

## **Clearview Local Schools District Written Plan**

### **February 2025**

#### **Introduction**

Clearview LSD Nov. 2024 five-year forecast submission projected a YR3 deficit of \$2,075,028. The district received a notification letter concerning the deficit and was required to submit a written plan sufficient to resolve it. This is the responsive required document consisting of this narrative and an accompanying workbook.

On January 24, 2025, the Clearview Board of Education declared the necessity to renew an existing tax levy exceeding the ten-mill limitation to raise \$352,690 annually for ten years, addressing the emergency requirements of the Clearview Local School District. The Lorain County Auditor, on January 22, 2024, certified that an estimated property tax millage of 2.52 mills would be required to generate the specified revenue, equating to \$88.00 per \$100,000 of the County Auditor's appraised value, based on a total district tax valuation of \$139,938,960.

#### **Background**

The district previously attempted to renew two existing levies in recent years, both of which were unsuccessful. Additionally, the district was allocated ESSER funds, which have been fully utilized through the end of FY2024.

Since 2021, the district has undertaken significant developments, including the construction of a new bus/maintenance garage, a wellness activity center, new baseball and softball fields, and a turf football field with new bleachers, all accomplished without additional revenue.

The administration continues to assess staffing needs to alleviate pressure on General Fund dollars. During the 2024-2025 school year, one resignation resulted in salary and benefit savings for FY24. At the end of the 2024-2025 school year, two retirements are anticipated, with plans not to replace these positions, yielding further savings.

#### **Changes in Assumptions**

The written plan includes one change in assumption to move the \$352,690 emergency levy renewal (referenced above) from the revenue section of the forecast down to forecast Line 11.010 *Property Tax – Renewal or Replacement*. This revenue will stay on this line until the renewal levies pass or expire.

#### **Revenue Enhancements**

This written plan as submitted does not include any revenue enhancements.

### **Expenditure Reductions to Address Projected Deficit Balance in 2027**

In addition to the reduction plan outlined below, the district will limit hiring until sufficient cash balances are restored to alleviate the projected fiscal distress. The timeline for reductions is consistent with negotiated agreement notification requirements.

The following expenditure reductions, totaling approximately \$1.9 million annually, will be approved in FY2025 and implemented in FY2026 to mitigate the projected deficit in FY2027:

#### **Fiscal Year 2025**

1. **Retirements:** Two employees will retire at the end of the 2024-2025 school year, and one in December 2025. The district plans not to replace 2.5 of these positions, resulting in salary and benefit savings in FY26 and beyond.
2. **Staffing Reductions:** After reviewing current enrollment, it was determined that the district could meet contractual requirements with reduced staff. The planned reductions include nine certified teachers and one administrator.
3. **Continuation of Reductions:** The reductions approved in FY25, effective in FY26, are projected to continue in subsequent years to address the deficit.

#### **Fiscal Year 2026**

1. **Capital Project Fund Transfer:** The board will suspend the \$1,000,000 annual transfer to the Capital Project Fund, intended for constructing a new elementary school building, through the forecast period.
2. **Additional Retirements:** Four certified positions are projected to retire; the district plans not to replace two of these positions, following the rationale outlined in FY25.
3. **Service Contract Reductions:**
  - o **Social Worker:** The district will discontinue the contracted social worker services with the Lorain County Educational Service Center, determining that existing staff can absorb these responsibilities.
4. **Reduction in Administration:** The district will reduce the position of one assistant principal.
5. **Athletic Transfers:** Transfers to the athletic department be reduced by at least \$30,000 as there tends to be a regular carryover. This reduction continues throughout the forecast period.
6. **Capital Outlay:** Expenditures will be reduced by at least \$100,000 by postponing non-essential small construction projects. This reduction continues throughout the forecast period.

### **Financial Oversight**

The Board is regularly informed of the district's finances through monthly financial reports prepared by the Treasurer/CFO. These reports include detailed revenue and expenditure analyses, general fund cash balances, investment portfolios, appropriations,

check registers, cash activity summaries, and budget vs. actual expenditure variance analyses.

At this time, district administration intends to implement this plan in the timeline outlined in the workbook. If the district's financial situation improves, the district may not need to implement certain or all plan items. If it worsens, additional actions will be necessary. Approval of this plan does not replace the standard notification process and board actions required to implement these changes.

The Board will be informed during meetings when acting upon the necessary cost savings/reduction plans. After Board approval, the impact of the cost savings/reductions will be explained during the review of the General Fund Account in the monthly financial report.

### **Closing Statement**

This plan is based on the best information available at this time, considering known staff demographics, revenue estimates, spending obligations, and compliance requirements. Depending on future election outcomes, student needs, legislation, budgetary requirements, and unforeseen staffing changes, reductions may vary from those listed to achieve the same or higher cost savings. The district's negotiated agreements do not prohibit any plan items from being implemented in the proposed written plan time frame.

### **Certification**

The Clearview Board of Education reviewed and approved the changes in assumptions, revenue enhancements, and expenditure reductions contained in this plan.

**Date of Board of Education meeting and approval:** February 10, 2025

**Signatures:**

Michael Post, President: \_\_\_\_\_

Mary Ann Nowak, Treasurer: \_\_\_\_\_

Dr. Jerome M. Davis, Superintendent: \_\_\_\_\_

## Workbook Setup Questions

Please read accompanying instructions PDF before using the workbook.

Answer the questions below to properly populate the workbook.

|    |   |  |
|----|---|--|
| 1  | Select district name from the drop down to the right:   | Clearview Local (Lorain)   |
| 2  | Select the type of plan the district is required to complete from the drop down to the right:   | PRECAUTION WRITTEN PLAN  |
| 3  | Select the five-year forecast submission which triggered the request for this plan from the drop down to the right:   | FY2025 Fall Forecast Submission  |
| 4  | <b>DUE DATES</b><br>Do the district's bargaining unit agreements contain language which requires notification prior to a certain due date to non-renew or enact reduction in force? | Yes  |
| 5  | If yes, enter notification date(s) here and contact your fiscal consultant to discuss the plan due date.  | BOE notification to Association 30 days / Employee Notification 15 days  |
| 6  | In the current fiscal year, does the district have a BOE and DEW approved written plan or financial recovery plan in place?   | No   |
| 7  | In the current fiscal year forecast projection does the district project a deficit ? If yes:  | <b>CURRENT FISCAL YEAR: See notification letter for due date.</b><br>FYF Updated to Reflect Plan No Later Than March 31st.   |
| 8  | In the second projected fiscal year does the district project a deficit on Line 10.010? If yes:   | YR2 Plan due Feb. 28th.<br>FYF Updated to Reflect YR2 Plan No Later Than May 31st<br>unless the district's bargaining unit agreements require notification prior to this date.   |
| 9  | In the third projected fiscal year does the district project a deficit on Line 12.010? If yes:  | If this is the case, the fiscal consultant will advise of the due date.<br>YR3 Plan due Feb. 28th<br>FYF Updated to Reflect YR2 Plan No Later Than May 31st<br>unless the district's bargaining unit agreements require notification prior to this date.<br>If this is the case, the fiscal consultant will advise of the due date.<br>YR3 Plan Items to be implemented in YR3, should not be reflected in the Spring Forecast Update. |
| 10 | <b>FISCAL CONSULTANT ONLY (DISTRICT SHOULD NOT ANSWER BEYOND #10)</b>   |  |
| 11 | Does the workbook need to display a 6th projection year?  | No   |

Clearview Local (lorain)  
PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection Analysis

Instructions:

