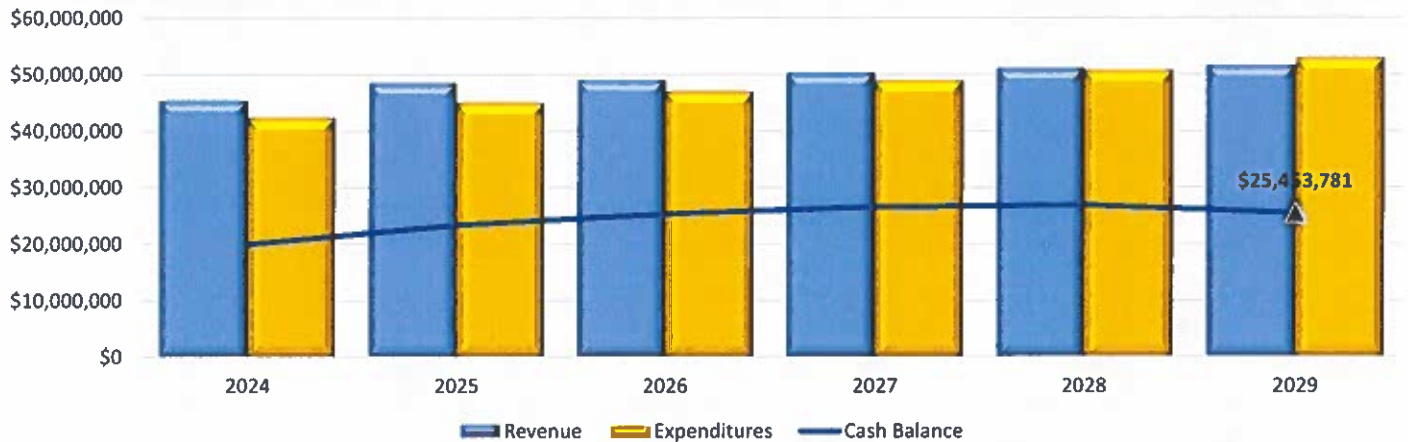
1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology

This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year, and while cash flow monitoring helps to identify unexpected variances, no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

Forecast Summary

Projected Revenue, Expenditures, and Cash Balance



Financial Forecast Summary

	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Beginning Balance (Line 7.010)	19,945,272	23,373,060	25,329,027	26,584,328	26,851,084
+ Renewal/New Levies Modeled					
+ Revenue	48,521,824	49,081,290	50,299,650	51,111,940	51,594,787
- Expenditures	(45,094,036)	(47,125,323)	(49,044,348)	(50,845,184)	(52,992,090)
= Revenue Surplus or Deficit	3,427,788	1,955,967	1,255,301	266,755	(1,397,303)
Line 7.020 Ending Balance with Renewal/New Levies	23,373,060	25,329,027	26,584,328	26,851,084	25,453,781

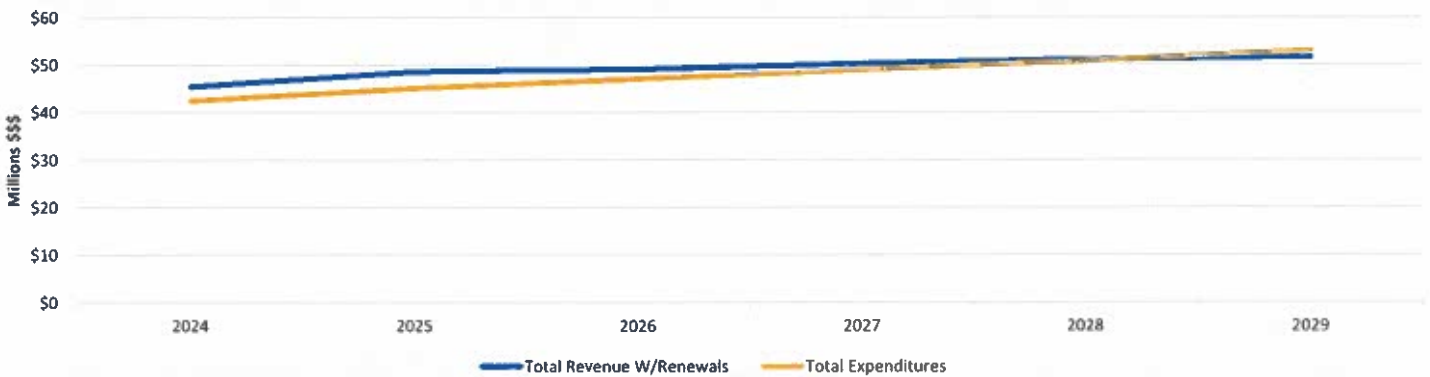
Financial Summary Notes

The projected balance of \$26.5 million at June 30, 2028 is slightly less than the \$28.6 million May 2024 forecast projected balance. Deficit spending is only shown in fiscal year 2029 of this forecast. The projected tax revenue increase from the 2023 Summit County reappraisal, with additional enhancements from increased interest earnings due to continuing higher rates and increased tax incentive payments from new commercial developments in the Village of Richfield and City of Fairlawn, continues to solidify the financial position of the school district. This forecast shows a projected ending cash balance for FY25 of \$23.4 million, an increase of approximately \$300,000 over the May 2024 forecast. Expenditure growth is always on the radar for the Board and Administration, and given our existence as a service provider of education to our students, our reliance on staffing is significant and these costs are not small and are not declining. The last new operating levy passed by Revere voters occurred in May 2011, and this forecast indicates that there is no imminent need for additional operating funds.

Disclosure Items:	2025	2026	2027	2028	2029
Modeled Renewal Levies - Annual Amount	-	-	-	-	-
Modeled New Levies - Annual Amount	-	-	-	-	-
Encumbrances (not subtracted from Cash Balance)	350,000	350,000	350,000	350,000	350,000

Forecast Analysis

Revenue Compared to Expenditures

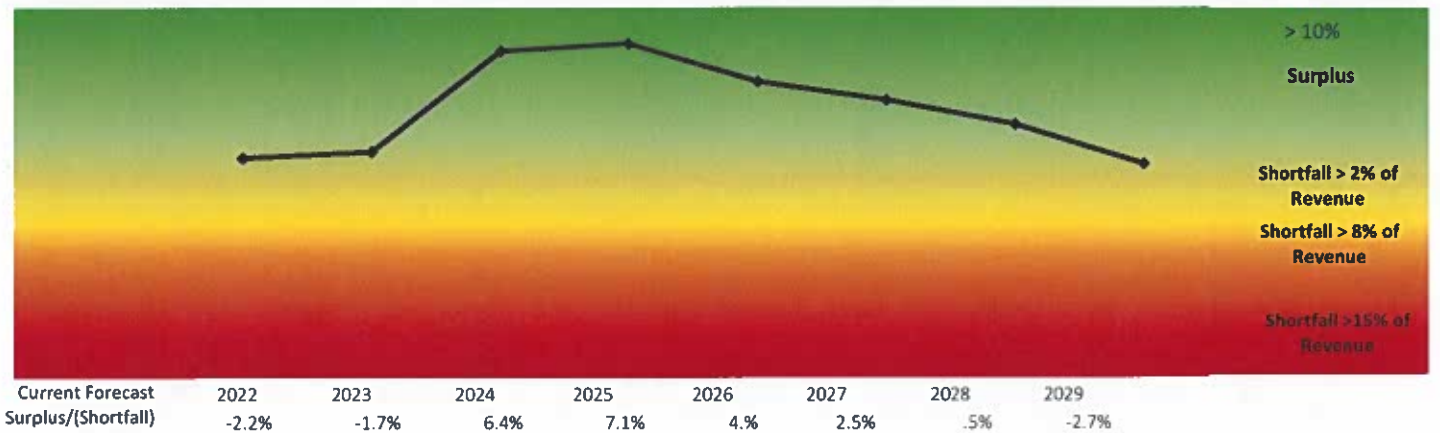


From 2025 to 2029, total revenues are projected to change by 2.60%

Expenditure change is expected to outpace revenue change.

From 2025 to 2029, total expenses are projected to change by 4.94%

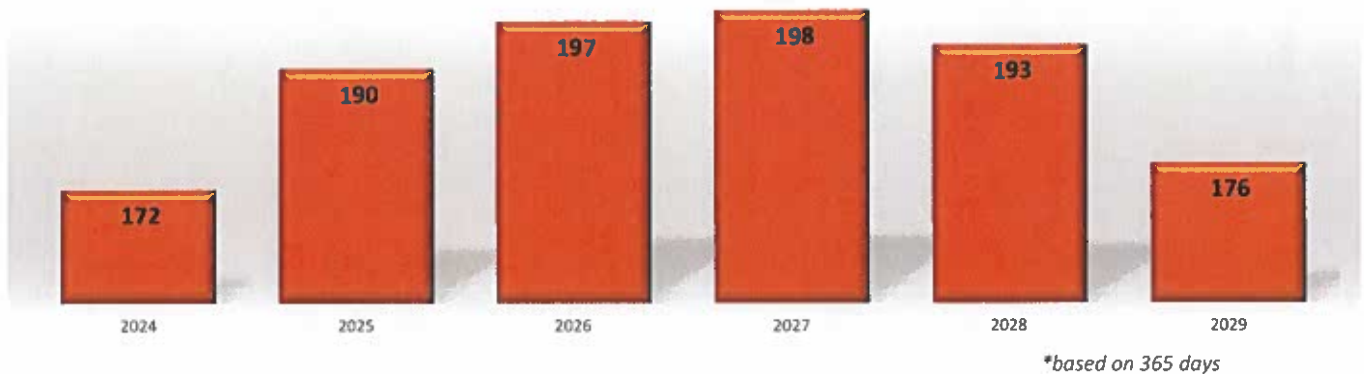
Revenue Surplus/(Shortfall) as a Percentage of Revenue



The district is trending toward revenue shortfall with the expenditures growing faster than revenue. A revenue increase of 2.71% is needed to balance the budget in fiscal year 2029, or a \$1,397,303 reduction in expenditures.

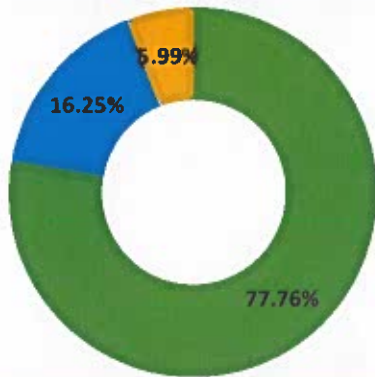
- The largest contributor to the projected revenue trend is the change in Real Estate.
- The expenditure most impacting the changing trend is Benefits.

Days Cash on Hand at Fiscal Year-end



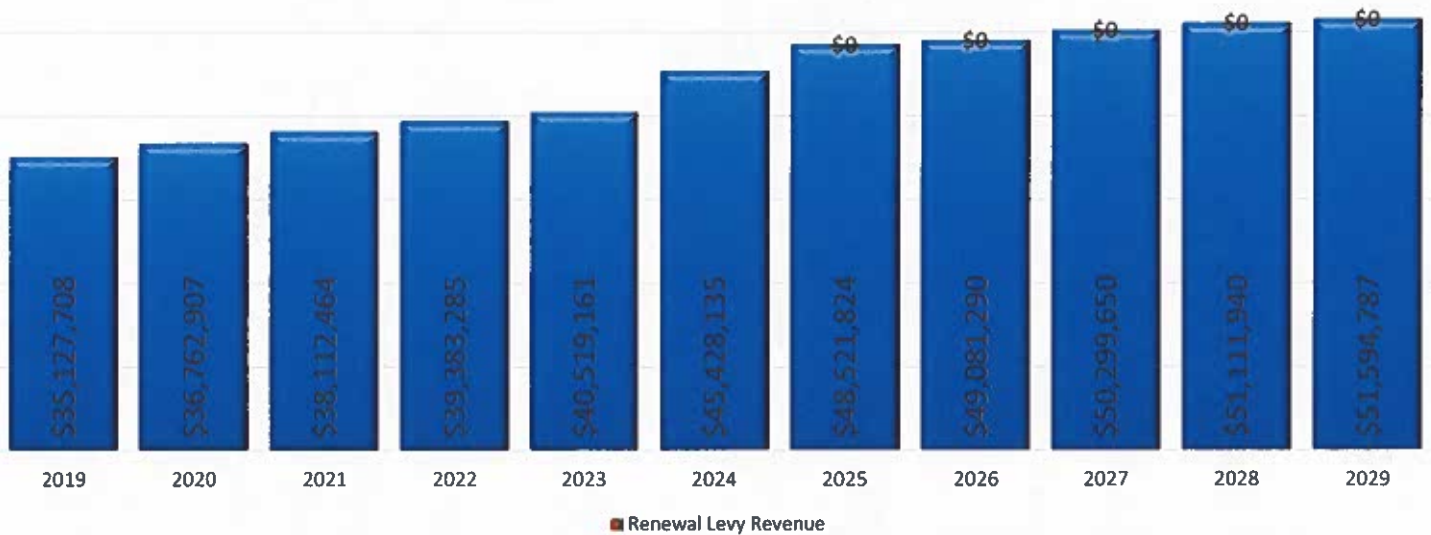
Revenue Overview

Revenue Sources



Local Taxes	
Real Estate Tax	73.71%
Public Utility Tax	4.06%
Income Tax	0.00%
State Sources	
State Funding	6.67%
Restricted Aid	0.73%
State Share of Local Tax	8.84%
All Other Revenue	
Other Revenue	5.78%
Other Sources	0.21%

Annual Revenue Actual + Projected



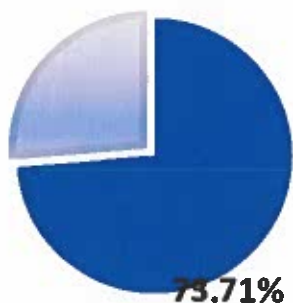
Historic Revenue Change versus Projected Revenue Change

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total revenues are expected to increase in FY25 and out years primarily due to the following: additional tax collections from continuing new residential and commercial construction; tax revenue growth from the 20 mill floor being realized in 2020 for residential properties; additional tax collections from the 26% increase in residential property values from the Summit County 2023 reappraisal; and increased tax incentive payments from new commercial developments in the Village of Richfield and City of Fairlawn.
Real Estate	1,325,949	790,574	(\$535,376)	
Public Utility	\$90,268	\$63,531	(\$26,737)	
Income Tax	\$0	\$0	\$0	
State Funding	\$274,453	358,809	\$84,355	
State Share of Property Tax	\$137,797	\$101,758	(\$36,039)	
All Othr Op Rev	\$375,396	(\$81,346)	(\$456,742)	
Other Sources	(\$37,557)	\$4	\$37,560	
Total Average Annual Change	2,166,307	1,233,330	(\$932,977)	
	5.50%	2.60%	-2.90%	

