



Revere Local Schools

Five Year Forecast Financial Report

May, 2020

Richard Berdine, Treasurer



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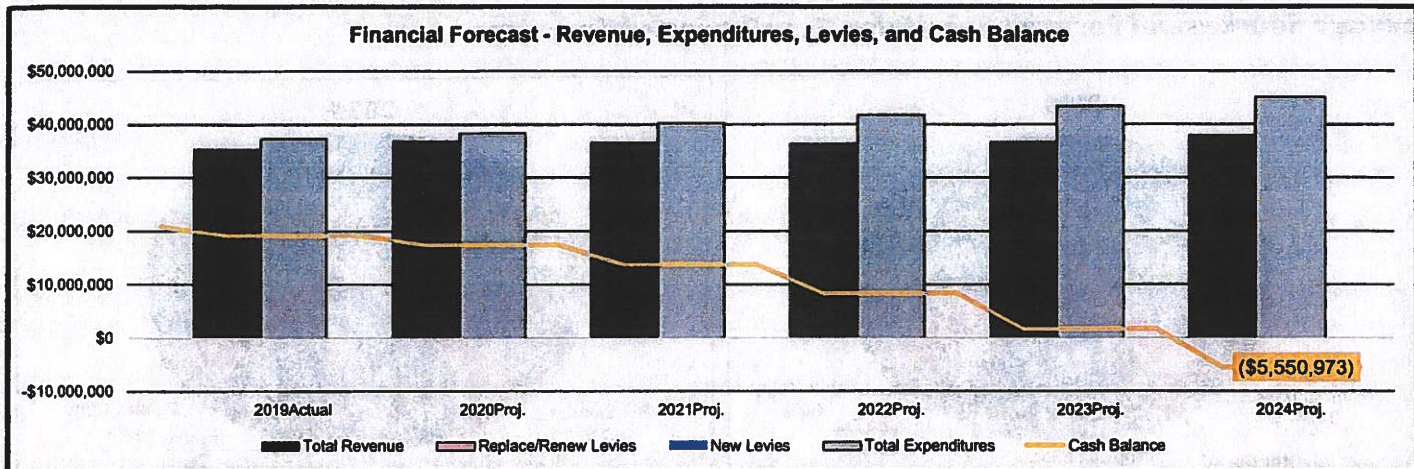
Forecast Purpose/Objectives

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

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

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

Forecast Summary



Revere Local Schools

Financial Forecast

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Beginning Balance	19,366,449	17,829,951	14,166,076	8,793,666	2,088,330
+ Revenue	36,842,022	36,584,891	36,389,174	36,704,616	37,965,472
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(38,378,520)	(40,248,766)	(41,761,584)	(43,409,952)	(45,129,776)
= Revenue Surplus or Deficit	(1,536,498)	(3,663,875)	(5,372,410)	(6,705,336)	(7,164,304)
Ending Balance with renewal levies Note: Not Reduced for Encumbrances	17,829,951	14,166,076	8,793,666	2,088,330	(5,075,973)

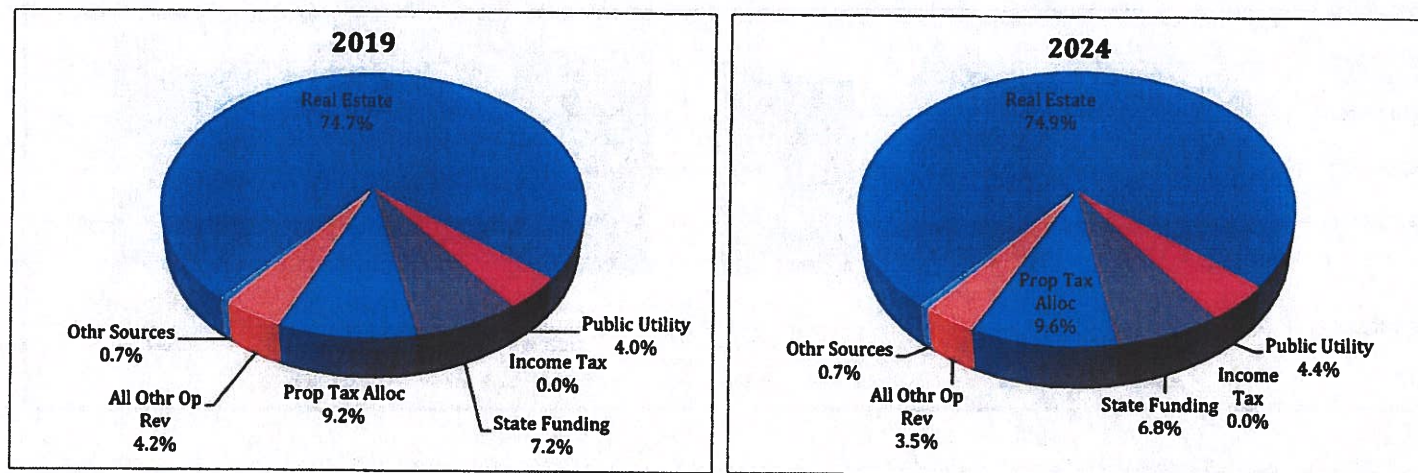
Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	(1,536,498)	(3,663,875)	(5,372,410)	(6,705,336)	(7,164,304)
Ending Balance w/o Levies	17,829,951	14,166,076	8,793,666	2,088,330	(5,075,973)

The projected balance of (\$5.5) million at June 30, 2024 compares unfavorably to the November 2019 forecast projected balance of (\$3.8) million. While cash balance is certainly one factor to consider, the "Revenue Surplus or Deficit" is a concern given the \$1.8 million operating deficit in FY20 that increases over the other four years of the forecast. The May 2020 forecast shows a projected ending cash balance for FY20 of \$17.8 million, an increase of approximately \$300,000 over the November 2019 forecast. This increase is due to anticipated additional tax collections from \$31.7 million of new construction in the District.

While our district is very fortunate to have a tax collection rate of 100% of currently billed taxes being collected and distributed to us on an annual basis, as well as new construction growth that generates additional revenue, this will be challenged for the immediate fiscal years due to the current coronavirus pandemic. For this forecast, tax collection rates are reduced by 2% annually in 2021 and 2022, before increasing by 2% annually in 2023 and 2024 back to current levels. New construction and reappraisal growth from County valuations are also reduced for the same years. The 9.02 mill substitute levy, which eliminated two emergency operating levies totaling the same millage, passed by Revere voters in November 2019 is included for this forecast. State revenues are projected to reduce 10% from FY20 levels in FY21 to FY23, before returning to current "guaranteed" funding levels in FY24. This is due to reduced State revenues available during the pandemic economic shutdown. Expenditure growth is a concern that must be managed, and given our existence as a service provider of education to our students, our reliance on staffing is significant and these costs are not small and are not declining. Given our current trajectory of increasing expenditures, relatively flat revenues, and declining cash balance, additional operating funds will be necessary at some point during this five-year forecast period.

Revenue Sources and Forecast Year-Over-Year Projected Overview



*Projected % trends include renewal levies

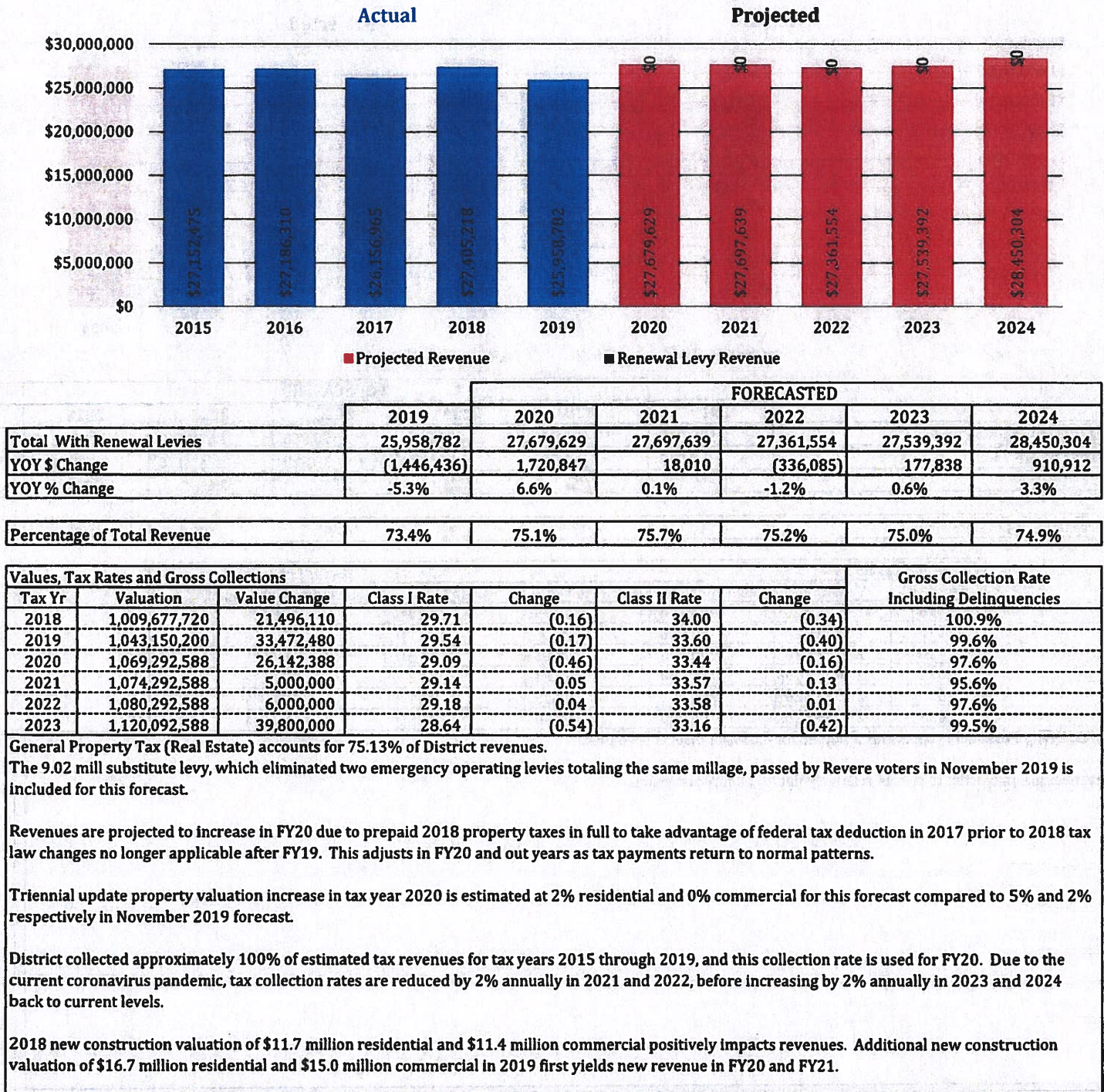
	Prev. 5-Year Avg. Annual Change	PROJECTED					5-Year Avg. Annual Change
		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	
Revenue:							
1.010-Real Estate	-0.53%	6.63%	0.07%	-1.21%	0.65%	3.31%	1.89%
1.020-Public Utility	2.38%	-2.70%	5.54%	2.49%	2.58%	2.29%	2.04%
1.030-Income Tax	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1.035-State Funding	1.38%	-3.65%	-9.89%	0.03%	0.03%	11.76%	-0.34%
1.040-Restricted Aid	2280.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1.045-Restr Federal SFSF	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1.050-Property Tax Alloc	-1.18%	0.72%	1.37%	1.03%	2.73%	1.45%	1.46%
1.060-All Other Operating	14.26%	-7.84%	-11.20%	5.09%	0.00%	0.00%	-2.79%
1.070-Total Revenue	0.89%	4.24%	-0.70%	-0.54%	0.87%	3.46%	1.47%
2.070-Total Other Sources	2738.19%	-0.90%	0.00%	0.00%	0.00%	0.00%	-0.18%
2.080-Total w/Other Srcs	0.79%	4.20%	-0.70%	-0.53%	0.87%	3.44%	1.45%

