

Plan Workbook Instructions



**Ohio Department of
Education & Workforce**

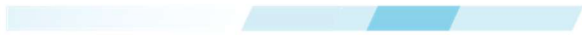
Fiscal Year 2025



**Department of
Education &
Workforce**

CONTENTS

INTRODUCTION	3
<i>Background and Purpose</i>	3
<i>Plan Requirements</i>	3
<i>Responsibility and Support</i>	3
<i>Using the Workbook.....</i>	3
INITIAL SETUP	4
<i>Initial Questions to Setup the Workbook (Tab 1).....</i>	4
CURRENT FORECAST ANALYSIS.....	4
<i>Enter the Forecast at Start of Plan (Tab 2)</i>	4
1) Verify Fiscal Year Accuracy.....	4
2) Enter Historical Actuals and Five Projected Years	4
<i>Explain Cause of Significant Variances</i>	4
UPDATE FINANCIAL PROJECTIONS	5
<i>Changes in Assumptions (Tab 3).....</i>	5
1) Entering Amounts to the “Changes in Assumptions” Tab.....	5
2) Keep each forecast line up to date through the plan process.....	6
3) Spring Plans Due After the New Fiscal Year Commences	6
<i>Current Forecast Prior to Plan (Tab 4).....</i>	7
PLAN DEVELOPMENT FOR YR1 AND YR2	8
<i>Revenue Enhancements (Tab 5)</i>	8
<i>Expenditure Reductions (Tab 6)</i>	9
SPECIAL REQUIREMENTS FOR Staff Reductions.....	9
SPECIAL REQUIREMENTS FOR staff REPLACEMENT SAVINGS.....	10
ADDRESSING YR3 DEFICITS	10
<i>Forecast Update Reflects Plan (Tab 7).....</i>	11
SUBSEQUENT PLANS FOR YR3.....	12
<i>Plans NOT REQUIRED in FYF Update (Tab 8)</i>	12
Entering Amounts to the “PLANS NOT REQ IN FYF UPDATE” Tab 8	12
<i>Forecast With ALL Plan Items (Tab 9)</i>	12
NARRATIVE TO ACCOMPANY THE WORKBOOK.....	13
TECHNICAL ASSISTANCE AVAILABLE	14
PRINT WORKBOOK AS PDF	14
TREASURER CERTIFIED BOARD RESOLUTION.....	15
SUBMIT REQUIRED DOCUMENTS VIA EMAIL.....	15



Introduction

Background and Purpose

The Department of Education & Workforce (the “Department”) examines five-year forecast submissions to determine whether a district has the potential to incur a deficit during the first three years of the five-year period. **Ohio Law requires districts with potential deficits to take immediate steps to eliminate any deficit in the current fiscal year and to have plans in place to resolve any projected future deficits.** This workbook is designed to document the various components of a district's plan to ensure submitted plans are sufficiently detailed and quantified; thereby, demonstrating the plan is sufficient to eliminate the projected deficit(s). The workbook consists of multiple worksheets (tabs) which must be completed. Instructions to complete each worksheet are provided in this document.

Plan Requirements

As discussed in the accompanying notification letter, the Excel workbook will be used to document the district's plan to eliminate projected deficits. All plan items must be within full control of the board of education to carry out to be acceptable items. Any actions which the board does not fully control and have the authority to implement, or items that have not been fully approved by all required parties, are considered a district's “Plan A.” “Plan A” proposals may be discussed in the district's plan narrative; however, they should not be included in the plan. Examples include new levies and renewal levies which have not been approved by the voters, items which require negotiation, and contractual agreements that are not fully executed. Only the district's “Plan B” actions, items in full control of the board to implement, are to be included in the workbook.

Responsibility and Support

Ohio is a state of local control and therefore it is the responsibility of the district's board of education and administration to manage and maintain district expenditures within the resources available for operations. The fiscal consultant assigned to your district will provide technical assistance with quantifying plan items and completing this workbook. The fiscal consultant performs the first level of review for approval or disapproval of the plan; please take advantage of their expertise during technical assistance meetings.