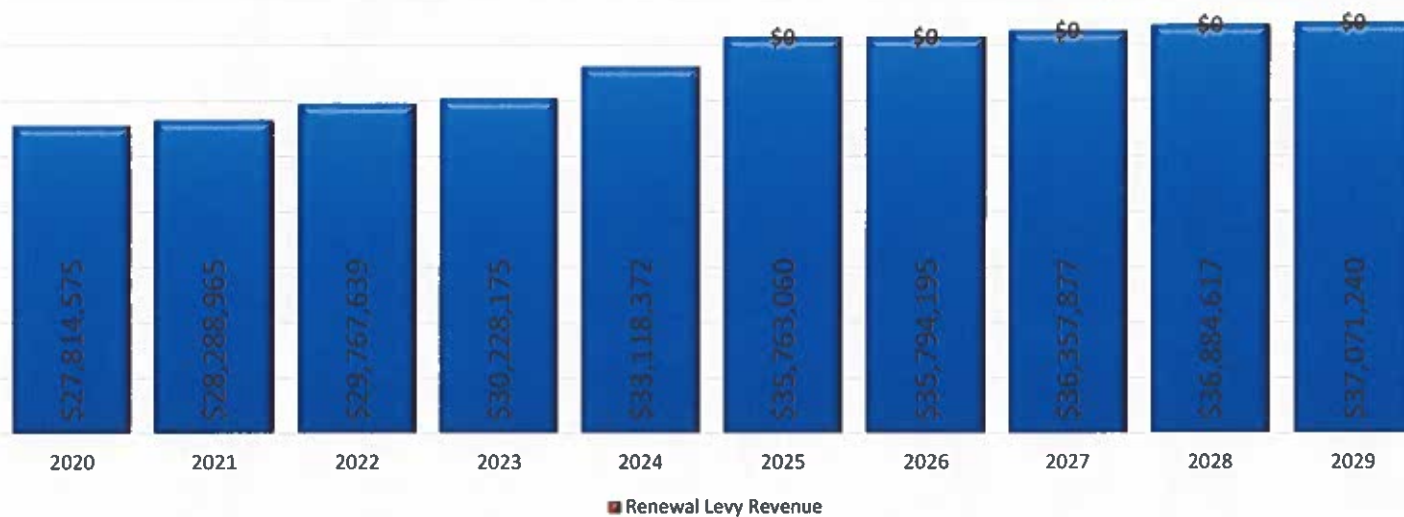
For Comparison:
 Expenditure average annual change is projected to be > \$2,098,685 On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Real estate property tax revenue accounts for 73.71% of total district general fund revenue.



Key Assumptions & Notes

Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class 2 Rate	Change	
2023	1,451,195,680	291,481,100	27.21	-	29.81	-	100.2%
2024	1,457,195,680	6,000,000	27.23	0.02	29.89	0.08	99.3%
2025	1,465,195,680	8,000,000	27.23	0.01	29.81	(0.08)	99.3%
2026	1,518,695,680	53,500,000	26.99	(0.24)	29.21	(0.60)	99.3%
2027	1,524,695,680	6,000,000	27.01	0.01	29.29	0.08	99.3%
2028	1,532,695,680	8,000,000	27.01	0.01	29.21	(0.08)	99.3%

General Property Tax (Real Estate) accounts for 73.71% of District revenues.

The 9.02 mill substitute levy, which eliminated two emergency operating levies totaling the same millage, passed by Revere voters in November 2019 is included for this forecast.

Revenues are projected to increase in FY25 due to additional tax collections from continuing new residential and commercial construction, tax revenue growth from the 20 mill floor being realized for residential properties with the valuation increase in 2020, and additional tax collections from the 24.6% increase in property values from the Summit County 2023 reappraisal. Tax revenue growth from these impacts continues in FY25 to FY29.

Valuations are projected to increase 3.6% overall for the 2026 Summit County property valuation update. Increases of 24.6%, 8.7%, and 9.0% occurred in the 2023, 2020, 2017 updates, respectively. The November 2023 forecast estimated 22.0% overall valuation growth for 2023.

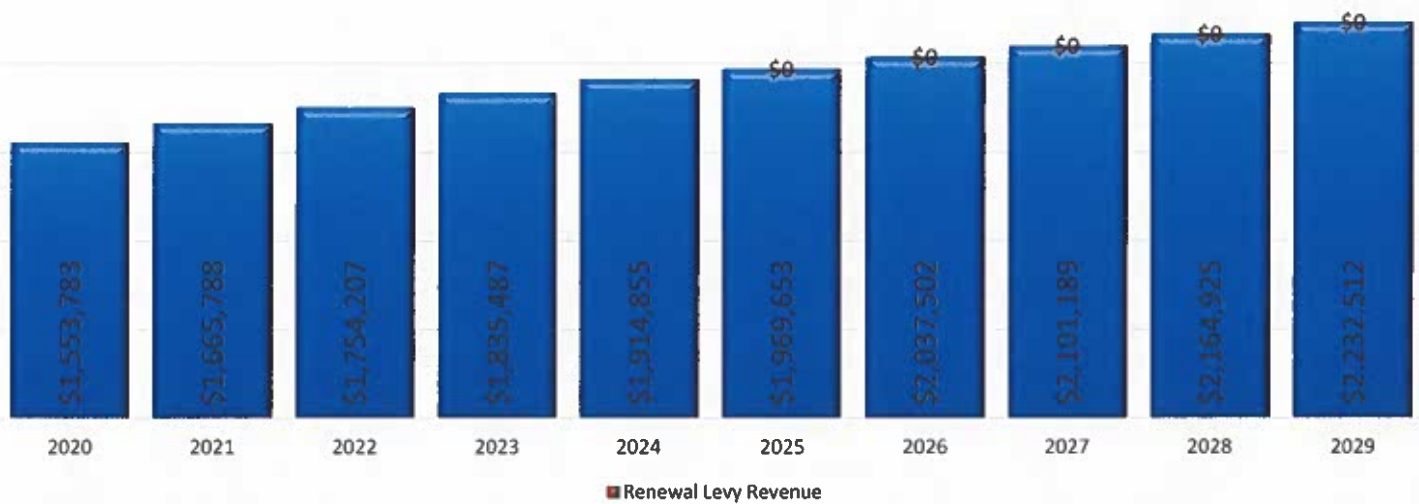
District collected approximately 100% of estimated tax revenues for tax years 2015 through 2024 except for TIF adjustments by Summit County, and this collection rate is continued for this forecast.

1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



Public Utility Personal Property tax revenue accounts for 4.06% of total district general fund revenue.



Key Assumptions & Notes

Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2023	34,216,250	1,710,440	56.57	(1.65)	100.0%
2024	35,416,250	1,200,000	56.57	0.00	100.0%
2025	36,616,250	1,200,000	56.57	(0.01)	100.0%
2026	37,816,250	1,200,000	56.35	(0.22)	100.0%
2027	39,016,250	1,200,000	56.36	0.00	100.0%
2028	40,216,250	1,200,000	56.35	(0.01)	100.0%

Public Utility Personal Property tax accounts for 4.06% of District revenues.

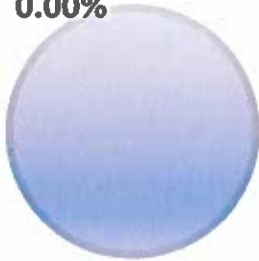
Revenues are projected to slightly increase due to valuation growth for all forecast years.

This is a tax on property valuations reported by public utility companies and is taxed at the full voted millage rate.

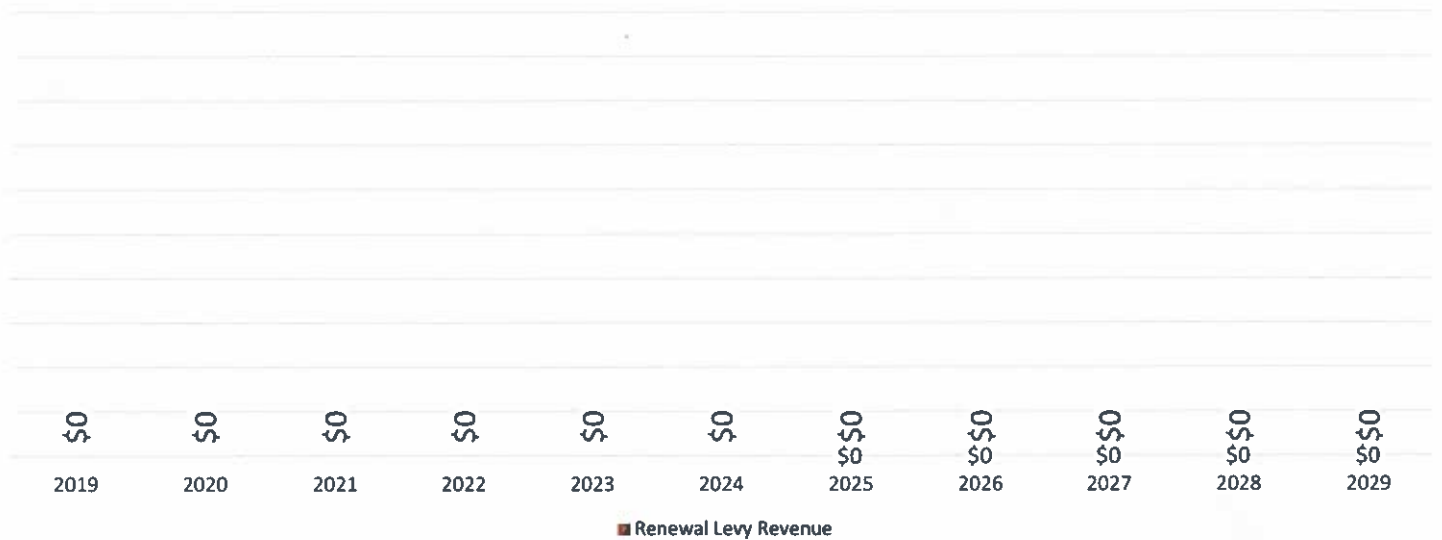
1.030 - School District Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.

0.00%



The district does not have a School District Income Tax levy.



Key Assumptions & Notes

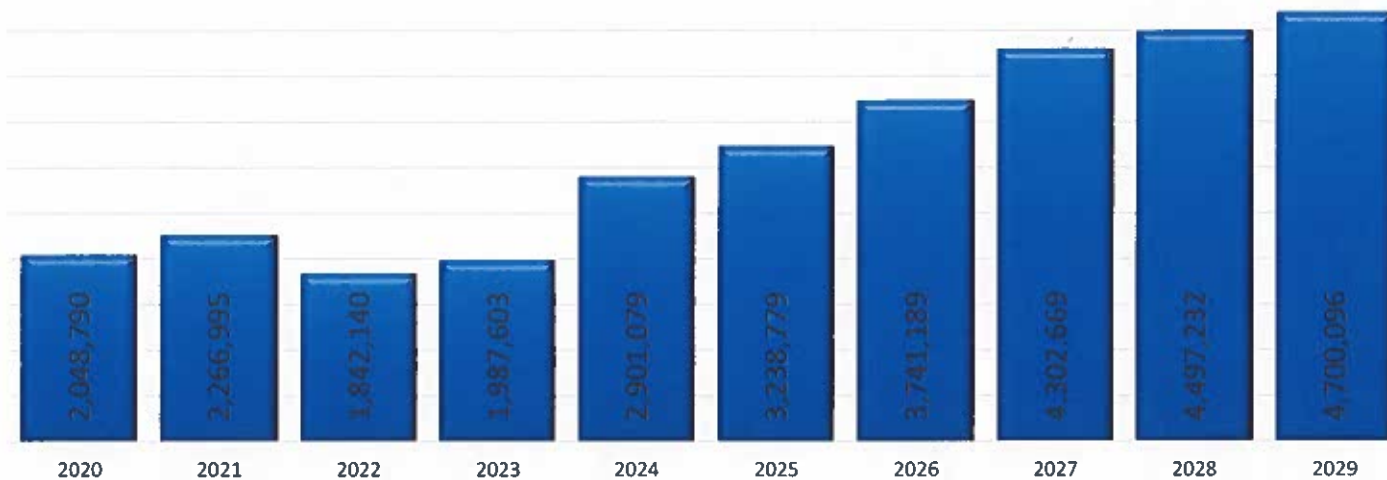
The district does not have an income tax levy.

1.035 - Unrestricted Grants-in-Aid

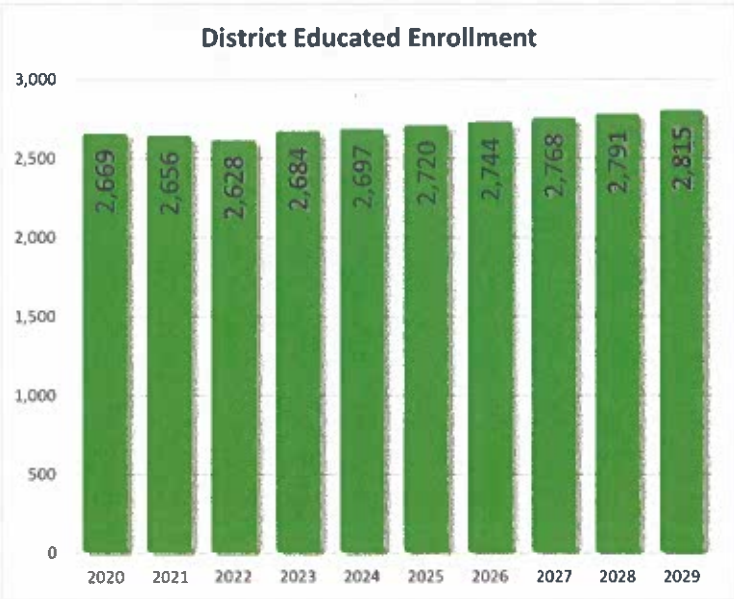
Funds received through the State Foundation Program with no restriction.



Unrestricted State Aid revenue accounts for 6.67% of total district general fund revenue.



Key Assumptions & Notes



Unrestricted Grants-in-Aid accounts for 6.67% of District revenues.

State foundation revenue growth from implementation of years three and four of the Fair School Funding Plan and an increase from 5% to 10% for the minimum State share in the FY24/25 biennial State budget bill is included.