Total revenues are expected to increase in FY20 from FY19 primarily due to prepaid 2018 property taxes paid in full to take advantage of federal tax deduction in 2017 prior to 2018 tax law changes no longer applicable after FY19. This adjusts in FY21 and out years as tax payments return to normal patterns. Property valuation growth from new construction provides revenue growth for the District, but these estimated increases are reduced in this forecast due to the coronavirus pandemic. Tax collection rates are reduced by 2% annually in 2021 and 2022, before increasing by 2% annually in 2023 and 2024 back to current levels. Reappraisal growth from County valuations are also reduced for the same years. The 9.02 mill substitute levy, which eliminated two emergency operating levies totaling the same millage, passed by Revere voters in November 2019 is included for this forecast. State revenues are projected to reduce 10% from FY20 levels in FY21 to FY23, before returning to current "guaranteed" funding levels in FY24. This is due to reduced State revenues available during the pandemic economic shutdown. Declining interest rates and cash balances negatively impact interest earnings in future years of this forecast.

The Notes and Assumptions page for each revenue category provide more detailed considerations used in the development of this forecast.

1.010 - General Property Tax (Real Estate)

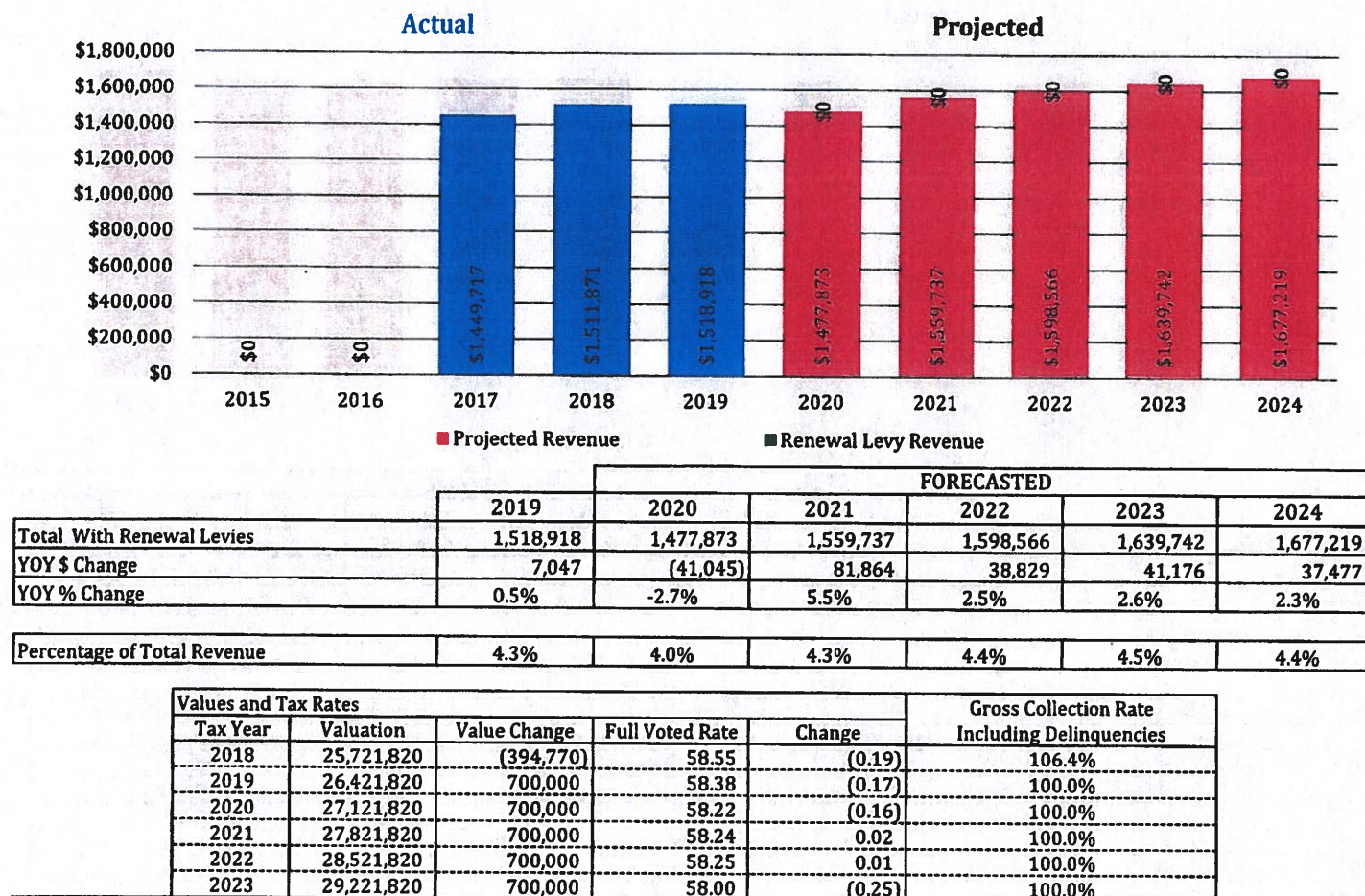
Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



**Projected % trends include renewal levies*

1.020 - Public Utility Personal Property

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



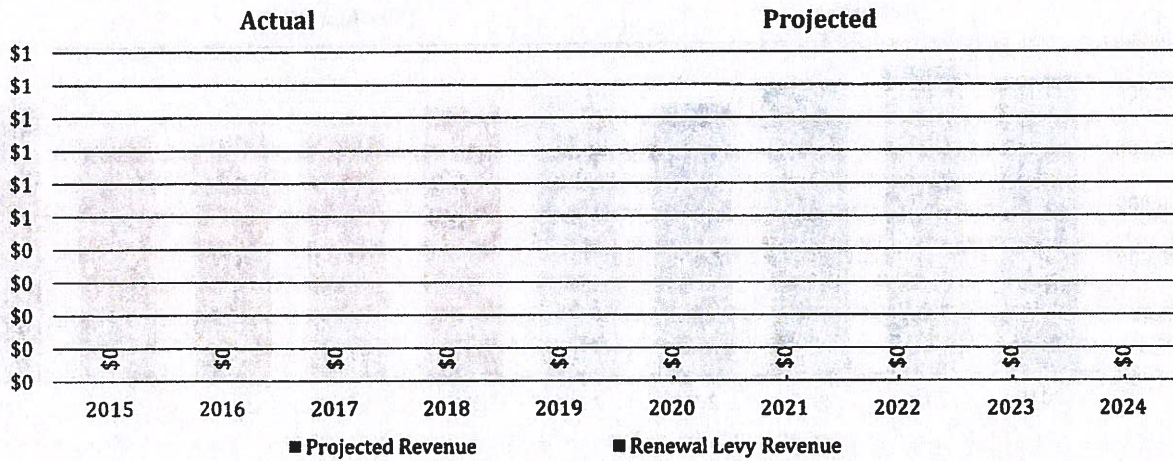
Public Utility Personal Property tax accounts for 4.01% of District revenues.

Revenues are projected to remain relatively flat for all forecast years.

*Projected % trends include renewal levies

1.030 - Income Tax

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



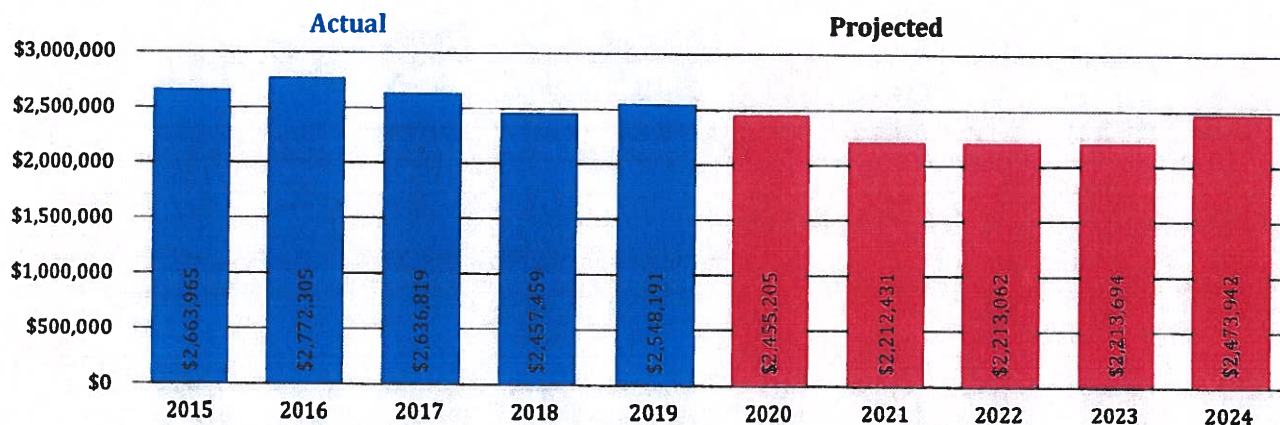
	2019	FORECASTED				
		2020	2021	2022	2023	2024
Total	-	-	-	-	-	-
YOY \$ Change	-	-	-	-	-	-
YOY % Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of Total Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Revere Local Schools does not have an Income Tax.

*Projected % trends include renewal levies

1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.



	FORECASTED					
	2019	2020	2021	2022	2023	2024
Total	2,548,191	2,455,205	2,212,431	2,213,062	2,213,694	2,473,942
YOY \$ Change	90,732	(92,986)	(242,774)	631	632	260,248
YOY % Change	3.7%	-3.6%	-9.9%	0.0%	0.0%	11.8%
Percentage of Total Revenue	7.2%	6.7%	6.0%	6.1%	6.0%	6.5%
Base Aid	2,171,779	2,171,779	2,171,779	2,171,779	2,171,779	2,171,779
Student Wellness Aid		81,205	117,683	118,289	118,894	119,500
Supplemental Aid - Wellness & Growing		33,187	49,780	49,780	49,780	49,780
Enrollment	2,634	2,641	2,655	2,668	2,682	2,696

Unrestricted Grants-in-Aid accounts for 6.66% of District revenues.