Using the Workbook

The plan workbook is created in Microsoft Excel. Before we begin discussing the plan process and workbook, there are a few important items to note:

- **Do not open the Excel workbook in “Google Docs.”** Google Docs corrupts the formulas in the excel file and the district will have to repopulate the workbook from the very beginning if this occurs.
- **“Enable Content” when prompted.**

- **Do not attempt to change the formulas.** If you are having difficulty using the workbook, please contact your fiscal consultant for assistance.
- **The workbook is set up to print each worksheet.** If you want to customize the “print” areas, please contact your fiscal consultant for assistance.

Initial Setup

Initial Questions to Setup the Workbook (Tab 1)

The fiscal consultant assisting your district will complete some of the questions on this tab. Please answer any remaining questions. It is important to know any bargaining unit agreement requirements concerning notification dates for non-renewal and reduction in force (RIF). Contractual deadlines could result in a change to the plan due date.

Current Forecast Analysis

Enter the Forecast at Start of Plan (Tab 2)

- 1) **VERIFY FISCAL YEAR ACCURACY:** The five-year forecast submission selected in the drop down on Tab 1 (Question #3), is used to populate the title of this worksheet (Row 2) and every other worksheet in the workbook. The fiscal year in the title also populates the dark blue and white fiscal year column headings of various worksheets, including this one. If the headings on this worksheet don’t display the 3 actuals years and five projected years shown in the forecast included with your district’s notification letter, please contact your fiscal consultant.
- 2) **ENTER HISTORICAL ACTUALS AND FIVE PROJECTED YEARS:** In the light blue cells, enter the historical actuals and five projected years for each line of the district’s forecast. Other cells, including subtotals, totals, “\$ Change” and “% of Change” between fiscal years will automatically populate as the forecast amounts are entered. After each fiscal year is completed, check all subtotals and totals to be sure they exactly match the forecast you are entering. You may also check the data entry by reviewing the five projected years shown side-by-side on the “Current Forecast Prior to Plan” (tab 4).

Explain Cause of Significant Variances

The need for accurate forecast projections based on reasonable changes in assumptions is critical to the success of districts experiencing fiscal distress. If projections change significantly, the district treasurer must understand the cause of the change and be able to articulate it to the district’s board of education, the Department, and ultimately to the taxpayers of the district. If a treasurer cannot explain the cause of a variance, it undermines the credibility of the forecast and ultimately the credibility of the treasurer. **Accordingly, amounts in the first three forecasted years which are \$100,000 greater than or less than**

the prior year amount are “flagged” in red, and a detailed explanation of the variance is required. The Department established +/- \$100,000 to be material because this amount roughly approximates the cost of one teacher. The amount may be small compared to the overall revenue flowing through the district; however, this is a material amount of money to most Ohio taxpayers. Further, due to the cumulative nature of the forecast, a \$100,000 change in year 1 is a \$500,000 change over all five projected years.

[Ohio Administrative Code 3301-92-04\(C\)\(1\)](#) requires all five-year forecasts to “(a) use known operational revenue, expenditures and resulting cash balance of the district as the basis for projections” and “(b) include accompanying notes for each reported line item that describe the assumptions used to develop the projected amounts.” In other words, treasurers are to explain the revenues and expenditures that make up each line item and the required notes should describe the assumptions used to develop the projected amounts. Properly prepared notes and assumptions will likely provide explanations for these variances. If the variances are not explained in the forecast notes, the district should add that level of detail to the notes in the future.

Any projections that cannot be justified with reasonable detail and explanations should be adjusted to what the treasurer and fiscal consultant determine is reasonable based on corroborating information available at the time the plan is completed. These adjustments will be reflected as “Changes in Assumptions” in the workbook (next tab).

Update Financial Projections

Changes in Assumptions (Tab 3)

Given that forecasts are due in November and May each fiscal year, most school district forecasts are, at best, based on known revenue and expenditures from the previous month’s close of business (Oct. and April). By the time the plan process is started, two or three additional months of actual information is available. The purpose of the “changes in assumptions” tab in the workbook is to provide the treasurer the ability to bring the forecast current to what is now known and thereby provide the most accurate starting point for the plan process. **Only changes to projections that are not the result of district actions to reduce expenditures or increase revenues should be detailed on this worksheet.**

1) ENTERING AMOUNTS TO THE “CHANGES IN ASSUMPTIONS” TAB

a) **Favorable changes should be entered as positive amounts.**

An increase in revenue projection (favorable) should be entered as a positive amount for the appropriate revenue line. A decrease in expenditures should be entered as a positive amount (favorable) for the appropriate expenditure line.