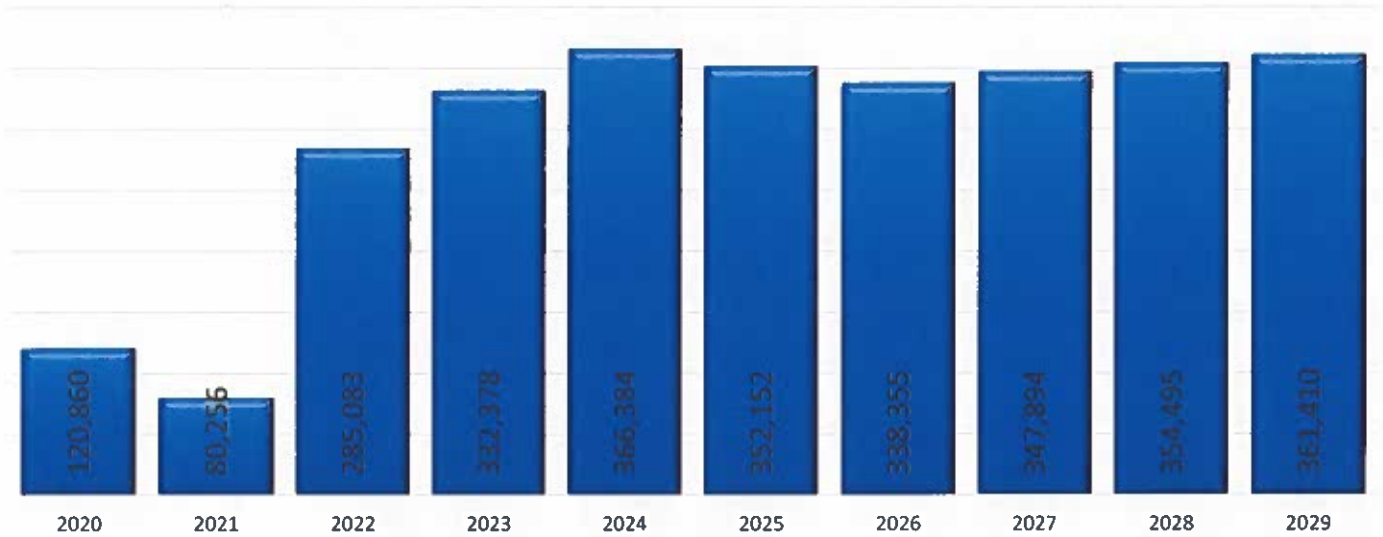
Casino revenues are included in this category.

1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted State Aid revenue accounts for 0.73% of total district general fund revenue.



Key Assumptions & Notes

Restricted Grants-in-Aid accounts for .73% of District revenues.

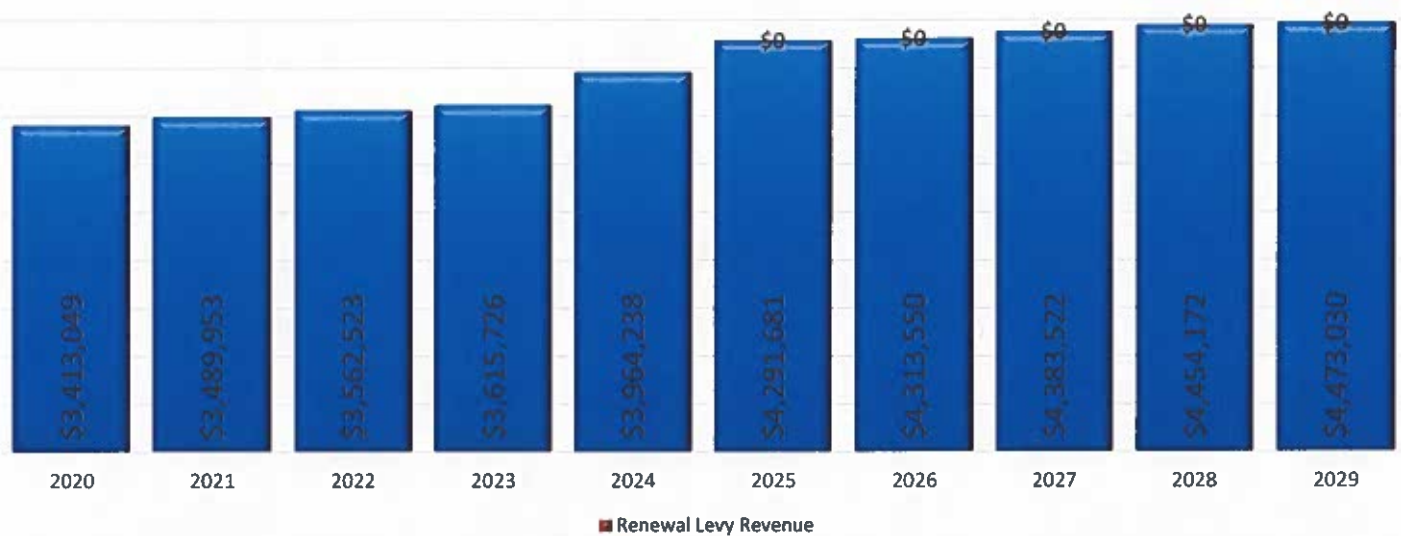
Revenues are projected to remain relatively flat for all forecast years, with slight variations as foundation formula revenue totals change from unrestricted to restricted grants-in-aid. The FY22 amount increased due to coding changes incorporated in the FSFP, as well as increases in catastrophic cost special education funding reimbursement allocations in the FY22/23 State budget. This higher amount of catastrophic cost funding is continued in FY25 and out years.

1.050 - State Share of Local Property Taxes

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



State Share of Local Property tax revenue accounts for 8.84% of total district general fund revenue.



Key Assumptions & Notes

State Share of Local Property Taxes accounts for 8.84% of District revenues.

The increased amounts are related to the growth in tax revenues mentioned for line 1.010 General Property Tax.

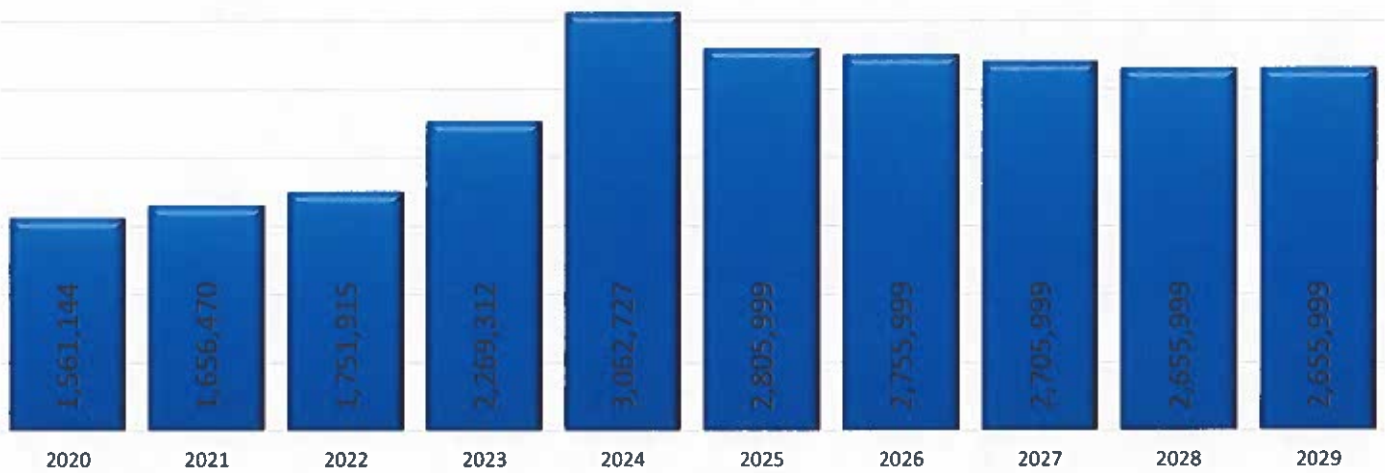
This revenue source comes from homestead and rollback payments paid by the State on behalf of residential property tax owners. Residential, owner-occupied properties receive a 12.5% property tax reduction on existing tax levies, and residential, non-owner-occupied properties receive a 10.0% property tax reduction on existing tax levies, both of which are considered "rollback." The homestead payments made by the State help offset taxes for certain residential, owner-occupied properties wherein the owner meets certain age and income requirements. The substitute levy passed by Revere voters in November 2019 retains these payments from the State in same manner as the two emergency operating levies which were eliminated with passage of the substitute levy. As property tax collections increase, this revenue category also increases.

1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



All Other Revenue accounts for 5.78% of total district general fund revenue.



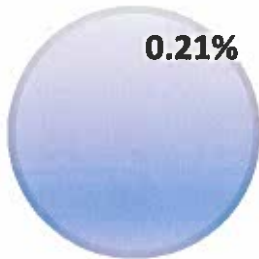
Key Assumptions & Notes

All Other Operating Revenues accounts for 5.78% of District revenues.

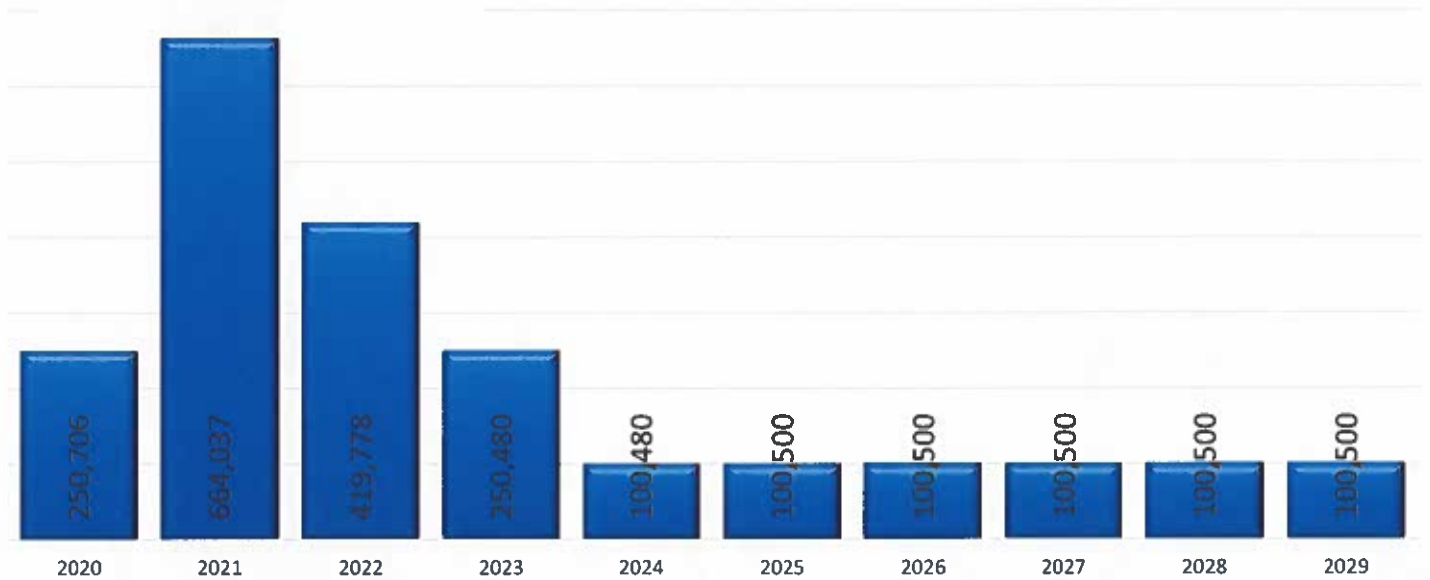
This category is comprised of tuition, student fees, investment earnings, mobile home taxes, and payments in lieu of taxes for Village of Richfield and City of Fairlawn (Crystal Clinic) development agreements. Investment earnings substantially increased in FY23, and are continuing for FY24 and FY25. Reductions are made in FY26 to FY29 for anticipated future lower interest rates.

2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.



Other Sources of revenue accounts for 0.21% of total district general fund revenue.



Key Assumptions & Notes

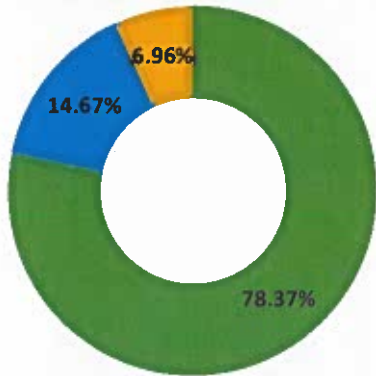
	2024	2025	2026	2027	2028	2029
				FORECASTED		
Transfers In	-	-	-	-	-	-
Advances In	100,000	100,000	100,000	100,000	100,000	100,000
All Other Financing Sources	480	500	500	500	500	500

Total Other Financing Sources accounts for .21% of District revenues.

This revenue source primarily accounts for the return of advances to other funds of the District. These revenues are simply a return of temporary "loans" for cash flow purposes to these other funds, thus there is an offsetting expense in the prior or current fiscal year, resulting in no gain or loss to the District.

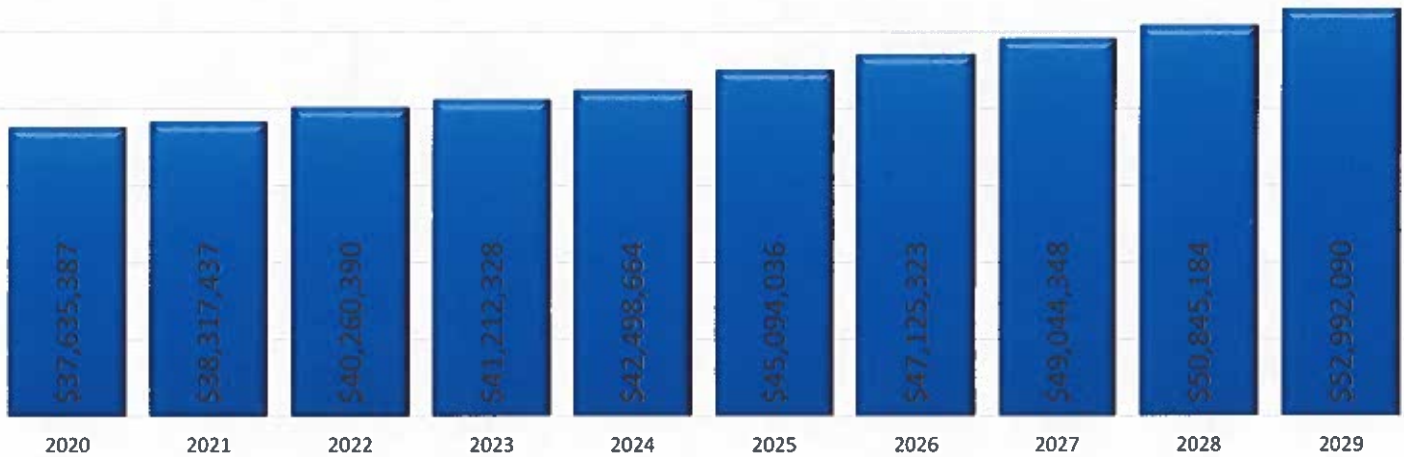
Expenditure Overview

Expenditure Categories



Category	Sub-Category	Percentage
Personnel Costs	Salaries	55.64%
	Benefits	22.73%
Purchased Services		14.67%
All Other Expenditures	Supplies, Capital, Debt, Other Obj	5.47%
	Other Uses	1.50%

