COMMUNITY SCHOOL TRAINING

Aug. 1, 2018

Ohio Department of Transportation
1980 W. Broad St.
Columbus, OH 43223

Auditor of State Dave Yost

2018 Community School Training Agenda

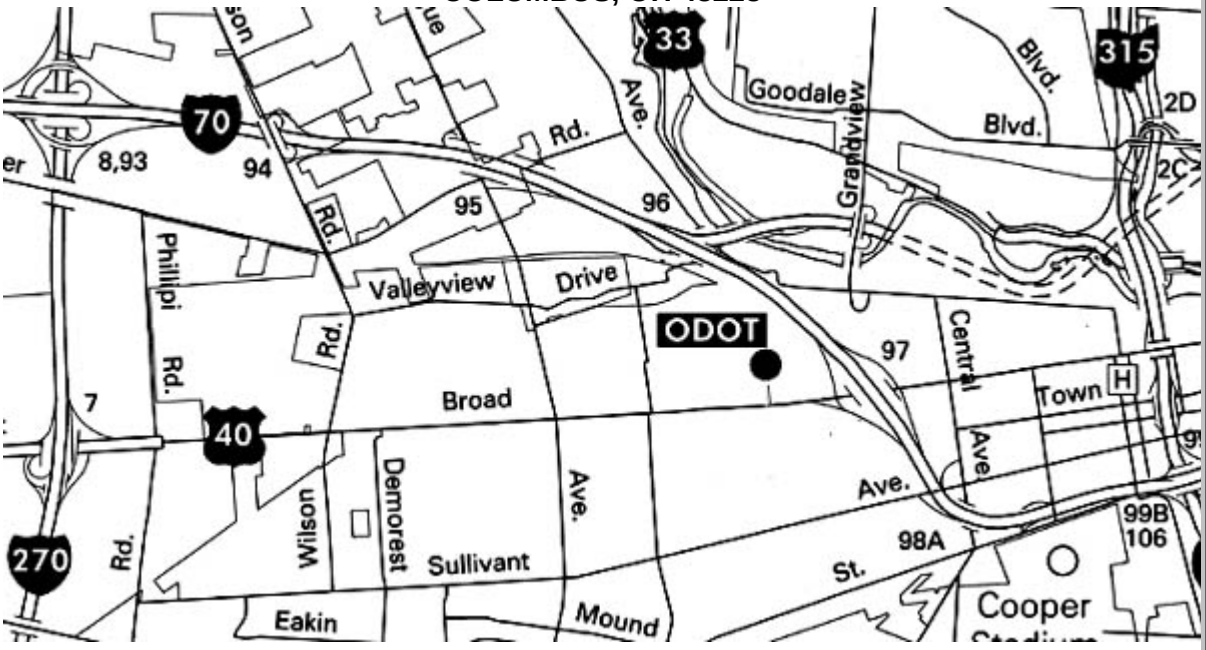
Wednesday, Aug. 1, 2018

8:00 - 9:00 a.m.	Registration
9:00 - 9:05 a.m.	Opening Remarks
9:05 - 9:50 a.m.	**ODE EMIS Update** *David Ehle, Ohio Department of Education* Course Description: We will discuss important EMIS changes affecting community schools, including a review of the relevant EMIS reports community schools should be familiar with for detecting and preventing reporting errors. You Will Learn: Level:
9:50 - 10:35 a.m.	**ODE School Funding Update** *Aaron Rausch, Ohio Department of Education* Course Description: State funding represents the largest source of revenue for community schools. This session will discuss the school funding formula and updates for the 2018-19 school year. You Will Learn: Attendees will develop a better understanding of school funding in Ohio Level: Intermediate
10:35 - 10:50 a.m.	Break
10:50 - 11:50 a.m.	**Fraud Red Flags** *Cara Yoder, Ohio Auditor of State* Course Description: The session will cover various fraud schemes and techniques to proactively prevent fraud. You Will Learn: Attendees will learn various methods of fraud detection and deterrents. Information will be supplemented with real life case examples. Level: Beginner
11:50 - 12:55 p.m.	Lunch
12:55 - 1:55 p.m.	**Office of Community Schools Update** *Colleen Grady, Ohio Department of Education* Course Description: The last several years have seen significant change in Ohio's community school sector. As we look ahead to a new school year, the Department of Education's Office of Community Schools(OCS) will share an update on OCS initiatives for the upcoming year, sponsor evaluation framework, CSP grant opportunities and ESSA's impact on school improvement and supports. You Will Learn: Attendees will learn about the addition of CSP expansion grants for high-performing community schools, identification and funding for schools identified for improvement, and lessons learned after three years of evaluating sponsors. Level: Beginner

1:55 - 2:55 p.m.	**GASB 75 - OPEB Accounting and Reporting Requirements** *Eric Kline, Ohio Auditor of State* Course Description: We have worked through the complexities of reporting for pensions under GASB 68. Now it is time to be ready for the implementation of similar requirements for Other Postemployment Benefits (OPEB). This session will discuss the new accounting and reporting requirements for OPEB. You Will Learn: Attendees will learn about the OPEB accounting and financial reporting requirements for employers and nonemployer contributing entities participating in cost sharing multiple-employer plans. Level: Intermediate
2:55 - 3:10 p.m.	Break
3:10 - 3:35 p.m.	**Legal/Legislative Update** *Mark Altier & Shawn Busken, Ohio Auditor of State* This session will detail recent and pending legislation relative to community schools. Presenters will share what You Will Learn: Attendees will be up to speed on what bills will likely pass the legislature before recess as well as recommendations made by the AOS for better accountability for community schools. Level: Beginner
3:35 - 5:20 p.m.	**Community School FTE Testing and Results** *Mark Long & Kevin Robertson, Ohio Auditor of State* Course Description: The Audit Team for Qualitative Projects (ATQP) performed reviews, testing, and interviews of You Will Learn: Attendees will learn of the varying levels of difficulty and complexity involved in complying with State Level: Intermediate

ODOT Central Office Directions

OHIO DEPARTMENT OF TRANSPORTATION
CENTRAL OFFICE
1980 W. BROAD ST. (U.S. 40)
COLUMBUS, OH 43223



From western part of state:
1. Take 1-70 east, exit at U.S. 40 (West Broad St., exit # 97).
2. At bottom of ramp turn right, onto westbound U.S. 40 (W. Broad St.)
3. Go up hill on U.S. 40 to first traffic light; turn right Into driveway.
4. ODOT is the second large building on the right. Turn left into the parking lot; the lobby Is located inside the south (first) entrance.

From eastern part of state:
1. Take 1-70 west to U.S. 40 [West Broad St., exit # 97).
2. At bottom of ramp turn left, onto westbound U.S. 40 [W. Broad St.)
3. Go up hill on U.S. 40 to first traffic light; turn right Into driveway.
4. ODOT Is the second large building on the right. Turn left into the parking lot; the lobby is located inside the south (first) entrance.

From northern part of state:
1. Take 1-71 south to 1-70 west.
2. Take 1-70 west to U.S. 40 (West Broad St., exit # 97).
3. At bottom of ramp turn left, onto westbound U.S. 40 (W. Broad St.)
4. Go up hill on U.S. 40 to first traffic light; turn right into driveway.
5. ODOT Is the second large building on the right. Turn left into the parking lot; the lobby is located inside the south (first) entrance.

From southern part of state:
1. Take 1-71 north to 1-70 west.
2. Take 1-70 west to U.S. 40 (West Broad St., exit # 97).
3. At bottom of ramp turn left, onto westbound U.S. 40 (W. Broad St.)
4. Go up hill on U.S. 40 to first traffic light; turn right into driveway.
5. ODOT is the second large building on the right. Turn left into the parking lot; the lobby Is located Inside the south (first) entrance.

EMIS Updates

AOS CS Training, August 1, 2018

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Topics

- FTE report information
- FY2018 Cleanup and Closeout
- FY2019 Rollout
- Financial Reporting

ODDEX v SOES v FTE reports

- Although similar, different focus for each
- ODDEX- communicate with another district over data disagreement
- SOES- communicate with resident district of the student
- FTE reports- definitive source of issues and how a student will count for funding

FTE Reports

- Most important for funding- level 2 in Data Collector

Report Name	Fatal	Critical	Warning	Info	Total	Process Date	Last Upd Date	Submission
[FTED-001] FTE Detail	43	358	0	3435	3836	08/02/17 17:16	08/08/17 04:33	80 on 07/28/17 09:27
[FTED-003] FTE Adjustments	16	362	7	31	417	08/02/17 17:16	07/30/17 06:09	80 on 07/28/17 09:27
[FTES-001] FTE Total by Fund Pattern	0	0	0	3	3	08/02/17 17:16	08/08/17 04:33	80 on 07/28/17 09:27
[FTES-002] FTE Total by Student and Fund Pattern	0	0	0	3097	3097	08/02/17 17:16	08/08/17 04:33	80 on 07/28/17 09:27
[FTES-003] FTE Total by Student	0	0	0	3088	3088	08/02/17 17:16	08/08/17 04:33	80 on 07/28/17 09:27
[FTES-004] FTE Summary of Students with Adjustments	0	0	0	375	375	08/02/17 17:16	08/08/17 04:33	80 on 07/28/17 09:27

FTE Reports

- All impacts on funding are in FTE reports
  - If there is a flag or missing data in SOES that impacts funding, it will appear as an error on the FTE report
  - If there is an enrollment overlap in SCR and that overlap still exists when more precise FTE calculations are completed, it will appear as an error on the FTE report

Monitoring Funding Over Time

- New daily summary reports
  - CTE FTE report released last summer
  - Regular FTE report in the pipeline- 2-3 weeks
- Allow daily tracking of FTEs
  - Grouped to generally match funding forms and worksheets
  - Does not include exact rounding adjustments

CTE FTE Daily Summary

- Three reports
  - Students District is Educating (CTEA-007)
  - Students Initially Funded at District (CTEA-008)
  - Transfers (CTEA-009)
- Updated daily based on changes in the FTE Detail and Adjustment reports
- If there are changes above a threshold value, summary for the most recent day will show as Fatal, Critical, or Warning

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New CTE FTE Summary Reports

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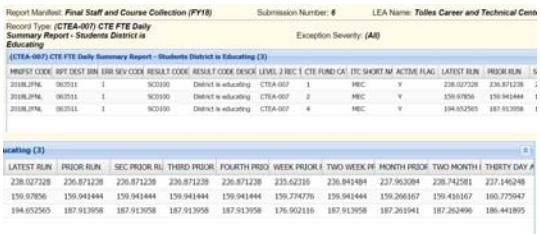
CTE FTE Summary- Educating