Enter five-year forecast data in the light blue cells. If variance is +/- \$100,000 an explanation is required

| Instructions:<br>Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required |  |             |             |            |                    |            |           |             |   |  |  |  | Historical Actuals |          |             |  |  |
|---|--|-------------|-------------|------------|--------------------|------------|-----------|-------------|---|--|--|--|--------------------|----------|-------------|--|--|
| Forecast Line and Description   |  | FY2022      | FY2023      | FY2024     | Historical Average | FY2025     | 5 Change  | % of Change | Explanation of +/- 100K Variance  |  |  |  | FY2026             | 5 Change | % of Change | Explanation of +/- 100K Variance   |  |
| 01.010 General Property Tax (Real Estate)   |  | 3,056,159   | 2,756,651   | 2,897,555  | -2.3%              | 2,900,000  | 2,445     | 0.1%        |   |  |  |  | 2,900,000          | -        | 0.0%        |  |  |
| 01.020 Tangible Personal Property Tax   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 01.030 Income Tax   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 01.035 Unrestricted State Grants-in-Aid   |  | 11,123,507  | 12,889,187  | 13,429,121 | 10.0%              | 13,500,000 | 70,879    | 0.5%        |   |  |  |  | 13,500,000         | -        | 0.0%        |  |  |
| 01.040 Restricted State Grants-in-Aid - SSF   |  | 1,684,309   | 1,989,228   | 1,987,226  | 9.0%               | 1,990,000  | 2,774     | 0.1%        |   |  |  |  | 1,990,000          | -        | 0.0%        |  |  |
| 01.045 Restricted Federal Grants-in-Aid - SSF   |  | -           | -           | -          | -                  | -          | -         | -           |   |  |  |  | -                  | -        | -           |  |  |
| 01.050 State Share of Local Property Taxes  |  | 379,983     | 364,125     | 345,186    | -4.7%              | 350,000    | 4,814     | 1.4%        |   |  |  |  | 350,000            | -        | 0.0%        |  |  |
| 01.060 All Other Revenues   |  | 2,247,684   | 820,841     | 865,032    | -29.0%             | 865,000    | (32)      | 0.0%        |   |  |  |  | 865,000            | -        | 0.0%        |  |  |
| 01.070 Total Revenues   |  | 18,491,642  | 18,820,032  | 19,524,120 |                    | 19,605,000 |           |             |   |  |  |  | 19,605,000         |          |             |  |  |
| Other Financing Sources   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 02.010 Proceeds from Sale of Notes  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 02.020 State Emergency Loans and Advancements (Approved)  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 02.040 Operating Transfers-In   |  | 4,727,929   | 3,124,388   | -          | -67.0%             | 8,000      | -         | 0.0%        |   |  |  |  | 8,000              | -        | 0.0%        |  |  |
| 02.050 Advances-In  |  | 82,598      | 29,706      | 31,163     | -22.3%             | 35,000     | 3,837     | 12.3%       |   |  |  |  | 35,000             | -        | 0.0%        |  |  |
| 02.060 All Other Financing Sources  |  | 4,869,285   | 3,154,094   | 39,163     |                    | 43,000     |           |             |   |  |  |  | 43,000             |          |             |  |  |
| 02.070 Total Other Financing Sources  |  | 23,360,927  | 21,974,126  | 19,563,283 |                    | 19,648,000 |           |             |   |  |  |  | 19,648,000         |          |             |  |  |
| 02.080 Total Revenues and Other Financing Sources   |  |             |             |            |                    |            |           |             |   |  |  |  |                    |          |             |  |  |
| Expenditures  |  |             |             |            |                    |            |           |             |   |  |  |  |                    |          |             |  |  |
| 03.010 Personal Services  |  | 10,025,576  | 10,527,636  | 10,890,503 | 4.2%               | 11,390,503 | 500,000   | 4.6%        | CBA base increase modeled. Step increases modeled. Changes in employees modeled.            |  |  |  | 11,846,123         | 455,620  | 4.0%        | CBA base increase modeled. Step increases modeled. Changes in employees modeled.       |  |
| 03.020 Employees' Retirement/Insurance Benefits   |  | 3,780,020   | 3,827,057   | 4,376,196  | 7.8%               | 4,831,088  | 454,892   | 10.4%       | STRS/SERS obligations increase with wage escalation. Medical premium increase modeled.      |  |  |  | 5,265,886          | 434,798  | 9.0%        | STRS/SERS obligations increase with wage escalation. Medical premium increase modeled. |  |
| 03.030 Purchased Services   |  | 2,123,111   | 2,488,559   | 2,577,370  | 10.3%              | 2,500,000  | (77,370)  | -3.0%       |   |  |  |  | 2,550,000          | 50,000   | 2.0%        |  |  |
| 03.040 Supplies and Materials   |  | 222,901     | 264,573     | 261,245    | 8.7%               | 260,927    | (318)     | -0.1%       |   |  |  |  | 268,755            | 7,828    | 3.0%        |  |  |
| 03.050 Capital Outlay   |  | 4,245,838   | 4,616,957   | 353,437    | -41.8%             | 300,000    | (53,437)  | -15.1%      |   |  |  |  | 300,000            | -        | 0.0%        |  |  |
| 03.060 Intergovernmental  |  | -           | 756         | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| Debt Service:   |  |             |             |            |                    |            |           |             |   |  |  |  |                    |          |             |  |  |
| 04.010 Principal-All (Historical Only)  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.020 Principal-Notes  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.030 Principal-State Loans  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.040 Principal-State Advancements   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.050 Principal-HB 264 Loans   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.055 Principal-Other  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.060 Interest and Fiscal Charges  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.300 Other Objects  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 04.500 Total Expenditures   |  | 20,778,144  | 22,182,006  | 18,968,168 | 16.2%              | 300,000    | (209,217) | -41.1%      | ESC multi-service agreement is less than FY24   |  |  |  | 300,000            | -        | 0.0%        |  |  |
| Other Financing Uses  |  |             |             |            |                    | 19,582,518 |           |             |   |  |  |  | 20,530,764         |          |             |  |  |
| 05.010 Operating Transfers-Out  |  | 6,945,667   | 4,156,444   | 1,346,390  | -53.9%             | 1,030,500  | (315,890) | -23.5%      | Construction transfers have ended. Ongoing \$1 million annual commitment to new elementary. |  |  |  | 1,030,500          | -        | 0.0%        |  |  |
| 05.020 Advances-Out   |  | -           | 8,000       | 8,000      | 0.0%               | 8,000      | -         | 0.0%        |   |  |  |  | 8,000              | -        | 0.0%        |  |  |
| 05.030 All Other Financing Uses   |  | 34          | 64          | (13,350)   | -10435.6%          | 13,350     | -100.0%   |             |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 05.040 Total Other Financing Uses   |  | 6,945,721   | 4,164,508   | 1,341,040  |                    | 1,038,500  |           |             |   |  |  |  | 1,038,500          |          |             |  |  |
| 05.050 Total Expenditures and Other Financing Uses  |  | 27,723,865  | 26,346,514  | 20,309,208 |                    | 20,621,018 |           |             |   |  |  |  | 21,569,264         |          |             |  |  |
| 06.010 Excess of Revenues over (under) Expenditures (2,080) less 5,050)   |  | (4,362,938) | (4,372,388) | (748,923)  |                    | (972,018)  |           |             |   |  |  |  | (11,921,264)       |          |             |  |  |
| 07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies  |  | 13,622,222  | 9,259,284   | 4,886,897  |                    | 4,140,972  |           |             |   |  |  |  | 3,167,954          |          |             |  |  |
| 07.020 Cash Balance June 30   |  | 9,259,284   | 4,886,896   | 4,140,972  |                    | 3,167,954  |           |             |   |  |  |  | 1,246,690          |          |             |  |  |
| 08.010 Estimated Encumbrances June 30   |  | 741,844     | 805,509     | 867,112    | 8.1%               | 750,000    | (117,112) | -13.5%      | Encumbrances set a historically reasonable level.   |  |  |  | 750,000            | -        | 0.0%        |  |  |
| Reservation of Fund Balance   |  |             |             |            |                    |            |           |             |   |  |  |  |                    |          |             |  |  |
| 09.010 Textbooks and Instructional Materials  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 09.020 Capital Improvements   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 09.030 Budget Reserve   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 09.040 PFA  |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |
| 09.044 Fiscal Stabilization   |  | -           | -           | -          | 0.0%               | -          | -         | 0.0%        |   |  |  |  | -                  | -        | 0.0%        |  |  |

Clearview Local (Lorain)  
PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection Analysis

Instructions:  
Enter five-year forecast data in the light blue cells. If variance is +/- \$100,000 an explanation is required.