Annual Expenditures Actual + Projected



Historic Expenditures Change versus Projected Expenditures Change

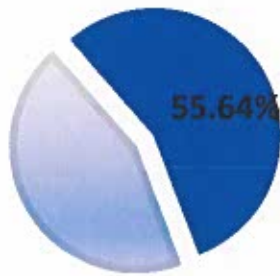
	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	
Salaries	\$77,125	\$1,002,369	\$425,245	Total expenditures are expected to slightly increase by \$600K in FY25 from the May 2024 forecast estimate primarily due to increased personnel costs. Additional positions added in FY23 and FY24, as well as the addition of two intervention specialist and one bus driver position in FY25, impact this. Further, with the hiring of less experienced teachers, the cost estimate for experience step pay raises is increasing. Employees' benefits insurance premiums are increasing 11.26% in FY25, and are projected to increase 14% in FY26 followed by 10% increases in FY27 to FY29. The addition of a second school resource officer is included. Special education services and out-of-district placement costs continue to increase annually in Purchased Services due to expanded number of students served and pricing increases. FY26 to FY29 total expenditures continue to rise primarily due to annual increases in salaries/fringes, in addition to 2% inflationary increases assumed in other categories.
Benefits	\$307,338	\$939,027	\$631,688	
Purchased Services	\$227,458	\$125,932	(\$101,526)	
Supplies & Materials	\$15,943	\$36,729	\$20,786	
Capital Outlay	\$25,226	\$14,754	(\$10,472)	
Intergov & Debt	(\$2,445)	(\$43,010)	(\$40,565)	
Other Objects	\$14,007	\$24,816	\$10,809	
Other Uses	\$51,168	(\$1,932)	(\$53,100)	
Total Average Annual Change	\$1,215,819	\$2,098,685	\$882,866	
	3.09%	4.94%	1.85%	

For Comparison:
Revenue average annual change is projected to be >

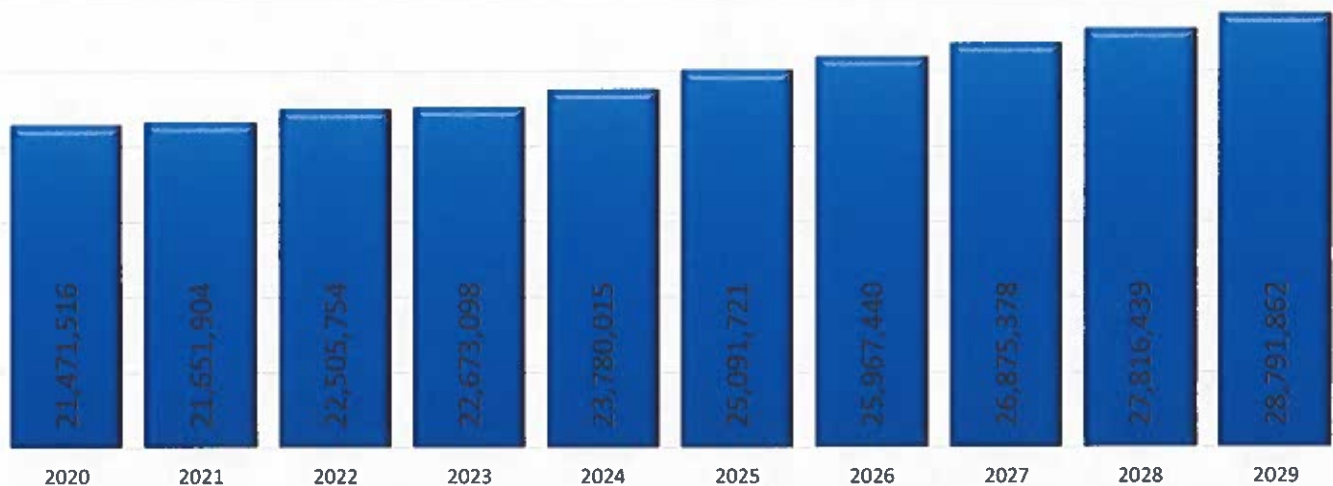
\$1,233,330 On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



Salaries account for 55.64% of the district's total general fund spending.



Key Assumptions & Notes

Personnel Services accounts for 55.64% of District expenditures.

2024/2025 school year staffing counts as of October 2024 are used as the basis for this forecast. Current negotiated agreement pay increases of 2.25% in FY23 and 2% increases in FY24 and FY25 are included. Step increases are projected to add 1.9% to costs. Base and step/education increases of 2% and 1.9% respectively are included for FY26 and out years.

Five additional teaching positions (3 elementary, 1 intervention specialist, and 1 high school social studies) and one additional custodial position were included for FY23. These additional costs are partially offset by staff attrition savings. ESSER grant funds are used to offset most of the salary cost for the new teaching positions for the 2022/23 school year.

For FY24, additional positions included kindergarten (reduced 1 reading intervention teacher), .5fte ELA at RMS, STEM teacher at RES (reduced STEM aide), BES/RES guidance counselor (reduced 1 math teacher), 1 intervention specialist at RHS, 1 media center aide at RHS, additional one day per week for speech pathologist, and a psychologist.

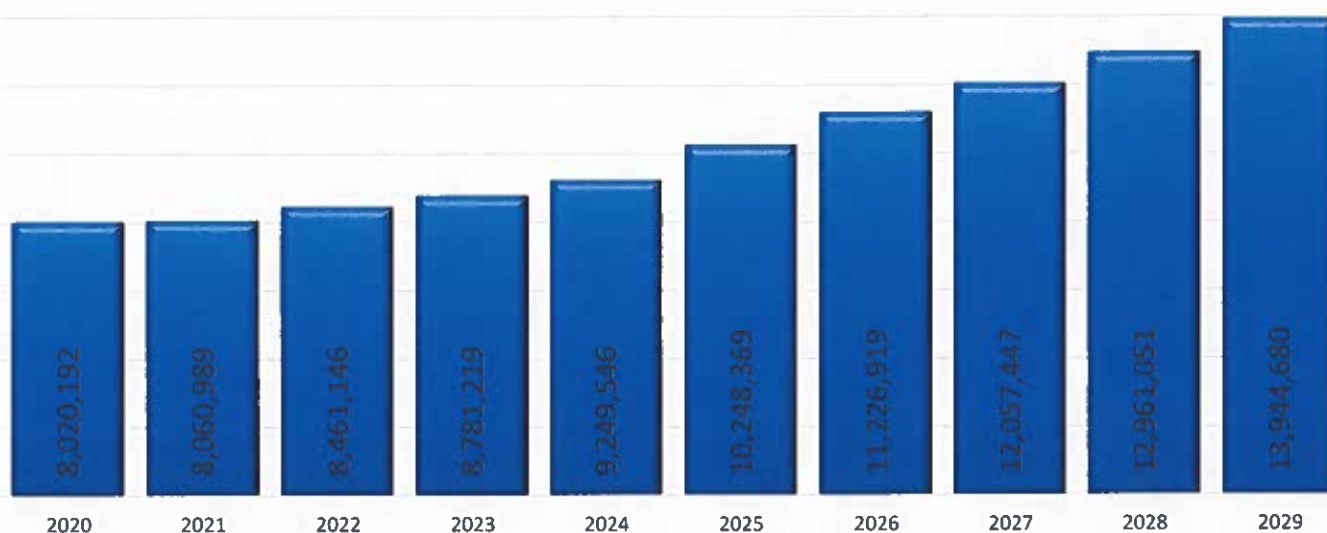
For FY25, additional positions include intervention specialists at RES and RMS, and a bus driver.

3.020 - Employees' Benefits

Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



Benefits account for 22.73% of the district's total general fund spending.



Key Assumptions & Notes

Employees' Benefits accounts for 22.73% of District expenditures.

Insurance counts and premiums for October 2024 are used for the base cost calculations, as well as the FY25 salaries which drive the retirement/medicare/workers' compensation costs. Insurance costs for positions added in FY25 per notes in Personnel Services are included.

Medical and prescription insurance premiums will increase 11.26% for FY25. Dental rates will increase 2.50% for FY25. Vision premiums remain unchanged. Insurance premium increases of 14%, 10%, 10%, and 10% are included for FY26 to FY29 respectively.

Medical and prescription insurance premiums have changed as follows: FY25-11.26%, FY24-6.34%, FY23-8.9%, FY22-3.2%, FY21 - 7.02%, FY20 - (2.0%), FY19 - 6.85%, and FY18 - 9.20%. Dental premiums increased by 2.0% for FY21, with no change for FY22 to FY24. Vision premiums did not increase in recent years until the FY23 increase of 27.25%, with no increase in FY24.

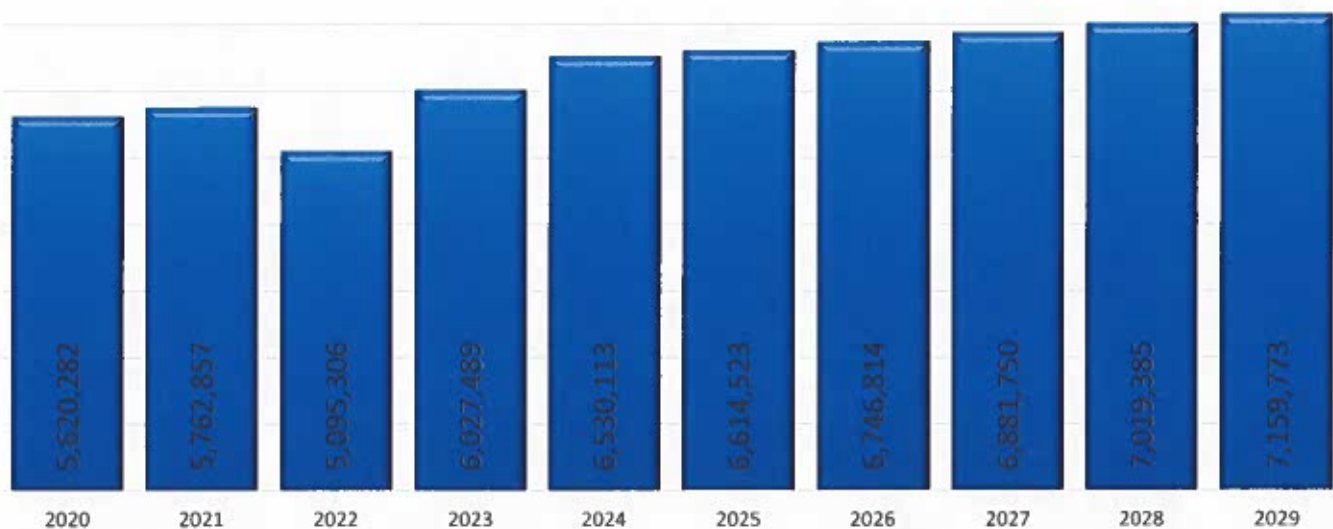
All provisions of current negotiated agreements are included.

3.030 - Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utilities costs and other services which the school district may purchase.



Purchased Services account for 14.67% of the district's total general fund spending.



Key Assumptions & Notes

Purchased Services accounts for 14.67% of District expenditures.

The increases in this area are primarily due to additional special education costs and a second school resource officer for the district.

Utilities, special education services, staffing services procured from Educational Service Center of Cuyahoga County, building maintenance/repairs, property/fleet insurance, copier leases/costs, technology services and repairs, legal and other professional services, and staff professional development comprise the majority of these expenditures.

FY25 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 98% of authorized budgets being expended based upon historical review of budget utilization in prior fiscal years and current FYTD actuals.

HVAC ten-year lease purchase agreement (\$1.4 million) for high school construction approved by Board in February 2020 and executed in March 2020 with Huntington Bank increases expenditures by \$161,000 annually for FY21 to FY30.

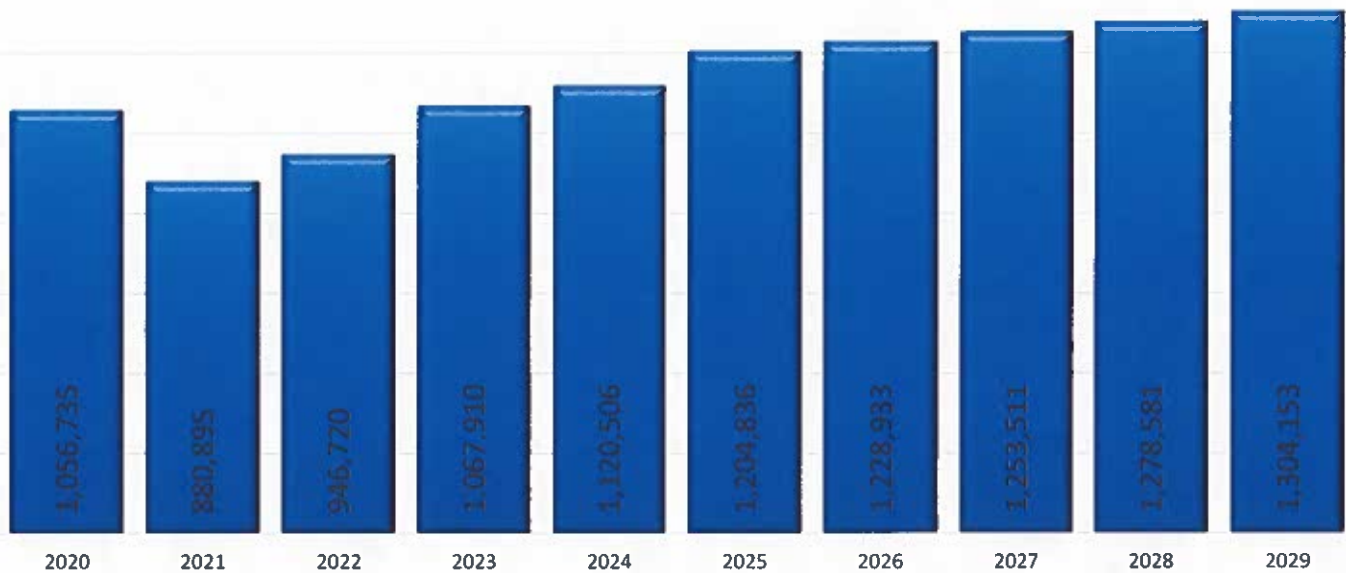
2% inflationary growth is generally applied to all purchased services items for FY26 and out years of this forecast.

3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



Supplies and Materials account for 2.67% of the district's total general fund spending.



Key Assumptions & Notes

Supplies & Materials accounts for 2.67% of District expenditures.

Textbooks, custodial and maintenance supplies, software, technology supplies, and paper and other building/office supplies comprise the majority of these expenditures.

FY25 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 82% of authorized budgets being expended based upon historical review of budget utilization in prior fiscal years and current FYTD actuals.