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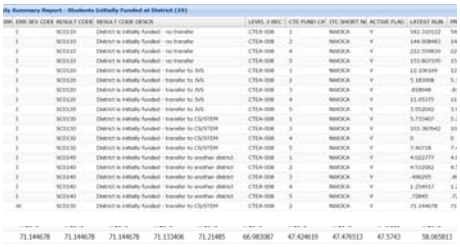
CTE FTE Summary- Funded at District



DIR	ERR SEV CODE	RESULT CODE	RESULT CODE DESCR	LEVEL 2 REC	CTE FUND CA	ITC SHORT NA	ACTIVE FLAG	LATEST RUN	PR
I		SC3103	District is initially funded - no transfer	CTEA-008	1	NWOCA	Y	542.310122	54
I		SC3103	District is initially funded - no transfer	CTEA-008	2	NWOCA	Y	144.908483	14
I		SC3103	District is initially funded - no transfer	CTEA-008	4	NWOCA	Y	222.559839	22
I		SC3103	District is initially funded - no transfer	CTEA-008	5	NWOCA	Y	153.807595	15
I		SC3120	District is initially funded - transfer to JVS	CTEA-008	1	NWOCA	Y	12.106169	12
I		SC3120	District is initially funded - transfer to JVS	CTEA-008	2	NWOCA	Y	5.183808	5.
I		SC3120	District is initially funded - transfer to JVS	CTEA-008	3	NWOCA	Y	.818848	.8
I		SC3120	District is initially funded - transfer to JVS	CTEA-008	4	NWOCA	Y	11.05575	11
I		SC3120	District is initially funded - transfer to JVS	CTEA-008	5	NWOCA	Y	3.952042	3.
I		SC3130	District is initially funded - transfer to CS/STEM	CTEA-008	1	NWOCA	Y	5.710407	5.
I		SC3130	District is initially funded - transfer to CS/STEM	CTEA-008	3	NWOCA	Y	103.367642	10
I		SC3130	District is initially funded - transfer to CS/STEM	CTEA-008	4	NWOCA	Y	0	0
I		SC3130	District is initially funded - transfer to CS/STEM	CTEA-008	5	NWOCA	Y	7.40728	7.
I		SC3140	District is initially funded - transfer to another district	CTEA-008	1	NWOCA	Y	4.022777	4.
I		SC3140	District is initially funded - transfer to another district	CTEA-008	2	NWOCA	Y	4.512062	4.
I		SC3140	District is initially funded - transfer to another district	CTEA-008	3	NWOCA	Y	.496295	.4
I		SC3140	District is initially funded - transfer to another district	CTEA-008	4	NWOCA	Y	1.234917	1.
I		SC3140	District is initially funded - transfer to another district	CTEA-008	5	NWOCA	Y	.72845	.7
W		SC3130	District is initially funded - transfer to CS/STEM	CTEA-008	2	NWOCA	Y	71.144678	71
71.144678	71.144678	71.144678	71.133406	71.21485	66.983087	47.424619	47.478513	47.5743	58.065813

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CTE FTE Summary- Transfers

- Use with review of worksheets
- Shows transfers in and out
- Multiple types of transfers
- If you are not the educating LEA, your data is not used

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New Regular FTE Reports

- Daily summary for regular FTE being added in next few weeks
- Very similar to the CTE daily summary just reviewed
- At least for August and September, will have prior year FTE as comparison instead of 30 day average
- First FY19 funding pull in September

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Report Names

- FTES-005 – District is Educating
- FTES-006– District is Initially Funded
- FTES-007– District Receives Funding via Transfer
- FTES-007– Funding is Transferred from District

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District is Educating

- FTE broken down by
  - Grade band
  - Disability
  - LEP Status
  - Economic Disadvantagement

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FY2018 Cleanup and Closeout

- Main funding related collections now closed for FY18 unless appeal submission today
- CTE, Calendar, and Contact data by Aug 10
- Payment data for FY18 Final #1 payment pulled after today- will be included with September FY19 payment

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FY2018 Cleanup and Closeout

- Last day for resolution of FY18 flagging issues within SOES by districts or community schools is September 14.
- Appeal window for funding issues to take place in second half of September, based on final #1 reports (9/17-10/5)
- Final #2 payment, including all appeals, planned by December

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FY 2019 Rollout

- Calendar reporting open
- SCR reporting open
- SOES Enrollment reporting for FY19 starts **this Friday**
- SOES Contact reporting open **this Friday**
- Will be no more than a week between first enrollment reporting and first load of Community School's students to SOES

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FY 2019 Rollout

- For FY19 October payment, pull reported community school enrollments as of 5pm September 22
- Now a single data pull
  - No CS Fatal Error report- all in FTE Detail
  - FTE Detail report, in general, will be updated daily once first published
- Reasons for district to flag a student in FY19 unchanged

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Financial Reporting

- FY 2018 financial reporting open until end of August- earlier than in years past
- Critical for report card and maintenance of effort (MOE) calculations
- MOE being tracked closely this year- communications coming soon if not submitted or not met

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Social Media

facebook	Ohio Families and Education Ohio Teachers' Homeroom
LinkedIn	ohio-department-of-education
Storify	storify.com/ohioEdDept
twitter	@OHEducation
YouTube	OhioEdDept

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Budget and School Funding Update

Aaron Rausch, *Director*
Office of Budget and School Funding • August 1, 2018

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Focus of Presentation

1. Foundation Funding Review
2. FY18 Reconciliation and FY19 Payment Schedule
3. Payment Process Reminders
4. Simulation and Calculator
5. FTE Reviews
6. College Credit Plus
7. HB21 and SOES

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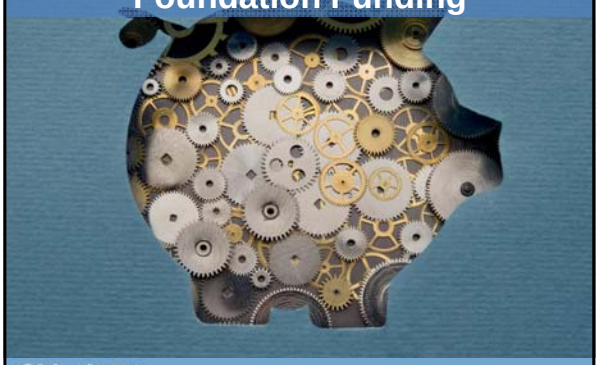
Foundation Funding



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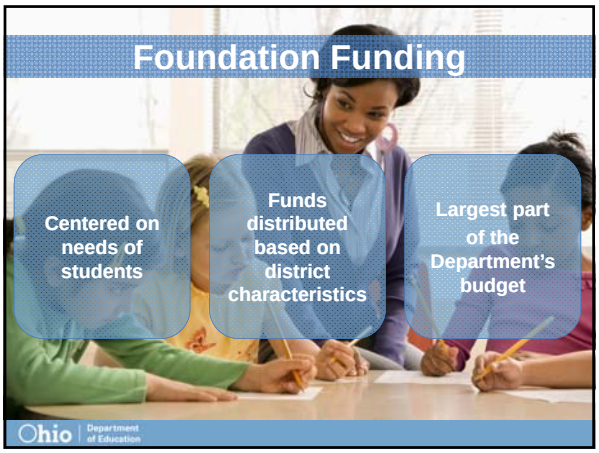
Foundation Funding
Centered on needs of students
Funds distributed based on district characteristics
Largest part of the Department's budget
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Community and STEM Schools
Students funded first at district of residence
Community Schools have 100% State Share Index.
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Opportunity Grant Per Pupil Funding Increase
Increase to $6,010 in FY2018
Increase to $6,020 in FY2019
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Funding Formula Elements
Community Schools

Opportunity Grant	Economically Disadvantaged	Transportation
Targeted Assistance (25%)	Limited English Proficiency	Special Education
K-3 Literacy	Facilities Funding	Career-Technical Education
	Third Grade Reading Bonus	Graduation Bonus

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Funding Formula Elements
Brick and Mortar vs. E-School

Opportunity Grant		
		Special Education
	Facilities Funding	Career-Technical Education
	Third Grade Reading Bonus	Graduation Bonus

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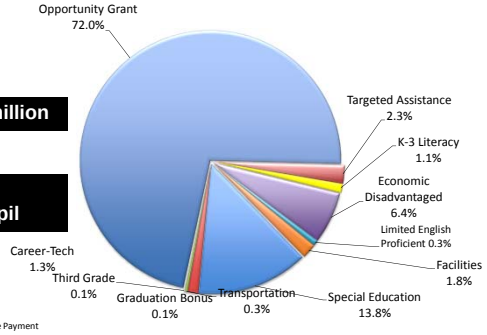
Foundation Formula – FY18

$906 million

$8,345 per pupil



*FY18 June Payment

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FY18 Reconciliation Timeline

September 2018:
Final #1 adjustment based on any changes between May 22 and close of EMIS reporting.

December 2018/January 2019:
Final #2 adjustment.

June 2018:
June payment based on data as of May 22nd.

September/October 2018:
Appeal window for district placed flags and overlapping enrollment.

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FY19 Payment Timeline

October 2018:
Payments based on FY19 EMIS data. Graduation bonus and Third Grade Reading Bonus paid.

July 20198:
All payments based on updated FY19 funding parameters.

December 2018:
Payments based on FY19 CTE and Transportation Data.

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Payment Process

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Payment Process

- Funding calculated on **monthly snapshot**.
- Data pull occurs on the **23rd** of each month prior to payment.
- Places emphasis on **continually reviewing** flags and adjustments.

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Payment Process

- Flagging process/procedure unchanged for FY19.
- Review Student Cross Reference for overlapping enrollment.
- Review SOES for district placed flags.
- Review FTE detail reports for any FTE adjustments.

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Payment Process

- FY19 data collection to open Friday, August 3rd.
- Flagging by resident districts in SOES to begin Monday, August 13th.
- Data for October payment pulled on September 24th (23rd is a Sunday).