Revenues are projected to reduce 10% from FY20 levels in FY21 to FY23, before returning to current "guaranteed" funding levels in FY24. This is due to reduced State revenues available during the pandemic economic shutdown. FY21 is the second year of the current State biennial budget, and FY22 and FY23 represent the next State biennial budget cycle.

Increase in FY19 over FY18 is due to receipt of preschool special education funding for FY18 caused by EMIS coding issue corrected with ODE in next fiscal year.

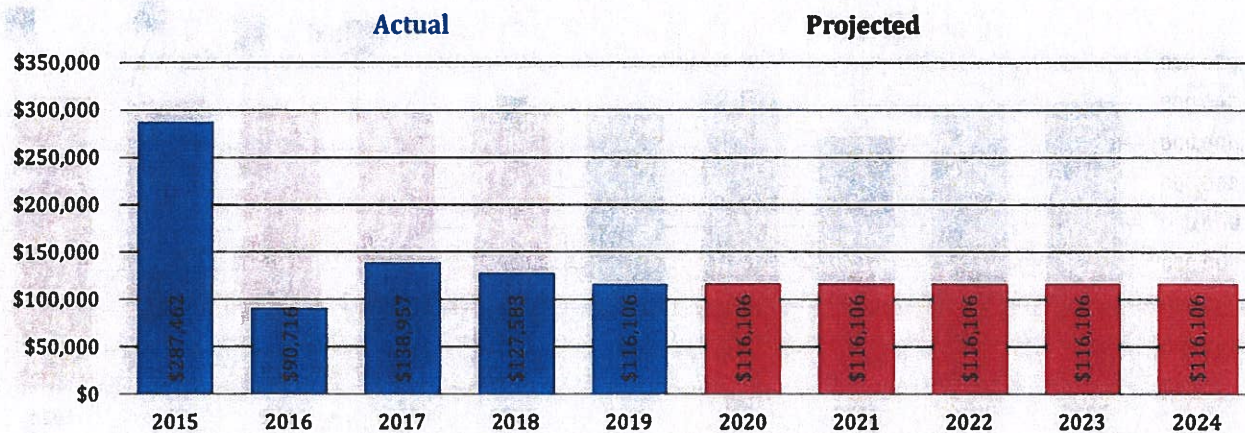
Student Wellness & Success funding first received in the State biennial budget for FY20/21 is not included in this forecast as it is recorded in fund 467.

District received final installment (\$43,000) of tangible personal property tax supplement funding from State in FY18.

Casino revenues of \$140,000 are included in this category.

1.040 & 1.045 - Restricted Grants-in-Aid

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



		FORECASTED				
	2019	2020	2021	2022	2023	2024
Total	116,106	116,106	116,106	116,106	116,106	116,106
YOY \$ Change	(11,477)	-	-	-	-	-
YOY % Change	-9.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of Total Revenue	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%

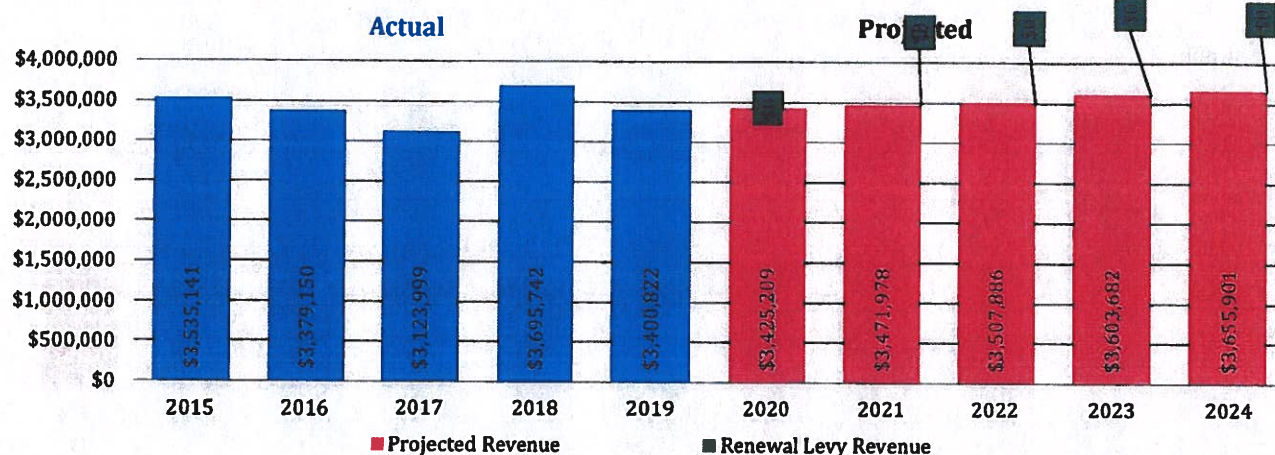
Restricted Grants-in-Aid accounts for .32% of District revenues.

Revenues are projected to remain for all forecast years as the District has been on the State guarantee funding allowance for numerous years.

Catastrophic cost special education funding reimbursement from State for high cost special education students accounts for nearly all of this revenue source.

1.050 - Property Tax Allocation

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



	2019	2020	2021	2022	2023	2024
Total With Renewal Levies	3,400,822	3,425,209	3,471,978	3,507,886	3,603,682	3,655,901
YOY \$ Change	(294,920)	24,387	46,769	35,908	95,796	52,219
YOY % Change	-8.0%	0.7%	1.4%	1.0%	2.7%	1.4%

	2019	2020	2021	2022	2023	2024
Percentage of Total Revenue	9.6%	9.3%	9.5%	9.6%	9.8%	9.6%

	2019	2020	2021	2022	2023	2024
% of Residential Real Estate 10% Rollback	10.21%	10.21%	10.21%	10.21%	10.21%	10.21%
% of Residential Real Estate 2.5% Rollback	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
% of Residential Real Estate Homestead	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%

Property Tax Allocation accounts for 9.30% of District revenues.

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

Revenues increased slightly in FY18 due to inside millage growth from tax reappraisals and triennial updates, as indicated in the notes for 1.010 General Property Tax (Real Estate).

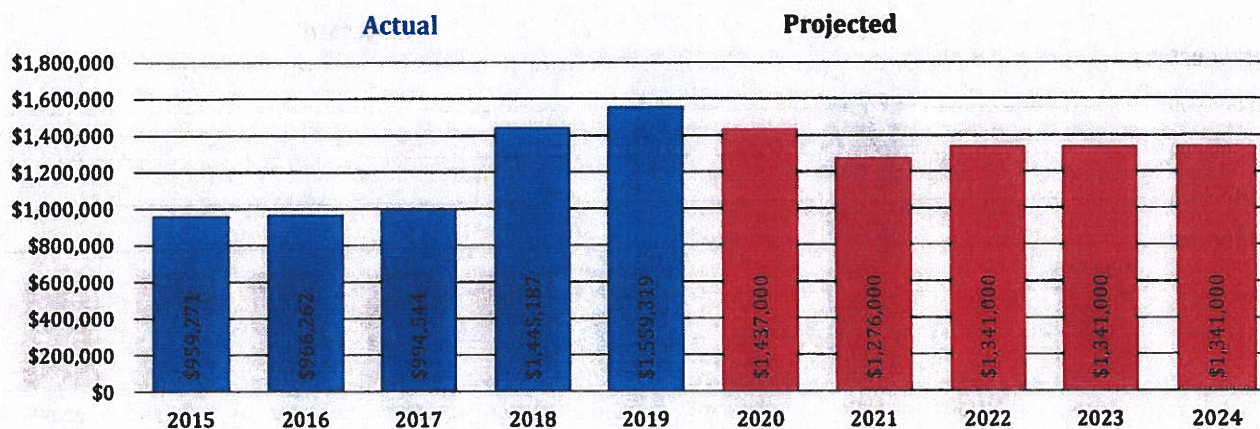
Revenues also increased in FY18 from FY17 due to prepaid 2018 property taxes in full to take advantage of federal tax deduction in 2017 prior to 2018 tax law changes, as the State pays the 12.5% or 10% homestead and rollback payments on any 2018 property taxes paid in 2017 to take advantage of this deduction before the 2018 federal tax law changes. This adjusts in FY19 and out years as tax payments return to normal patterns.

FY18 also shows an increase due to correction of a \$305,000 receipt posting error to the bond retirement and permanent improvement funds that was due to the general funds. This will not reoccur.

**Projected % trends include renewal levies*

1.060 - All Other Operating Revenues

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



		FORECASTED				
	2019	2020	2021	2022	2023	2024
Total	1,559,319	1,437,000	1,276,000	1,341,000	1,341,000	1,341,000
YOY \$ Change	114,132	(122,319)	(161,000)	65,000	-	-
YOY % Change	7.9%	-7.8%	-11.2%	5.1%	0.0%	0.0%
Percentage of Total Revenue	4.4%	3.9%	3.5%	3.7%	3.7%	3.5%

All Other Operating Revenues accounts for 3.90% of District revenues.

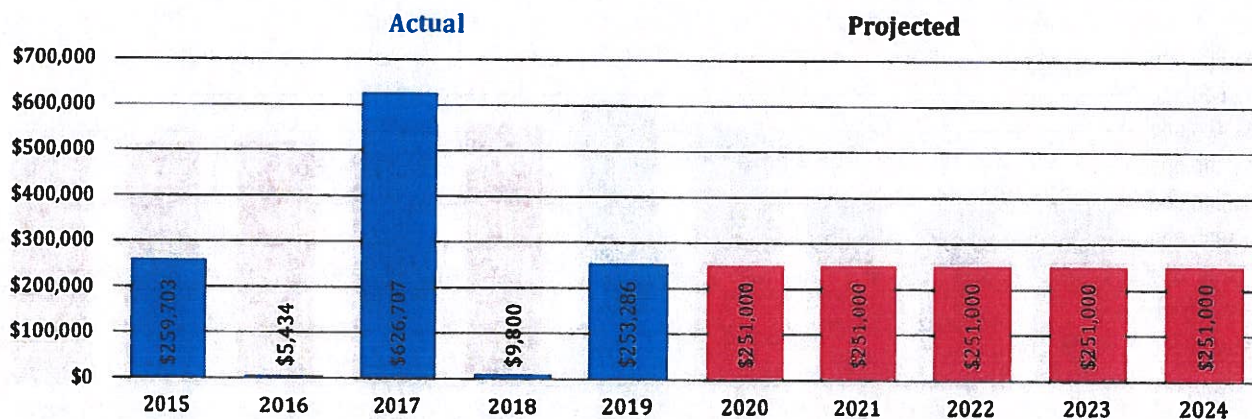
This category is comprised of tuition, student fees, investment earnings, mobile home taxes, and payments in lieu of taxes for Village of Richfield development agreements. The Village has held the District harmless from revenue losses related to these development agreements.