|  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
|--|-----------|-----------|-----------|--------------------|-----------|-----------|-------------|----------------------------------|---------|-----------|-------------|----------------------------------|
| Instructions:<br>Enter five-year forecast data in the light blue cells. If variance is +/- \$100,000 an explanation is required. |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| Forecast Line and Description  |           |           |           | Historical Actuals |           |           |             |                                  |         |           |             |                                  |
|  | FY2022    | FY2023    | FY2024    | Historical Average | FY2025    | \$ Change | % of Change | Explanation of +/- 100K Variance | FY2026  | \$ Change | % of Change | Explanation of +/- 100K Variance |
| 09.050 Debt Service  |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 09.060 Property Tax Advances   |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 09.070 Bus Purchases   |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 09.080 Reservation of Fund Balance   |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 10.010 Fund Balance June 30 for Certification of Appropriations  | 8,517,440 | 4,081,387 | 3,273,860 |                    | 2,417,954 |           |             |                                  | 496,690 |           |             |                                  |
| Revenue from Replacement/Renewal Levies  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 11.010 Income Tax - Renewal  |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 11.020 Property Tax - Renewal or Replacement   |           |           |           | 0.0%               |           |           | 0.0%        |                                  |         |           | 0.0%        |                                  |
| 11.300 Cumulative Balance of Replacement/Renewal Levies  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other   | 8,517,440 | 4,081,387 | 3,273,860 |                    | 2,417,954 |           |             |                                  | 496,690 |           |             |                                  |
| Revenue from New Levies  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 13.010 Income Tax - New  |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 13.020 Property Tax - New  |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| 13.030 Cumulative Balance of New Levies  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 14.010 Revenue from Future State Advancements  |           |           |           | 0.0%               |           | -         | 0.0%        |                                  |         | -         | 0.0%        |                                  |
| Cumulative State Advancements  |           |           |           |                    |           |           |             |                                  |         |           |             |                                  |
| 15.010 Unreserved Fund Balance June 30   | 8,517,440 | 4,081,387 | 3,273,860 |                    | 2,417,954 |           |             |                                  | 496,690 |           |             |                                  |



Clearview Local (Lorain)  
PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projector

Instructions:

Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.

| Forecast line and Description  | FY2027      | \$ Change | % of Change | Explanation of +/- 100K Variance   | FY2028      | \$ Change | % of Change | FY2029      | \$ Change | % of Change |
|--|-------------|-----------|-------------|--|-------------|-----------|-------------|-------------|-----------|-------------|
| 01.010 General Property Tax (Real Estate)  | 2,900,000   | -         | 0.0%        |  | 2,900,000   | -         | 0.0%        | 2,900,000   | -         | 0.0%        |
| 01.020 Tangible Personal Property Tax  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 01.030 Income Tax  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 01.035 Unrestricted State Grants-in-Aid  | 13,500,000  | -         | 0.0%        |  | 13,500,000  | -         | 0.0%        | 13,500,000  | -         | 0.0%        |
| 01.040 Restricted State Grants-in-Aid  | 1,990,000   | -         | 0.0%        |  | 1,990,000   | -         | 0.0%        | 1,990,000   | -         | 0.0%        |
| 01.045 Restricted Federal Grants-in-Aid - SSF                                      | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 01.050 State Share of Local Property Taxes   | 350,000     | -         | 0.0%        |  | 350,000     | -         | 0.0%        | 350,000     | -         | 0.0%        |
| 01.060 All Other Revenues  | 865,000     | -         | 0.0%        |  | 865,000     | -         | 0.0%        | 865,000     | -         | 0.0%        |
| 01.070 Total Revenues  | 19,605,000  | -         | 0.0%        |  | 19,605,000  | -         | 0.0%        | 19,605,000  | -         | 0.0%        |
| Other Financing Sources  |             |           |             |  |             |           |             |             |           |             |
| 02.010 Proceeds from Sale of Notes   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 02.020 State Emergency Loans and Advancements (Approved)                           | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 02.040 Operating Transfers-In  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 02.050 Advances-In   | 8,000       | -         | 0.0%        |  | 8,000       | -         | 0.0%        | 8,000       | -         | 0.0%        |
| 02.060 All Other Financing Sources   | 35,000      | -         | 0.0%        |  | 35,000      | -         | 0.0%        | 35,000      | -         | 0.0%        |
| 02.070 Total Other Financing Sources   | 43,000      | -         | 0.0%        |  | 43,000      | -         | 0.0%        | 43,000      | -         | 0.0%        |
| 02.080 Total Revenues and Other Financing Sources                                  | 19,648,000  | -         | 0.0%        |  | 19,648,000  | -         | 0.0%        | 19,648,000  | -         | 0.0%        |
| Expenditures   |             |           |             |  |             |           |             |             |           |             |
| 03.010 Personal Services   | 11,964,584  | 118,461   | 1.0%        | Step increase modeled.   | 12,084,230  | 119,646   | 1.0%        | 12,205,072  | 120,842   | 1.0%        |
| 03.020 Employees' Retirement/Insurance Benefits                                    | 5,739,816   | 473,930   | 9.0%        | STPS/SEES obligations increase with wage escalation. Medical premium increase modeled. | 6,256,399   | 516,583   | 9.0%        | 6,819,475   | 563,076   | 9.0%        |
| 03.030 Purchased Services  | 2,600,000   | 50,000    | 2.0%        |  | 2,650,000   | 50,000    | 1.9%        | 2,700,000   | 50,000    | 1.9%        |
| 03.040 Supplies and Materials  | 276,818     | 8,063     | 3.0%        |  | 285,122     | 8,304     | 3.0%        | 293,676     | 8,554     | 3.0%        |
| 03.050 Capital Outlay  | 300,000     | -         | 0.0%        |  | 300,000     | -         | 0.0%        | 300,000     | -         | 0.0%        |
| 03.060 Intergovernmental   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| Debt Service:  |             |           |             |  |             |           |             |             |           |             |
| 04.010 Principal-All (Historical Only)   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.020 Principal-Notes   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.030 Principal-State Loans   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.040 Principal-State Advancements  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.050 Principal-HB 264 Loans  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.055 Principal-Other   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.060 Interest and Fiscal Charges   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 04.300 Other Objects   | 300,000     | -         | 0.0%        |  | 300,000     | -         | 0.0%        | 300,000     | -         | 0.0%        |
| 04.500 Total Expenditures  | 23,383,238  | -         | 0.0%        |  | 23,875,751  | -         | 0.0%        | 24,518,233  | -         | 0.0%        |
| Other Financing Uses   |             |           |             |  |             |           |             |             |           |             |
| 05.010 Operating Transfers-Out   | 1,030,500   | -         | 0.0%        |  | 1,030,500   | -         | 0.0%        | 1,030,500   | -         | 0.0%        |
| 05.020 Advances-Out  | 8,000       | -         | 0.0%        |  | 8,000       | -         | 0.0%        | 8,000       | -         | 0.0%        |
| 05.030 All Other Financing Uses  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 05.040 Total Other Financing Uses  | 1,038,500   | -         | 0.0%        |  | 1,038,500   | -         | 0.0%        | 1,038,500   | -         | 0.0%        |
| 05.050 Total Expenditures and Other Financing Uses                                 | 22,219,738  | -         | 0.0%        |  | 22,914,251  | -         | 0.0%        | 23,556,733  | -         | 0.0%        |
| 06.010 Excess of Revenues over (under) Expenditures (2,080 less 5,050)             | (2,571,738) |           |             |  | (3,366,251) |           |             | (4,000,711) |           |             |
| 07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | 1,246,690   |           |             |  | (1,325,028) |           |             | (4,591,279) |           |             |
| 07.020 Cash balance June 30  | (1,325,028) |           |             |  | (4,591,279) |           |             | (8,600,002) |           |             |
| 08.010 Estimated Encumbrances June 30  | 750,000     |           |             |  | 750,000     |           |             | 750,000     |           |             |
| Reservation of Fund Balance  |             |           |             |  |             |           |             |             |           |             |
| 09.010 Textbooks and Instructional Materials                                       | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 09.020 Capital Improvements  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 09.030 Budget Reserve  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 09.040 DPA   | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 09.044 Fiscal Stabilization  | -           | -         | 0.0%        |  | -           | -         | 0.0%        | -           | -         | 0.0%        |

**Clearview Local (Lorain)**  
**PRECAUTION WRITTEN PLAN**

**FY2025 Fall Forecast Submission Projection**

Instructions:  
Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.

| Forecast Line and Description  | FY2027      | \$ Change | % of Change | Explanation of +/- 100K Variance | FY2028      | \$ Change | % of Change | FY2029      | \$ Change | % of Change |
|--|-------------|-----------|-------------|----------------------------------|-------------|-----------|-------------|-------------|-----------|-------------|
| 09.050 Debt Service  |             |           |             |                                  |             |           |             |             |           |             |
| 09.060 Property Tax Advances   |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 09.070 Bus Purchases   |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 09.080 Reservation of Fund Balance                                       |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 10.010 Fund Balance June 30 for Certification of Appropriations          | (2,075,028) |           |             |                                  | (5,341,279) |           |             | (9,350,002) |           |             |
| Revenue from Replacement/Renewal Levies                                  |             |           |             |                                  |             |           |             |             |           |             |
| 11.010 Income Tax - Renewal  |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 11.020 Property Tax - Renewal or Replacement                             |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 11.300 Cumulative Balance of Replacement/Renewal Levies                  | +           |           |             |                                  | -           |           |             | +           |           |             |
| 22.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other | (2,075,028) |           |             |                                  | (5,341,279) |           |             | (9,350,002) |           |             |
| Revenue from New Levies  |             |           |             |                                  |             |           |             |             |           |             |
| 13.010 Income Tax - New  |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 13.020 Property Tax - New  |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| 13.030 Cumulative Balance of New Levies                                  |             | -         | 0.0%        |                                  | -           | -         | 0.0%        | -           | -         | 0.0%        |
| 14.010 Revenue from Future State Advancements                            |             | -         | 0.0%        |                                  |             | -         | 0.0%        |             | -         | 0.0%        |
| Cumulative State Advancements  |             |           |             |                                  |             |           |             |             |           |             |
| 25.010 Unreserved Fund Balance June 30                                   | (2,075,028) |           |             |                                  | (5,341,279) |           |             | (9,350,002) |           |             |