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Payment Dates

July 13, 2018	January 14, 2019
August 14, 2018	February 14, 2019
September 14, 2018	March 14, 2019
October 12, 2018	April 12, 2019
November 14, 2018	May 14, 2019
December 14, 2018	June 14, 2019

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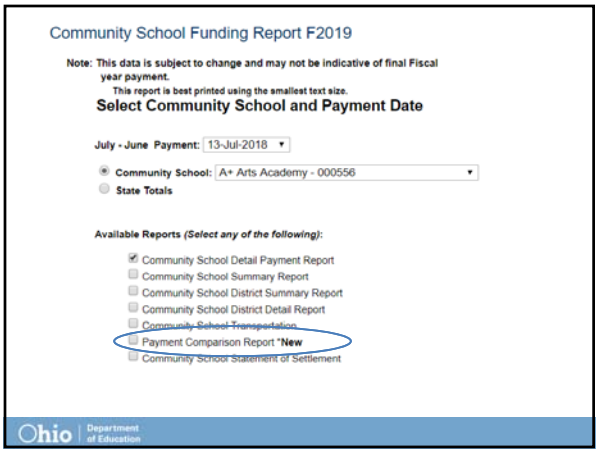

Community School Payment Comparison Report

Ohio Department of Education
Office of Budget and School Funding
FY2018 Community School Payment Comparison Report
May 2018 -vs- Jun 2018

IRN: 000556 District: A+ Arts Academy — County: Franklin

		May 2018	Jun 2018	Difference	Percentage
A	Opportunity Grant:	3,784,376.80	3,784,376.80	0.00	0.00%
B	Targeted Assistance:	96,070.35	95,951.56	-118.79	-0.12%
C	K-3 Literacy Funding:	102,803.20	102,976.00	172.80	0.17%
D	Economic Disadvantaged Funding:	560,961.96	561,299.21	337.25	0.06%
E	Limited English Proficiency Funding:	0.00	0.00	0.00	0.00%
F	Special Education Additional Funding:	367,703.07	375,278.16	7,575.09	2.06%
G	Career Tech Education Funding:	0.00	0.00	0.00	0.00%
H	Transportation Funding:	0.00	0.00	0.00	0.00%
I	Total Funding (A+B+C+D+E+F+G+H):	4,911,915.38	4,919,881.73	7,966.35	0.16%
	ADDITIONAL AID ITEMS				
J	Facilities Funding:	122,844.48	122,929.51	85.03	0.07%
K	ESC Contract Deduction:	0.00	0.00	0.00	0.00%
L	Graduation Bonus	0.00	0.00	0.00	0.00%
M	Third Grade Reading Bonus	1,284.64	1,284.64	0.00	0.00%
N	**Total Net State Funding (I+J+K+L+M):**	**5,036,044.50**	**5,044,095.88**	**8,051.38**	**0.16%**

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	FTE Data				
1	Adjusted Total FTE	429.68	429.68	0.00	0.00%
1a	Total Student FTE	429.68	429.68	0.00	0.00%
1b	JVS FTE	0.00	0.00	0.00	0.00%
	Special Education FTE				
2a	Category 1 Special Education FTE:	4.99	5.17	0.18	3.61%
2b	Category 2 Special Education FTE:	62.89	63.67	0.78	1.24%
2c	Category 3 Special Education FTE:	4.31	4.45	0.14	2.22%
2d	Category 4 Special Education FTE:	3.00	3.00	0.00	0.00%
2e	Category 5 Special Education FTE:	0.00	0.00	0.00	0.00%
2f	Category 6 Special Education FTE:	0.34	0.45	0.11	32.35%
	Career Tech FTE				
3a	Category 1 Career Tech FTE:	0.00	0.00	0.00	0.00%
3b	Category 2 Career Tech FTE:	0.00	0.00	0.00	0.00%
3c	Category 3 Career Tech FTE:	0.00	0.00	0.00	0.00%
3d	Category 4 Career Tech FTE:	0.00	0.00	0.00	0.00%
3e	Category 5 Career Tech FTE:	0.00	0.00	0.00	0.00%
	Limited English Proficiency FTE				
4a	Category 1 LEP FTE:	0.00	0.00	0.00	0.00%
4b	Category 2 LEP FTE:	0.00	0.00	0.00	0.00%
4c	Category 3 LEP FTE:	0.00	0.00	0.00	0.00%
5	K-3 Community School FTE	321.26	321.80	0.54	0.17%
6	Economic Disadvantaged FTE	429.68	429.68	0.00	0.00%
7a	4 Year Graduation Rate	0.00	0.00	0.00	0.00%
7b	# of Graduates	0.00	0.00	0.00	0.00%
8a	3rd Grade Reading Proficiency Percentage	19.00	19.00	0.00	0.00%
8b	# of Student Scoring Proficient or Higher	15.00	15.00	0.00	0.00%
9	Community School Transportation FTE	0.00	0.00	0.00	0.00%

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Simulator and Calculator

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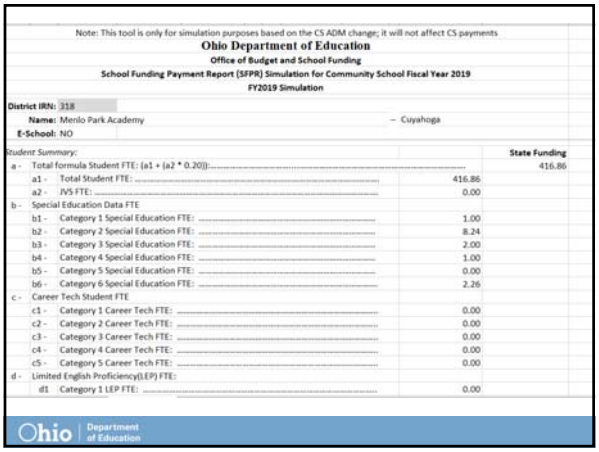

Note: This tool is only for simulation purposes based on the CS ADM change; it will not affect CS payments

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Office of Budget and School Funding

School Funding Payment Report (SFPR) Simulation for Community School Fiscal Year 2019

FY2019 Simulation

District IRN: 318

Name: Menlo Park Academy – Cuyahoga

E-School: NO

Student Summary:			**State Funding**
a -	Total formula Student FTE: (a1 + (a2 * 0.20)):		416.86
a1 -	Total Student FTE:	416.86	
a2 -	JVS FTE:	0.00	
b -	Special Education Data FTE		
b1 -	Category 1 Special Education FTE:	1.00	
b2 -	Category 2 Special Education FTE:	8.24	
b3 -	Category 3 Special Education FTE:	2.00	
b4 -	Category 4 Special Education FTE:	1.00	
b5 -	Category 5 Special Education FTE:	0.00	
b6 -	Category 6 Special Education FTE:	2.26	
c -	Career Tech Student FTE		
c1 -	Category 1 Career Tech FTE:	0.00	
c2 -	Category 2 Career Tech FTE:	0.00	
c3 -	Category 3 Career Tech FTE:	0.00	
c4 -	Category 4 Career Tech FTE:	0.00	
c5 -	Category 5 Career Tech FTE:	0.00	
d -	Limited English Proficiency(LEP) FTE:		
d1	Category 1 LEP FTE:	0.00	

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FY 2019 Community Schools Funding Components

Provisions of Am. Sub. H. B. 49 of the 132nd General Assembly govern the funding of community schools. Payments to community schools take the form of deductions from the state foundation funding of the school districts in which the community school students are entitled to attend school. Community school students are counted as part of the enrollment base of the resident school district to generate funding.

The funding calculation of community schools utilizes a number of funding concepts and formula some of which are also applied to traditional school districts. The following funding streams comprise the foundation funding of the community schools. Some of the following funding streams are not calculated for internet-based community schools as will be pointed out below.

» Brick-and-Mortar and Blended School Funding Simulator
» E-school Funding Simulator

Opportunity Grant [Sections 3314.08(C)(1)(a)]

This is the core per-pupil funding of the community school which is calculated by multiplying the formula amount of $6,020 by the formula ADM of the community school on FTE basis. The result of this calculation is deducted from the funding of the resident district of each student attending the community school as follows:

Deduction from Resident District = Formula Amount X Resident Student FTE attending the Community School

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Directions for Using Funding Simulation Template for Brick-and-Mortar and Blended Community Schools

The Ohio Department of Education's Community School Funding SimulationTemplate assists community schools in determining the amount of funds the school generates per student record. This simulation should only be used by brick and mortar and blended community schools. As e-schools are not eligible for economic disadvantaged funding, targeted assistance funding, limited English proficiency funding, full facilities funding or K-3 literacy funding, they should use the template available here.

This simulation for brick and mortar and blended community schools calculates opportunity grant, economically disadvantaged funding, targeted assistance funding, limited English proficiency funding, facilities funding, special education funding and K-3 literacy funding. This simulation also allows schools to aggregate the data by funding component, grade level, individual student and district of residency. The school must use the data from its FTE Detail Report to populate the template.

Currently, this simulation does not use any career-technical education data; therefore, it will not include the career-technical education portion of the funding. The simulation also does not include transportation and report card data, and the graduation bonus and 3rd grade reading bonus is not included.

Please note, the simulation should be used for informational purposes only and is not a guarantee of funding. The funding

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SSID	LAST NAME	FIRST NAME	ADJSTD FTE	ADJSTD SPECED CAT FTE	LEGAL DIST OF RES IRN	STATE EQUIV GRADE LEVEL CODE	SPECED CAT CODE	ECON DISADV FLAG	LEP CODE
SSID1	Not Available	Not Available	0.58333		043950	06	*	Y	N
SSID2	Not Available	Not Available	1		043786	01	*	Y	N
SSID3	Not Available	Not Available	0.05		043950	08	*	N	N
SSID4	Not Available	Not Available	0.95		043786	08	*	N	N
SSID5	Not Available	Not Available	1		043950	05	*	Y	N
SSID6	Not Available	Not Available	1		043950	08	*	Y	N
SSID7	Not Available	Not Available	0.03333		043786	05	*	Y	N
SSID8	Not Available	Not Available	0.95556	0.955556	043786	05	2	Y	N
SSID9	Not Available	Not Available	1		043786	08	*	Y	N
SSID10	Not Available	Not Available	1		043950	05	*	Y	N
SSID11	Not Available	Not Available	0.1		043950	05	*	Y	N
SSID12	Not Available	Not Available	1		043786	08	*	Y	N
SSID13	Not Available	Not Available	0.38286		043950	KG	*	Y	N
SSID14	Not Available	Not Available	0.61714		043950	KG	*	Y	N

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Simulation Spreadsheet

- One for brick and mortar schools. One for e-schools.
- Can be used to simulate annual payment based on FTE detail report. Provides for greater detail and real time analysis.
- Calculates funding by grade, district of residence, and student.

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FTE Reviews

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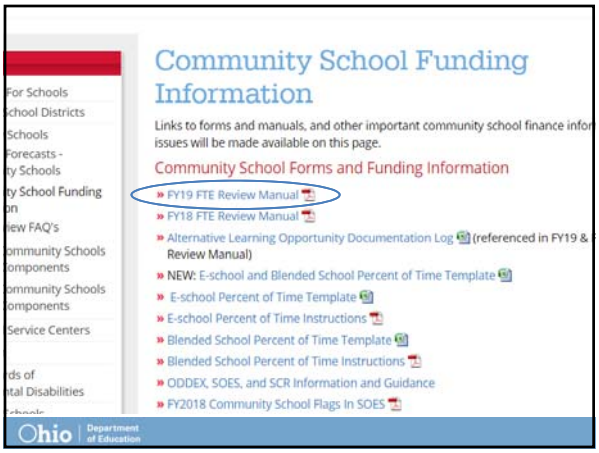

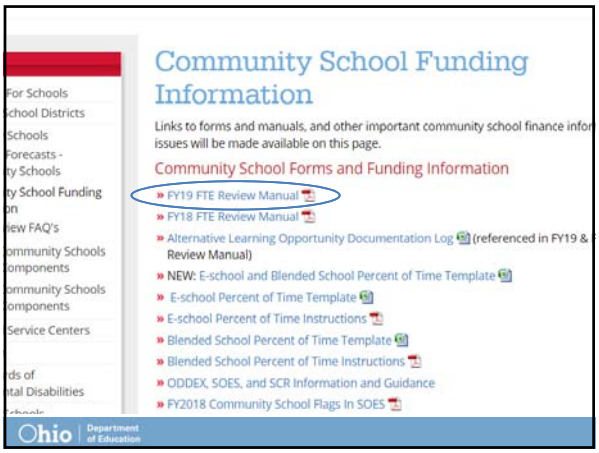

FTE Reviews

- FY18 FTE Reviews wrapping up.
  - Final determination must be made by end of September.
- FY19 FTE Manual released by August 1.
- FY19 FTE Reviews selected by September 15.
- FY19 FTE Reviews included in ODE compliance system.