A reduction in tuition receipts is included for FY20 due to two months of school closure for pre-K and extended day K programs due to coronavirus pandemic.

The increase in forecast years above FY17 is primarily due to increased investment earnings, with slight declines projected beginning FY20 due to declining interest rates and investable balance. Current interest rates are less than half the rate from one year ago, thus a reduction in in this revenue item for FY20 and FY21.

2.070 - Total Other Financing Sources

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

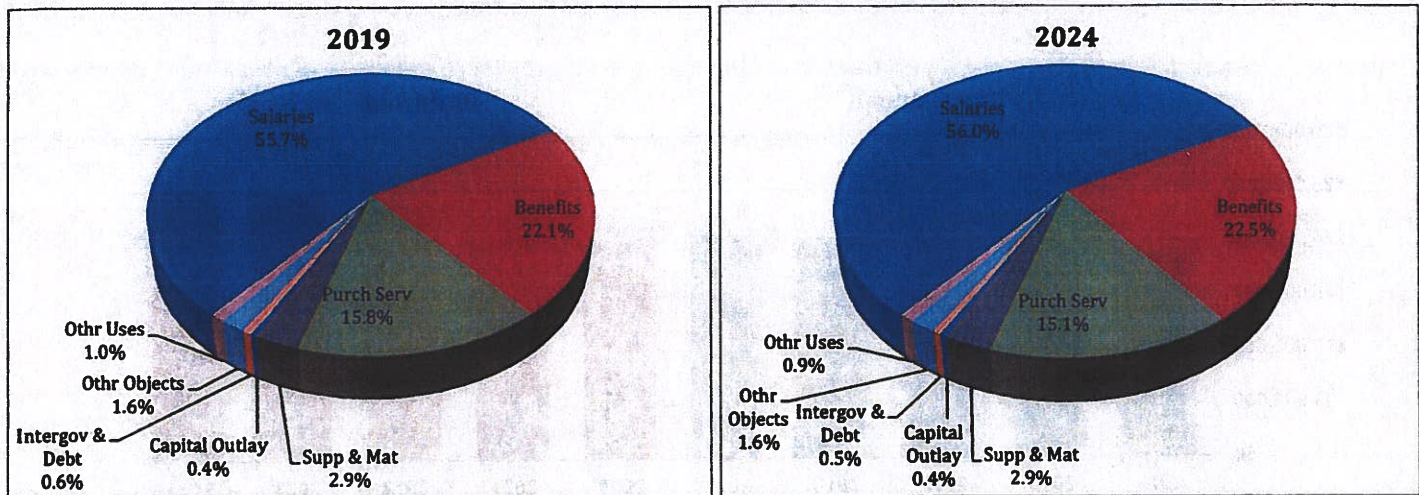


	FORECASTED					
	2019	2020	2021	2022	2023	2024
Total	253,286	251,000	251,000	251,000	251,000	251,000
YOY \$ Change	243,486	(2,286)	-	-	-	-
YOY % Change	2484.6%	-0.9%	0.0%	0.0%	0.0%	0.0%
Percentage of Total Revenue	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Transfers In	-	-	-	-	-	-
Advances In	250,000	250,000	250,000	250,000	250,000	250,000

Total Other Financing Sources accounts for 0.68% of District revenues.

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

Expenditure Categories and Forecast Year-Over-Year Projected Overview

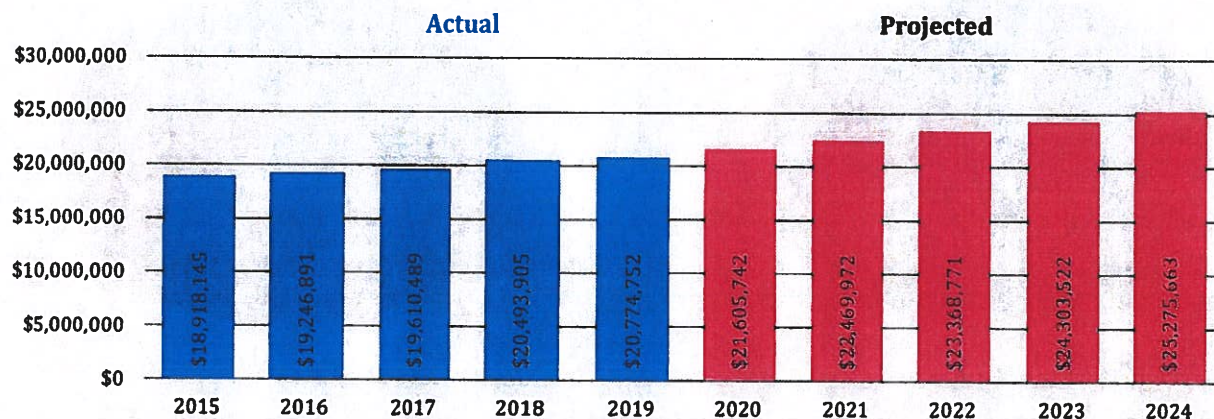


	Prev. 5-Year Avg. Annual Change	PROJECTED					5-Year Avg. Annual Change
		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	
Expenditures:							
3.010-Salaries	2.01%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
3.020-Benefits	5.36%	0.01%	5.47%	5.43%	5.44%	5.45%	4.36%
3.030-Purchased Services	8.56%	-0.14%	6.92%	2.47%	2.69%	2.70%	2.93%
3.040-Supplies & Materials	-0.05%	14.81%	2.00%	2.00%	2.00%	2.00%	4.56%
3.050-Capital Outlay	-1.82%	31.03%	2.00%	2.00%	2.00%	2.00%	7.81%
3.060-Intergov	n/a	-100.00%	n/a	n/a	n/a	n/a	-100.00%
4.010-4.060-Debt	80.54%	0.32%	0.00%	0.00%	0.00%	0.00%	0.06%
4.300-Other Objects	-5.99%	11.01%	2.00%	2.00%	2.00%	2.00%	3.80%
4.500-Total Expenditures	3.18%	2.95%	4.64%	3.94%	3.99%	4.00%	3.90%
5.040-Total Other Uses	16.44%	2.24%	29.08%	-11.58%	0.00%	0.00%	3.95%
5.050-Total w/Other Uses	3.11%	2.94%	4.87%	3.76%	3.95%	3.96%	3.90%

Total expenditures are expected to increase in FY20 from FY19 primarily due to increased staffing costs related to salary increases and new positions added (three kindergarten teachers, assistant elementary principal, Bath Elementary School STEM teacher, additional days for Bath guidance counselor, full-time second administrative assistant at Bath, and additional days for high school administrative assistant). Special education services and out-of-district placement costs continue to increase in Purchased Services. The Notes and Assumptions page for each expenditure category provide more detailed considerations used in the development of this forecast.

3.010 - Personnel Services

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



	2019	2020	2021	2022	2023	2024
Total	20,774,752	21,605,742	22,469,972	23,368,771	24,303,522	25,275,663
YOY \$ Change	280,847	830,990	864,230	898,799	934,751	972,141
YOY % Change	1.4%	4.0%	4.0%	4.0%	4.0%	4.0%

Percentage of Total Budget	55.7%	56.3%	55.8%	56.0%	56.0%	56.0%
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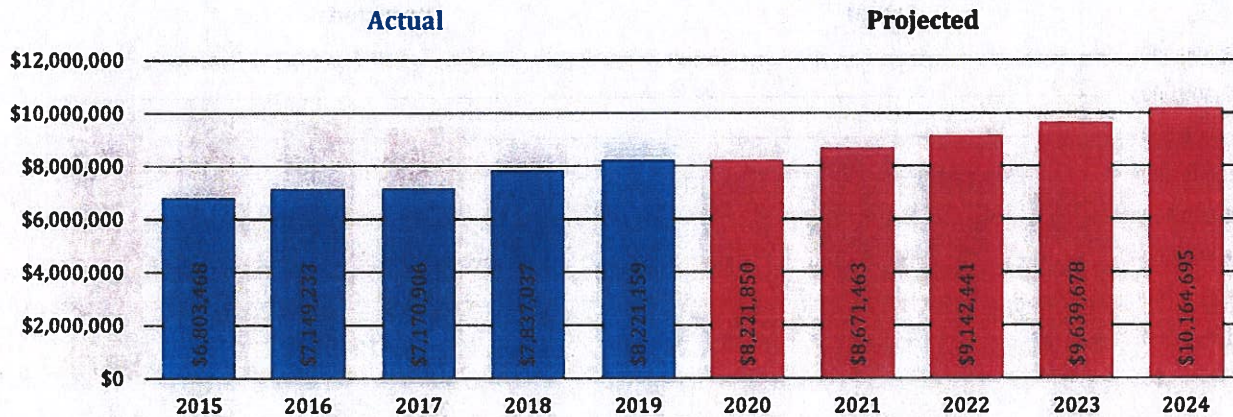
Personnel Services accounts for 56.30% of District expenditures.

2019/2020 school year staffing counts as of May 2020 are used as the basis for this forecast. All provisions of current negotiated agreements are included. Base and step/education increases of 2% and 2% respectively are included for FY20 and out years. Additional staff are not included for FY21 and out years of this forecast.

New positions added for FY20 include three kindergarten teachers, assistant elementary principal, Bath Elementary School STEM teacher, additional days for Bath guidance counselor, full-time second administrative assistant at Bath, and additional days for high school administrative assistant. Some of these costs offset by attrition savings from replacement of other retiring/resigning staff. New positions added for FY21 assumed to be offset by other staffing changes/replacements per plan discussed with Board in March 2020.

3.020 - Employees' Benefits

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



	FORECASTED					
	2019	2020	2021	2022	2023	2024
Total	8,221,159	8,221,850	8,671,463	9,142,441	9,639,678	10,164,695
YOY \$ Change	384,122	691	449,613	470,978	497,237	525,017
YOY % Change	4.9%	0.0%	5.5%	5.4%	5.4%	5.4%
Percentage of Total Budget	22.1%	21.4%	21.5%	21.9%	22.2%	22.5%

Employees' Benefits accounts for 21.42% of District expenditures.

Insurance counts and premiums for May 2020 are used for the base cost calculations, as well as the 2017.2018 salaries which drive the retirement/medicare/workers' compensation costs (estimated 16.7% of total salaries).

Medical and prescription insurance premiums decreased 2.00% for FY20. Vision and dental insurance premiums remain unchanged.