Clearview Local (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

| PRECAUTION WRITTEN PLAN WORKBOOK |  |               | Check Totals:                  |                                |                                |                                |                                |
|----------------------------------|--|---------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| FY2025 Fall Forecast Submission  |  |               | 0                              | 0                              | 0                              | 0                              | 0                              |
| Item                             | Description (unexpected change in funding, etc.) | Forecast Line | FY2025<br>Annual<br>Adjustment | FY2026<br>Annual<br>Adjustment | FY2027<br>Annual<br>Adjustment | FY2028<br>Annual<br>Adjustment | FY2029<br>Annual<br>Adjustment |

CHANGES IN ASSUMPTIONS - Items affecting the forecast that are not the result of district actions to reduce expenditures or increase revenue.

|   |  |  |  |           |           |           |           |
|---|--|--|--|-----------|-----------|-----------|-----------|
| 1 | November 2024 FYF did not consider \$352,690 emergency levy expiration at conclusion of calendar year 2025. Change of Assumption to move this levy renewal below Line 10.010 in calendar 2026. | 11.020 Property Tax - Renewal or Replacement |  | 176,345   | 352,690   | 352,690   | 352,690   |
| 2 | November 2024 FYF did not consider \$352,690 emergency levy expiration at conclusion of calendar year 2025. Change of Assumption to move this levy renewal below Line 10.010 in calendar 2026. | 01.010 General Property Tax (Real Estate)    |  | (154,302) | (308,604) | (308,604) | (308,604) |
| 3 | November 2024 FYF did not consider \$352,690 emergency levy expiration at conclusion of calendar year 2025. Change of Assumption to move this levy renewal below Line 10.010 in calendar 2026. | 01.050 State Share of Local Property Taxes   |  | (22,043)  | (44,086)  | (44,086)  | (44,086)  |

Total Proposed Changes:

|   |   |   |   |   |
|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|

## UPDATED FORECAST

## FY2025 Fall Forecast Submission

[illegible]

# Clearview Local (Lorain)

## PRECAUTION WRITTEN PLAN

## UPDATED FORECAST

| FY2025 Fall Forecast Submission  |           |           |             |             | FY2025 Fall Forecast Submission |        |         |         |         | Changes in Assumptions |           |           |             |             | Updated Forecast (Reflects Changes in Assumptions) |  |  |  |  |
|--|-----------|-----------|-------------|-------------|---------------------------------|--------|---------|---------|---------|------------------------|-----------|-----------|-------------|-------------|--|--|--|--|--|
| Forecast Line  | FY2025    | FY2026    | FY2027      | FY2028      | FY2029                          | FY2025 | FY2026  | FY2027  | FY2028  | FY2029                 | FY2025    | FY2026    | FY2027      | FY2028      | FY2029   |  |  |  |  |
| 07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies               | 4,140,972 | 3,167,954 | 1,246,690   | (1,325,028) | (4,591,279)                     |        |         |         |         |                        | 4,140,972 | 3,167,954 | 1,070,345   | (1,854,063) | (5,473,004)  |  |  |  |  |
| 07.020 Cash Balance June 30  | 3,167,954 | 1,246,690 | (1,325,028) | (4,591,279) | (8,600,002)                     |        |         |         |         |                        | 3,167,954 | 1,070,345 | (1,854,063) | (5,473,004) | (9,834,417)  |  |  |  |  |
| 08.010 Estimated Encumbrances June 30  | 750,000   | 750,000   | 750,000     | 750,000     | 750,000                         |        |         |         |         |                        | 750,000   | 750,000   | 750,000     | 750,000     | 750,000  |  |  |  |  |
| Reservation of Fund Balance  |           |           |             |             |                                 |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.010 Textbooks and Instructional Materials   | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.020 Capital Improvements  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.030 Budget Reserve  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.040 DPIA  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.044 Fiscal Stabilization  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.050 Debt Service  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.060 Property Tax Advances   | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.070 Bus Purchases   | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 09.080 Reservation of Fund Balance   | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 10.010 Fund Balance June 30 for Certification of Appropriations                                  | 2,417,954 | 496,690   | (2,075,028) | (5,341,279) | (9,350,002)                     |        |         |         |         |                        | 2,417,954 | 320,345   | (2,604,063) | (6,223,004) | (10,584,417)                                       |  |  |  |  |
| Revenue from Replacement/Renewal Levies  |           |           |             |             |                                 |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 11.010 Income Tax - Renewal  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 11.020 Property Tax - Renewal or Replacement   | -         | -         | -           | -           | -                               |        | 176,345 | 352,690 | 352,690 | 352,690                |           | 176,345   | 352,690     | 352,690     | 352,690  |  |  |  |  |
| 11.300 Cumulative Balance of Replacement/Renewal Levies  | -         | -         | -           | -           | -                               |        | 176,345 | 529,035 | 881,725 | 1,234,415              |           | 176,345   | 529,035     | 881,725     | 1,234,415  |  |  |  |  |
| 12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other Revenue from New Levies | 2,417,954 | 496,690   | (2,075,028) | (5,341,279) | (9,350,002)                     |        |         |         |         |                        | 2,417,954 | 496,690   | (2,075,028) | (5,341,279) | (9,350,002)  |  |  |  |  |
| Revenue from New Levies  |           |           |             |             |                                 |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 13.010 Income Tax - New  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 13.020 Property Tax - New  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 13.030 Cumulative Balance of New Levies  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 14.010 Revenue from Future State Advancements  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| Cumulative State Advancements  | -         | -         | -           | -           | -                               |        |         |         |         |                        |           |           |             |             |  |  |  |  |  |
| 15.010 Unreserved Fund Balance June 30   | 2,417,954 | 496,690   | (2,075,028) | (5,341,279) | (9,350,002)                     |        |         |         |         |                        | 2,417,954 | 496,690   | (2,075,028) | (5,341,279) | (9,350,002)  |  |  |  |  |

### Impact of Changes in Assumptions:

|                                     |           |           |           |           |  |
|-------------------------------------|-----------|-----------|-----------|-----------|--|
| Revenue Enhancements:               | (176,345) | (352,690) | (352,690) | (352,690) |  |
| Renewals/New Levies/State Advances: | 176,345   | 352,690   | 352,690   | 352,690   |  |
| Expense Reductions:                 | -         | -         | -         | -         |  |
| Reserves and Encumbrances:          | -         | -         | -         | -         |  |
| Annual:                             | -         | -         | -         | -         |  |
| Cumulative:                         | -         | -         | -         | -         |  |

### Deficits Eliminated?

| YES           | YES           | NO            | NO            | NO            |
|---------------|---------------|---------------|---------------|---------------|
| (June 10.010) | (June 10.010) | (June 12.010) | (June 12.010) | (June 12.010) |

Clearview Local (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

| Implement<br>Year | Item | Description<br>(Increase in fees, rental income, etc.) | Forecast Line | Check Totals: |        |        |        |        |
|-------------------|------|--|---------------|---------------|--------|--------|--------|--------|
|                   |      |  |               | FY2025        | FY2026 | FY2027 | FY2028 | FY2029 |

REVENUE ENHANCEMENTS - Enter each revenue enhancement as a positive amount. Do not include levy revenue that is not voter approved.