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FTE Reviews

- No major changes in FY19 FTE reviews.
- Continued use of risk factors to select schools for FTE reviews and option for limited scope reviews.
- Continued focus on e-school and blended school documented learning opportunity methodologies.
- Greater focus on accurate reporting for students with disabilities (new IEP and change in disability condition).

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College Credit Plus

Deductions on Statement of Settlement updated in August and February with interim updates possible. (JV09)

Deductions Reflect Approved CC+ Courses in ODDEX (or 45 day auto approved)

ODDEX updating weekly.

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College Credit Plus

Deductions in FY19 will reflect the following:

- –Spring ’18 (beginning in August, 2018)
- –Summer ’18 (beginning by Feb, 2019)
- –Autumn ’18 (beginning by Feb, 2019)

Adjustments from prior fiscal years made in single adjustments using JV91

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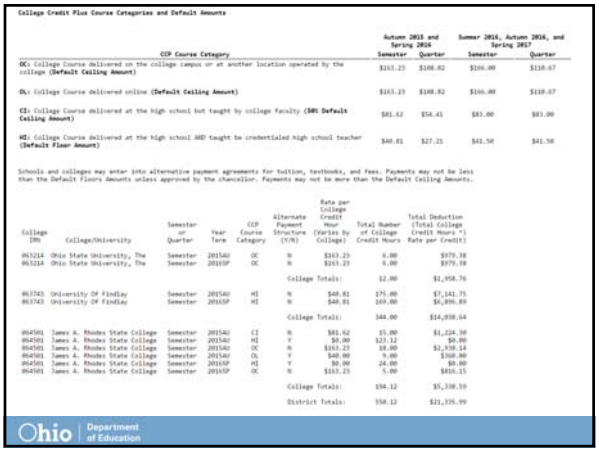

College Credit Plus Course Categories and Default Amounts

CCP Course Category	Autumn 2015 and Spring 2016 Semester	Autumn 2015 and Spring 2016 Quarter	Summer 2016, Autumn 2016, and Spring 2017 Semester	Summer 2016, Autumn 2016, and Spring 2017 Quarter
OC: College Course delivered on the college campus or at another location operated by the college (**Default Ceiling Amount**)	$163.23	$108.82	$166.00	$110.67
OL: College Course delivered online (**Default Ceiling Amount**)	$163.23	$108.82	$166.00	$110.67
CI: College Course delivered at the high school but taught by college faculty (**50% Default Ceiling Amount**)	$81.62	$54.41	$83.00	$83.00
HI: College Course delivered at the high school AND taught be credentialed high school teacher (**Default Floor Amount**)	$40.81	$27.21	$41.50	$41.50

Schools and colleges may enter into alternative payment agreements for tuition, textbooks, and fees. Payments may not be less than the Default Floors Amounts unless approved by the chancellor. Payments may not be more than the Default Ceiling Amounts.

College IRN	College/University	Semester or Quarter	Year Term	CCP Course Category	Alternate Payment Structure (Y/N)	Rate per College Credit Hour (Varies by College)	Total Number of College Credit Hours	Total Deduction (Total College Credit Hours * Rate per Credit)
063214	Ohio State University, The	Semester	2015AU	OC	N	$163.23	6.00	$979.38
063214	Ohio State University, The	Semester	2016SP	OC	N	$163.23	6.00	$979.38
					College Totals:		12.00	$1,958.76
063743	University Of Findlay	Semester	2015AU	HI	N	$40.81	175.00	$7,141.75
063743	University Of Findlay	Semester	2016SP	HI	N	$40.81	169.00	$6,896.89
					College Totals:		344.00	$14,038.64
064501	James A. Rhodes State College	Semester	2015AU	CI	N	$81.62	15.00	$1,224.30
064501	James A. Rhodes State College	Semester	2015AU	HI	Y	$0.00	123.12	$0.00
064501	James A. Rhodes State College	Semester	2015AU	OC	N	$163.23	18.00	$2,938.14
064501	James A. Rhodes State College	Semester	2015AU	OL	Y	$40.00	9.00	$360.00
064501	James A. Rhodes State College	Semester	2016SP	HI	Y	$0.00	24.00	$0.00
064501	James A. Rhodes State College	Semester	2016SP	OC	N	$163.23	5.00	$816.15
					College Totals:		194.12	$5,338.59
					District Totals:		550.12	$21,335.99

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College Credit Plus

How to resolve errors?

- –Place Flag in ODDEX
- –Alert College/University of issues
- –EMIS Helpdesk Ticket

Questions?

- –E-Mail schoolfunding@education.ohio.gov

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HB 21 and SOES

- Effective September 28th, HB 21 shifts the responsibility of enrollment verification and review from the district of residence to the community school.
- Continues to allow resident district to review enrollment determinations made by community school (flagging).
- Continues to allow escalation to State Superintendent in cases of continued conflict.
- No major SOES changes anticipated. Additional guidance forthcoming.

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Questions?

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Fraud Red Flags & Proactive Prevention Activities

Ohio Auditor of State
Dave Yost
www.ohioauditor.gov

Session Objectives

- Overview of Fraud's Impact on Gov't
- Explain PIAT
- Discuss Fraud Indicators
- Learn Common Fraud Schemes
- Learn strategies to be proactive in preventing fraud
- Examples

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Fraud's Impact on Local Government

- Village School District: $661,766
- Urban School District: $4.2 million
- County: $3 million
- Community School: $1.2 million
- Single Treasurer, Multiple Schools: 19 audits, 67 FFRs, $1.1 million

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Fraud's Impact on Local Government

- All but one convicted in federal or state court for:
  - Racketeering (R.C. 2923.32);
  - Theft in Office (R.C. 2921.42);
  - Tampering with Records (R.C. 2913.42)
- Sentenced to Combined 33 Years

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Recent Case Activity

- Mayor – convicted 22 charges / 10 years prison
- Police Chief – Theft in Office / 9 months prison
- School IT coordinator - $45,000+ theft
- School employee – search warrant uncovered over $70,000 of District property

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PIAT
Public Integrity Assurance Team

- Forensic Auditors
  - Different From Financial Auditors
    - Financial - mile wide/inch deep
    - Forensic - inch wide/mile deep
- Investigators
  - All Law Enforcement Background
- Attorneys
  - Can Be Named Special Prosecutor

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PIAT Process / SATF

- PIAT Case Sources
  - Financial Auditors, fraud hotline
- SATF = Special Audit Task Force
- Case Process
  - SATF Reviews Complaint
    - Assigns to PIAT or
    - Referral
  - Can PIAT Substantiate Allegations?
    - Closure
    - Criminal Charges vs Civil Findings

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Financial Crimes

Who Commits Fraud?

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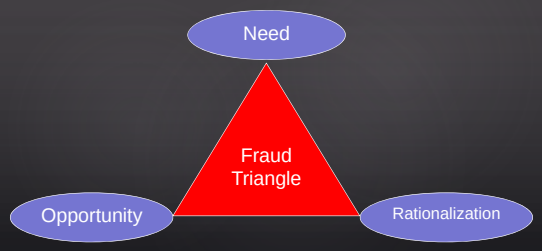
Cressey's Fraud Triangle



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Warning Signs

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Behavioral Warning Signs

- Lifestyle changes / Living beyond means
- Personal financial difficulties
- Unusually close relationship with vendor
- Addiction issues
- Control issues & unwillingness to share duties
- Attitude Changes

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Organizational Warning Signs

- Weak Internal Controls
- Unsupported transactions, journal entries or adjustments
- Unexpected overdrafts
- Declines in cash balances
- Photocopied or missing documents

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Fraud Schemes

- Introduce Basic Fraud Schemes
- Strategies to Combat Those Schemes

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Asset Misappropriation: High-Risk Areas

- Cash
  - Easiest to grab
  - Often poor controls
- Credit Cards
  - Easy to Use, Easy to Abuse
  - Controls, controls, controls
    - Limit # of cards, set credit limits, limit # of users
  - AOS Bulletin 2016-004 provides, "Very few reasons exist for a public entity to use cash, and the Auditor of State will view such transactions with a rebuttable presumption that cash withdrawals are not for a public purpose."

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Asset Misappropriation: Risk Assessment

- Assessment of Risk
  - Formal Process
  - Continuous evaluation
- Cost-Benefit Analysis
- Quality Considerations
  - Research best practices
  - Reach out to other entities

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Payroll Schemes

- Employee fraudulently generates overcompensation on his/her behalf.
- **Most common payroll frauds:**
  - Ghost employee schemes;
  - Falsified hours and salary;
  - Commission schemes.

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Check Tampering Schemes

- Employee either:
  - Prepares a fraudulent check for his/her own benefit; or
  - Intercepts a check intended for a third-party and converts the check

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Expense Reimbursement Schemes

- Travel and expense budgets = common target for fraud.
  - **Generally, fall into four categories:**
    1. **Mischaracterized expense reimbursements;**
    2. **Overstated expense reimbursements;**
    3. **Fictitious expense reimbursements;**
    4. **Multiple reimbursements.**

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On the topic of fictitious reimbursements…

Programs exist so that fraudsters can generate fictitious receipts!

Examine expense reimbursements with a critical eye.

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Register Disbursement Schemes

- Common at Schools
- In practice, employee removes cash from register, then
- Enters refund or voids sale to cover up theft.
- NEED REFUND/VOID PROCEDURES

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Billing Schemes

- **Most common disbursement fraud**
  - Attack purchasing function;
  - Cause organization to buy goods or services that are:
    1. Nonexistent;
    2. Overpriced;
    3. Not needed by the organization.

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Billing Schemes, cont.

