

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Fiscal Year 2019 School FTE Adjustment #1
Date: September 12, 2019

ODE's Fiscal Year 2019 FTE Adjustments have begun.

- Traditional, ESC & CBDD –
 - Adjustment #1 occurred on 8/23/19 (August #2)
 -
- JVS –
 - Adjustment #1 will occur on 9/13/19
- Community Schools –
 - Adjustment #1 will occur on 9/13/19
 - Summary listing will be available at: <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

Adjustment #2 is planned for December, which ODE currently plans for it to be the last one for Fiscal Year 2019, for all school types.

As a reminder, prior community school guidance memos, including guidance on handling FTE adjustments (sent 10/11/17), are available at:
<https://ohioauditor.gov/references/guidance/communityschools.html>.

The sample footnote disclosure for FTE contingencies has been updated for Fiscal Year 2019, and posted to the link above.

Questions can be directed to communityschoolquestions@ohioauditor.gov.