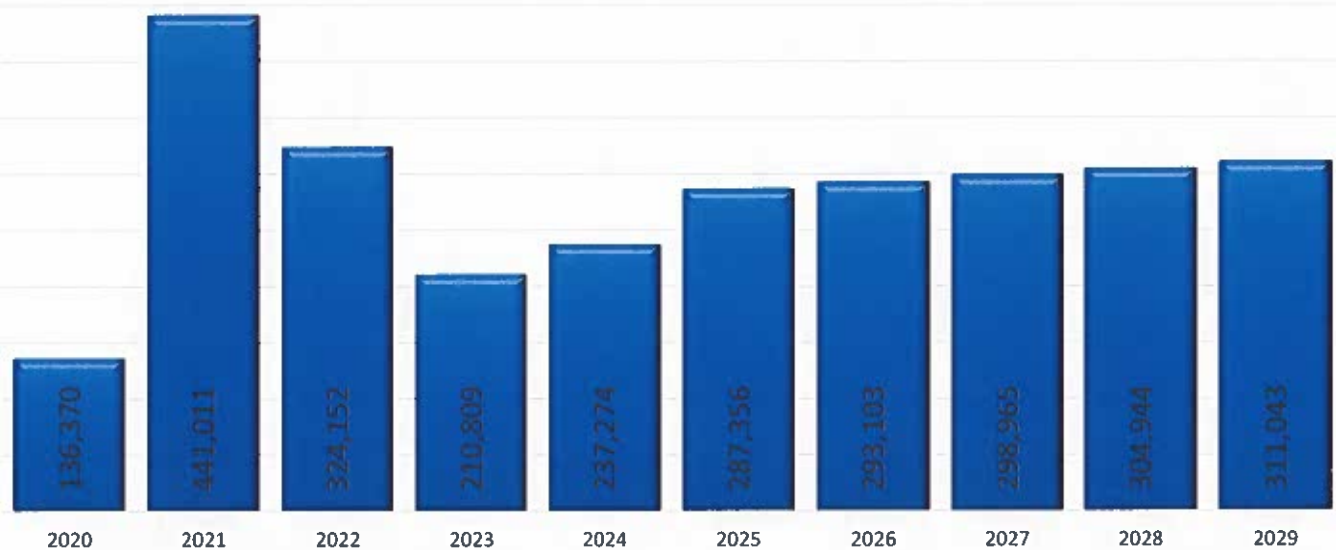
2% inflationary growth is generally applied to all supplies and materials items for FY26 and out years of this forecast.

3.050 - Capital Outlay

This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay account for 0.64% of the district's total general fund spending.



Key Assumptions & Notes

Capital Outlay accounts for 0.64% of District expenditures.

Equipment for technology and other instructional uses, custodial/maintenance, security, and transportation comprises the majority of these expenditures.

FY25 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 95% of authorized budgets being expended based upon historical review of budget utilization in prior fiscal years and current FYTD actuals.

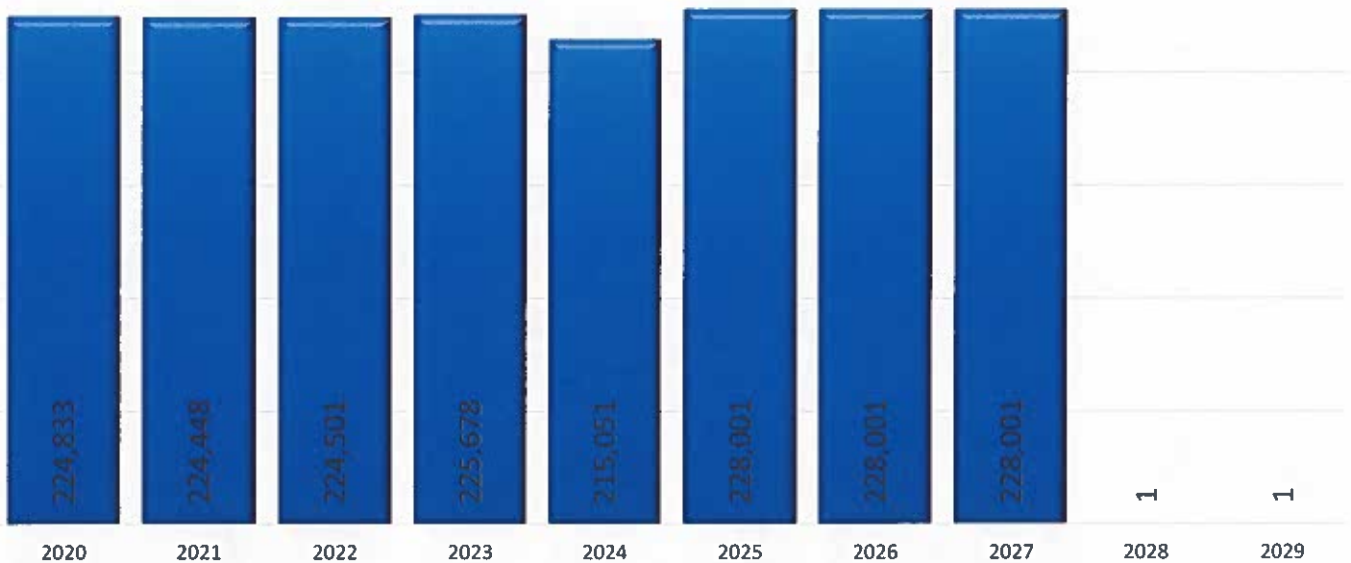
2% inflationary growth is generally applied to all capital outlay items for FY26 and out years of this forecast.

3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



Intergovernmental and Debt account for 0.51% of the district's total general fund spending.



Key Assumptions & Notes

Intergovernmental & Debt accounts for .51% of District expenditures.

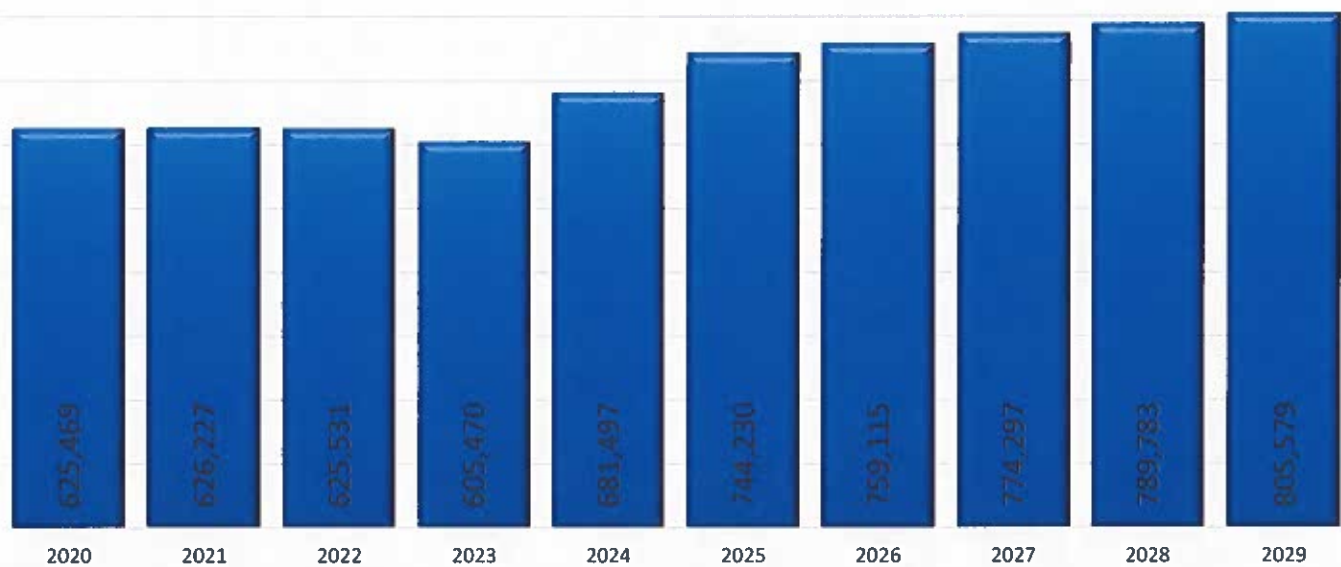
The District completed a House Bill 264 energy conservation project in various buildings, and the debt repayment from operational savings from reduced energy consumption occurs in this category. The District is obligated for a \$215,000 annual principal payment, and estimated annual interest of \$9,500, until December 1, 2026 (FY27). Payments for FY27 and FY26 may be eliminated and/or reduced due to investment of these annual principal funds in a "sinking fund" for debt retirement for the 15-year time period.

4.300 - Other Objects

Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



Other Objects account for 1.65% of the district's total general fund spending.



Key Assumptions & Notes

Other Objects accounts for 1.65% of District expenditures.

FY25 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 95% of authorized budgets being expended based upon historical review of budget utilization in prior fiscal years and current FYTD actuals.

Tax collection fees charged by Summit County, liability insurance, and memberships comprise the majority of these expenditures. As tax collections continue to increase due to valuation growth from new construction, these fees will increase.

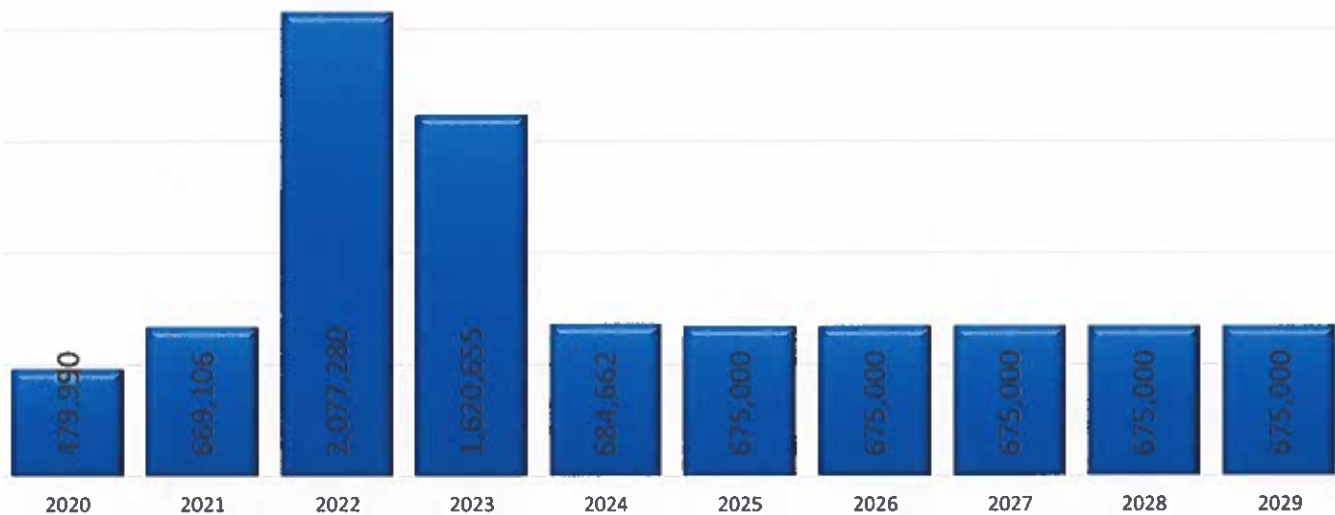
2% inflationary growth is generally applied to all other objects items for FY26 and out years of this forecast.

5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



Other Uses account for 1.50% of the district's total general fund spending.



Key Assumptions & Notes

	2024	FORECASTED				
		2025	2026	2027	2028	2029
Transfers Out	584,662	575,000	575,000	575,000	575,000	575,000
Advances Out	100,000	100,000	100,000	100,000	100,000	100,000
Other Financing Uses	-	-	-	-	-	-

Total Other Financing Uses accounts for 1.50% of District expenditures.

Advances and transfers to food services and athletics are recorded in this category. Advances are simply a temporary "loan" for cash flow purposes to these other funds, thus there is offsetting revenue in the current or subsequent fiscal year, resulting in no gain or loss to the District. Transfers are permanent allocations of resources to the receiving funds, used to help offset operating costs. Transfers will be made in the next fiscal year to only provide funding for the actual operating deficit from the prior fiscal year. Estimates for annual transfers to food services and athletics are typically \$150,000 and \$100,000; however, these amounts are reduced for FY23 and out years due to covid pandemic financial assistance received by these two programs in FY22. This represents general fund savings for the District. Additionally, due to the fiscal performance of the food services operation, general fund support is not projected to be needed for any years of this forecast.

For FY23, the transfer amount to athletics and food services is \$0. FY25 to FY29 includes \$75,000 for athletics and \$0 for food services.

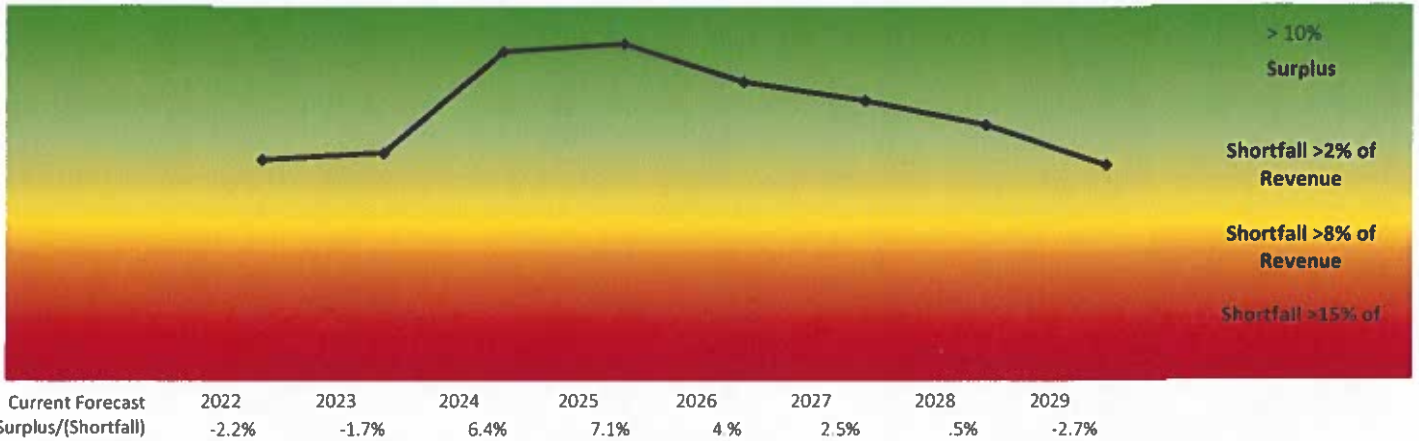
FY25 to FY29 transfer amount also includes: \$200,000 for technology needs including classroom technology upgrades at Richfield ES and Revere MS to mirror state-of-the-art equipment at Bath ES and Revere HS, STEM, robotics, AP computer science, and 1:1 technology replacements/additions; and, \$300,000 for roof repairs needed at Richfield ES and Revere MS. The \$200,000 transfer for technology is eliminated in FY27 and out years due to the replacement of devices being completed and the ability to fund additional needs from permanent improvement fund resources.

The advance amount included for FY25 to FY29 is for athletics.