\*\*No Revenue Enhancements Included in Plan\*\*

Total Proposed Revenue Enhancements:

|   |   |   |   |   |   |
|---|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|

NOTE: If the user is writing the revenue enhancement in the plan year, enter it below, otherwise enter it in the tab titled "Plan Items"

**NOTE: If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FY"**

**Check Totals:**

[illegible]

**NOTE:** If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FY"

**Check Totals:**

[illegible]







# PRECAUTION WRITTEN PLAN WORKBOOK

| PRECAUTION WRITTEN PLAN WORKBOOK                          |      |   |         |         |         |         |         |         |         |         |         |         |         |           |              |
|---|------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|--------------|
| FY2025 Fall Forecast Submission                           |      |   |         |         |         |         |         |         |         |         |         |         |         |           |              |
| Implement Year  | Item | Description<br>(position eliminated, budget item reduced, etc.)                 | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Jan     | Feb     | Mar     | Apr     | May     | Jun       | Total FY2026 |
| FY2025  |      |   |         |         |         |         |         |         |         |         |         |         |         |           |              |
| EXPENDITURE REDUCTIONS - Enter each expenditure reduction |      |   |         |         |         |         |         |         |         |         |         |         |         |           |              |
| FY2026  | 33   | Assistant Principal RIF certified administrative - No Separation/Severance      |         |         |         |         |         |         |         |         |         |         |         |           | 0            |
| FY2026  | 34   | ESC Contracted Social Worker reduced starting in FY26                           |         |         |         |         |         |         |         |         |         |         |         | 122,831   | 122,831      |
| FY2026  | 35   | Reduce Budget for capital outlay: FY26-FY29                                     |         |         |         |         |         |         |         |         |         |         |         | 100,000   | 100,000      |
| FY2026  | 36   | Eliminate Building Fund transfer: FY26-FY29                                     |         |         |         |         |         |         |         |         |         |         |         | 1,000,000 | 1,000,000    |
| FY2026  | 37   | Eliminate Athletic Department transfer: FY26-FY29                               |         |         |         |         |         |         |         |         |         |         |         | 30,000    | 30,000       |
| FY2026  | 38   | Career Based Intervention Replacement at 1/2 salary FY26 forward - certificated | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938) | (1,938)   | (19,380)     |
| FY2026  | 39   | Career Based Intervention Replacement certificated - Estimated benefits         | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)   | (485)     | (4,850)      |
|   |      |   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 0            |
|   |      |   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 0            |
|   |      |   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 0            |
| Total Proposed Expenditure Reductions:                    |      |   | 0       | 0       | 57,908  | 60,265  | 60,265  | 60,265  | 60,265  | 60,265  | 60,265  | 60,265  | 60,265  | 1,307,282 | 1,805,187    |



## PRECAUTION WRITTEN PLAN WORKBOOK

## FY2025 Fall Forecast Submission

**EXPENDITURE REDUCTIONS -** Enter each expenditure reduction.

**Total Proposed Expenditure Reductions:**

|        |        |        |        |        |        |        |        |        |        |        |           |           |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|
| 60,265 | 60,264 | 61,126 | 61,126 | 61,126 | 61,126 | 61,126 | 19,003 | 61,126 | 61,126 | 61,126 | 1,313,957 | 1,942,497 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|

## PRECAUTION WRITTEN PLAN WORKBOOK

**EXPENDITURE REDUCTIONS -** Enter each expenditure reduction on a separate line.

## PRECAUTION WRITTEN PLAN WORKBOOK

|        |        |        |        |        |        |        |        |        |        |        |           |           |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|
| 61,126 | 61,133 | 62,013 | 62,013 | 62,013 | 62,013 | 62,013 | 19,990 | 62,013 | 62,013 | 62,013 | 1,314,844 | 1,993,097 |
| FY2028 |        |        |        |        |        |        |        |        |        |        |           |           |

| Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total FY2028 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|

**Total Proposed Expenditure Reductions:**

|        |        |        |        |        |        |        |        |        |        |           |           |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|
| 61,126 | 61,133 | 62,013 | 62,013 | 62,013 | 62,013 | 19,890 | 62,013 | 62,013 | 62,013 | 1,314,844 | 1,953,097 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|

## PRECAUTION WRITTEN PLAN WORKBOOK

| PRECAUTION WRITTEN PLAN WORKBOOK                          |      |   |       |       |       |       |       |       |       | FY2029 |       |       |       |       |              |         |  |  |  |  |  |
|---|------|---|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|--------------|---------|--|--|--|--|--|
| FY2025 Fall Forecast Submission                           |      |   |       |       |       |       |       |       |       |        |       |       |       |       |              |         |  |  |  |  |  |
| Implement Year  | Item | Description<br>(position eliminated, budget item reduced, etc.)   | Jul   | Aug   | Sep   | Oct   | Nov   | Dec   | Jan   | Feb    | Mar   | Apr   | May   | Jun   | Total FY2029 |         |  |  |  |  |  |
| EXPENDITURE REDUCTIONS - Enter each expenditure reduction |      |   |       |       |       |       |       |       |       |        |       |       |       |       |              |         |  |  |  |  |  |
| FY2026  | 1    | HS Math (retiring - not replacing) - certified - Salary   | 8,069 | 8,069 | 8,155 | 8,155 | 8,155 | 8,155 | 8,155 | 8,155  | 8,155 | 8,155 | 8,155 | 8,155 | 8,155        | 97,688  |  |  |  |  |  |
| FY2026  | 2    | HS Math (retiring - not replacing) - certified - Estimated Benefits   |       |       |       |       |       |       |       |        |       |       |       |       |              |         |  |  |  |  |  |
| FY2026  | 3    | HS Math (retiring - not replacing) - certified - Separation/Severance   | 2,018 | 2,018 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039  | 2,039 | 2,039 | 2,039 | 2,039 | 2,039        | 24,426  |  |  |  |  |  |
| FY2026  | 4    | Career Based Intervention (retiring - JVS to share cost) at 1/2 Salary FY26 forward - certified                       | 8,360 | 8,360 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494  | 8,494 | 8,494 | 8,494 | 8,494 | 8,494        | 101,660 |  |  |  |  |  |
| FY2026  | 5    | Career Based Intervention (retiring - JVS to share cost at 1/2 FY26 forward) - certified - Estimated Benefits         | 2,090 | 2,090 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124  | 2,124 | 2,124 | 2,124 | 2,124 | 2,124        | 25,420  |  |  |  |  |  |
| FY2026  | 6    | Career Based Intervention - Separation/Severance borne by Cheever USD entirely  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 7    | HS Math (retiring - not replacing) - certified - Salary   | 3,843 | 3,835 | 3,883 | 3,883 | 3,883 | 3,883 | 3,883 | 3,883  | 3,883 | 3,883 | 3,883 | 3,883 | 3,883        | 46,508  |  |  |  |  |  |
| FY2026  | 8    | HS Math (retiring - not replacing) - certified - Estimated Benefits   |       |       |       |       |       |       |       |        |       |       |       |       |              |         |  |  |  |  |  |
| FY2026  | 9    | HS Math (retiring - not replacing) - certified - No Separation/Severance  | 961   | 959   | 971   | 971   | 971   | 971   | 971   | 971    | 971   | 971   | 971   | 971   | 971          | 11,630  |  |  |  |  |  |
| FY2026  | 10   | MS ELA position #1 RIF certified - Salary   | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 11   | MS ELA position #1 RIF certified - Estimated Benefits   | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 12   | MS ELA position #1 RIF certified - No Separation/Severance  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 13   | MS ELA position #2 RIF certified - Salary   | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 14   | MS ELA position #2 RIF certified - Estimated Benefits   | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 15   | MS ELA position #2 RIF certified - No Separation/Severance  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 16   | Title I Teacher MS (retiring - certified) - Salary paid 100%  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 17   | Title I Teacher MS (retiring - certified) - Benefits estimated are paid from Title I                                  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 18   | Title I Teacher MS (retiring in December - not replaced) - Separation/Severance paid out of General Fund in FY26-FY28 |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 19   | Gifted teacher RIF certified - Salary   | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 20   | Gifted teacher RIF certified - Estimated Benefits   | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 21   | Gifted teacher RIF certified - No Separation/Severance  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 22   | Elementary teacher RIF certified - Salary   | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 23   | Elementary teacher RIF certified - Estimated Benefits   | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 24   | Elementary teacher RIF certified - No Separation/Severance  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 25   | Elementary Computer Science teacher RIF certified - Salary  | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 26   | Elementary Computer Science teacher RIF certified - Estimated Benefits  | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 27   | Elementary Computer Science teacher RIF certified - No Separation/Severance   |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 28   | Kindergarten teacher RIF certified - Salary   | 3,958 | 3,953 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000  | 4,000 | 4,000 | 4,000 | 4,000 | 4,000        | 47,911  |  |  |  |  |  |
| FY2026  | 29   | Kindergarten teacher RIF certified - Estimated Benefits   | 990   | 989   | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000        | 11,979  |  |  |  |  |  |
| FY2026  | 30   | Kindergarten teacher RIF certified - No Separation/Severance  |       |       |       |       |       |       |       |        |       |       |       |       |              | 0       |  |  |  |  |  |
| FY2026  | 31   | Assistant Principal RIF certified administrative - Salary   | 7,566 | 7,566 | 7,793 | 7,793 | 7,793 | 7,793 | 7,793 | 7,793  | 7,793 | 7,793 | 7,793 | 7,793 | 7,793        | 93,062  |  |  |  |  |  |
| FY2026  | 32   | Assistant Principal RIF certified administrative - Estimated Benefits   | 1,892 | 1,892 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949  | 1,949 | 1,949 | 1,949 | 1,949 | 1,949        | 23,274  |  |  |  |  |  |