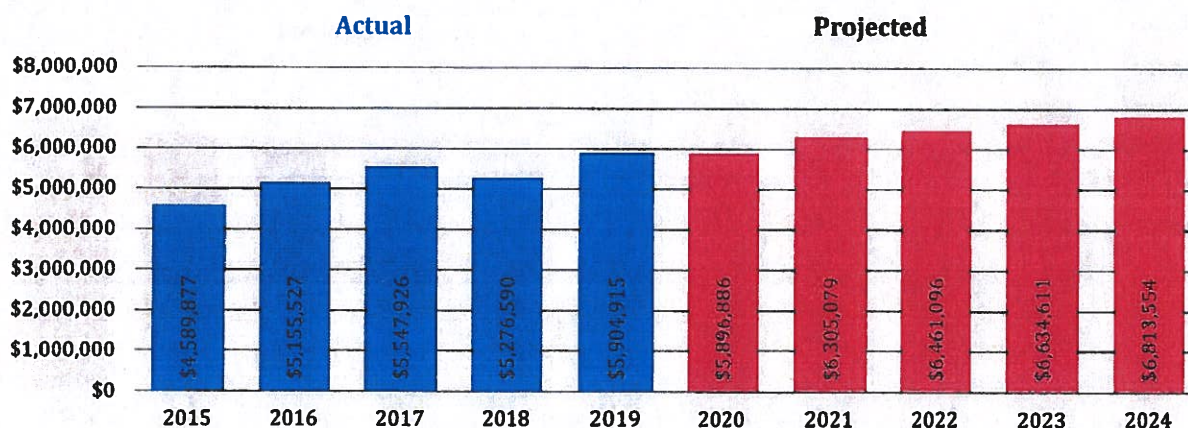
Administration, exempt support, and REA-represented employees will incur 1% annual employee share premium increases beginning FY20 for three years. OAPSE-represented employees will incur 1% annual employee share premium increases beginning FY20 for two years.

Medical and prescription insurance premiums will increase 7.02%, and dental premiums will increase 2.1%, effective July 1, 2020. Vision premiums anticipated to remain same in FY21. Insurance premium increases of 6% blended rate are included for FY22 and out years. Medical and prescription insurance premiums increased 6.85% for FY19. Vision insurance premiums increased 9.2% for FY19. Dental insurance premiums were unchanged for FY19. Premiums increased 9.2% for FY18 for medical/prescription insurance, and 0% for dental, vision and life insurances.

All provisions of current negotiated agreements are included.

3.030 - Purchased Services

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



	FORECASTED					
	2019	2020	2021	2022	2023	2024
Total	5,904,915	5,896,886	6,305,079	6,461,096	6,634,611	6,813,554
YOY \$ Change	628,325	(8,029)	408,193	156,017	173,515	178,943
YOY % Change	11.9%	-0.1%	6.9%	2.5%	2.7%	2.7%
Percentage of Total Budget	15.8%	15.4%	15.7%	15.5%	15.3%	15.1%

Purchased Services accounts for 15.37% of District expenditures.

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

FY20 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 95% of authorized budgets being expended based upon historical review of budgets being utilized in prior fiscal years.

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

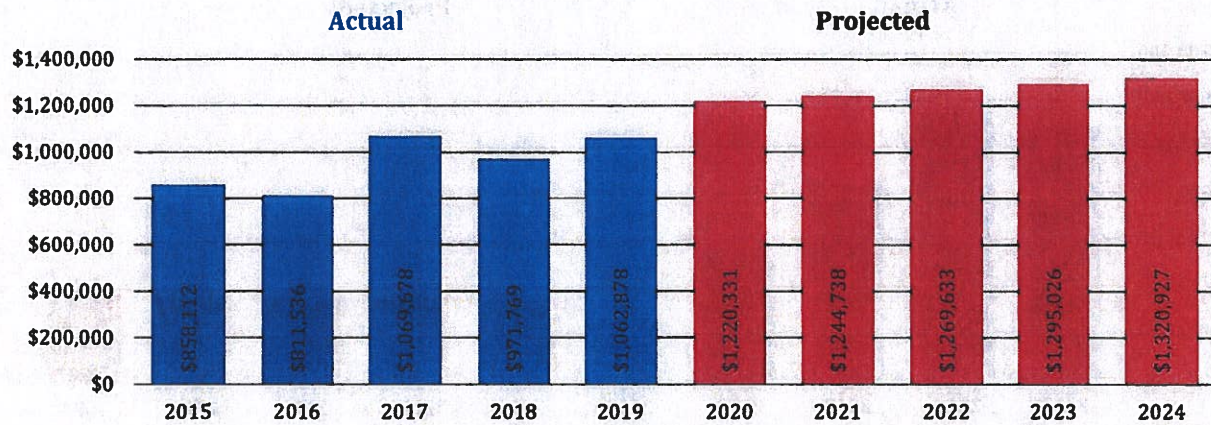
Special education related services and out-of-district tuition costs (\$130,000 budget increase in FY21) and special education out-of-district transportation (\$75,000 budget increase in FY21) continue to increase. Compensatory services due to coronavirus pandemic included in cost increase in this category for FY21.

Utility costs projected to increase in FY21, but this possibility will be better known once current high school and bus garage are demolished and only the new buildings are in operation.

2% inflationary growth is generally applied to all purchased services items for FY21 and out years of this forecast.

3.040 - Supplies & Materials

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



	FORECASTED					
	2019	2020	2021	2022	2023	2024
Total	1,062,878	1,220,331	1,244,738	1,269,633	1,295,026	1,320,927
YOY \$ Change	91,109	157,453	24,407	24,895	25,393	25,901
YOY % Change	9.4%	14.8%	2.0%	2.0%	2.0%	2.0%
Percentage of Total Budget	2.9%	3.2%	3.1%	3.0%	3.0%	2.9%

Supplies & Materials accounts for 3.18% of District expenditures.

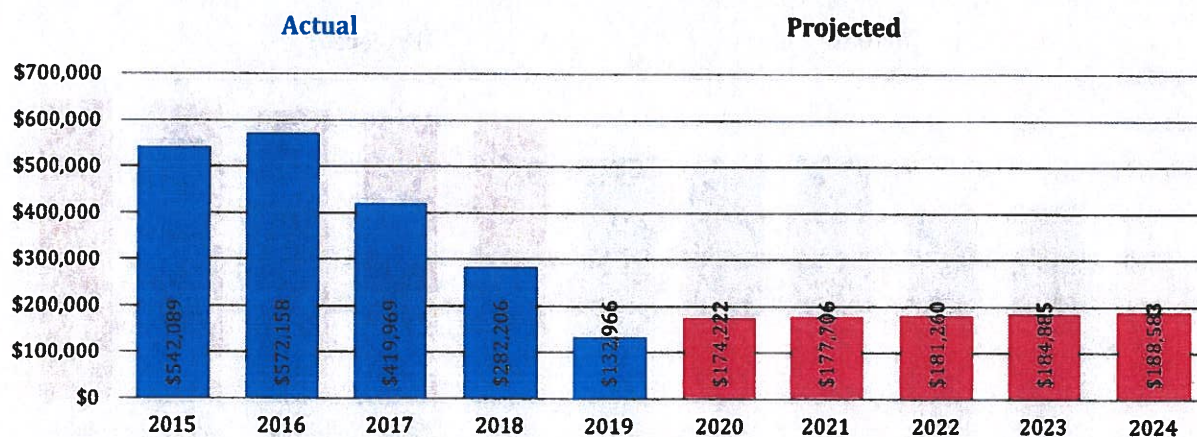
Textbooks, custodial and maintenance supplies, software, technology supplies, and paper and other building/office supplies comprise the majority of these expenditures.

FY20 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 96% of authorized budgets being expended based upon historical review of budgets being utilized in prior fiscal years.

2% inflationary growth is generally applied to all supplies and materials items for FY21 and out years of this forecast.

3.050 - Capital Outlay

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



	2019	FORECASTED				
		2020	2021	2022	2023	2024
Total	132,966	174,222	177,706	181,260	184,885	188,583
YOY \$ Change	(149,240)	41,256	3,484	3,554	3,625	3,698
YOY % Change	-52.9%	31.0%	2.0%	2.0%	2.0%	2.0%
Percentage of Total Budget	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%

Capital Outlay accounts for 0.45 of District expenditures.

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

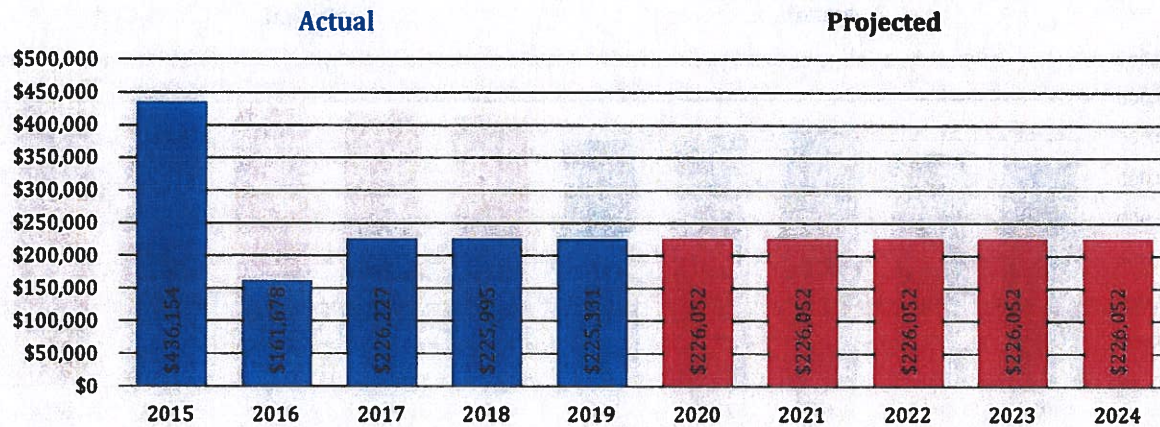
FY20 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 75% of authorized budgets being expended based upon historical review of budgets being utilized in prior fiscal years.

\$60,000 included in FY21 for replacement plow truck.

2% inflationary growth is generally applied to all capital outlay items for FY21 and out years of this forecast.