- **Fraudster provides false support;**
  - Invoices, purchase orders, purchase requisitions, receiving reports, etc.
- Organization issues check based on false information
- Types:
  - Shell Company
  - Pay & Return
  - Personal Purchase

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Resources for Fraud Protection

- Written Policies & Procedures
  - Evaluate and update frequently
  - FOLLOW THEM!
- Provide Internal Fraud Prevention Training
- Ethics Training
- On-Going Risk Assessment

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Protecting Your Organization: Set the Tone

- Professional Skepticism is important
  Trust, but Verify
- Create a Perception of Detection
  Make people believe that they will actually get caught
- Exercise Sound Hiring Decisions

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Protecting Your Organization: Techniques

- Segregation of Duties
- Reconciliation
- Oversight

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Segregation of Duties

- Disperse critical functions of a process to more than one person or department.
- Generally, the approval function, the accounting/reconciling function, and the asset custody function should be separated among employees.
- When not feasible, a detailed supervisory review of related activities is needed

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Segregation of Duties

- Consider separating these functions:
  - Cash Receipts
  - Cash Counts
  - Bank Deposits
  - Reconciliations
  - Posting of deposits

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Reconciliation

Checks & Balances – Month End

- Compare ledgers to bank statements
- Receipts to Deposits
- Adjustment Reports to Support
- Credit Card Receipts to Bills

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Oversight

- If you don't know, ASK
- Ask the right questions of employees and fiscal officers
- Establish an internal audit committee

If nothing else, we gain a better understanding of functions of our public offices

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Protecting Your Organization

- Reach Out!
  - Talk to your attorney about proper policies and procedures
  - Use your internal auditor (if you have one)
  - Contact PIAT

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How to Report Fraud

Auditor of State's Fraud Hotline

866-Fraud-OH
https://ohioauditor.gov/fraud.html

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2018-2019 Update

Office of Community Schools
August 1, 2018

Ohio | Department of Education

Today's Presenter

Colleen Grady
Executive Director, Office of School Options

Ohio | Department of Education

Today's Agenda

- Overview
- Sponsor Evaluation
- Continuous Improvement
- Other Issues and Questions

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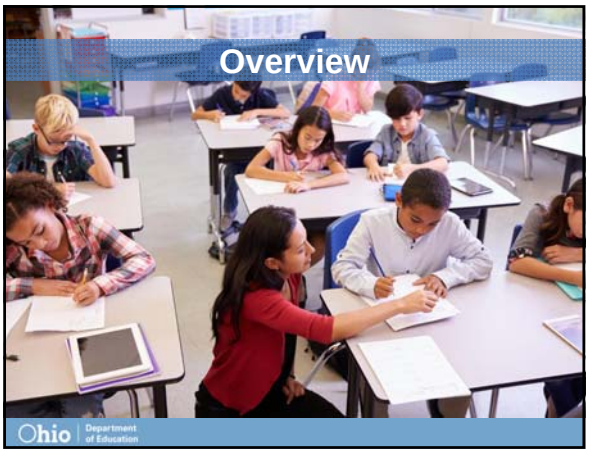

School Options

- Office of Community Schools
- Office of School Sponsorship
- Nonpublic School Options

Ohio Department of Education

Office of Community Schools

1. Provide technical assistance
2. Approve entities to be sponsors of community schools
3. Monitor and evaluate all sponsors
4. Issue an annual report
5. Make legislative recommendations regarding the operation and performance of community schools

Ohio Department of Education

Major Legislative Changes

SB 216

(possible)

Temporary adjustment to sponsor evaluation academic component

Reduced automatic withdrawal to 72 hours

Ohio Department of Education

Major Legislative Changes

Post sponsor evaluation framework for comment Feb. 1

Compile comments and post April 1, verifying residency

HB 21

Ohio Department of Education

Major Legislative Changes

HB 49

Evaluation framework posted by July 15

Ratings issued Nov. 15, added review period

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Major Legislative Changes

Absence intervention teams

Prohibits expulsion/suspension for truancy

HB 410

Ohio Department of Education

Major Legislative Changes

SB 3

Limitation on governing authority membership

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Major Legislative Changes

Sponsor evaluation, approval of sponsors, sponsor-hopping, selling of services by sponsors

Governing authority membership and compensation, audits, reporting, operator performance report, blended learning

HB 2

Ohio Department of Education

2018-2019 Community Schools

33 Sponsors

325 Schools

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Sponsor Evaluation

- Facilitate Department oversight of sponsors
- Support improved school performance
- Emphasize best practices

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Sponsor Evaluation

- Independent
- Standards-Based
- Multi-Dimensional

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Sponsor Evaluation History

- 2014-2015
- 2014-15 and 2015-16
- 2016-2017
- 2017-2018
- 2018-2019

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Seven sponsors evaluated

Results rescinded

2014-2015

2014-15 and 2015-16

2016-2017

2017-2018

2018-2019

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Both years done concurrently

2014-15 carried no sanctions

2014-2015

2014-15 and 2015-16

2016-2017

2017-2018

2018-2019

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2016-2017 completed

Released November 2017

2014-2015

2014-15 and 2015-16

2016-2017

2017-2018

2018-2019

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In process

2014-2015

2014-15 and 2015-16

2016-2017

2017-2018

2018-2019

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Framework posted

Technical assistance Sept. 12

2014-2015

2014-15 and 2015-16

2016-2017

2017-2018

2018-2019

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2017-2018 Sponsor Evaluation Timeline

Mid to late Sept 2018	Window for the Department to release preliminary 2017-2018 sponsor ratings
Adjustment Request Period	10 business days from the release of the preliminary ratings (Sept.-Oct.)
Nov. 15, 2018	Final ratings published

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2018-19 Sponsor Evaluation Timeline

Technical Assistance — In-person assistance Sept. 12

Submissions Begin — Epicenter opens for submission December 2018

Submission Deadlines — Quality Practices due May 15, 2019
Compliance due July 1, 2019

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2019-2020 Sponsor Evaluation Timeline

Nov-Dec 2018
Review results

2019-2020
Framework posted for comment Feb. 1, 2019

April 1, 2019
Compiled comments posted

2019-2020
Framework posted July 2019

2019-2020
Training: July 2019

Sept.-Oct. 2019
Technical Assistance

Draft

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Going Forward

- Revisions to NACSA quality standards
- Lessons learned
- Discussions with stakeholders
- Options
  - Peer review
  - Quality practices not evaluated every year
  - Refinements

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Changes Driven by Every Student Succeeds Act (ESSA)

School report card

- Chronic absenteeism, EL indicator, subgroup data

Identification of schools for support

- DOR

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Changes Driven by Every Student Succeeds Act (ESSA)

Federal funding for school improvement

Improvement plans

- Stakeholder engagement
- Evidence-based strategies
- Monitoring

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Continuous Improvement

- Regional meetings (sponsors and schools)
- Peer-to-Peer networks
- Access to toolkits
- Technical assistance

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Focus Areas

- Climate
- Leadership
- Equitable access to effective instruction
- Students with Disabilities
- Literacy

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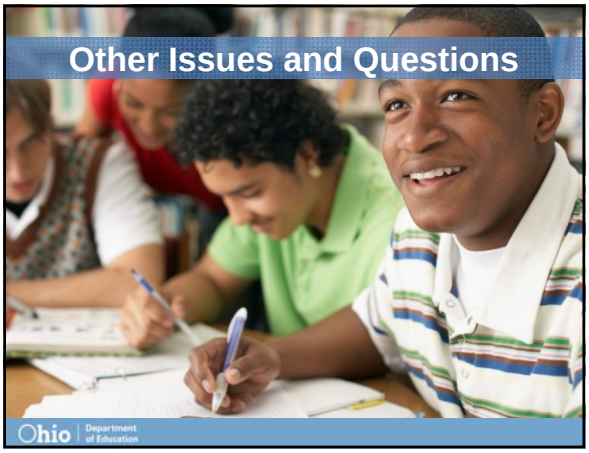

Issues

- Opening assurances
- Five-year forecasts – quarterly calls
- Contract review
- Blended and DOR submissions under review
- Sponsor expenditures
- Automatic closure (safe harbor expired)

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CSP Grant

- No new grants awarded for Round 2
- Round 3 will include grants for both replication and expansion
- Expect grant window late winter-early spring 2019

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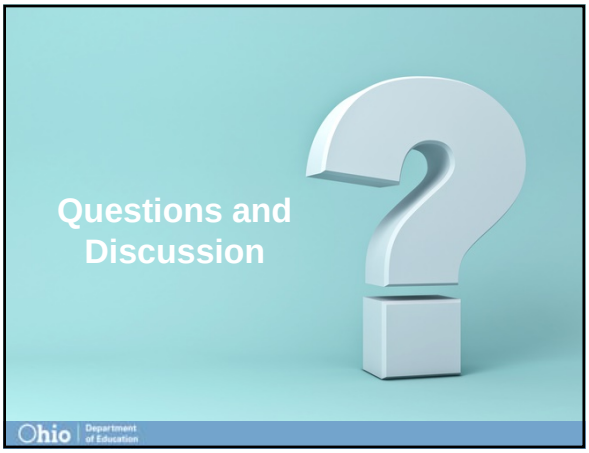

Stay Connected

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GASB 75 Other Postemployment Benefits (OPEB)

Presented by: Eric Kline, CPA

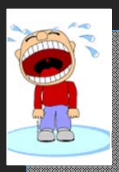
1

GASB 75

Bad News or Good News?

2

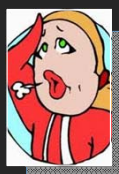
BAD NEWS



GASB 75 is basically the same for OPEB as GASB 68 for Pensions

3

GOOD NEWS

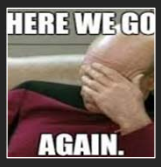


GASB 75 is basically the same for OPEB as GASB 68 for Pensions

4

5

GASB 75



Maybe "Good News" is a stretch, but at least this is not a completely new concept.

6

Agenda

- What is GASB 75 / OPEB?
- GASB 75 Elements
- Note Disclosures
- Required Supplementary Information
- Questions

7

GASB 75

Governments that provide defined benefit OPEB through a cost-sharing multiple-employer plan administered through a trust or equivalent arrangement are required to report their proportionate share of the plan's collective net OPEB liability, OPEB expense and certain deferred outflows of resources and deferred inflows of resources in their financial statements.

8

GASB 75

- Includes the requirements for employer accounting and financial reporting for Other Postemployment Benefits (OPEB).
- Included in GASB Codification at § P50
- Effective for fiscal years beginning after June 15, 2017.

9

What is OPEB?

Postemployment Healthcare Benefits – including medical, dental, vision, hearing and other health related benefits – whether provided separately or through a pension plan

Other forms of postemployment benefits when provided separately from a pension plan – such as:

Death Benefits | Life Insurance | Disability | Long-Term Care

OPEB does **not** include termination benefits or termination payments for sick leave.