## PRECAUTION WRITTEN PLAN WORKBOOK

## FY2025 Fall Forecast Submission

**EXPENDITURE REDUCTIONS -** Enter each expenditure reduction.

[illegible]



Clearview Local (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

| FY2025 Fall Forecast Submission  |            |             |             |             |  |        |             |             |             |             |
|--|------------|-------------|-------------|-------------|--|--------|-------------|-------------|-------------|-------------|
| Updated Forecast<br>(Reflects Changes in Assumptions)                              |            |             |             |             | Plan Impact<br>(Expenditure Reductions and Revenue Enhancements) |        |             |             |             |             |
| Forecast Line  | FY2025     | FY2026      | FY2027      | FY2028      | FY2029   | FY2025 | FY2026      | FY2027      | FY2028      | FY2029      |
| 01.010 General Property Tax (Real Estate)  | 2,900,000  | 2,745,698   | 2,591,396   | 2,591,396   | 2,591,396  | 0      | 0           | 0           | 0           | 0           |
| 01.020 Tangible Personal Property Tax  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 01.030 Income Tax  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 01.035 Unrestricted State Grants-in-Aid  | 13,500,000 | 13,500,000  | 13,500,000  | 13,500,000  | 13,500,000   | 0      | 0           | 0           | 0           | 0           |
| 01.040 Restricted State Grants-in-Aid  | 1,990,000  | 1,990,000   | 1,990,000   | 1,990,000   | 1,990,000  | 0      | 0           | 0           | 0           | 0           |
| 01.045 Restricted Federal (Grants-in-Aid - SSF)                                    | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 01.050 State Share of Local Property Taxes   | 350,000    | 327,957     | 305,914     | 305,914     | 305,914  | 0      | 0           | 0           | 0           | 0           |
| 01.060 All Other Revenues  | 865,000    | 865,000     | 865,000     | 865,000     | 865,000  | 0      | 0           | 0           | 0           | 0           |
| 01.070 Total Revenues  | 19,605,000 | 19,428,655  | 19,252,310  | 19,252,310  | 19,252,310   | 0      | 0           | 0           | 0           | 0           |
| Other Financing Sources:   |            |             |             |             |  |        |             |             |             |             |
| 02.010 Proceeds from Sale of Notes   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 02.020 State Emergency Loans and Advancements (Approved)                           | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 02.040 Operating Transfers-In  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 02.050 Advances-In   | 8,000      | 8,000       | 8,000       | 8,000       | 8,000  | 0      | 0           | 0           | 0           | 0           |
| 02.060 All Other Financing Sources   | 35,000     | 35,000      | 35,000      | 35,000      | 35,000   | 0      | 0           | 0           | 0           | 0           |
| 02.070 Total Other Financing Sources   | 43,000     | 43,000      | 43,000      | 43,000      | 43,000   | 0      | 0           | 0           | 0           | 0           |
| 02.080 Total Revenues and Other Financing Sources                                  | 19,648,000 | 19,471,655  | 19,295,310  | 19,295,310  | 19,295,310   | 0      | 0           | 0           | 0           | 0           |
| Expenditures:  |            |             |             |             |  |        |             |             |             |             |
| 03.010 Personal Services   | 11,390,503 | 11,846,123  | 11,964,584  | 12,084,230  | 12,205,072   | 0      | (438,055)   | (543,269)   | (551,752)   | (602,426)   |
| 03.020 Employees' Retirement/Insurance Benefits                                    | 4,831,088  | 5,265,886   | 5,739,816   | 6,256,399   | 6,819,475  | 0      | (114,301)   | (146,397)   | (148,514)   | (150,634)   |
| 03.030 Purchased Services  | 2,500,000  | 2,550,000   | 2,600,000   | 2,650,000   | 2,700,000  | 0      | (122,831)   | (122,831)   | (122,831)   | (122,831)   |
| 03.040 Supplies and Materials  | 260,927    | 268,755     | 276,818     | 285,122     | 293,676  | 0      | 0           | 0           | 0           | 0           |
| 03.050 Capital Outlay  | 300,000    | 300,000     | 300,000     | 300,000     | 300,000  | 0      | (100,000)   | (100,000)   | (100,000)   | (100,000)   |
| 03.060 Intergovernmental   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| Debt Service:  |            |             |             |             |  |        |             |             |             |             |
| 04.010 Principal All (Historical Only)   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.020 Principal Notes   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.030 Principal State Loans   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.040 Principal State Advancements  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.050 Principal HB 264 Loans  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.055 Principal Other   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.060 Interest and Fiscal Charges   | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 04.300 Other Objects   | 300,000    | 300,000     | 300,000     | 300,000     | 300,000  | 0      | 0           | 0           | 0           | 0           |
| 04.500 Total Expenditures  | 19,582,518 | 20,530,764  | 21,181,218  | 21,875,751  | 22,618,223   | 0      | (775,187)   | (912,497)   | (923,097)   | (975,891)   |
| Other Financing Uses:  |            |             |             |             |  |        |             |             |             |             |
| 05.010 Operating Transfers-Out   | 1,030,500  | 1,030,500   | 1,030,500   | 1,030,500   | 1,030,500  | 0      | (1,030,000) | (1,030,000) | (1,030,000) | (1,030,000) |
| 05.020 Advances-Out  | 8,000      | 8,000       | 8,000       | 8,000       | 8,000  | 0      | 0           | 0           | 0           | 0           |
| 05.030 All Other Financing Uses  | 0          | 0           | 0           | 0           | 0  | 0      | 0           | 0           | 0           | 0           |
| 05.040 Total Other Financing Uses  | 1,038,500  | 1,038,500   | 1,038,500   | 1,038,500   | 1,038,500  | 0      | (1,030,000) | (1,030,000) | (1,030,000) | (1,030,000) |
| 05.050 Total Expenditures and Other Financing Uses                                 | 20,621,018 | 21,569,264  | 22,219,718  | 22,914,251  | 23,656,723   | 0      | (1,805,187) | (1,942,497) | (1,993,097) | (2,005,891) |
| 06.010 Excess of Revenues over (under) Expenditures (2,080 less 5,050)             | (973,018)  | (2,097,609) | (2,924,408) | (3,618,943) | (4,361,413)  | 0      | 1,805,187   | 1,942,497   | 1,993,097   | 2,005,891   |
| 07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | 4,140,972  | 3,167,954   | 1,070,345   | (1,854,063) | (5,473,004)  |        |             |             |             |             |
| Required Forecast Update<br>(Reflects Plans to be Implemented by Aug. 31st)        |            |             |             |             |  |        |             |             |             |             |
|  | FY2025     | FY2026      | FY2027      | FY2028      | FY2029   |        |             |             |             |             |
|  | 2,900,000  | 2,745,698   | 2,591,396   | 2,591,396   | 2,591,396  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 13,500,000 | 13,500,000  | 13,500,000  | 13,500,000  | 13,500,000   |        |             |             |             |             |
|  | 1,990,000  | 1,990,000   | 1,990,000   | 1,990,000   | 1,990,000  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 350,000    | 327,957     | 305,914     | 305,914     | 305,914  |        |             |             |             |             |
|  | 865,000    | 865,000     | 865,000     | 865,000     | 865,000  |        |             |             |             |             |
|  | 19,605,000 | 19,428,655  | 19,252,310  | 19,252,310  | 19,252,310   |        |             |             |             |             |
|  | 11,390,503 | 11,408,068  | 11,421,315  | 11,532,478  | 11,602,646   |        |             |             |             |             |
|  | 4,831,088  | 5,151,585   | 5,593,419   | 6,107,885   | 6,668,841  |        |             |             |             |             |
|  | 2,500,000  | 2,427,169   | 2,477,169   | 2,527,169   | 2,577,169  |        |             |             |             |             |
|  | 260,927    | 268,755     | 276,818     | 285,122     | 293,676  |        |             |             |             |             |
|  | 300,000    | 200,000     | 200,000     | 200,000     | 200,000  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           | 0           | 0  |        |             |             |             |             |
|  | 0          | 0           | 0           |             |  |        |             |             |             |             |