3.060-4.060 - Intergovernmental & Debt

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



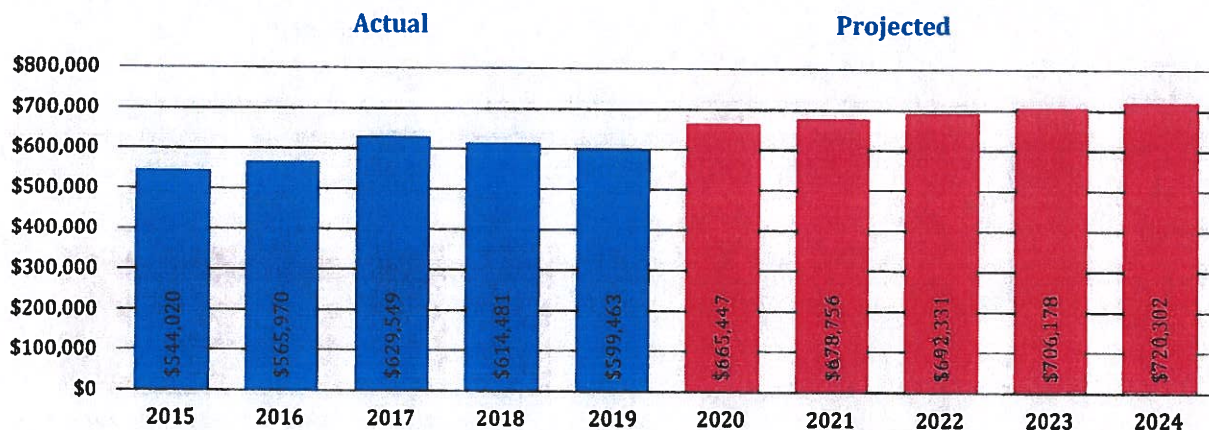
		FORECASTED				
	2019	2020	2021	2022	2023	2024
Total	225,331	226,052	226,052	226,052	226,052	226,052
YOY \$ Change	(664)	721	-	-	-	-
YOY % Change	-0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
Percentage of Total Budget	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%

Intergovernmental & Debt accounts for .59% of District expenditures.

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

4.300 - Other Objects

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



	2019	FORECASTED				
		2020	2021	2022	2023	2024
Total	599,463	665,447	678,756	692,331	706,178	720,302
YOY \$ Change	(15,018)	65,984	13,309	13,575	13,847	14,124
YOY % Change	-2.4%	11.0%	2.0%	2.0%	2.0%	2.0%
Percentage of Total Budget	1.6%	1.7%	1.7%	1.7%	1.6%	1.6%

Other Objects accounts for 1.73% of District expenditures.

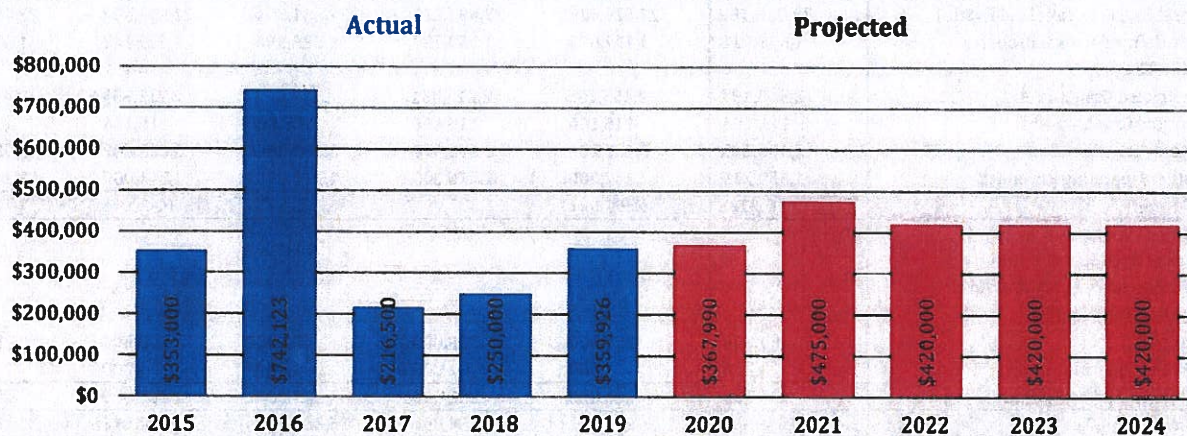
FY20 appropriations approved by the Board of Education are used as the basis for this forecast, with application of 90% of authorized budgets being expended based upon historical review of budgets being utilized in prior fiscal years.

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

2% inflationary growth is generally applied to all other objects items for FY21 and out years of this forecast.

5.040 - Total Other Financing Uses

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



	2019	FORECASTED				
		2020	2021	2022	2023	2024
Total	359,926	367,990	475,000	420,000	420,000	420,000
YOY \$ Change	109,926	8,064	107,010	(55,000)	-	-
YOY % Change	44.0%	2.2%	29.1%	-11.6%	0.0%	0.0%
Percentage of Total Budget	1.0%	1.0%	1.2%	1.0%	1.0%	0.9%
Transfers Out	109,926	117,990	225,000	170,000	170,000	170,000
Advances Out	250,000	250,000	250,000	250,000	250,000	250,000

Total Other Financing Uses accounts for 0.9% of District expenditures.

Advances and transfers to food services and athletics are recorded in this category. Advances are simply a temporary "loan" for cash flow purposes to these other funds, thus there is offsetting revenue in the current or subsequent fiscal year, resulting in no gain or loss to the District. Advances of \$150,000 to food services and \$100,000 to athletics are included for all forecast years. Transfers are permanent allocations of resources to the receiving funds, used to help offset operating costs. Transfers will be made in the next fiscal year to only provide funding for the actual operating deficit from the prior fiscal year. Estimates for annual transfers to food services and athletics are \$125,000 and \$45,000 for FY22 to FY24 to include the fitness training program for Revere student-athletes. This amount is \$100,000 in FY21 for athletics.

Revere Local Schools

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2019	2020	2021	2022	2023	2024
Revenue:						
1.010 - General Property Tax (Real Estate)	25,958,782	27,679,629	27,697,639	27,361,554	27,539,392	28,450,304
1.020 - Public Utility Personal Property	1,518,918	1,477,873	1,559,737	1,598,566	1,639,742	1,677,219
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	2,548,191	2,455,205	2,212,431	2,213,062	2,213,694	2,473,942
1.040 - Restricted Grants-in-Aid	116,106	116,106	116,106	116,106	116,106	116,106
1.050 - Property Tax Allocation	3,400,822	3,425,209	3,471,978	3,507,886	3,603,682	3,655,901
1.060 - All Other Operating Revenues	1,559,319	1,437,000	1,276,000	1,341,000	1,341,000	1,341,000
1.070 - Total Revenue	35,102,138	36,591,022	36,333,891	36,138,174	36,453,616	37,714,472
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	250,000	250,000	250,000	250,000	250,000	250,000
2.060 - All Other Financing Sources	3,286	1,000	1,000	1,000	1,000	1,000
2.070 - Total Other Financing Sources	253,286	251,000	251,000	251,000	251,000	251,000
2.080 - Total Rev & Other Sources	35,355,424	36,842,022	36,584,891	36,389,174	36,704,616	37,965,472
Expenditures:						
3.010 - Personnel Services	20,774,752	21,605,742	22,469,972	23,368,771	24,303,522	25,275,663
3.020 - Employee Benefits	8,221,159	8,221,850	8,671,463	9,142,441	9,639,678	10,164,695
3.030 - Purchased Services	5,904,915	5,896,886	6,305,079	6,461,096	6,634,611	6,813,554
3.040 - Supplies and Materials	1,062,878	1,220,331	1,244,738	1,269,633	1,295,026	1,320,927
3.050 - Capital Outlay	132,966	174,222	177,706	181,260	184,885	188,583
Intergovernmental & Debt Service	225,331	226,052	226,052	226,052	226,052	226,052
4.300 - Other Objects	599,463	665,447	678,756	692,331	706,178	720,302
4.500 - Total Expenditures	36,921,464	38,010,530	39,773,766	41,341,584	42,989,952	44,709,776
Other Financing Uses						
5.010 - Operating Transfers-Out	109,926	117,990	225,000	170,000	170,000	170,000
5.020 - Advances-Out	250,000	250,000	250,000	250,000	250,000	250,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	359,926	367,990	475,000	420,000	420,000	420,000
5.050 - Total Exp and Other Financing Uses	37,281,390	38,378,520	40,248,766	41,761,584	43,409,952	45,129,776
6.010 - Excess of Rev Over/(Under) Exp	(1,925,966)	(1,536,498)	(3,663,875)	(5,372,410)	(6,705,336)	(7,164,304)
7.010 - Cash Balance July 1 (No Levies)	21,292,415	19,366,449	17,829,951	14,166,076	8,793,666	2,088,330
7.020 - Cash Balance June 30 (No Levies)	19,366,449	17,829,951	14,166,076	8,793,666	2,088,330	(5,075,973)
Reservations						
8.010 - Estimated Encumbrances June 30	229,794	475,000	475,000	475,000	475,000	475,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	19,136,655	17,354,951	13,691,076	8,318,666	1,613,330	(5,550,973)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	19,136,655	17,354,951	13,691,076	8,318,666	1,613,330	(5,550,973)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	19,136,655	17,354,951	13,691,076	8,318,666	1,613,330	(5,550,973)

New Document

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is entered into by and between the Revere Local School District Board of Education ("Board"), with its primary office located at 3496 Everett Road, Richfield, Ohio, 44286, and Donna Conti, Speech Language Pathologist, a self-employed private provider ("Private Provider"), with her primary place of business located at 1808 Twenty Sixth Street, Cuyahoga Falls, Ohio 44223. The Board and the Private Provider are collectively referred to as "the parties."

WHEREAS, the Board has and continues to provide special education and related services to one of its students, [REDACTED] ("Student"), pursuant to an Individualized Educational Program ("IEP"); and

WHEREAS, Parent has provided written consent for the exchange of information between Private Provider and the Revere Local Schools in furtherance of Student's receipt of appropriate services; and

WHEREAS, in addition to the services set forth in Student's IEP, the Board wishes for Student to received speech therapy services from Private Provider, in accordance with Student's IEP,

NOW THEREFORE, the parties agree as follows:

1. The Board will pay Private Provider the sum of one hundred sixty dollars (\$160.00) per four (4) weeks, when school is in session, for one hundred twenty (120) minutes of direct speech services to Student. Parents shall be responsible for scheduling appointments. The Board will submit payment upon receipt of a monthly or quarterly invoice, and a record of dates of services/student's attendance. Speech sessions between Student and Private Provider may be face-to-face or through virtual means. The Board will not be responsible for costs associated with cancellations or for sessions not actually provided.
2. This MOU will be effective during the term of Student's current IEP, from April 28, 2020 to April 27, 2021.
3. The Private Provider will be available to discuss Student's speech issues with the Revere Local Schools, as needed.
4. Private Provider will provide a written report to Abby Kassel, Director of Student Services, at P.O. Box 340, Bath, OH 44210 or akassel@revereschools.org every nine (9) weeks to support IEP progress reports. The first report shall be provided by May 30, 2020. Thereafter, written progress reports shall be provided on a schedule to be provided by the Revere Local Schools, currently anticipated to be November 16, 2020; January 29, 2021; April 5, 2021; and June 17, 2021. Any change to dates for submission of data for IEP progress reports will be preceded by prior notice of at least one (1) week. The purpose of these report is to verify services provided and summarize student's progress. The data from these reports will be included in Student's regular IEP progress reports and shared with parents. The report from Private Provider will include

the dates of trials, information to support the data collected, percentage of mastery/achievement and any other information that will inform the collection and reporting of data for each nine (9) week IEP progress report. In addition to reporting progress each nine (9) weeks for purposes of IEP progress, Private Provider shall provide Abby Kassel, Director of Student Services, and Parents with a monthly report of data collected and any supporting materials upon which the data was based.