10

GASB 75

Types of OPEB Plans:

- Single Employer Plans
- Agent Multiple-Employer Plans
- **Cost Sharing Multiple-Employer Plans**

11

OPEB Plans

Some employers/ entities may offer OPEB separately from the plans administered by the Retirement Systems.

The requirements of GASB 74 / 75 may apply to these plans.

12

GASB 75

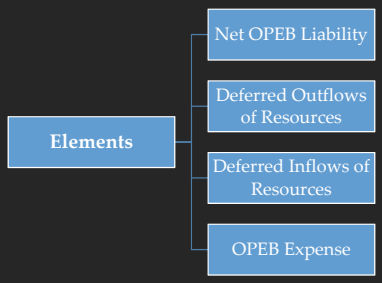
GASB 75 provides different accounting & reporting requirements for plans provided through OPEB plans that are administered through qualifying trusts or equivalent arrangements.

Conditions for a qualifying trust/equivalent arrangement include:

- Contributions to the OPEB Plan and earnings on those contributions are irrevocable
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

13

GASB 75



14

GASB 75 Elements

Net OPEB Liability

Deferred Outflows of Resources

- Contributions Subsequent to the Measurement Date
- Differences between Expected and Actual Experience
- Change in Assumptions
- Difference between Projected and Actual Investment Earnings
- Change in Proportion and the Difference between Actual Contributions and the Proportionate Share of Contributions

15

GASB 75 Elements

Deferred Inflows of Resources

- Differences between Expected and Actual Experience
- Change in Assumptions
- Difference between Projected and Actual Investment Earnings
- Change in Proportion and the Difference between Actual Contributions and the Proportionate Share of Contributions

OPEB Expense

16

Deferred Outflows

Who determines these amounts?

Actuary	Employer
• Differences between Expected and Actual Experience • Change in Assumptions • Differences between Projected and Actual Investment Earnings	• Contributions Subsequent to the Measurement Date • Change in Proportion and the Difference between Actual Contributions and Proportionate Share of Contributions

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Deferred Inflows

Who determines these amounts?

Actuary	Employer
• Differences between Expected and Actual Experience • Change in Assumptions • Differences between Projected and Actual Investment Earnings	• Change in Proportion and the Difference between Actual Contributions and Proportionate Share of Contributions

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Note Disclosures

If total amounts are not otherwise identifiable, disclose:

- Total Net OPEB Liabilities / Assets (aggregated for all OPEB Plans)
- Total Deferred Outflows of Resources related to OPEB
- Total Deferred Inflows of Resources related to OPEB
- Total OPEB Expense for the period

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Note Disclosures

The note disclosures on the following slides should be disclosed for benefits provided through each cost-sharing OPEB plan in which the employer participates. Disclosures related to more than one OPEB plan should be combined in a manner that avoids unnecessary duplication.

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Note Disclosures

OPEB Plan Description

- Name of the OPEB Plan
- Identification of the entity that administers the OPEB Plan
- Identification of the OPEB plan as a cost-sharing OPEB Plan

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Note Disclosures

OPEB Plan Description:

- Brief description of the benefit terms including:
  - Classes of employees covered;
  - Types of benefits;
  - Key elements of the OPEB formulas;
  - Terms or policies, if any, with respect to automatic postemployment benefit changes, including automatic COLAs, ad hoc postemployment benefit changes, including ad hoc COLAs, and the sharing of benefit-related costs with inactive employees; and
  - Authority under which benefit terms are established or may be amended
  - If the OPEB plan is closed to new entrants, that fact should be disclosed

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Note Disclosures

OPEB Plan Description:

- Brief description of contribution requirements, including:
  - Basis for determining the employers contributions to the OPEB plan (for example, statute, contract, actuarial basis, etc.);
  - Identification of the authority under which contribution requirements of employers, nonemployer contributing entities, if any, and employees are established and may be amended
  - Legal or contractual maximum contribution rates, if applicable; and
  - The contribution rates (in dollars or as a percentage of covered payroll) of employers, nonemployer contributing entities, if any, and employees for the reporting period

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Note Disclosures

OPEB Plan Description

- The amount of contributions recognized by the OPEB plan from the employer during the reporting period, excluding amounts resulting from noncurrent receivables of the plan.
- Disclose whether the OPEB plan issues a stand-alone financial report (or the OPEB plan is included in the report of another government) that is available to the public and,
- If so, how to obtain the report (e.g. a link to the report on the employer's website)

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Note Disclosures

Assumptions and Other Inputs

- Significant assumptions and other inputs used to measure the total OPEB liability, including assumptions about:
  - Inflation
  - Healthcare cost trend rates
  - Salary Changes
  - Ad hoc postemployment benefit changes (including ad hoc COLAs),
  - Sharing of benefit-related costs with inactive employees should be disclosed as applicable
- For all significant assumptions, if different rates are assumed for different periods, disclose information about what rates are applied to the different periods of the measurement.

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Note Disclosures

Assumptions and Other Inputs

- The fact that projections of the sharing of benefit-related costs are based on an established pattern of practice
- Source of the mortality assumptions (e.g. the published tables on which the assumptions are based, or that assumptions are based on a study of the experience of the covered group)
- Dates of experience studies on which significant assumptions are based.

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Note Disclosures

Assumptions and Other Inputs

- If the alternative measurement method is used, disclose the source of or basis for all significant assumptions selected
- Measures of the employer's proportionate share of the collective Net OPEB Liability calculated using a healthcare cost trend rate that is:
  - 1 percent higher than the assumed healthcare cost trend rate and
  - 1 percent lower than the assumed healthcare cost trend rate

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Note Disclosures

Assumptions and Other Inputs

- Disclose the following about the discount rate
  - Discount Rate applied in the measurement of the total OPEB liability
  - Change in the discount rate since the prior measurement date, if any
  - Assumptions made about projected cash flows into and out of the OPEB plan (contributions from employers, employees, etc.)
  - Long-term expected rate of return on OPEB plan investments and a brief description of how it was determined, including significant methods and assumptions used for that purpose
  - If the discount rate incorporates a municipal bond rate, the municipal bond rate used and the source of that rate

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Note Disclosures

Assumptions and Other Inputs

- Disclose the following about the discount rate
  - The periods of projected benefit payments to which the long-term expected rate of return and, if used, the municipal bond rate are applied in determining the discount rate
  - Assumed asset allocation of the OPEB plan's portfolio, the long-term expected real rate of return for each major asset class, and whether the expected rates of return are presented as arithmetic or geometric means, if not otherwise disclosed
  - Measures of the employers proportionate share of the collective Net OPEB Liability calculated using a discount rate that is:
    - 1 percent higher than the assumed discount rate, and
    - 1 percent lower than the assumed discount rate

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Note Disclosures

OPEB Plan's Fiduciary Net Position:

- Information required by GASB 75 and other financial reporting standards about the elements of the OPEB plan's basic financial statements (information about the OPEB plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position) should be disclosed
  - If a financial report that includes disclosure about the elements of the OPEB plan's basic financial statements is available on the Internet, either as a stand-alone financial report or included as a fiduciary fund in the financial report of another government and
  - Information is provided about how to obtain the report
- Reference may be made to the other report for these disclosures

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Note Disclosures

OPEB Plan's Fiduciary Net Position:

- Disclose the OPEB Plan's fiduciary net position has been determined on the same basis used by the OPEB plan
- Brief description of the OPEB plan's basis of accounting including policies with respect to:
  - Benefit payments (including refunds of employee contributions) and
  - Valuation of the OPEB plan investments
- If significant changes have occurred that indicate the disclosures included in the OPEB plan's financial report generally do not reflect the facts and circumstances at the measurement date, disclose information about the substance and magnitude of the changes.

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Note Disclosures

Additional Information

- Employer's proportionate share (amount) of the Collective Net OPEB Liability
- Employer's proportion (percentage) of the Collective Net OPEB Liability
- Basis on which the proportion is determined
- Change in proportion since the prior measurement date
- Measurement date of the Collective Net OPEB Liability
- Date of the actuarial valuation on which the Total OPEB Liability is based

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Note Disclosures

Additional Information

- If applicable, the fact that update procedures were used to roll forward the Total OPEB Liability to the measurement date.
- Brief description of changes of assumptions or other inputs that affected measurement of the Total OPEB Liability since the prior measurement date.
- Brief description of changes of benefit terms that affected measurement of the Total OPEB Liability since the prior measurement date.

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Note Disclosures

Additional Information

- Brief description of the nature of changes between the measurement date of the collective Net OPEB Liability and the employer's reporting date that are expected to have a significant effect on the employers proportionate share of the Net OPEB Liability, and the amount of the expected resultant change in the employers proportionate share of the collective Net OPEB Liability, if known
- Amount of OPEB expense recognized by the employer in the reporting period

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Note Disclosures

Additional Information

- The employer's balances of Deferred Outflows of resources and Deferred Inflows of resources related to OPEB, classified as follows:
  - Differences between Expected and Actual Experience
  - Changes of Assumptions or Other Inputs
  - Net Difference between Projected and Actual Earnings on OPEB Plan Investments
  - Changes in the Employer's Proportion and differences between the employer's contributions and the employer's proportionate share of total employers' contributions to the plan
  - Employer's contributions to the OPEB plan subsequent to the measurement date

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Note Disclosures

Additional Information

- A Schedule presenting the following:
  - For each of the subsequent five years, and in aggregate thereafter, the net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources that will be recognized in the employer's OPEB expense.
  - The amount of the employer's balance of deferred outflows of resources that will be included as a reductions of the collective Net OPEB Liability
- The amount of revenue recognized for the support provided by nonemployer contributing entities

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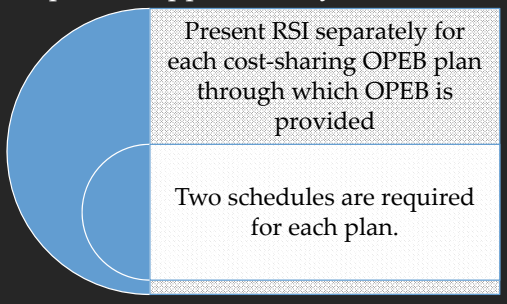
Required Supplementary Information



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Required Supplementary Information

Schedule 1: 10-year schedule presenting the following for each year:

- Employer's proportion (percentage) of the collective Net OPEB Liability
- Employer's proportionate share (amount) of the collective Net OPEB Liability
- Employer's covered payroll, if contributions to the OPEB plan are based on pay; otherwise, the employer's covered-employee payroll
- Employer's proportionate share (amount) of the collective Net OPEB Liability as a percentage of the employers payroll from the previous point
- The OPEB Plan's fiduciary net position as a percentage of Total OPEB Liability

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Required Supplementary Information

Schedule 2: 10-year schedule presenting the following for each year

- Statutorily or contractually required employer contribution
- Amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually required employer contribution
- Differences between statutorily or contractually required employer contribution and the amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually required contribution.
- Employer's covered payroll, if contributions to the OPEB plan are based on pay; otherwise, the employer's covered-employee payroll
- Amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually required employer contribution as a percentage of the employers payroll in previous point

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Required Supplementary Information

RSI Schedules

Schedule 1 – Information should be determined as of the measurement date of the collective Net OPEB Liability

Schedule 2 – Information should be determined as of the employer's most recent fiscal year-end.