b) **Unfavorable changes should be entered as negative amounts.**

A decrease in revenue projection (unfavorable) should be entered as a negative amount for the appropriate revenue line. An increase in expenditures should be entered as a negative amount (unfavorable) for the appropriate expenditure line.

c) **Enter the impact of the change in assumption for all five projected years on the same line.**

Do not enter multiple rows for the same issue. The workbook does not automatically carry amounts forward to subsequent projection years. In most cases, a change also impacts the remaining forecast years. Enter the impact of the change for each forecast year as appropriate. If additional rows are needed, please contact the fiscal consultant for assistance.

d) **Enter a specific description in Column B.**

The description should include the reason for the change. For example, “Downward trend of restricted state grants-in-aid due to declining enrollment over FYXX to FYXX”.

e) **Enter the appropriate forecast line in Column C using the drop-down. Do not copy/paste forecast lines — always use the drop-down.**

f) **Review the impact of the updates entered in this worksheet** in the next tab of the workbook (See next section, “Current Forecast Prior to Plan” (Tab 4)).

2) KEEP EACH FORECAST LINE UP TO DATE THROUGH THE PLAN PROCESS

Throughout the plan process, the treasurer should keep the five-year forecast up to date as changes in assumptions occur.

a) **Enter any changes in assumptions identified in the “Current Forecast Analysis” tab**, because of your investigation of the material variances from Tab 2.

b) **Enter changes in assumptions to adjust for any conditions that have arisen since the five-year forecast was filed.**

Be sure to include detailed explanations in the “Description” column.

c) **Examine each updated forecast line projection for reasonableness.**

Do the changes entered in this worksheet result in a reasonable projection? Does the new projection make sense considering year-to-date known actuals for the line? And if the current fiscal year projection is reasonable, do the updated projections for the remaining years reflect the impact of the changes properly as well? If not, the underlying assumptions should be reevaluated.

3) SPRING PLANS DUE AFTER THE NEW FISCAL YEAR COMMENCES

a) **Enter changes in assumptions to update the current projected year to reflect the now-known year-end actual amounts.**

If this plan is required in response to deficits projected in the district’s spring forecast update and the plan is due after the new fiscal year begins, the district will enter changes in assumptions for each forecast line to bring the current fiscal year projection to match the now-known year-end actuals. The impact of each year-end actual adjustment on the remainder of the projected fiscal years must be determined and

carried forward through all plan years. The description should explain the reason for the change and the impact to all projected years.

- b) **If the plan is due after Aug. 31, the new fiscal year forecast submission window will be open, and the plan projections will need to include the new fifth fiscal year.**

These projections will be entered via the “changes in assumptions” tab. Please contact your fiscal consultant for assistance.

Current Forecast Prior to Plan (Tab 4)

Determining the cause of significant variances (Tab 2) and posting changes in assumptions (Tab 3) should be completed before or in concurrence with identifying plan items.

The “Current Forecast Prior to Plan” (Tab 4) is fully calculated from items input into tab 1, tab 2, and tab 3. No data entry is needed.

- **Starting Point, Left 5 columns, “Forecast Submission”:** The five-year forecast submission selected in the drop down on Tab 1 (Question #3) is populated from the amounts entered in Tab 2, and the five projected years are shown in the first five columns on the left under “Forecast Submission.” The amounts shown here must be tied to the five-year forecast that accompanied the district’s notification letter. If they do not, contact your fiscal consultant for assistance.
- **Adjustments, Center 5 Columns, “Changes in Assumptions”:** The center columns reflect the net “Changes in Assumptions” posted on Tab 3 by forecast line and by fiscal year.
- **Result, Right 5 Columns, “Updated Forecast (Reflects Changes in Assumptions)”:** The net changes in assumptions in the center columns are added or subtracted from the starting “Forecast Submission” to result in the “Updated Forecast (Reflects Changes in Assumptions)” on the right. This forecast should reflect the treasurer’s current projections for the five projected years.
- **Review all five projected years for accuracy.** The forecast reflected in this worksheet should be up to date and accurate because the YR1-YR3 deficits reflected on this tab must be resolved by the required plan developed and documented in subsequent tabs of the workbook. After the written plan is approved by the board of education and the Department, the district will be required to update its five-year forecast to mirror the “Required Forecast Update” columns in the “Forecast Update Reflects Plan” tab of the workbook.