Revere Local School District
Five Year Forecast
November Fiscal Year 2024

Fiscal Year:	Actual	FORECASTED				
	2024	2025	2026	2027	2028	2029
Revenue:						
1.010 - General Property Tax (Real Estate)	33,118,372	35,763,060	35,794,195	36,357,877	36,884,617	37,071,240
1.020 - Public Utility Personal Property	1,914,855	1,969,653	2,037,502	2,101,189	2,164,925	2,232,512
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	2,901,079	3,238,779	3,741,189	4,302,669	4,497,232	4,700,096
1.040 - Restricted Grants-in-Aid	366,384	352,152	338,355	347,894	354,495	361,410
1.050 - State Share-Local Property Taxes	3,964,238	4,291,681	4,313,550	4,383,522	4,454,172	4,473,030
1.060 - All Other Operating Revenues	3,062,727	2,805,999	2,755,999	2,705,999	2,655,999	2,655,999
1.070 - Total Revenue	45,327,655	48,421,324	48,980,790	50,199,150	51,011,440	51,494,287
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	100,000	100,000	100,000	100,000	100,000	100,000
2.060 - All Other Financing Sources	480	500	500	500	500	500
2.070 - Total Other Financing Sources	100,480	100,500	100,500	100,500	100,500	100,500
2.080 - Total Rev & Other Sources	45,428,135	48,521,824	49,081,290	50,299,650	51,111,940	51,594,787
Expenditures:						
3.010 - Personnel Services	23,780,015	25,091,721	25,967,440	26,875,378	27,816,439	28,791,862
3.020 - Employee Benefits	9,249,546	10,248,369	11,226,919	12,057,447	12,961,051	13,944,680
3.030 - Purchased Services	6,530,113	6,614,523	6,746,814	6,881,750	7,019,385	7,159,773
3.040 - Supplies and Materials	1,120,506	1,204,836	1,228,933	1,253,511	1,278,581	1,304,153
3.050 - Capital Outlay	237,274	287,356	293,103	298,965	304,944	311,043
Intergovernmental & Debt Service	215,051	228,001	228,001	228,001	1	1
4.300 - Other Objects	681,497	744,230	759,115	774,297	789,783	805,579
4.500 - Total Expenditures	41,814,003	44,419,036	46,450,323	48,369,349	50,170,185	52,317,090
Other Financing Uses						
5.010 - Operating Transfers-Out	584,662	575,000	575,000	575,000	575,000	575,000
5.020 - Advances-Out	100,000	100,000	100,000	100,000	100,000	100,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	684,662	675,000	675,000	675,000	675,000	675,000
5.050 - Total Exp and Other Financing Uses	42,498,664	45,094,036	47,125,323	49,044,348	50,845,184	52,992,090
6.010 - Excess of Rev Over/(Under) Exp	2,929,471	3,427,788	1,955,967	1,255,301	266,755	(1,397,303)
7.010 - Cash Balance July 1 (No Levies)	17,015,802	19,945,272	23,373,060	25,329,027	26,584,328	26,851,084
7.020 - Cash Balance June 30 (No Levies)	19,945,272	23,373,060	25,329,027	26,584,328	26,851,084	25,453,781
		Reservations				
8.010 - Estimated Encumbrances June 30	312,941	350,000	350,000	350,000	350,000	350,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	19,632,332	23,023,060	24,979,027	26,234,328	26,501,084	25,103,781
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	19,632,332	23,023,060	24,979,027	26,234,328	26,501,084	25,103,781
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	19,632,332	23,023,060	24,979,027	26,234,328	26,501,084	25,103,781

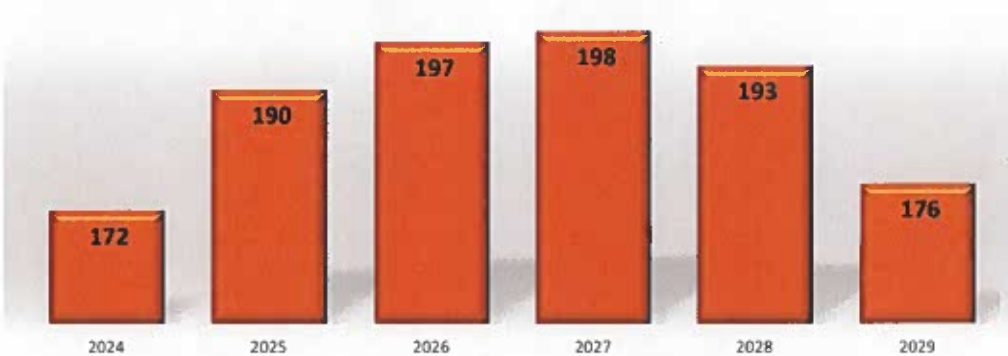
Revenue Surplus/(Shortfall) - Current Forecast



The district is trending toward revenue shortfall with the expenditures growing faster than revenue. A revenue increase of 2.71% is needed to balance the budget in fiscal year 2029, or a \$1,397,303 reduction in expenditures.

- The largest contributor to the projected revenue trend is the change in Real Estate.
- The expenditure most impacting the changing trend is Benefits.

Days Cash on Hand - Current Forecast

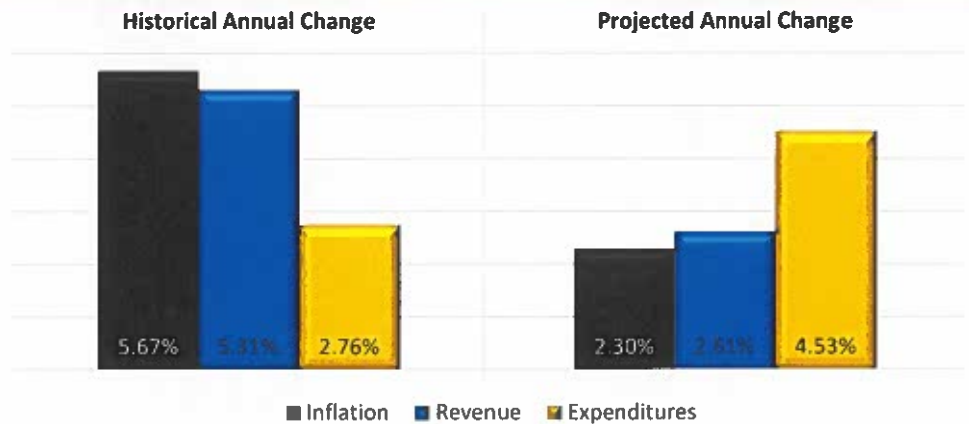


Days cash on hand is projected to increase.

*based on 365 days

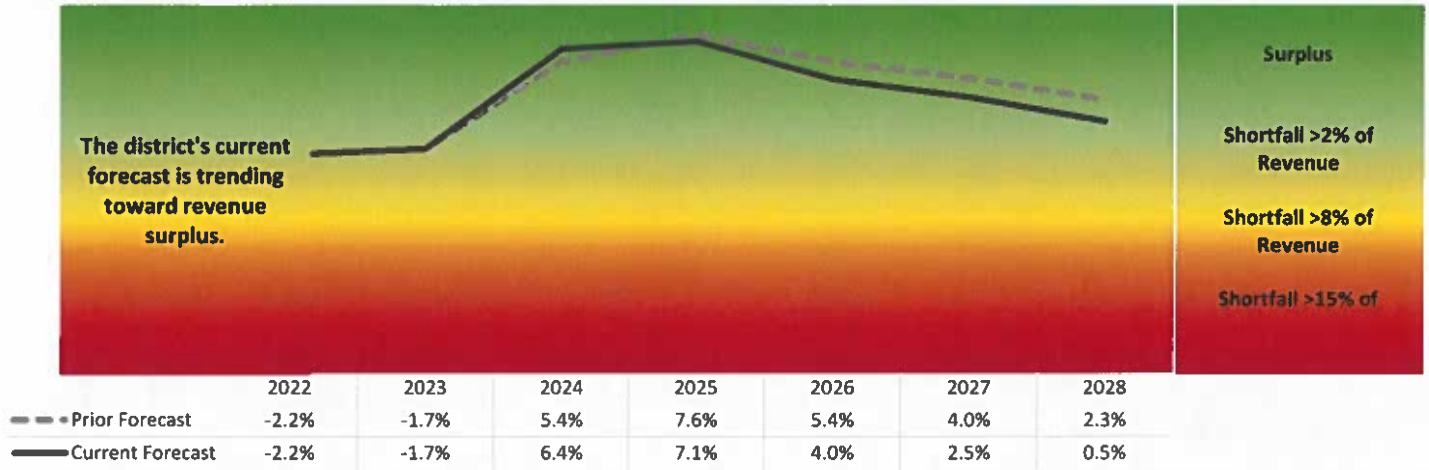
5-Year Average Annual Change - Inflation, Revenue and Expenditures

Average projected annual expenditure change is greater than inflation, and more than revenue.



CPI (Inflation) Source: Federal Reserve Bank of St. Louis (September 23, 2024) <https://alfred.stlouisfed.org>

Revenue Surplus/(Shortfall) - Current Compared to Prior Forecast



Note: 2029 not included in prior forecast

Days Cash on Hand - Current Compared to Prior Forecast



Days cash on hand is forecasted to decrease, which is a variance in trend compared to the prior forecast.

*based on 365 days

Revenue and Expenditure Variances - Current Compared to Prior Forecast

	Revenue Variance	
Cumulative Favorable Revenue Variance	0.73%	\$1,770,813
	<u>Largest Revenue Variances</u>	
1.01 Real Estate	0.66%	\$1,597,374
1.060 All Other 2.xx Other Sources	0.24%	\$587,707
1.050 - State Share of Local Prop. Taxes	-0.17%	(\$403,649)
All Other Revenue Categories	0.00%	(\$10,619)

The current revenue forecast is up by 0.73% compared to the prior forecast.

NET cumulative forecast impact for the forecast period 2024 - 2028 of Revenue and Expense variances is -0.93% (or -\$2,070,122).

The current forecast for expenditures is up by 1.66% compared to the prior forecast.

	Expenditure Variance		Cumulative Unfavorable Expenditure Variance
	1.66%	\$3,840,935	
	<u>Largest Expenditure Variances</u>		
	0.69%	\$1,596,200	3.01 Salaries
	0.63%	\$1,445,207	3.02 Benefits
	-0.18%	(\$410,033)	3.04 Supplies
	0.52%	\$1,209,561	All Other Expenditure Categories

NEW DOCUMENT

Then and Now Report / Attachment T-4

November 19, 2024

Check Number	Paid To	Check Date	Check Amount
149260	School Safe ID	10-10-24	3,196.00
929574	HUNTINGTON NATIONAL BANK	10-28-24	5,028.94
402296	PIONEER ATHLETICS	10-09-24	5,115.15
402335	PRN THERAPY SERVICES INC	10-16-24	36,957.36

NEW DOCUMENT

**LIST OF DONATIONS
RECEIVED BY THE REVERE LOCAL SCHOOL DISTRICT**

November 19, 2024 / **ATTACHMENT T-5**

CASH DONATIONS

- | | | |
|----|---|-------------|
| 1. | To: Revere Schools-Feeding the Future
From: Anonymous donation | \$ 400.00 |
| 2. | To: Revere Schools- Key Club donation
From: Bath Richfield Kiwanis club | \$ 500.00 |
| 3. | To: Revere Schools-To benefit a student in need
From: Heart of Revere | \$ 44.00 |
| 4. | To: Revere Local Schools-RMS Golf Club
From: John Bernatovicz | \$ 750.00 |
| 5. | To: Revere Local Schools-Wrestling for Equipment
From: Minutemen Takedown Club | \$ 5,000.00 |
| 6. | To: Revere Local Schools-
8 th grade ELA unit Choiceless Choices for text "All but My Life" | |
| | From: Lauren Scherr | \$ 100.00 |
| | and Janet Stern | \$ 100.00 |

EQUIPMENT / OTHER DONATIONS

- | | | |
|----|--|------------------|
| 1. | To: Revere High School-Warm-up jackets and pants for RHS Swim Team | |
| | From: Marianne Grandon | Value: \$ 462.95 |

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

NEW DOCUMENT

ADDENDUM, EXHIBIT A

This is an addendum to the existing contract executed on March 21, 2023.

For the period of July 1, 2024, through June 30, 2025 **REVERE LOCAL SCHOOLS** agrees to pay LLA for all professional services rendered and travel time between buildings according to the following schedule of fees:

AUGMENTATIVE AND ALTERNATIVE \$75.00/hour
COMMUNICATION SPECIALIST

For the period of July 1, 2025, through June 30, 2026 **REVERE LOCAL SCHOOLS** agrees to pay LLA for all professional services rendered and travel time between buildings according to the following schedule of fees:

AUGMENTATIVE AND ALTERNATIVE \$76.50/hour
COMMUNICATION SPECIALIST

LLA THERAPY

By: M. Troy McClowry 10/14/24
M. Troy McClowry, President and Owner Date

REVERE LOCAL SCHOOLS

By: _____
Date _____

NEW DOCUMENT

**MASTER SERVICES AGREEMENT BETWEEN REVERE LOCAL
SCHOOL DISTRICT AND HAZEL HEALTH INC AND TELEHEALTH
SERVICES USA**

This Teletherapy Professional Services Agreement (“Agreement”) is made and entered into as of October 1, 2024 (the “Effective Date”), by and between, Hazel Health Inc., a Delaware corporation qualified to do business in Ohio (“Hazel”) and Telehealth Services USA, doing business as Hazel Health Services, a California professional corporation (Hazel Health) and Revere Local School District District existing under the state laws of Ohio, (“District”), for the provision of telehealth-based professional health care services, therapy and counseling services. Each entity is referred to individually as a “party” and the entities collectively are referred to as the “parties.”

RECITALS

A. Hazel Health engages practitioners in various states, including the State of Ohio who are qualified and experienced in providing telehealth based therapy and counseling services.

B. Hazel is in the business of assisting Hazel Health by providing non-clinical services such as telehealth technology, training, and technology support services.

C. District is a public entity within the state of Ohio and desires to engage Hazel Health to provide certain voluntary telehealth-based services to its enrolled students.

D. District believes a contract by which it arranges for these telehealth services will improve quality healthcare access for its students, as well as reduce truancy related illness, increase retention, and overall improve academic performance of its students.

E. Healthcare services, therapy or counseling services may occur at the District’s schools or outside the schools to covered students as agreed upon by the parties.

NOW, THEREFORE, for and in consideration of the recitals above and the mutual covenants and conditions contained herein, the parties agree as follows:

1. Hazel and Hazel Health Obligations. District hereby engages Hazel Health to be a Professional of telehealth-based primary care services (the “Services”).

1.1 Applicable Standards. Hazel Health shall at all times render Services in accordance with: (i) professional standards of care; (ii) applicable statutes and regulations; (iii) District’s written policies; and (iv) any protocols developed by the parties.

1.2 Coverage and Response Time. Hazel Health shall make the Services, as further described in Exhibit A of this Agreement, available in accordance with the service level availability requested by the District. District understands and agrees that Hazel Health is not



responsible for unavailability of the Services, or for a delay or interruption in performing the Services, if due to a network communications or technology error, failure, or interruption, or to unexpected volume, beyond the control of Hazel Health based upon commercially reasonable standards. In the event the full scope of Services is unable to be provided (e.g., unanticipated unavailability of Hazel Health Professionals due to sickness or an emergency, a network server error, equipment or system malfunction), District shall provide its customary level of care for students which may be limited to visits with the District nurse. In such an event, Hazel Health shall make best efforts for its Professionals to continue to be available for phone consultation, to the extent such is appropriate in the Professionals' professional judgment.