4. This MOU represents the entire agreement of the parties as to the issues reflected herein.

IN WITNESS WHEREOF, the parties have caused this MOU to be executed by their authorized representatives.

**FOR THE REVERE LOCAL SCHOOL
DISTRICT BOARD OF EDUCATION:**

DONNA CONTI:

By: _____
Matthew L. Montgomery, Superintendent

By: _____

Date: _____

Date: _____

This Memorandum of Understanding was adopted by the Revere Local School District Board of Education on the ____ day of May 2020, Resolution No. _____.

Richard Berdine

Date

New Document

Orientation and Mobility

Instructor: Judith Ann Harpley/Harpley CS, LLC

Rate: \$110.00 per session

Contract Period: August 2020 - June 2021

5/4/2020

Responsibilities of the vendor:

Judith Ann Harpley/Harpley CS, LLC agrees to provide Orientation and Mobility services, consultation and in-service training activities to benefit the students who are identified as visually impaired through the Special Education Department of the Revere Local School District.

The vendor will provide individual instructional training/consult to one visually impaired student at two double sessions per month for the 20/21 school year. The student will receive two double sessions for ESY to orient her to the 11th grade schedule and new building layout. The rate is \$110.00 per session. The vendor will assume costs for transportation, clerical expenses and liability.

Vendor _____ Date _____

Board of Education _____ Date _____

Treasurer _____ Date _____

New Document

GRADUATION/DIPLOMA REQUIREMENTS

Students who have completed all required course work, as set forth below, but who have not successfully completed all state mandated achievement or graduation assessment requirements may return at subsequent regularly scheduled achievement or graduation assessment administrations to retake failed areas. Upon the successful completion of achievement or graduation assessment requirements, such student shall be eligible to be awarded a high school diploma.

Each diploma shall be signed by the President and Treasurer of the Board of Education, the Superintendent, and the principal of the High School, and shall bear the date of its issue.

The requirements for graduation and participation in commencement shall be the completion of work and studies representing the instructional program assigned to grades 9 through 12, including all state mandated achievement or graduation assessments.

The Superintendent shall determine whether the credit that a student has earned from another school satisfies any of the educational unit requirements for graduation, as set forth below.

Revere High School Graduation Requirements

At Revere High School, twenty-three (23) units of credit are required for graduation. These units must include specific course requirements as outlined below.

The State Board of Education determines the units of credit awarded a particular subject based upon the number of hours a class meets and the amount of outside preparation required. In addition to these credit requirements for graduation, students must pass the Ohio Graduation Test, or State End of Course Exams.

The twenty-three (23) units required for graduation must include the following:

English Language Arts	Social Studies ²	Math	Science	Health	Physical Education ¹	Electives ²	TOTAL	Testing Requirements ³
4	4	4	3	0.5	0.5	7	23	End of Course ACT Career Credentialing

Note: All students must complete at least 2 semesters of Fine Arts. Students participating in CVCC curriculum are exempted from the Fine Arts requirement.

¹A Physical Education (PE) Waiver may be obtained if a student completes certain extracurricular requirements.

²The Financial Literacy component for graduation must be attained by taking Personal Finance or Economics as an elective.

³Students must meet the State of Ohio testing requirements via one of the three pathways available.

Minimum Core Preparation (“The Minimum Core”)

Students who are planning to attend any one of Ohio’s public four-year universities should elect the following curriculum to gain admission without conditions:

4 units of English

4 units of Math (including 1 unit of Algebra II or the equivalent of Algebra II)

3 units of Social Studies (including American history and American government)

3 units of Lab Science (Biology, Chemistry, and Physics are highly recommended)

a combination of 5 units to be chosen from among foreign language, fine arts, business, career technical education, family & consumer sciences, technology, agricultural education, or courses in English, math, science, or social studies not otherwise required.

NOTE: Students who are planning to participate in collegiate sports should register with the NCAA at www.eligibilitycenter.org and prepare for the 16 core-course rule. Some private schools and schools out of state may have different requirements, and students are asked to work closely with their counselor if they are seeking entrance to this type of school. Removing conditions will depend on the individual college. For further information, check with the individual college and visit the Ohio Board of Regents website at www.regents.state.oh.us.

A student who enters ninth grade on or after July 1, 2010, and before July 1, 2016, may qualify for graduation even though he/she has not completed the requirements for graduation, provided that the following conditions are met:

1. During the student’s third year of attending high school, as determined by the school, the student and the student’s parent, guardian, or custodian sign and file with the school a written statement asserting the parent’s, guardian’s, or custodian’s consent to the student’s graduating without completing the requirements for graduation prescribed by O.R.C. §3313.603(C) and acknowledging that one consequence of not completing those requirements is ineligibility to enroll in most state universities in Ohio without further coursework. The District shall notify the Ohio Department of Education of the number of students who choose to qualify for graduation in this way and the number of students who complete the student’s success plan and graduate from high school.

2. The student and the student's parent, guardian, or custodian and a representative of the student's high school jointly develop a student success plan for the student in the manner described in O.R.C. §3313.6020(C)(1). The student success plan must specify the student matriculating to a two-year degree program, acquiring a business and industry-recognized credential, or entering an apprenticeship. The high school shall provide counseling and support for the student related to the plan during the remainder of the student's high school experience.
3. The student successfully completes, at a minimum, the curriculum prescribed for participation in commencement and receiving a diploma listed in the paragraph entitled "Students Who Entered Ninth Grade Before July 1, 2010," above.
4. Beginning with students who enter ninth grade for the first time on or after July 1, 2014, a student shall be required to complete successfully, at a minimum, the curriculum prescribed for participation in commencement and receiving a diploma listed in the paragraph entitled "Students Who Entered Ninth Grade Before July 1, 2010," above, with the following exceptions:
 - (a) Mathematics, four units, one unit of which shall be one of the following:
 - (i) Probability and statistics;
 - (ii) Computer programming;
 - (iii) Applied mathematics or quantitative reasoning;
 - (iv) Any other course approved by the ODE using standards established by the Superintendent of Public Instruction;
 - (b) Elective units, five units;
 - (c) Science, three units, which shall include inquiry-based laboratory experience that engages students in asking valid scientific questions and gathering and analyzing information.

A student who participates in interscholastic athletics, marching band, show choir, or cheerleading for at least two full seasons is not required to complete the physical education one-half unit to graduate, although the student must complete one-half unit in another course of study. A student who participates in an approved JROTC program for at least two full school years is not required to complete the physical education one-half unit to graduate, and credit received for participation shall satisfy the requirement for one-half unit in another course of study.

The District may integrate academic content in a subject area for which the state board has adopted standards under O.R.C. §3301.079 into a course in a different subject area, including a career-technical educational course, in accordance with guidance for integrated course work developed by the ODE. Upon successful completion of an integrated course, a student may receive credit for both

subject areas. Units earned for subject area content delivered through integrated academic and technical instruction are eligible to meet graduation requirements.

Advanced student work completed prior to the ninth grade shall be applied toward graduation requirements if the advanced work was taught by a teacher who possessed a license valid for teaching high school and designated by the Board as meeting the high school curriculum requirements.

Additional High School Diploma Requirements for Students Entering Ninth Grade On or After July 1, 2014

In addition to the applicable curriculum requirements, each student entering ninth grade for the first time on or after July 1, 2014, but prior to July 1, 2019, shall satisfy at least one of the following conditions in order to qualify for a high school diploma:

1. Be remediation-free, in accordance with standards adopted under O.R.C. §3345.061, on each of the nationally standardized assessments in English, mathematics, and reading;
2. Attain a score specified under O.R.C. §3301.0712(B)(5)(c) on the end-of-course examinations prescribed under division O.R.C. §3301.0712(B);
3. Attain a score that demonstrates workforce readiness and employability on a nationally recognized job skills assessment selected by the state board of education under O.R.C. 3301.0712(G) and obtain either an industry-recognized credential, as described under O.R.C. §3302.03(B)(2)(d), or a license issued by a state agency or board for practice in a vocation that requires an examination for issuance of that license.
4. Satisfy the curriculum requirements applicable to students entering ninth grade for the first time on or after July 1, 2019.

A student may choose to qualify for a high school diploma by satisfying any of the separate requirements prescribed by divisions (1) to (3) of this section. If the District does not administer the examination prescribed by one of those divisions that the student chooses to take to satisfy the requirements of this section, the District may require that student to arrange for the applicable scores to be sent directly to the District by the company or organization that administers the examination.

Additional High School Diploma Requirements for Students Entering Ninth Grade On or After July 1, 2019

In addition to the applicable curriculum requirements, each student entering ninth grade for the first time on or after July 1, 2019, shall satisfy the following conditions in order to qualify for a high school diploma:

1. Attain a competency score on each of the Algebra I and English language arts II end-of-course examinations prescribed under O.R.C. §3301.0712(B)(2). Following the first administration of the exam, if a student fails to attain a competency score on one or both of the Algebra I and English language arts II end-of-course examinations that student must retake the respective examination at least once. If a student fails to attain a competency score on a retake examination, the student may demonstrate competency in the failed subject area through one of the following options:
 - a. Earn course credit taken through the college credit plus program in the failed subject area;
 - b. Complete two (2) of the following options, one of which must be foundational:
 - i. Foundational options to demonstrate competency, which include earning a score of proficient or higher on three or more state technical assessments aligned with O.R.C. §3313.903 in a single career pathway, obtaining an industry-recognized credential approved under O.R.C. §3313.6113, completing a pre-apprenticeship or apprenticeship in the student's chosen career field, or providing evidence of acceptance into an apprenticeship program after high school that is restricted to participants eighteen years of age or older;
 - ii. Supporting options to demonstrate competency, which include completing two hundred fifty (250) hours of a work-based learning experience with evidence of positive evaluations, obtaining an OhioMeansJobs-readiness seal, or attaining a workforce readiness score, as determined by the Ohio Department of Education, on the nationally recognized job skills assessment.
 - c. Provide evidence that the student has enlisted in a branch of the armed services of the United States.

A student shall not be required to retake the Algebra I end-of-course examination or the English language arts II end-of-course examination in grades nine through twelve if the student demonstrates at least a proficient level of skill, as prescribed

under O.R.C. §3301.0712(B)(5)(a), or achieves a competency score, as prescribed under O.R.C. §3301.0712(B)(10), in an administration of the examination prior to grade nine.

2. Earn at least two (2) of the state diploma seals prescribed under O.R.C. §3313.6114(A), at least one of which shall be any of the following:
 - a. The state seal of biliteracy established under O.R.C. §3313.6111;
 - b. The OhioMeansJobs-readiness seal established under O.R.C. §3313.6112;
 - c. One of the state diploma seals established under O.R.C. §3313.6114(C)(1) to (7).