Plan items must be sufficient to cover projected deficits shown in the “Current Forecast Prior to Plan” (Tab 4).

Plan Development for YR1 and YR2

The “Revenue Enhancements” (Tab 5) and “Expenditure Reductions” (Tab 6) worksheets detail the district’s plan to address the current fiscal year deficit, the YR2 deficit, and any YR1 or YR2 items to be implemented to address the YR3 deficit.

Any plan items the board of education must approve between now and Aug. 31 to eliminate the projected deficits should be entered into these two worksheets. Items entered in these worksheets will be reflected in the “Required Forecast Update” columns on the “Forecast Update Reflects Plan” (Tab 7), which will become the basis for the district’s appropriations.

Revenue Enhancements (Tab 5)

Use this worksheet to detail each revenue enhancement action the board of education has full control to approve and implement between now and **Aug. 31** to increase revenues.

As plan items are entered on these two tabs, the impact of the items and the resulting forecast can be seen on Tab 7.

- 1) **The board, superintendent, or other administrators with budget authority will identify any potential revenue enhancements.**

It is helpful to organize the list of items by year of implementation and forecast line before entering the items into the workbook.

- 2) **Revenue enhancements are entered annually.**

If helpful, they may be entered monthly; contact your fiscal consultant for assistance.

- 3) **Enter each revenue enhancement by fiscal year of implementation and then by forecast line.**

- 4) **Select the implementation year in Column A.**

- 5) **Enter a specific description in Column C.**

The description should be reasonably detailed. More specific information may be provided in the accompanying narrative.

- 6) **Enter the appropriate forecast line in Column C using the drop-down.**

Do not copy/paste forecast lines — always use the drop-down.

- 7) **Enter the impact of the revenue enhancement over all five projected years on the same line.**

Do not enter multiple rows for the same plan item. The workbook does not automatically carry amounts forward to subsequent projection years. If a change continues to have an impact (as is often the case), enter the amounts under future years as appropriate.

- 8) **Levies may be entered on this worksheet.**

If a levy has been approved by voters, it should be added to the appropriate forecast revenue line (Line 1.XXX). If the board of education has taken steps to put a levy on the ballot but voters have not yet approved the levy, it should be entered below Line 10.010. Only voter approved levies and renewals should be shown as revenue. If a levy is

improperly recorded in the current forecast, it must be corrected on the “Changes in Assumptions” worksheet (Tab 3).

Expenditure Reductions (Tab 6)

Use this worksheet to detail each expenditure reduction action the board of education will approve and implement between now and **Aug. 31** to reduce expenditures.

- 1) **The superintendent and administrators with spending authority will identify any potential expenditure reductions.**

It is helpful to consolidate reduction lists and organize the items by year of implementation and forecast line before entering the items into the workbook.

- 2) **Expenditure reductions are entered monthly to yield more accurate fiscal year projections.**

This is especially important in the initial fiscal year of implementation. Staffing reductions don’t usually commence until September after prior year contracts are fully paid out. When implementation occurs at mid-year, careful consideration needs to be given to determine the appropriate monthly savings.

- 3) **Enter each expenditure reduction by fiscal year of implementation year and then by forecast line.**

- 4) **Select the implementation year in Column A.**

- 5) **Enter a specific description in Column C.**

The description should be reasonably detailed. More specific information may be provided in the accompanying narrative.

- 6) **Enter the appropriate forecast line in Column C using the drop-down.**

Do not copy/paste forecast lines — always use the drop-down.

- 7) **Enter the amount of the expenditure reduction under the appropriate month and fiscal year in which savings commence. Enter the impact of the reduction over all five projected years on the same line.**

Do not enter multiple rows for the same plan item. The workbook does not automatically carry amounts forward to subsequent projection years. If a change continues to have an impact (as is often the case), enter the amounts under future years as appropriate.