# Clearview Local (Lorain)

## FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

### PRECAUTION WRITTEN PLAN WORKBOOK

#### FY2025 Fall Forecast Submission

| FY2025 Fall Forecast Submission  |  |               |           |               | Updated Forecast<br>(Reflects Changes in Assumptions) |               |           |               |           | Plan Impact<br>(Expenditure Reductions and Revenue Enhancements) |        |               |        |               | Required Forecast Update<br>(Reflects Plans to be Implemented by Aug. 31st) |               |           |               |             |
|--|--|---------------|-----------|---------------|---|---------------|-----------|---------------|-----------|--|--------|---------------|--------|---------------|---|---------------|-----------|---------------|-------------|
| Forecast Line  |  | FY2025        | FY2026    | FY2027        | FY2028  | FY2029        | FY2025    |               | FY2026    | FY2027   | FY2028 | FY2029        | FY2025 |               | FY2026  | FY2027        | FY2028    | FY2029        |             |
| 07.020 Cash Balance June 30  |  | 3,167,954     | 1,070,345 | (1,854,063)   | (5,473,004)   | (9,834,417)   |           |               |           |  |        |               | FY2025 |               | 3,167,954   | 2,875,532     | 1,893,621 | 221,777       | (2,127,745) |
| 08.010 Estimated Encumbrances June 30  |  | 750,000       | 750,000   | 750,000       | 750,000   | 750,000       |           |               | 0         | 0  | 0      | 0             | 0      | 750,000       |   | 750,000       | 750,000   | 750,000       | 750,000     |
| Reservation of Fund Balance  |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| 09.010 Textbooks and Instructional Materials   |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.020 Capital Improvements  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.030 Budget Reserve  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.040 DPIA  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.044 Fiscal Stabilization  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.050 Debt Service  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.060 Property Tax Advances   |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.070 Bus Purchases   |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 09.080 Reservation of Fund Balance   |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 10.010 Fund Balance June 30 for Certification of Appropriations                                  |  | 2,417,954     | 320,345   | (2,604,063)   | (6,223,004)   | (10,584,417)  |           |               |           |  |        |               |        | 2,417,954     |   | 2,125,532     | 1,143,621 | (522,223)     | (2,877,745) |
| Revenue from Replacement/Renewal Levies  |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| 11.010 Income Tax - Renewal  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 11.020 Property Tax - Renewal or Replacement   |  | 0             | 176,345   | 352,690       | 352,690   | 352,690       |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 176,345       | 352,690   | 352,690       | 352,690     |
| 11.300 Cumulative Balance of Replacement/Renewal Levies  |  | 0             | 176,345   | 529,035       | 881,725   | 1,234,415     |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 176,345       | 529,035   | 881,725       | 1,234,415   |
| 12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other Revenue from New Levies |  | 2,417,954     | 496,690   | (2,075,028)   | (5,341,279)   | (9,350,002)   |           |               |           |  |        |               |        | 2,417,954     |   | 2,301,877     | 1,672,656 | 359,502       | (1,643,330) |
| Revenue from New Levies  |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| 13.010 Income Tax - New  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 13.020 Property Tax - New  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 13.030 Cumulative Balance of New Levies  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 14.010 Revenue from Future State Advances  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| Cumulative State Advances  |  | 0             | 0         | 0             | 0   | 0             |           |               | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| 15.010 Unreserved Fund Balance June 30   |  | 2,417,954     | 496,690   | (2,075,028)   | (5,341,279)   | (9,350,002)   |           |               |           |  |        |               |        | 2,417,954     |   | 2,301,877     | 1,672,656 | 359,502       | (1,643,330) |
| Impact of Changes:   |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| Revenue Enhancements:  |  |               |           |               |   | 0             | 0         | 0             | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| Renewals/New Levies/State Advances:  |  |               |           |               |   | 0             | 0         | 0             | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| Expense Reductions:  |  |               |           |               |   | 0             | 1,805,187 | 1,942,497     | 1,953,097 | 2,005,891  |        |               | 0      | 0             |   | 1,805,187     | 1,942,497 | 1,953,097     | 2,005,891   |
| Reserves and Encumbrances:   |  |               |           |               |   | 0             | 0         | 0             | 0         | 0  | 0      | 0             | 0      | 0             |   | 0             | 0         | 0             | 0           |
| Annual:  |  |               |           |               |   | 0             | 1,805,187 | 1,942,497     | 1,953,097 | 2,005,891  |        |               | 0      | 0             |   | 1,805,187     | 1,942,497 | 1,953,097     | 2,005,891   |
| Cumulative:  |  |               |           |               |   | 0             | 1,805,187 | 3,747,684     | 5,700,781 | 7,706,672  |        |               | 0      | 0             |   | 1,805,187     | 3,747,684 | 5,700,781     | 7,706,672   |
| Deficits Eliminated?   |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| YES  |  | YES           |           | YES           |   | YES           |           | YES           |           | YES  |        | YES           |        | NO            |   | NO            |           | NO            |             |
| (line 10.010)  |  | (line 10.010) |           | (line 12.010) |   | (line 12.010) |           | (line 12.010) |           | (line 12.010)  |        | (line 12.010) |        | (line 12.010) |   | (line 12.010) |           | (line 12.010) |             |
| Deficit Spending Eliminated?   |  |               |           |               |   |               |           |               |           |  |        |               |        |               |   |               |           |               |             |
| (line 5.010)   |  | (line 5.010)  |           | (line 6.010)  |   | (line 6.010)  |           | (line 6.010)  |           | (line 6.010)   |        | (line 6.010)  |        | (line 6.010)  |   | (line 6.010)  |           | (line 6.010)  |             |
| (973.018)  |  | (292.422)     |           | (629.221)     |   | (1,313.154)   |           | (2,003.832)   |           | (2,003.832)  |        | (2,003.832)   |        | (2,003.832)   |   | (2,003.832)   |           | (2,003.832)   |             |
| NO   |  | NO            |           | NO            |   | NO            |           | NO            |           | NO   |        | NO            |        | NO            |   | NO            |           | NO            |             |

#### Impact of Changes:

|                                     |   |           |           |           |           |   |           |           |           |           |
|-------------------------------------|---|-----------|-----------|-----------|-----------|---|-----------|-----------|-----------|-----------|
| Revenue Enhancements:               | 0 | 0         | 0         | 0         | 0         | 0 | 0         | 0         | 0         | 0         |
| Renewals/New Levies/State Advances: | 0 | 0         | 0         | 0         | 0         | 0 | 0         | 0         | 0         | 0         |
| Expense Reductions:                 | 0 | 1,805,187 | 1,942,497 | 1,953,097 | 2,005,891 | 0 | 1,805,187 | 1,942,497 | 1,953,097 | 2,005,891 |
| Reserves and Encumbrances:          | 0 | 0         | 0         | 0         | 0         | 0 | 0         | 0         | 0         | 0         |
| Annual:                             | 0 | 1,805,187 | 1,942,497 | 1,953,097 | 2,005,891 |   |           |           |           |           |
| Cumulative:                         | 0 | 1,805,187 | 3,747,684 | 5,700,781 | 7,706,672 |   |           |           |           |           |

#### Deficits Eliminated?

| YES                          | YES           | YES                   | YES           | NO            |
|------------------------------|---------------|-----------------------|---------------|---------------|
| (line 10.010)                | (line 10.010) | (line 12.010)         | (line 12.010) | (line 12.010) |
| Deficit Spending Eliminated? |               |                       |               |               |
| (line 5.010)                 | (line 5.010)  | (line 6.010+Renewals) |               |               |
| (973,018)                    | (292,422)     | (629,221)             | (1,313,154)   | (2,002,832)   |
| NO                           | NO            | NO                    | NO            | NO            |

I certify, the board of education reviewed and approved the changes in assumptions, revenue enhancements and expenditure reductions contained in this workbook and approved the written plan template and narrative on:

[Enter Date of BOE Approval]

Board President

Superintendent

Treasurer

## PRECAUTION WRITTEN PLAN WORKBOOK

**Check Totals:**

**PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE** -only enter plan items which will not be acted upon by the board of education during the current fiscal year

[illegible]

## PRECAUTION WRITTEN PLAN WORKBOOK

| Item | Description (unexpected change in funding, etc.) |
|------|--|
|------|--|

**PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE.** -only enter plan items which will not be active

**Total Proposed Charges:**[illegible]

Clearview Local (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Check Totals:

0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Board Approval Date:

Item Description (unexpected change in funding, etc.)