1.3 Hazel and Hazel Health's Representations. Hazel Health represents as follows, and shall notify District immediately upon becoming aware that any of the representations below is no longer correct:

(a) Hazel and Hazel Health have the authority to enter into this Agreement;

(b) Hazel and Hazel Health are not bound by any agreement or arrangement that would preclude it from entering into, or from fully performing the Services required under this Agreement;

(c) Neither Hazel Health nor any Professional providing services under this Agreement: (i) is a "sanctioned person" under any federal or state program or law; (ii) has been listed in the current List of Excluded Individuals and Entities by the Office of Inspector General for the U.S. Department of Health and Human Services; (iii) has been listed on the General Services Administration's List of Parties Excluded from Federal Programs; (iv) has been listed on the U.S. Department of Treasury, Office of Foreign Assets Control's Specially Designated Nationals and Blocked Persons List; or (v) has been convicted of a criminal offense related to health care.

1.4 Independent Medical Judgment. Hazel Health and its Professionals shall use their independent medical and professional judgment when performing professional telehealth services. Hazel, nor the District, shall have nor exercise any control over the professional judgment and medical decision-making of the Professionals.

1.5 Applicable Standards and Staffing. To enable Hazel Health to provide the Services, District shall staff and equip its location(s) in accordance with: (i) applicable standards of care; (ii) applicable statutes and regulations; (iii) District's written policies; and (iv) any protocols developed by the parties.

1.6 Telehealth Technology and Support. District shall provide the technology and support as set forth in this Agreement. The selected sites must have consistent Wi-Fi access of 1.5 Mbps download 500 Kbps upload. District agrees to provide a regular data feed to Provider with demographic and relevant data necessary to provide the highest quality care. District will also provide printing capabilities as needed with the requisite supplies, including but not limited to printer, toner and printing paper.



1.7 Telepresenter/Initiator. District shall make an onsite individual available to Hazel Health for purposes of serving as a telepresenter/initiator who will assist with certain administrative and basic clinical functions under the direction and supervision of the Hazel Health’s Physician or Provider as required by applicable state law. The duties of Initiators include, but are not limited to, (a) verifying that the student’s parents/guardians have consented to treatment by Provider and (b) launching the application to start the visit.

1.8 District’s Representations. District represents as follows, and shall notify Hazel Health immediately upon becoming aware any of the representations below is no longer correct: (a) District is a public entity accredited and in good standing under the laws of the State of Ohio, and has the authority to enter into this Agreement;

(b) District is not bound by any agreement or arrangement that would preclude it from entering into, or from fully performing its obligations under, this Agreement;

(c) Neither District nor any of its employees, officers or agents: (i) are “sanctioned persons” under any federal or state program or law; (ii) have been listed in the current List of Excluded Individuals and Entities by the Office of Inspector General for the U.S. Department of Health and Human Services; (iii) have been listed on the General Services Administration’s List of Parties Excluded from Federal Programs; (iv) have been listed on the U.S. Department of Treasury, Office of Foreign Assets Control’s Specially Designated Nationals and Blocked Persons List; or (v) have been convicted of a criminal offense related to health care;

1.9 Covered Schools. Bath Elementary
Revere High School
Revere Middle School
Richfield Elementary

1.10 To the District’s knowledge, neither District nor its affiliates or subsidiaries, nor any employee, agent or representative of District or its affiliates has any financial relationship, direct or indirect, with any Professional, except as expressly set forth in this Agreement.

2. Medical Records; FERPA; HIPAA Privacy & Security.

2.1 HIPAA Compliance. The health records of Hazel Health’s patients which are prepared and maintained by Hazel Health in connection with providing the Services hereunder are the property of Hazel Health. Hazel Health agrees to comply with all applicable federal and State laws and regulations relating to the maintenance, uses and disclosures of protected health information (including any heightened requirements for mental health records), including, without limitation, the Health Insurance Portability and Accountability Act of 1996, as codified at 42 U.S.C. § 1320 et. seq. (“HIPAA”), as amended by the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009, and any current and future regulations promulgated thereunder, including those published at 45 C.F.R. Parts 160, 162, and 164, all collectively referred to herein as “HIPAA Requirements.” To the



extent required by the HIPAA Requirements, Hazel Health shall obtain authorization and consent from the patients and/or patients' parents or legal guardians to use or disclose the patients' protected health information.

2.2 FERPA Compliance. The parties acknowledge that, only with the express written consent of a parent or guardian, certain information Hazel or Hazel Health may view or have access to may be considered education records that are subject to the Family Educational Rights and Privacy Act, codified at 20 U.S.C. § 1232g, and its implementing regulations, codified at 34 C.F.R. Part 99, collectively referred to herein as "FERPA." Hazel, Hazel Health, and their subcontractors will not use student records for advertising or marketing purposes unless such use is specifically authorized by this Agreement or otherwise authorized in writing by the District. Hazel, Hazel Health, and their subcontractors are prohibited from using student records to engage in targeted advertising and mining student records for any purposes other than those agreed to by the parties. Hazel, Hazel Health, and their subcontractors will at all times handle education records in compliance with FERPA and state law equivalents.

3. Compensation. There will be no cost to the District.

4. Billing and Collection. Except to the extent inconsistent with federal or state law, Hazel Health and its Professionals shall have the right to bill and collect for the Services solely and exclusively from third party health plans, governmental medical agencies, and other financially-responsible parties. There will be no direct cost to participants or their families for Services.

5. Term and Termination.

5.1 Term. The term of this Agreement shall commence on October 15, 2024 and shall continue through June 30, 2025. Notwithstanding the foregoing, this Agreement may be terminated as follows.

5.2 Termination.

(a) Termination for Cause. Either party may terminate this Agreement for cause upon material breach by the other party, provided such material breach continues uncured for thirty (30) days after receipt by the breaching party of written notice from the other party specifying such breach. The notice of breach under this Section shall specify with reasonable particularity the nature and extent of the breach for which complaint has been made.

(b) Immediate Termination. Either party may terminate this Agreement immediately by written notice to the other party upon the occurrence of any of the following events: (i) the other party is listed by a federal agency as being debarred, excluded, terminated, or otherwise ineligible for federal healthcare program participation; (ii) the other party discontinues operations for at least fifteen (15) days or loses its required licensure or accreditation; or (iii) the other party files a petition in bankruptcy, or makes an assignment for the benefit of creditors; if any involuntary petition in bankruptcy or petition for an arrangement pursuant to any bankruptcy laws is filed against the other party and such petition or assignment is not dismissed or rescinded, as applicable, within ninety (90) days.



(c) Change in Law. If any state or federal laws or regulations, now existing or enacted or promulgated after the Effective Date, are interpreted by a judicial decision, a regulatory agency or legal counsel in such a manner that this Agreement or any provision hereof may be in violation of such laws or regulations, the parties shall amend this Agreement as necessary to preserve the underlying economic and financial arrangements between the parties and without substantial economic detriment to either party. If, in the written opinion of a party's legal counsel, this cannot be done, then such party may provide thirty (30) days' prior written notice to the other party of the Agreement's termination.

(d) Effect of Termination. The parties shall cooperate to ensure the smooth transition of patient care during termination of this Agreement. To the extent the parties entered into any licensing or other agreements regarding the Services, such agreements shall immediately and automatically terminate concurrent with this Agreement. Professional's credentialing with District and its Covered District(s) shall automatically terminate for the type of Services rendered under this Agreement, except to the extent the Professional held such membership or privileges prior to the Effective Date of this Agreement. Within thirty (30) days of the termination or expiration of this Agreement, each party shall return to the other all equipment, software, and Confidential Information owned by the other party.

6. Independent Contractors. Nothing under this Agreement is intended, nor shall be construed, to create a partnership, employer-employee relationship, or joint venture between the parties. Neither the Parties nor their respective agents or employees shall have any authority to bind the other party without the other party's express written consent. Each party shall be solely responsible for reporting, withholding, and paying all taxes and other sums due to individuals providing services on its behalf. Likewise, each party shall be solely responsible to provide and pay for all workers' compensation insurance for any employed individuals providing services on its behalf. Hazel and Hazel Health may engage subcontractors to perform certain of their obligations under this Agreement; provided that no such subcontractor shall relieve Hazel Health of its respective obligations under this Agreement.

7. Insurance. Hazel Health shall secure and maintain professional and general liability insurance (which may be provided through a combination of insurance and/or program of self-insurance) covering such party against any claims or losses arising out of the performance of its the obligations and services hereunder in an amount of at least One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) in the aggregate per annum or in any greater minimum amount if required by State law. Upon the receipt of any notice of cancellation, termination, or material change of such policy, Hazel Health shall promptly notify the District in writing. In the event Hazel Health procures a "claims-made" policy to meet the insurance requirements herein, Hazel Health shall obtain "tail" coverage upon the termination of any such policy or upon termination of this Agreement. Said "tail" policy shall provide coverage for an indefinite reporting period.

8. Access to Books and Records. To the extent applicable, until the expiration of four (4) years after the furnishing of Services hereunder, the parties shall make available to the Secretary of the



Department of Health and Human Services, the Comptroller General of the United States, or their duly-authorized representatives, such books, documents and records necessary to certify the nature and extent of the cost of the Services. If any Services are performed by way of subcontract with another organization and the value or cost of such subcontracted Services is Ten Thousand Dollars (\$10,000) or more over a twelve (12) month period, such subcontract shall contain and the respective party shall enforce a clause to the same effect as this Section. The availability of the parties' books, documents and records shall be subject at all times to all applicable legal requirements, including without limitation, such criteria and procedures for seeking and obtaining access that may be promulgated by the Secretary.

9. Indemnification. Each party to this Agreement (“Indemnifying Party”) shall indemnify and hold the other party to this Agreement (“Indemnified Party”) harmless from any and all claims asserted against the Indemnified Party by any person who is not a party to this Agreement (and all related liabilities, costs and expenses of any kind whatsoever, including but not limited to attorneys’ fees and court costs), to the extent arising out of (i) the negligent acts or omissions or misconduct of the Indemnifying Party, its employees or agents, (ii) noncompliance with any applicable federal or state law, rule or regulation by the Indemnifying Party, its employees or agents, or (iii) any breach by the Indemnifying Party, its agents, employees, or servants of any material covenant or condition of this Agreement. The obligations herein shall survive termination of this Agreement.

10. Disclaimer of Warranties. Any equipment and software are provided “as is,” with all faults, and without warranty of any kind. Hazel Health disclaims all warranties, express and implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. District expressly agrees and acknowledges that use of the equipment and software is at the District's sole risk. Neither Hazel nor Hazel Health warrant that the equipment or software will meet District’s requirements, or that the equipment or software is compatible with any particular hardware or software platform, or that the operation of the equipment or software will be uninterrupted or error-free, or that defects in the equipment or software will be corrected. No oral or written information or advice given by Hazel Health or their authorized representatives shall create a warranty or in any way increase the scope of this warranty.

11. Third Party Disclaimer. Neither Hazel nor Hazel Health make any warranty of any kind, whether express or implied with regard to the third party content or any software, equipment, or hardware obtained from third parties (collectively, the “third party items”). Hazel and Hazel Health expressly disclaim all warranties, express and implied, including, but not limited to, the implied warranties of merchantability, fitness for a particular purpose, and title/non-infringement with regard to the third party items. Nothing in this agreement shall be interpreted as a warranty, either express or implied, by Hazel or Hazel Health that would expand in any way a standard end-user warranty.

12. Limitation of Liability. In no event shall the District, Hazel and Hazel Health be liable to another Party or any third party for any incidental or consequential damages (including, without limitation, indirect,



special, punitive, or exemplary damages for loss of business, loss of profits, business interruption, loss of data, or loss of business information) arising out of or connected in any way with the District or Hazel Health's performance under this agreement, or use of or inability to use the equipment or software, or for any claim by any other party, even if the District, Hazel, or Hazel Health have been advised of the possibility of such damages. The District, Hazel, and Hazel Health shall not be liable for defects in or failures of equipment and/or software, or for defaults by, or defects in services rendered by, third parties. This limitation of liability shall apply even if the express warranties set forth above fail of their essential purpose.

13. Compliance; No Referrals Required. Each party agrees to comply with all applicable laws and regulations in performing its obligations hereunder, including but not limited to the federal and state anti-kickback and self-referral laws and regulations, at all times during the term of this Agreement. Although Hazel Health is obligated to provide the Services to the District specified in this Agreement, no party is required to refer patients to, or otherwise generate business for, the other party. The parties intend this Agreement to comply with 42 U.S.C. § 1320a-7b(b) (the Anti-Kickback Statute), 42 U.S.C. § 1395 (the Stark Law) and any other federal or state law provision governing health care fraud and abuse. The Compensation herein has been determined through good faith and arm's length bargaining to be commercially reasonable and consistent with the fair market value of the Services. The Compensation does not include any discount, rebate, or kickback, nor is it intended to be an inducement or payment for referral of patients from one party to another. This Agreement shall be interpreted and construed at all times in a manner consistent with applicable laws and regulations governing the financial relationships among individuals and entities that provide or arrange for the provision of items or services that are reimbursable by governmental health care programs or other third party payers. The parties acknowledge that none of the benefits hereunder are conditioned on any requirement that one party make referrals to, be in a position to make or influence referrals to, or otherwise generate business for the other party. The parties further acknowledge that Hazel Health and its Professionals are not restricted and can render services for another District of their own choosing, nor do the Services under this Agreement include, directly or indirectly, marketing services by either party. There is no agreement, express or implied, between District and Hazel Health regarding the referral of patients or business among them.

14. Publicity. Neither party will use for publicity, promotion or otherwise, any logo, name, trade name, service mark or trademark of the other party or its affiliates, or any simulation, abbreviation or adaptation of the same, or the name of any employee or agent of the other party, without that party's prior, written, express consent. Notwithstanding the foregoing, Hazel Health may publicly identify District as a user of the Services, and District may publicly identify Hazel Health as its Provider of the Services. The parties may publicly announce they have entered into this Agreement, but neither shall disclose the specific terms of this Agreement (including pricing) to any third party, except as is required to comply with applicable law.

15. Entire Agreement; Amendment. This Agreement sets forth the entire agreement between the parties with regard to the subject matter hereof, and supersedes all prior or contemporaneous oral or written agreements entered into between the parties. All Exhibits and attachments referred



to herein are hereby incorporated into this Agreement. This Agreement and Exhibits may be amended only by a written agreement signed by the parties.

16. Governing Law. The terms and conditions of this Agreement, as well as all disputes arising under or relating to this Agreement, shall be governed by Ohio law, specifically excluding its choice-of-law principles. The exclusive forum and venue for the foregoing is the State or District Court of Summit, Ohio, unless such action cannot by law be brought in such a forum, in which case the venue required by law shall govern. In no event shall such dispute require resolution via arbitration.

17. Assignment; Binding Effect. No party may assign or transfer this Agreement without the prior written consent of the other parties, such consent not to be unreasonably withheld. Any unpermitted attempt to assign all or part of this Agreement shall be null and void *ab initio*. Notwithstanding the foregoing, Hazel Health may, with prior written consent by the District, assign or transfer this Agreement, and/or any of its rights, duties, or obligations hereunder, to any entity that is an affiliate or subsidiary of Hazel Health or any successor organization assuming a controlling interest in Hazel Health or its assets. This Agreement shall inure to the benefit of and bind the parties hereto and their respective heirs, representatives, successors and permitted assigns.