- 8) **IMPORTANT: On the expenditure reduction worksheet, a positive amount is an expenditure reduction (savings) and a negative amount is an expenditure increase (cost).**

- 9) **If additional rows are needed, please contact the fiscal consultant for assistance.**

SPECIAL REQUIREMENTS FOR STAFF REDUCTIONS

Each staffing reduction must be listed by INDIVIDUAL POSITION and EACH POSITION REDUCED REQUIRES 3 ROWS to accurately capture the impact of the reduction:

ROW 1: Wages (Line 3.010) example "HS Teacher #1, Reduction in Force"

ROW 2: Benefits (Line 3.020) example "HS Teacher #1, RIF"

ROW 3: Severance Costs (Line 3.020) example "HS Teacher #1 Separation Costs"

Separation Costs: For each position, the district should consider and quantify separation costs, which may include severance, contract payout, unemployment, or vacation payouts. If there are no additional separation costs, leave ROW 3 and enter "Separation Costs - NONE" in the description.

If the resignation, reduction in force (RIF), or non-renewal has already occurred, the position and the individual's name should be shown in the description.

If a RIF or non-renewal is not yet public knowledge, the position should be identified by building and type of position such as HS Teacher #1, HS Teacher #2, Elem Aide #1, Custodian #1, etc. The district must maintain a "key" to each listed reduction with the actual position details. The Department will review the actual position details during technical assistance meetings to ensure the district has identified specific positions and is ready to implement the proposed reductions.

Enter monthly savings in the appropriate month; for example, staff reductions often start generating savings beginning in September, while mid-year staff reductions often start generating savings beginning in February, through the remainder of the fiscal year, and into the following year.

Annually, wages and benefits (as a percentage of wages) usually increase each September as salary schedule changes or steps take effect. Projected savings or costs should also consider these increases when projecting the impact of the plan item over the five projected years.

SPECIAL REQUIREMENTS FOR STAFF REPLACEMENT SAVINGS

If the district plans to replace a position that is vacated, the replacement should be entered right after the reductions associated with the vacated position are entered. Pairing the two actions together helps ensure all related transactions are captured and makes it easier to see the net cost or net savings within the workbook. For each position replaced, the district should enter two lines: one for wages and one for benefits. Replacement costs should be entered as negative numbers, thereby increasing costs on the related forecast lines.

ADDRESSING YR3 DEFICITS

It goes without saying — the sooner spending is curtailed, the quicker cash balances will be restored. To this end, the Department advises districts projecting YR3 deficits to identify and implement reduction plans to address these deficits as soon as possible. **After any current year plan items to address the YR3 deficit are entered into Tab 5 and Tab 6, the remaining YR3 deficit amount should be divided in half and that amount or more should be used as the target amount of reductions the district needs to implement for the next fiscal year.** This methodology takes advantage of the cumulative nature of the forecast and allows the district to address the YR3 deficit in the least disruptive and most productive way.

Since all YR3 plan items will be implemented in YR1 or YR2, on or before Aug. 31, they are to be entered into Tab 5 and Tab 6 and will be reflected in the Forecast Update Reflecting the Plan, which will be adopted as the district's forecast after the Department approves the plan submission. YR3 Plan items that the board of education will approve and enact after Aug. 31 should be entered into the "Plans NOT REQ in FYF Update" (Tab 8).

Forecast Update Reflects Plan (Tab 7)

As the district enters revenue enhancements (Tab 5) and expenditure items (Tab 6) to be implemented in the current or next fiscal year, the impact of the items is shown in the "Forecast Update Reflects Plan" tab of the workbook. YR1 & YR2 plans will be sufficient when YR1 and YR2 deficits are eliminated and positive balances are projected at Line 10.010. If deficits remain, additional plan items must be identified for action.

The "Forecast Update Reflects Plan" (Tab 7) is fully calculated from tab 4, tab 5, and tab 6. No data entry is needed.

- a) **Starting Point, Left 5 columns, "Updated Forecast (Reflects Changes in Assumptions)":** These five columns populate directly from Tab 4. If they do not, contact your fiscal consultant for assistance.
- b) **Adjustments, Center 5 Columns, "Plan Impact":** The center columns reflect the net plan items posted as "Revenue Enhancements" (Tab 5) and "Expenditure Reductions" (Tab 6) by forecast line and by fiscal year.
- c) **Result, Right 5 columns, "Required Forecast Update (Reflects Plans to be Implemented by Aug. 31)":** The net plan items summarized in the center columns are added or subtracted from the starting "Updated Forecast (Reflects Changes in Assumptions)" on the left to result in the "Required Forecast Update (Reflects Plans to be Implemented by Aug. 31)" on the right.
- d) **Review all five projected years for accuracy.** After the written plan is approved by the board of education and the Department, the district will be required to update its five-year forecast to mirror the "Required Forecast Update (Reflects Plans to be Implemented by Aug. 31)" shown here.