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Notes to the RSI

Disclose the following:

- Information about factors that significantly affect trends in the amounts reported in the schedules
  - Changes of Benefit Terms
  - Use of Different Assumptions (Discount Rate, Mortality, etc.)
- Information about investment-related factors that significantly affect trends in the amounts reported
  - Limited to factors over which the OPEB plan or participating employers have influence (e.g. change in investment policies)

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Notes to the RSI

Information about external economic factors (e.g. changes in market prices) should **not** be presented.

Amounts presented for prior years should not be restated for the effects of changes (e.g. changes of benefit terms or assumptions that occurred subsequent to the measurement date of that information.

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Implementation Year

Implementation requires restatement:

- Restatement required for all prior periods presented, if practical.
- If not practical to determine amounts of ***all*** Deferred Outflows & Deferred Inflows restate for only the:
  - Beginning Net OPEB Liability
  - Deferred Outflow for Contributions Subsequent to the prior Measurement Date but before the beginning of the employer's fiscal year (if any)
- If an employer presents comparative statements & cannot restate the earliest year presented, the cumulative effects of implementation should be reported for the earliest period restated. The notes should disclose the reasons for not restating prior periods presented.

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Questions?

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A Legislative Briefing from the AOS: Recent Charter School Developments

Presented by: Shawn Busken

Director of Policy and Legislative Affairs

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- Rooting out fraud and corruption in public offices
- Conducting Performance Audits for governments at all levels

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Policy Initiatives

- HB 21 – Verifying Enrollment
- HB 87 – FFR Bill
- HB 220 – Charter School-Public Funds
- HB 312 – Credit Cards
- HB 611 – E-school funding
- SSIDs
- E-School Recommendations

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Sub HB 21 – Verifying Enrollment

- Representative Hambley – Passed 6/7
- Requires a community school to verify a student's home district, rather than the district itself.

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Sub HB 21 – Verifying Enrollment

- Amendments
  - Sponsor evaluation system public comment period
  - Prohibit state testing at schools with 95% disabled or learning requirement students
  - Eliminate current EMIS
  - Prohibits the Board of Building Standards from requiring installation of storm shelters prior to September 2019.

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HB 87 – FFR's

- Representative Roegner – Passed 6/27
- Specifies that all attendance-based community school Findings for Recovery (FFR) dollars must be returned to the local school districts.

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HB 312 - Credit and Debit Card Fraud Prevention

- Sets uniform standards for credit card use in all local governments
- All entities that use a card enact a policy
- 2 Models
  - Custody and Control
  - Compliance Officer

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HB 312 - Credit and Debit Card Fraud Prevention

- Creates a penalty for fraudulent or improper use of card charged as an M-1
- Prohibits use of debit cards except by law enforcement and where grant monies are tied to the card.

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HB 611 – E-School Funding

- Makes e-school funding contingent on school's use of keystroke logging software
- Gives ODE live access to data for spot-checking

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E-School Recommendations

- Learning-based funding
- Definitions of terms
  - Documentation of online learning
  - Idle time
  - Educational vs. non-educational
  - Participation
  - Classroom

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E-School Recommendations

- Expand footnote disclosure for Management Companies
- Require JCARR approval of FTE manual

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E-School Recommendations

- ODE rules for LMS forced logouts
- Uniform application of standards by area coordinators
- Reduce the 105-hour Rule

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E-School Recommendations

- Disenroll students who are not participating
- Disclosure of subcontracts
- Eliminate AOS conflict of interest in rule-making

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E-School Recommendations

- Subsidiary liability and indemnity
- Provide e-schools with a list of ODE-approved LMS vendors and modules

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E-School "Scorecard"

- SB 216
  - Indemnification/Subsidiary liability
  - 105-hour rule lowered to 72 hours
  - Definitions of classroom, learning opportunity, participation, etc. must be submitted to JEOC
  - Study committee: Performance-based funding and Management footnote
- HB 87
  - ODE must promulgate rules for LMS standards
  - Remove conflict for Auditor of State

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COMMUNITY SCHOOL LEGAL UPDATE 2018

Presented by:

Mark W. Altier, Chief Legal Counsel, Ohio Auditor of State

SUN vs. VLT

- *Sun Building. Ltd. Partnership vs. Value Learning & Teaching Academy (VLT).*
  - Case No. A1404504, Hamilton County, Common Pleas Court.
- VLT—Community School opened in April, 2005.
- Contract with Educational Resources Consultants (ERCO).
- VLT ceased operations—Summer, 2014.

- Valerie Lee—VLT Superintendent
- Clyde Lee—Valerie's husband
  - Employee of VLT from 2008 through June 2017
  - Formed CEED—For profit corporation
    - Multiple maintenance and janitorial contracts with VLT
    - Received $1.8 million from VLT
      - December 2007, through July 17, 2014
  - Echole Harris—Valerie's daughter
    - Employee of VLT under various service contracts
  - Judy McConnell—VLT Treasurer/Business Mgr. (2007 to 2012)

- Attorney General standing to intervene
  - Pursuant to Ohio Rev. Code Section 117.42
    - Request of Auditor of State
    - Not limited to unauditable entities
    - No Finding for Recovery required
  - Also has common law standing
    - To recover public money

- Public officials strict liability
  - Ohio Rev. Code Section 9.39
  - Five year limitation—From date of last act
  - Public Official/Strict Liability
    - Directly involved or supervises directly involved
    - Involved-Authority over bank accounts or ability to withdraw
    - Citing *State ex rel. Cordray vs. Marshall,* 123 Ohio St. 3d 229 (2009).

- Officer, employee or duly authorized representative of a community school is a public official
  - Valerie =
    - Superintendent = Officer and employee
    - Authorized representative—Signatory on bank accounts

- Ohio Rev. Code Section 2921.42(A)(4)
  - Prohibits public official from having interest in the benefits of a public contract
    - Community School = Political subdivision
    - Clyde and Valerie = Public officials for R.C. 2921.42(A)(4)
    - Interest in public contract
      - Receives share of proceeds
      - Financial stake
      - An advantage accruing from

- Faithless Servant Doctrine
  - Agent entitled to no compensation if conduct is disobedient or breach of duty of loyalty
  - A public official is a fiduciary
    - Community school officials and agents are fiduciaries

- Corrupt Practices Act (Ohio Rev. Code Section 2923.34(A))
  - Pattern of activity—Multiple violations of same statute
    - In relation to VLT enterprise
    - Valerie and Clyde liable

- Judgment in favor of VLT:
  - Against Valerie for $6,132,071.24
  - Against Clyde for $5,448,520.23
  - Against Echole for $328,188.38
  - Against Judy McConnell for $222,195.07

- Ohio Rev. Code Section 3314.03(C)
  - Sponsor/Community School Contract—3314.02
    - Payments to sponsor by community school
      - Total amount for monitoring, oversight, and technical assistance not to exceed 3% of total amount of payments for operating expenses that the school receives from the state.

- Ohio Rev. Code Section 3314.46(B)(2)
  - Effective February 1, 2016
  - Sponsor/school district in which community school is located or university
    - May sell goods or services to community school
    - No profit to the sponsor
    - Agreement should set forth goods and services and terms
    - Sponsor and school should jointly determine value
    - Maintain documentation of transaction
    - Contracts existing as of February 1, 2016, exempt until expiration

- ODE Legal Opinion Letter—September 12, 2017
  - No legal authority for school simply to pay unused funds to sponsor beyond statutorily allowed amounts
    - Total of 3%
    - Payment for goods and services where allowed
    - Instances of "sweeping funds"
      - ODE will refer to Ethics and Auditor of State
      - ODE Legal Opinion Letter—May 11, 2018
        - "…3314.46 can be reasonably as a policy decision of the General Assembly to limit a sponsor's fees to three per cent of the total amount of payments for operating expenses that the school receives from the state."

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Community School FTE Testing and Results

Presented by:
Mark Long, Chief of ATQP
Kevin Robertson, Qualitative Auditor

1

Agenda

- Background for ATQP Involvement
- Community School Funding Models
  - Brick & Mortar/Site-based vs. Blended Learning vs. E-schools
  - Attendance v. Participation
- Learning Management Systems – Complexities & Integration

2

Agenda - continued

- Community School Policies
- Documentation Requirements
  - Classroom, Non-Classroom, Online, Offline
- 2018 Ohio Compliance Supplement Requirements

3

Background - FY15

- Provost Academy Ohio received an FTE review in which ODE determined the Academy's final FTE should be 33.30 rather than the 161.98 reported by the Academy.
- Why? According to the FY15 FTE Review Letter:
  - The Academy could not produce support for participation in learning opportunities for students.
  - Academy policy granting students one day's equivalence of attendance (5 hours) as long as students logged onto the online system for 60 minutes.
- This marked a change in the way Community Schools would have traditionally reported FTEs. Previously, it was acceptable for a school to report FTE based on student enrollment figures.

4

Background FY15 continued

- March 11, 2016, AoS sent letter to ODE:
  - To ensure we are applying the appropriate audit procedures, we are requesting clarification from ODE as to whether ODE's change in its January 2016 Handbook was intended to require e-Schools and online blended learning schools to exclusively rely upon log-in reports as the sole means for supporting student attendance and calculating full-time equivalencies. And if so, does ODE expect e-Schools and community schools with online blended learning to apply this new guidance prospectively or retroactively to the preceding fiscal year.

5

Background FY15 continued

- ODE responded to the March 11th letter on May 4, 2016
  - As you (AoS) point out, there can be a variety in the manner in which schools document learning opportunities, and the department continues to allow for flexibility. However, there is an expectation that document, be it computer log-ons or tracking non-computer work be available during review.
  - FTE manual was considered a DRAFT at this time.
    - AoS and other stakeholders were given the opportunity to provide input to ODE in May and June; however, ODE didn't provide any feedback on the input they received.

6

ATQP Involvement

- In 2016, ATQP formed with one of the first tasks being to determine the shift of requirements for online and blended learning community schools.
- In 2016, ATQP visited a large number of community schools to review their systems, policies, procedures, and durational records.
- In 2017, ATQP focused primarily on e-schools in determining how schools are to comply with ODE's durational requirements. Online systems were reviewed to determine their complexities and capabilities. System requirements are also applicable to portion of blended learning schools.