Forecast Line

Jul

Aug

Sep

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

Total FY2025

PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE - only enter plan items which will not be age

Total Proposed Changes:

0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Cleanview Local (Ilorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

| Forecast Line  |            |            |            |             | Required Forecast Update<br>(Reflects Plans to be Implemented by Aug. 31st) |        |        |        |        | Impact of Subsequent Plan Items to be Implemented After<br>Aug. 31st but in advance of YR3 |        |        |        |        | Forecast Reflecting All Plan Items |            |            |             |             |
|--|------------|------------|------------|-------------|---|--------|--------|--------|--------|--|--------|--------|--------|--------|------------------------------------|------------|------------|-------------|-------------|
| FY2025   | FY2026     | FY2027     | FY2028     | FY2029      | FY2025  | FY2026 | FY2027 | FY2028 | FY2029 | FY2025   | FY2026 | FY2027 | FY2028 | FY2029 | FY2025                             | FY2026     | FY2027     | FY2028      | FY2029      |
| 01.010 General Property Tax (Real Estate)  | 2,900,000  | 2,745,698  | 2,591,396  | 2,591,396   | 2,591,396   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 2,900,000                          | 2,745,698  | 2,591,396  | 2,591,396   | 2,591,396   |
| 01.020 Tangible Personal Property Tax  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 01.030 Income Tax  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 01.035 Unrestricted State Grants-in-Aid  | 13,500,000 | 13,500,000 | 13,500,000 | 13,500,000  | 13,500,000  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 13,500,000                         | 13,500,000 | 13,500,000 | 13,500,000  | 13,500,000  |
| 01.040 Restricted State Grants-in-Aid  | 1,990,000  | 1,990,000  | 1,990,000  | 1,990,000   | 1,990,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 1,990,000                          | 1,990,000  | 1,990,000  | 1,990,000   | 1,990,000   |
| 01.045 Restricted Federal Grants-in-Aid - SSF                                      | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 01.050 State Share of Local Property Taxes   | 350,000    | 327,957    | 305,914    | 305,914     | 305,914   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 350,000                            | 327,957    | 305,914    | 305,914     | 305,914     |
| 01.060 All Other Revenues  | 865,000    | 865,000    | 865,000    | 865,000     | 865,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 865,000                            | 865,000    | 865,000    | 865,000     | 865,000     |
| 01.070 Total Revenues  | 19,605,000 | 19,428,655 | 19,252,310 | 19,252,310  | 19,252,310  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 19,605,000                         | 19,428,655 | 19,252,310 | 19,252,310  | 19,252,310  |
| Other Financing Sources  |            |            |            |             |   |        |        |        |        |  |        |        |        |        |                                    |            |            |             |             |
| 02.010 Proceeds from Sale of Notes (Approved)                                      | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 02.020 State Emergency Loans and Advancements                                      | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 02.040 Operating Transfers-In  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 02.050 Advances-In   | 8,000      | 8,000      | 8,000      | 8,000       | 8,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 8,000                              | 8,000      | 8,000      | 8,000       | 8,000       |
| 02.060 All Other Financing Sources   | 35,000     | 35,000     | 35,000     | 35,000      | 35,000  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 35,000                             | 35,000     | 35,000     | 35,000      | 35,000      |
| 02.070 Total Other Financing Sources   | 43,000     | 43,000     | 43,000     | 43,000      | 43,000  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 43,000                             | 43,000     | 43,000     | 43,000      | 43,000      |
| 02.070 Total Revenues and Other Financing Sources                                  | 19,648,000 | 19,471,655 | 19,295,310 | 19,295,310  | 19,295,310  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 19,648,000                         | 19,471,655 | 19,295,310 | 19,295,310  | 19,295,310  |
| Expenditures   |            |            |            |             |   |        |        |        |        |  |        |        |        |        |                                    |            |            |             |             |
| 03.010 Personal Services   | 11,390,503 | 11,408,068 | 11,421,315 | 11,532,478  | 11,602,646  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 11,390,503                         | 11,408,068 | 11,421,315 | 11,532,478  | 11,602,646  |
| 03.020 Employees' Retirement/Pension Benefits                                      | 4,831,088  | 5,151,585  | 5,593,419  | 6,107,885   | 6,668,941   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 4,831,088                          | 5,151,585  | 5,593,419  | 6,107,885   | 6,668,941   |
| 03.030 Purchased Services  | 2,500,000  | 2,427,169  | 2,477,169  | 2,527,169   | 2,577,169   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 2,500,000                          | 2,427,169  | 2,477,169  | 2,527,169   | 2,577,169   |
| 03.040 Supplies and Materials  | 260,927    | 268,755    | 276,818    | 285,122     | 293,676   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 260,927                            | 268,755    | 276,818    | 285,122     | 293,676     |
| 03.050 Capital Outlay  | 300,000    | 200,000    | 200,000    | 200,000     | 200,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 300,000                            | 200,000    | 200,000    | 200,000     | 200,000     |
| 03.060 Intergovernmental Debt Service  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.010 Principal-All (Historical Only)   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.020 Principal-Notes   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.030 Principal-State Loans   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.040 Principal-State Advancements  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.050 Principal-HH 264 Loans  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.055 Principal-Other   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.060 Interest and Fiscal Charges   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 04.300 Other Objects   | 300,000    | 300,000    | 300,000    | 300,000     | 300,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 300,000                            | 300,000    | 300,000    | 300,000     | 300,000     |
| 04.500 Total Expenditures  | 19,582,518 | 19,755,577 | 20,268,721 | 20,952,654  | 21,642,332  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 19,582,518                         | 19,755,577 | 20,268,721 | 20,952,654  | 21,642,332  |
| Other Financing Uses   |            |            |            |             |   |        |        |        |        |  |        |        |        |        |                                    |            |            |             |             |
| 05.010 Operating Transfers-Out   | 1,030,500  | 500        | 500        | 500         | 500   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 1,030,500                          | 500        | 500        | 500         | 500         |
| 05.020 Advances-Out  | 8,000      | 8,000      | 8,000      | 8,000       | 8,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 8,000                              | 8,000      | 8,000      | 8,000       | 8,000       |
| 05.030 All Other Financing Uses  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 05.040 Total Other Financing Uses  | 1,038,500  | 8,500      | 8,500      | 8,500       | 8,500   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 1,038,500                          | 8,500      | 8,500      | 8,500       | 8,500       |
| 05.050 Total Expenditures and Other Financing Uses                                 | 20,621,018 | 19,764,077 | 20,277,221 | 20,961,154  | 21,650,832  | -      | -      | -      | -      | -  | -      | -      | -      | -      | 20,621,018                         | 19,764,077 | 20,277,221 | 20,961,154  | 21,650,832  |
| 06.010 Excess of Revenues over (under) Expenditures (2,000 less 5,050)             | (673,018)  | (292,422)  | (641,911)  | (1,665,844) | (2,395,522)   | -      | -      | -      | -      | -  | -      | -      | -      | -      | (673,018)                          | (292,422)  | (641,911)  | (1,665,844) | (2,395,522) |
| 07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | 4,140,972  | 3,167,954  | 2,875,532  | 1,893,621   | 227,777   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 4,140,972                          | 3,167,954  | 2,875,532  | 1,893,621   | 227,777     |
| 07.020 Cash Balance June 30  | 3,167,954  | 2,875,532  | 1,893,621  | 227,777     | (2,127,745)   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 3,167,954                          | 2,875,532  | 1,893,621  | 227,777     | (2,127,745) |
| 08.010 Estimated Encumbrances June 30  | 750,000    | 750,000    | 750,000    | 750,000     | 750,000   | -      | -      | -      | -      | -  | -      | -      | -      | -      | 750,000                            | 750,000    | 750,000    | 750,000     | 750,000     |
| Reservation of Fund Balance  |            |            |            |             |   |        |        |        |        |  |        |        |        |        |                                    |            |            |             |             |
| 09.010 Textbooks and Instructional Materials                                       | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 09.020 Capital Improvements  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 09.030 Budget Reserve  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 09.040 DPA   | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |
| 09.044 Fiscal Stabilization  | -          | -          | -          | -           | -   | -      | -      | -      | -      | -  | -      | -      | -      | -      | -                                  | -          | -          | -           | -           |

FORECAST REFLECTING ALL PLAN ITEMS

FORECAST REFLECTING ALL PLAN ITEMS

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### Forecast Reflecting AI Plan Items

### Deficits Eliminated?

|                                    | (line 6.010) | (line 6.010-Renewal) |
|------------------------------------|--------------|----------------------|
| Revenue Enhancements:              | -            | -                    |
| Renewal/New Levies/State Advances: | -            | -                    |
| Expense Reductions:                | -            | -                    |
| Reserves and Encumbrances          | -            | -                    |
| Annual:                            | -            | -                    |
| Cumulative:                        | -            | -                    |