18. Federal Requirements. The District may utilize federal funds for its payment pursuant to the Agreement.

19. Representations by Hazel and Hazel Health. Hazel Health and Hazel represents that: (i) they are duly organized, validly existing and in good standing under the laws of the state of their organization; (ii) are authorized and in good standing to conduct business in the State of Ohio; (iii) have all necessary power and have received all necessary approvals to execute and perform its obligations in the Agreement; and (iv) the individuals executing the Agreement and this Addendum on behalf of Hazel and Hazel Health are authorized to do so.

20. Subcontractors. If Hazel or Hazel Health is permitted to subcontract any of the work set forth in the Agreement, each party shall ensure that each subcontractor complies with all provisions of the Agreement and this Addendum. Hazel and Hazel Health will remain liable for the acts and omissions of such subcontractor(s) and the proper performance and delivery of the products and/or services set forth in the Agreement. Hazel may replace Hazel Health as the medical provider with 30 days written notice to the District.

21. Notices; Agency Administrator. Every notice, approval, consent or other communication authorized or required by this Agreement shall not be effective unless same shall be in writing and sent via hand delivery or overnight delivery (with a receipt), directed to the other party at its address provided below or such other address as either party may designate by notice from time to time in accordance herewith:



Hazel Health Services
Attn: Dr. Rob Darzynkiewicz,
President
10775 Pioneer Trail Ste. 215
Truckee, CA 96161

Hazel Health, Inc.
Attn: Josh Golomb, CEO and
President
8300 Esters Blvd., Suite 900
Irving, TX 75063

If to District:
Revere Local School District
Attn:
Po Box 340
Bath, Ohio 44210-0340
United States

22. Survivorship. Those provisions which by their nature are intended to survive the expiration, cancellation or termination of the Agreement or Addendum, including, by way of example only, the Indemnification and Confidentiality provisions, shall survive the expiration, cancellation or termination of the Agreement and this Addendum.

23. No Gifts or Contingent Fees. It is the policy of the District to not accept gifts, gratuities, or favors of any kind or of any value whatsoever from vendors, members of the staff, or families. Hazel and Hazel Health warrant that they have not employed or retained any company or person, other than a bona fide Hazel or Hazel Health employee, to solicit or secure the Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual for firm, other than a bona fide employee working solely for the Hazel or Hazel Health, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of the Agreement. Hazel and Hazel Health further warrant that it, nor any of its directors, employees, officers or agents, nor any of their respective subsidiaries or affiliates, has taken, is currently taking or will take any action in furtherance of an offer, payment, promise, gifts or anything else of value, directly or indirectly, to anyone to improperly influence or otherwise secure any improper advantage in procuring business in relation to the Agreement and/or this Addendum. For the breach or violation of these provisions, the District shall have the right to terminate the Agreement without liability and/or, at its discretion, to deduct from the price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration.

24. Miscellaneous. Severability. The invalidity or unenforceability of any term or provision of this Agreement shall not affect the validity or unenforceability of any other term(s) or provision(s). **Waiver.** No waiver, including any waiver of breach, shall be valid unless in writing and signed by the parties. **Recitals/Captions.** The recitals are incorporated into this Agreement, but the captions are used solely for convenience. **Non-Discrimination.** Each party agrees that, in the performance of this Agreement, services will be provided without discrimination toward any patients, employees, or other persons to the extent prohibited by law. This includes the parties' agreement



to treat all patients without regard to payer source, race, color, national origin, citizenship, sex, age, sexual orientation, disability, religion, or other factors unrelated to the patient's need for health care services. **Force Majeure.** Each party shall be excused from delays in performing its obligations if resulting from causes beyond the commercially reasonable control of the party, including default of vendors, acts of God, governmental actions, fire, flood, epidemic, and embargoes. **No Third Party Beneficiaries.**

Nothing in this Agreement is intended, nor shall be deemed, to confer any benefits on any third party, including, without limitation any patients or District contractors, nor shall such person or entity have any right to seek, enforce or recover any right or remedy with respect hereto. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Ohio to be sued by third parties in any matter arising out of any contract. **Counterparts.** This Agreement may be executed in one or more counterparts, all of which together shall constitute only one agreement. If any signature is delivered by facsimile or email or is signed in any electronic format, such signature shall create a valid and binding obligation with the same force and effect as if such signature were handwritten. **Attorney's Fees.** Each party shall be responsible for its own attorney's fees and costs incurred as a result of any action or proceeding under this Agreement. Physical Location. If required by Ohio law and regulations, the District will provide a physical space and address for the provision and billing of services to Ohio Medicaid and any third party payer.



The parties hereto have executed this Agreement as of the Effective Date:

Hazel Health Services

By:

10775 Pioneer Trail, Ste 215
Truckee, CA 96161

Hazel Health, Inc.

By:

8300 Esters Blvd., Ste 900
Irving, TX 75231

Opportunity Account Name

By:

Po Box 340
Bath, Ohio 44210-0340
United States



EXHIBIT A

Hazel Health shall provide the telehealth based primary care, counseling and mental health services for students at all District's District.

SERVICES

1. **Telehealth Mental Health Services:** The Hazel Health suite of mental health services include:
 - a. Conducting behavioral health assessments.
 - b. Teletherapy sessions.
 - c. Conducting care management activities including transitioning care to a long-term provider for long term care or psychiatry.
 - d. Crisis consultation for the District to include clinical support for District staff, students and parents.

2. **Sufficient Information.** Hazel Health Professional's service is reliant upon the accuracy and completeness of the patient information conveyed to the Professional, which is the sole responsibility of the student/patient. Professionals have the right to refuse to provide the Services if, in the independent clinical judgment of the Professional, necessary information has not been provided to him or her.

3. **Consents.** To the extent required under state law or third party payer rules, Hazel Health shall obtain a valid patient informed consent to telehealth services, and shall place the consent in the patient's health record. To the extent required under state law or third party payer rules, Hazel Health shall communicate to and inform the patient of the nature of the professional services, including that such services will be delivered via telehealth.



Technology and Support

District's Technology and Support Requirements. District shall provide its own Internet telecommunication lines necessary to effectively run the telehealth systems and equipment at District's District(s), including all costs associated with installation (if needed), maintenance and monthly availability fees. District is responsible for providing its own information technology support staff for its equipment, connectivity, software, and technology.

System Testing and Start-Up Period. As soon as the parties have installed and tested the telehealth equipment and software, and developed communication and clinical protocols, the parties shall conduct a series of "acceptance tests" designed to simulate a telehealth consult and shall refine the process as they mutually agree. The parties shall use all reasonable efforts to complete all start up, protocol development, and system testing matters approximately ten (10) days prior to the target commencement date for the Services in this Statement of Work.

District Training. During the initial on-boarding and setup following the Effective Date, Hazel Health will be responsible for providing initial training and orientation to appropriate staff designated by District on telehealth technology utilized at District's location(s). District agrees to fully collaborate with Hazel Health through this period of training and implementation. After the initial implementation and training performed by Hazel Health, District is solely responsible to provide ongoing training to its staff unless it elects to purchase additional optional training from Hazel Health.

NEW DOCUMENT

**RESOLUTION OF THE BOARD OF EDUCATION
OF THE REVERE LOCAL SCHOOL DISTRICT**

The Board of Education of the Revere Local School District (the “Board”) met on November 19, 2024, with the following members present:

_____ moved for the adoption of the following Resolution:

RESOLUTION # _____

A RESOLUTION TO ENTER INTO A SETTLEMENT AGREEMENT

WHEREAS, a dispute arose between a family of a student with a disability (“Family”) and the Board regarding Board’s provision of a free appropriate public education to their child under the Individuals with Disabilities Education Improvement Act; and

WHEREAS, the Family intended to file a due process complaint with the Ohio Department of Education and Workforce;

WHEREAS, the Board maintains that it has acted in accordance with the law at all times and denies all fault or liability for any damage or claim whatsoever; and

WHEREAS, the parties have expressed a willingness to resolve the dispute, which would avoid additional expenses and uncertainty arising from litigation of the matter; and

WHEREAS, a resolution of the disagreement would result in significant savings of resources to the Board.

NOW THEREFORE BE IT RESOLVED:

1. The Board deems it is in the best interests of the Revere Local School District (“District”) to enter into a settlement agreement to avoid unnecessarily expending valuable resources.
2. The Board directs the Treasurer and the Director of Student Services to execute an agreement (the “Agreement”) to resolve the dispute in accordance with the terms and conditions set forth in the Agreement, which contains terms relating to the education of a District student that are confidential under 20 U.S.C. 1232g and R.C. 3319.321.

3. The Treasurer, the Superintendent, and the Director of Student Services are authorized and directed to do all things necessary and consistent with this Resolution and to take such actions as are necessary or appropriate to accomplish the objectives of this Resolution.

4. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were in meetings open to the public or in executive session as permitted by Ohio law.

_____ seconded adoption of the foregoing Resolution, and upon roll call, the vote resulted as follows:

Motion carried.

CERTIFICATION OF TREASURER

I, Richard Berdine, Treasurer of the Board of Education of the Revere Local School District, hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by said Board of Education at its meeting on November 19, 2024.

 Richard Berdine, Treasurer
 Board of Education of the
 Revere Local School District

NEW DOCUMENT

GCL Education Services, LLC.

LEAP Program

166 2nd Street N.W. Barberton, Ohio 44203

Phone: (234) 678-5488 Fax: (234) 678-5489 Website: www.theleaprogram.net

Day Treatment-Purchase Service Agreement 2024-2025 School Year

Student: [REDACTED]

THIS AGREEMENT is entered into between the Revere Local Schools (hereafter “the financially responsible District”) and **GCL Education Services, LLC**. A special needs/ At risk Education Company, for the sole purpose of providing education services in accordance with placement at the “Leap Program “via The Village Network Residential Treatment Program.

WHEREAS, Ohio Revised Code 3323.08 authorizes a district or court to place a child in a private school or private residential treatment center.

WHEREAS, Student(s) from Revere Local Schools will be attending GCL Education Services, LLC. “Leap Program”.

THE PARTIES AGREE AS FOLLOWS:

The above District will pay GCL Education Services, LLC. a per diem rate of **\$180** per student, after services rendered, including teacher in service and calamity days.

1. GCL Education Services, LLC. and the District agree to exchange all relevant records pertaining to the identified student, including but not limited to Multifactor Evaluation, re-evaluations, current and past IEP’S, report cards, progress reports, transcripts, assessments, discipline records, and any other information/ records needed for GCL Educational Services LLC. and/or the above school district to fulfill their educational obligations to the above identified student.
2. The above District will have access to the above-identified student’s education records for the purpose of monitoring the students’ educational progress. At minimum, GCL Education Services, LLC. will provide any changed and or/updated IEP information, student attendance, Discipline records, assessment data, interim progress monitoring and other relevant information on a quarterly basis to the above-named district contact.
3. The term of this agreement will not exceed one (1) year and will automatically expire at the end of the 2024-2025 school year (6/2/25).
4. In the event the student’s educational needs are no longer the financial responsibility of the above-named school district, the parties respective obligations under this agreement for the student above will cease as of the last day the student is attending the Leap Program. The above district will be invoiced monthly.

5. GCL Education Services, LLC. acknowledges and agrees the above identified students will not be considered “enrolled” in the Leap Program for the purpose of average daily membership or federal or state funding and the above identified student will be enrolled with the above identified District.
6. GCL Education Services, LLC. And the above District will collaborate on the development of an IEP acceptable to all IEP team members and parties if applicable.
7. GCL Education Services, LLC. reserves the right to take immediate action, without district permission, in situations where a student, by act or omission, poses a risk of injury, harm or other danger to him/herself or others. Such action may include, but is not limited to immediate dismissal from GCL Education Services, LLC. Leap Program, emergency referral to psychiatric or other institutional healthcare providers, and/ or securing assistance from local law enforcement authorities. The above District will be promptly informed of such an event.
8. Additional Services, IE: Speech Therapy, Occupational Therapy, Physical Therapy and Psychological Services will be provided by an outside agency that will be billed separately.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year indicated below.

District Representative: _____ Date: ___/___/___

GCL Education Services, LLC.
George Linberger: Leap President



Date: 11 / 13 / 24

Please send signed contract to
GCL Education Services, LLC.
166 2nd Street NW
Barberton, Ohio 44203 or email to:
mikaela@theleaprogram.net

NEW DOCUMENT

MANDATORY

**SPECIFIC RELIGIOUS BELIEFS, AFFILIATIONS, IDEALS, OR PRINCIPLES
CONCERNING POLITICAL MOVEMENTS, OR IDEOLOGY**

The District shall not:

- A. Solicit or require an employee or applicant for employment or academic admission to affirmatively ascribe to, or opine about, specific beliefs, affiliations, ideals, or principles concerning political movements, or ideology.
- B. Solicit or require a student to affirmatively ascribe to, or opine about, specific beliefs, affiliations, ideals, or principles concerning political movements, or ideology.
- C. Use statements of commitment to specific beliefs, affiliations, ideals, or principles concerning political movements, or ideology as part of the evaluation criteria for employees or applicants for employment, or employees that are seeking career progression or benefits.
- D. Use statements of commitment to specific beliefs, affiliations, ideals, or principles concerning political movements, or ideology as part of the academic evaluation for students.

The District shall make publicly available all policies, District guidance, and training materials used for students, educators, and staff on all matters regarding specific beliefs, affiliations, ideals, or principles concerning political movements, or ideology.

LEGAL REFS: O.R.C. §3319.614 3314.072

Adopted: _____

NEW DOCUMENT



2025-2026 CALENDAR

ATTACHMENT OB-2

DRAFT

Revere Local School District

AUGUST 2025				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

- 21 Convocation/Room Set-up
- 22 Professional Dev. Day
- 25 Wellness/PD
- 26 First Day for Students

JANUARY 2026				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

- 1-2 Winter Break
- 16 In-Service/Records
- 19 Martin Luther King Day

SEPTEMBER 2025				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

- 1 Labor Day

FEBRUARY 2026				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27

- 16 Presidents' Day

OCTOBER 2025				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

- 10 NEOEA Day
- 27 In-Service/Records

MARCH 2026				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

- 30-31 Spring Break

NOVEMBER 2025				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

- 26-28 Thanksgiving Break

APRIL 2026				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

- 1-3 Spring Break
- 3 Good Friday
- 6 In-Service/Records

DECEMBER 2025				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

- 1 Conference Pay-Back
- 22-31 Winter Break

MAY/JUNE 2026				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
1	2	3	4	5

- 25 Memorial Day
- June 4 Last Day for Students
- June 5 In-Service/Records

- Staff In-service: No School for Students
- Holiday or Other: No School
- Teacher Conference Comp. Day: No School

176 STUDENT DAYS
184 TEACHER DAYS

GRADING PERIODS K-12

- Q1 8/26 - 10/24 42 DAYS
- Q2 10/28 - 1/15 44 DAYS
- Q3 1/20 - 3/27 48 DAYS