YR1 & YR2 plans will be sufficient when YR1 and YR2 deficits reflected projected in the "Updated Forecast (Reflects Changes in Assumptions)" are eliminated and positive balances are projected at Line 10.010. If deficits remain, additional plan items must be identified for action.

Actions planned for implementation after Aug. 31 are not required to be included in the required forecast update, because the passing of time may yield favorable results that reduce or even eliminate projected YR3 deficits.

Subsequent Plans for YR3

Plans NOT REQUIRED in FYF Update (Tab 8)

If plan actions being implemented in the current or second fiscal years do not resolve a third (YR3) deficit, then additional plan items are needed. These items will be implemented after Aug. 31 but in advance of the start of the third fiscal year. As stated above, actions planned for implementation after Aug. 31 are not required to be included in the forecast update to be completed after this plan is approved, because the passing of time may yield favorable results that reduce or even eliminate projected YR3 deficits.

ENTERING AMOUNTS TO THE “PLANS NOT REQ IN FYF UPDATE” TAB 8

- 1) **Favorable changes should be entered as positive amounts.**
 - a. An increase in revenue projection (favorable) should be entered as a positive amount for the appropriate revenue line. A decrease in expenditures should be entered as a positive amount (favorable) for the appropriate expenditure line.
- 2) **Unfavorable changes should be entered as negative amounts.**
 - a. A decrease in revenue projection (unfavorable) should be entered as a negative amount for the appropriate revenue line. An increase in expenditures should be entered as a negative amount (unfavorable) for the appropriate expenditure line.
- 3) **Enter the impact of the plan item for all projected years on the same line.**

Enter the impact of the plan item over each forecast year as appropriate. If additional rows are needed, please contact the fiscal consultant for assistance.
- 4) **Enter a specific description in Column B.**
- 5) **Enter the appropriate forecast line in Column C using the drop-down.**

Do not copy/paste forecast lines — always use the drop-down.
- 6) **Review the impact of the plan items entered in this worksheet** in the next tab of the workbook “Forecast With All Plan Items” (see below).

Forecast With ALL Plan Items (Tab 9)

The final forecast in the workbook reflects all changes in assumptions and all plan actions contained in the workbook. [Ohio Law](#) requires districts to plan to avoid deficits projected over the first three fiscal years. These steps are therefore necessary and provide for detailing the additional actions that may be necessary if the first and second fiscal year plan actions do not resolve the deficits in year three with known circumstances as of plan submission.

The final worksheet incorporates plan items entered in Tab 8 into the “Required Forecast Update” from Tab 7. This worksheet is fully calculated from tab 7 and tab 8. No data entry is needed.

- **Starting Point, Left 5 columns, “Required Forecast Update (Reflects Plans to be Implemented by Aug. 31)”**: These five columns populate directly from Tab 7. If they do not, contact your fiscal consultant for assistance.
- **Adjustments, Center 5 Columns, “Impact of Subsequent Plan Items”**: The center columns reflect the net impact of the YR3 plan items posted in Tab 8 by forecast line and by fiscal year.
- **Result, Right 5 columns, “Forecast Reflecting All Plan Items”**: The net plan items summarized in the center columns are added or subtracted from the starting “Required Forecast Update (Reflects Plans to be Implemented by Aug. 31)” on the left to result in the “Forecast Reflecting All Plan Items” on the right. This forecast includes all the changes in assumptions from tab 3, YR1 and YR2 revenue enhancements from tab 5, YR1 and YR2 expenditure reductions from tab 6, and subsequent plan items from tab 8.

YR3 plans will be sufficient when the YR3 deficits projected in the “Forecast Reflecting All Plan Items” are eliminated and positive balances are projected at Line 12.010. If deficits remain, additional plan items must be identified for implementation. Since the district has more time to resolve YR3 deficits, the Department uses line 12.010 to identify potential YR3 deficits thereby assuming renewal levies pass.