District-Determined Diploma Seals

1. Community Service Seal: In order to receive this seal, a Revere High School senior must have completed at least 50 hours of community service for non-profit organizations during their year of graduation and attend the annual Revere Schools Community “Project Pride” Day held every spring. The sum of these hours may be used toward another RHS organization requirement (such as National Honor Society) and can count toward the 30 hours required for exam exemption. Proper documentation of these hours must be kept on file with the Volunteer Service Coordinator at the high school and must be completed two weeks prior to graduation.
2. Fine and Performing Arts Seal: In order to receive this seal, a Revere High School student must have completed one of the following:
 - a. Designation of Thespian Status with the Revere Players Association;
 - b. Successful participation in three years of band, or strings, or choir, or a combination of both;
 - c. Submit a cumulative portfolio booth entry into the annual Art Show held every spring. If a booth cannot be achieved, presentation of the portfolio must be approved by a majority of the art department teaching staff.
3. Student Engagement Seal: In order to receive this seal, a Revere High School student must have completed one of the following:

- a. Six semesters of participation in any of the school's student groups. For this option to be considered, a signature of the club/activity advisor must be attained.
- b. Three full seasons of participation on any of the school's athletic programs. The program must be recognized by the Ohio High School Athletic Association (OHSAA).

College and Work Ready Assessment System

Beginning with students who enter the ninth grade for the first time on or after July 1, 2014, the system of college and work ready assessments adopted by the State Board of Education shall replace the Ohio graduation tests as a measure of student academic performance and one determinant of eligibility for a high school diploma in the manner prescribed by rule of the state board, adopted under O.R.C. §3301.0712(D).

Pursuant to O.R.C. §3301.0712, beginning with the 2014-2015 school year, if a student is enrolled in an advanced placement or international baccalaureate course or is enrolled under any other dual enrollment or advanced standing program, that student shall take the advanced placement or international baccalaureate examination or applicable examination under dual enrollment or advanced standing in lieu of the physical science, American history, or American government end-of-course examinations prescribed under O.R.C. 3301.0712(B).

No student shall take a substitute examination or examination prescribed under O.R.C. §3301.0712(B)(4)(a) in place of the end-of-course examinations in English Language Arts I, English Language Arts II, Algebra I, or Geometry prescribed under O.R.C. §3301.0712(B)(2).

Pursuant to O.R.C. §3301.0712(B)(2)(b), beginning with students who enter ninth grade for the first time on or after July 1, 2019, the college and work ready assessment system shall require five end-of-course examinations, one each in areas of English language arts II, science, Algebra I, American history, and American government. However, only the end-of-course examinations in English language arts II and Algebra I shall be required for graduation.

Any student who received high school credit prior to July 1, 2014, for a course for which an end-of-course examination is prescribed by O.R.C. §3301.0712(B)(2), shall not be required to take that end-of-course examination. Receipt of credit for that course shall satisfy the requirement to take the end-of-course examination.

Honors Diploma

Shall be granted in accordance with Ohio law.

Veterans Diploma

The Board may grant a diploma for veterans of World War II, the Korean conflict, or the Vietnam conflict in accordance with Ohio law.

The Board may also grant a diploma to any woman who left high school in any state during World War II, the Korean conflict, or the Vietnam conflict to support her family or the war effort in accordance with Ohio law.

Alternative Conditions for Graduation

This section shall apply to diplomas awarded after September 15, 2006, to students who are required to take the five Ohio graduation assessments. This section does not apply to any student who enters ninth grade for the first time on or after July 1, 2014.

As an alternative to the requirement that a person successfully complete all of the Ohio graduation assessments in order to be eligible for a high school diploma, a person who has successfully completed all but one of the assessments may be awarded a diploma if he or she has satisfied all of the following conditions:

1. On the assessment that the person failed to attain the designated score, he or she missed that score by ten points or less;
2. The person has a 97% school attendance rate in each of the last four years of school, excluding any excused absences;
3. The person has not been expelled from school in any of the last four school years;
4. The person has a grade point average of at least 2.5 in the subject area of the assessment that he or she failed in accordance with rules established by the State Board of Education;
5. The person has completed the high school curriculum requirements in the subject area of the assessment that he or she failed;
6. The person has taken advantage of any intervention programs provided by the District or school in the subject area of the assessment that he or she failed, and has a 97% attendance rate, excluding any excused absences, in any of those programs that are provided at times beyond the normal school day, school week, or school year or has received comparable intervention services from a source other than the District or school;

7. The person holds a letter recommending graduation from each of his or her high school teachers in the subject area of the assessment that he or she failed and from the High School principal.

This section shall apply only to students who are enrolled in the District who entered ninth grade for the first time on or after July 1, 2014, but prior to July 1, 2017. This section does not apply to any student who entered ninth grade for the first time prior to July 1, 2014, or to any student who entered ninth grade for the first time on or after July 1, 2017.

In lieu of qualifying for high school graduation under O.R.C. §3313.61, a student shall be eligible to receive a high school diploma if the student:

1. Takes all of the end-of-course examinations prescribed under O.R.C. §3301.0712(B)(2) required for the student, or takes the assessment prescribed under O.R.C. §3313.619, as applicable;
2. Retakes, at least once, any end-of-course examination in the area of English language arts or mathematics for which a student received an equivalent score of lower than “3”;
3. Completes the required units of instruction prescribed by the District or school;
4. Meets at least two of the following conditions:
 - a. For a student who entered ninth grade for the first time on or after July 1, 2014, but prior to July 1, 2016, the student has an attendance rate of at least 93% during the twelfth grade year.
 - b. The student takes at least four full-year or equivalent courses during the twelfth grade year and has at least the following grade point average:
 - i. For a student who entered ninth grade for the first time on or after July 1, 2014, but prior to July 1, 2016, 2.5 on a 4.0 scale for the courses completed during the twelfth grade year;
 - ii. For a student who entered ninth grade for the first time on or after July 1, 2016, but prior to July 1, 2017, a cumulative 2.5 on a scale of 4.0 for the courses completed during the eleventh and twelfth grade years.
 - c. During the twelfth grade, the student completed a capstone project. However, in the case of a student who entered ninth grade for the first time on or after July 1, 2016, but prior to July 1, 2017, the capstone

project shall comply with guidance developed by the ODE describing the components of a successful capstone project and the process for evaluating each component.

- d. During the twelfth grade, the student completed 120 hours of work in a community service role or in a position of employment, including internships, work study, co-ops, and apprenticeships. However, in the case of a student who entered ninth grade for the first time on or after July 1, 2016, but prior to July 1, 2017, the student's completion of such work shall comply with guidance developed by the ODE describing requirements for District approval and verification of the work.
- e. The student earned three or more transcribed credit hours under the College Credit Plus program at any time during high school.
- f. The student passed an Advanced Placement or International Baccalaureate course, and received a score of three or higher on the corresponding Advanced Placement examination, or a score of four or higher on the corresponding International Baccalaureate examination, at any time during high school.
- g. The student earned at least a level three score on each of the "reading for information," "applied mathematics," and "locating information" components of the job skills assessment selected by the State Board of Education under O.R.C. §3301.0712(G), or a comparable score on similar components of an successor version of that assessment.
- h. The student obtained an industry-recognized credential, as described under O.R.C. §3302.03(B)(2)(d), or a group of credentials equal to at least three total points.
- i. The student satisfies the conditions required to receive an OhioMeansJobs-readiness seal.

In lieu of qualifying for high school graduation under O.R.C. §3313.61, a student shall be eligible to receive a high school diploma if the student:

1. Takes all of the end-of-course examinations prescribed under division (B)(2) of O.R.C. §3301.0712(B)(2) required for the student, or takes the assessment prescribed under O.R.C. §3313.619, as applicable;
2. Completes the required units of instruction prescribed by the District;

3. Completes a career-technical training program approved by the Department of Education that includes at least four career-technical courses;
4. Meets one of the following conditions:
 - a. Attains a cumulative score of at least proficient on career-technical education assessments, or test modules, that are required for a career-technical education program;
 - b. Obtains an industry-recognized credential, as described under O.R.C. §3302.03(B)(2)(d), or a group of credentials equal to at least 12 points;
 - c. Demonstrates successful workplace participation, as evidenced by documented completion of 250 of workplace experience and evidence of regular, written, positive evaluations from the workplace employer or supervisor and a representative of the District or school. The workplace participation shall be based on a written agreement signed by the student, a representative of the District, and an employer or supervisor.

Children of Military Families Who Have Transferred from Another State

Pursuant to O.R.C. §3301.60, for students who are children of military families and have transferred to the District from another state (the “sending state”), the District shall waive specific courses required for graduation if the student satisfactorily completed similar coursework in a public school district in the sending state or shall provide a reasonable justification for the denial of a waiver. If a waiver is not granted, the District shall provide an alternative means for the student to acquire the required coursework so the student may graduate on time.

Where assessments are required for graduation, the District shall accept the exit or end-of-course assessments required for graduation in the sending state, national norm-referenced achievement test, or alternative testing.

If a student who has transferred into the District at the beginning of or during his or her senior year is ineligible to graduate after the District has considered the above-referenced alternatives, the District shall work with the student’s prior public school district in the sending state to determine if the student meets the graduation requirements of that district. If the sending state is not a member of the Interstate Compact on Educational Opportunity for Military Children, the District shall use its best efforts as set forth above to facilitate the on-time graduation of the student.

Opt-Out of Statewide Assessments

Students who opt out of taking Statewide assessments shall not be subject to discipline or academic consequences as a result thereof.

Graduation Under House Bill 197

This section applies to students meeting both of the following criteria:

- 1) The student was enrolled in the twelfth grade in the 2019-2020 school year or was on track to graduate in the 2019-2020 school year, as determined by the District, regardless of the graduation cohort in which the student is included; and
- 2) The student had not completed the requirements for a high school diploma under O.R.C. §3313.61, 3313.612, or 3325.08 or under Section 3 of H.B. 491 of the 132nd General Assembly, as of March 17, 2020.

The District shall grant a high school diploma to any student meeting the above criteria, if the student's principal, in consultation with teachers and counselors, reviews the student's progress toward meeting the requirements for a diploma and determines that the student has successfully completed the curriculum in the student's high school or the individualized education program developed for the student by the student's high school pursuant to O.R.C. §3323.08, or qualified under O.R.C. §3313.603(D) or (F), at the time the District closed pursuant to the Director of Health's Order O.R.C. §3701.13, "In Re: Order the Closure of All K-12 Schools in the State of Ohio," issued on March 14, 2020. No high school diploma shall be granted under this section after September 30, 2020.

LEGAL REFS: O.R.C. §§3301.60; 3313.61; 3313.603; 3313.615; 3313.618; 3301.0712
H.B. 197 (03-27-20)

Adopted: _____