Narrative to Accompany the Workbook

The Excel workbook captures plan items and shows the impact of the actions on the five-year forecast; however, the description areas are limited, and the workbook doesn’t provide opportunity for the district to provide context, explain preferred “Plan A” items, or to communicate reductions implemented and already reflected in the district’s five-year forecast submission. For these reasons, the Department requires the district to prepare an accompanying narrative. The narrative is intended to be read side-by-side with the plan workbook and should include the following categories in the following order:

- **Introduction and Executive Summary**
 - Use the introduction to provide context concerning the district’s fiscal distress, historical efforts to pass levies, and any other historical facts or actions pertinent to the current situation. Communicate any preferred “Plan A” items in progress but not approved by required parties (See Introduction, “Plan Requirements”).
- **Changes in Assumptions**
 - Provide additional detail or context regarding items posted in the changes in assumptions tab. This section should be by fiscal year of impact.
- **Revenue Enhancements**
 - Provide additional detail or context regarding items posted in the revenue enhancements tab, again by fiscal year.
- **Expenditure Reductions**

- Provide additional detail or context regarding items posted in the expenditure reductions tab, again by fiscal year. If the expenditure reductions contain numerous lines, summarizing them in a table by line number and fiscal year may help stakeholders understand the impact of the plan better. Ask your fiscal consultant for assistance.
- **Subsequent Plan Actions to Address YR3 Deficits**
 - Detail plan items to be implemented after Aug. 31 but before the start of the third fiscal year, sufficient to resolve the YR3 deficit.
- **Plan Management**
 - Explain how the board of education will monitor plan implementation including the financial reports to be used.

Support: Please contact the fiscal consultant assigned to your district for assistance in developing the plan narrative. Your fiscal consultant is the first level of review for approval or disapproval of the plan.

Technical Assistance Available

The fiscal consultant assigned to your district will contact the treasurer to schedule technical assistance meetings with both the superintendent and treasurer. To ensure an approvable written plan is submitted, the district will:

- Participate in technical assistance meetings
- Provide the narrative and written plan workbook to the district's fiscal consultant for review at least one day prior scheduled technical assistance meetings
- Provide final documents for consultant feedback 5-7 days in advance of the board of education meeting at which the plan will be approved

Print Workbook as PDF

After the workbook and accompanying narrative are complete, the last step is to print the workbook as a PDF:

- **Hide Unused Rows:** On the Changes in Assumptions, Revenue Enhancements, Expenditure Reductions, and, if applicable, the Plans Not Required in FYF Update, hide the unused rows to reduce the number of pages in the submission.
- **Print Entire Workbook to PDF:**
 - 1) To print the entire workbook as a PDF, click on any tab then right click and move to “Select All Sheets.” You’ll see all the tabs turn “white.”
 - 2) **When in this mode, do not make any changes to the worksheets — changes may impact all worksheets!**
 - 3) Then, move the cursor up to “File | Print | Microsoft Print to PDF.” After you’ve printed the PDF, click on “Initial Questions to Setup Wkbk,” right click and select “Ungroup All Sheets.” It is very important to ungroup all sheets when you’re done printing.
 - 4) The file is formatted to print all pages correctly.

- 5) If you have difficulty printing, please contact your fiscal consultant for assistance.

Treasurer Certified Board Resolution

Ohio Administrative Code 3301-92-04 requires the board of education to review and approve the full narrative and all the workbook pages.

- **Certified Board Resolution:** Please provide a treasurer certified copy of the board resolution which indicates the date the full plan narrative and all workbook pages were provided, reviewed and approved by the board of education.
- **Alternative Certification:** Both the “Forecast Update Reflects Plan” (Tab 7) and the accompanying narrative must be dated and signed by the board president, superintendent, and treasurer to “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.”

Submit Required Documents Via Email

Using “REPLY ALL” to the original email in which the Department sent the notification letter which required this plan, email the following items to FiscalOversight@education.ohio.gov:

1. **PDF of signed narrative**
2. **PDF of signed plan workbook, all pages**
3. **Excel plan workbook**

Email is the only acceptable form of submission.

DO NOT send a paper copy of these items to the Department via US mail.