7

Background – FY16

- 13 E-Schools received FTE Reviews for FY16
  - 9 of 13 had claw backs of funding ranging from 20.4% to 100%
  - 2 of 13 had desk reviews performed which do not entail a detailed review of FTE support
  - 1 of 13 had a clean full FTE review
- 11 E-Schools had no FTE Review performed in FY16
- The largest claw back resulted in a repayment of over $59 million.
- The large percentage of E-Schools requiring repayment of foundation funding drove AOS to look into what brought about this change and the underlying issues at hand.

8

Background – FY17

- Most schools were still reporting on enrollment at June 30, 2017
  - ODE finished most reviews quickly and gave schools the opportunity to "true up" the school's FTE within 5 business of receiving ODE's final FTE review letter
    - If the schools "trued up" within the 5 business days no "clawback" was noted in the FTE review letter. The adjustment shows up as FTE adjustment #1.
    - The adjustments arranged from 41% to 111% of the reported FTE as of June 30th.

9

Types of Community Schools

- Brick & Mortar – All students attend class daily at a physical location akin to that of a traditional public school.
- Blended Learning – Is first and foremost an Educational Model
  - For funding the key is whether a student is spending a portion of school day outside the classroom.
- E-School – Students work primarily from their residences in non-classroom based learning opportunities via the internet or computer-based instruction. Schools may offer **OPTIONAL** (that is, not mandatory) classroom-based instruction time.

10

Enrollment v. Participation

- There is a difference between enrollment (attendance) and participation.
- Brick and Mortar Schools and some Blended Learning Schools are funded 100% based on the enrollment period.
- Eschools are funded 100% based on participation
  - The enrollment period is still important, as it is the denominator in calculating the % of time.

11

Enrollment v. Participation

- If a Blended Learning school offers learning opportunities ***outside the classroom*** then these schools will be funded based on a combination of enrollment (required attendance) and participation.

12

Blended Learning

- What constitutes a Blended Learning school?
- **ORC 3302.41 Use of blended learning model.**
- (A) Any local, city, exempted village, or joint vocational school district, community school established under Chapter 3314. of the Revised Code, STEM school established under Chapter 3326. of the Revised Code, college-preparatory boarding school established under Chapter 3328. of the Revised Code, or chartered nonpublic school may operate all or part of a school using a blended learning model. If a school is operated using a blended learning model or is to cease operating using a blended learning model, the superintendent of the school or district or director of the school shall notify the department of education of that fact not later than the first day of July of the school year for which the change is effective

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Blended Learning

- All schools in Ohio may use Blended Learning, however, only in a Community School does the blended learning model have a potential impact on funding.
- Definition (per ORC 3301.079): "Blended learning" means the delivery of instruction in a combination of time in a supervised physical location away from home and online delivery whereby the student has some element of control over time, place, path, or pace of learning.
- The key word in this definition that affects funding is PLACE; i.e. the student has the ability to complete their school day outside a traditional classroom setting.

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Blended Learning Funding Model

- ORC 3314.22 requires any e-school to provide computers to enrolled students. Section (C) further states that non e-schools who provide students with internet or computer-based learning opportunities and requires such students to participate in those learning opportunities from the student's residence, the school shall provide those students computers as if they were subject to rules of an e-school.
  - Exceptions exist if the non-classroom learning opportunities are purely supplemental in nature and not required, OR they do not constitute a significant portion of total classroom and non-classroom based learning opportunities, AND the student's residence is equipped with an available computer for the student's use.
    - While "significant portion" is not defined by the statute, ODE has indicated to AOS that a computer is not required when both the learning opportunities are supplemental, AND the resident is equipped with a computer.

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Blended Learning Funding Model

- There is no limit on the number of Blended learning models a school can utilize to educate students.
  - Furthermore, there is no limit on the number of Blended Learning models a student can be allowed to utilize throughout a school year. Meaning a student can start out the school year 100% in a B&M setting, then during the year the student may switch to an a blended learning model allowing the student to participate in learning opportunities outside the classroom.

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Terminology

- ***Learning Opportunities*** – classroom-based or non-classroom-based supervised instructional and educational activities that are defined in the community school's contract and are (1) Provided by or supervised by a licensed teacher; (2) Goal oriented; and (3) Certified by a licensed teacher as meeting the criteria established for completing the learning opportunity. 'OAC 3301-102-02 (M)'
  - Learning Opportunities should be defined within the school's Sponsor contract and include an indication of what blended learning model will be used, how the school will document participation in learning opportunities, as well as other criteria. – ORC 3314.03 (A) (29)

17

Terminology

- Overlapping Time – Durational time reported that coincides with other durational time that is reported elsewhere resulting in certain time being counted twice. Time may overlap within a single system, between multiple systems, or between a system and manual offline time reported.
- Time may also be repeated in its entirety and reported multiple times for duration.
  - We have observed many instances where an LMS will report the same exact time more than once. Most LMS will not automatically adjust these, so unless the school adjusts, the FTE will be over reported potentially.

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Blended Learning – Sponsor Contract

- ORC 3314.03(A)(29)
- (a) – An indication of what blended learning model or models will be used.
  - Different types of blended learning models will be discussed in upcoming slides. Per ODE, schools may utilize any number of these models for any number of students, as long as the school defines these blended learning models in the sponsor contract.
    - For example, certain students may work 3 out of 5 hours per day on-site, while other students work outside of the classroom all 5 hours.
  - Schools should include specification as to whether models used will include classroom- and/or nonclassroom-based learning opportunities, including both online and offline times. See slide 15

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Blended Learning – Sponsor Contract

- ORC 3314.03(A)(29)
- (b) – A description of how student instructional needs will be determined and documented.
  - In addition to detailing the types and number of blended learning models, schools are to determine how these are used to meet the instructional needs of students. Students receiving credit flex require an individualized learning plan.

20

Blended Learning – Sponsor Contract

- ORC 3314.03(A)(29)
- (d) – The school's attendance requirements, including how the school will document participation in learning opportunities.
  - Schools should define which portion of a student's attendance is required and whether certain supplementary learning opportunities (such as on-site tutoring sessions) are voluntary or mandatory.
  - Schools should determine how documentation of participation will be handled for both classroom and nonclassroom-based learning opportunities (online and offline).

21

Blended Learning – Sponsor Contract

- The following should be addressed in the Sponsor Contract as required by ORC and noted in previous slides:
- Classroom-based Learning Opportunities: take place within a physical brick and mortar school building (whether students utilize computers or not).
- Nonclassroom-based Learning Opportunities: do NOT take place in a physical brick and mortar school building. Can either be Online or Offline.
  - Online – Learning opportunities by a student taking place on the internet or within the school's Learning Management System (LMS)
  - Offline – Learning opportunities that take place out of the B&M location, but are not tracked within the school's LMS.
    - Examples include mandatory state testing, field trips, reading or studying, physical education, etc. May also include computer time not tracked by the LMS such as time spent in Microsoft Office or watching online videos.

22

Learning Opportunities

- Learning Opportunities can take several forms. Some examples include:
  - Students are required to attend 10 hours per week on-site at B&M location, whether for tutoring, lecture, testing, etc.
  - Students are required to take a 2 hour state mandated test.
  - Students perform 15 hours a week of online coursework – including recorded lectures, online textbook, homework assignments
  - Students spend 20 hours creating a science project at home
  - Students spend 50 hours reading a novel and writing a book report
- Any activity that pertains to a student's education can be considered a learning opportunity for funding.

23

Learning Management Systems

- Learning Management System (LMS) – A software program that digitally houses an educational curriculum. The LMS is the nexus for students to access assignments, testing, communications, and other educational materials.
  - Can be thought of as an electronic school building.
- Examples of LMS':
  - Brightspace
  - PLATO (Edmentum)
  - Connexus
  - Odysseyware

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Learning Management Systems

- Student Access of LMS
  - Students often will be given 24-hour access to their LMS. Situations where students utilize the LMS via computer both on-site and at home should be noted.
  - While schools do not need durational support for time spent as part of a student's required on-site learning opportunities, if students access the LMS during such hours the school should have a process to separate duration between on-site and off-site learning.

25

Learning Management Systems

- Tracking durational data
  - Log in versus time on activity
    - Some systems differentiate between a total log in time and a total time spent within activities. Schools should determine which of these times is representative of actual learning opportunities.
  - Data only available in aggregate for the year
  - System tracks "clicks", which require the school to manually track duration by adding a formula
  - System may not track durational time
  - Systems are tracking multiple durational data at once
    - Simultaneous tracking of multiple learning opportunities leads to overlapping duration and over reported hours

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Learning Management Systems

- Forced time out/Idle time
  - Schools should establish a policy identifying the limit on idle/inactive minutes.
    - There is currently no guidance from ODE identifying how long a student can set idle/inactive before the school must remove the inactive minutes from their durational time, thus we have seen no limit set, 180 minutes, to as little as 15 minutes.
    - Some systems are capable of showing inactive time or a record of "forced" time outs
  - School policy should also include a process for reducing excessive idle time that exceeds the set limit.
    - Systems should be able to identify when a student has exceeded the idle limit. Some systems may begin reporting excess idle time as inactive, some may not. The school should indicate in their policy how theirs will be handled.

27

Idle Time Examples

- Schools may be able to run reports that show a student's idle time. In the following example, the system idles after 180 minutes. Notice anything interesting?

Session Start	Session End	Total Session Duration	Timed Out
9/24/2016 18:22	9/24/2016 21:23	181	TRUE
9/25/2016 1:34	9/25/2016 4:40	186	TRUE
9/25/2016 3:35	9/25/2016 6:40	185	TRUE
9/25/2016 17:36	9/25/2016 20:37	181	TRUE
9/26/2016 5:48	9/26/2016 8:50	182	TRUE
9/26/2016 23:45	9/27/2016 2:50	185	TRUE
9/27/2016 14:48	9/27/2016 17:50	182	TRUE
9/27/2016 19:05	9/27/2016 22:06	181	TRUE
9/28/2016 1:19	9/28/2016 4:20	181	TRUE

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Idle Time Examples

- The following report (PLATO; an LMS) displays Total Time Logged In and Total Time on Activities; the difference being time the student was not active in the system.

Total Number of Logins	Logins With No Activities Launched	Total Time Logged In	Total Time on Activities	% Time on Activities	Days with a Login
12	3 out of 12	39:49:59	12:46:30	32%	7
2	0 out of 2	03:17:50	03:03:01	93%	2

8/29/2016 (Monday) **Number of Logins:** 2 **Time Logged In:** 07:01:36 **Time On Activities:** 03:50:39

Session 1. Time Logged In: 05:04:30 **Start/End Time:** 12:22 PM to 05:27 PM

Activity	Class/Assignment	Progress	Time On Activity	Score
English IV A: Helpful Links	TDA-Applied English IV A 16-17	Completed	00:00:00	–
Unit 1 - Prelest	TDA-Applied English IV A 16-17	Completed	01:17:29	55%

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Learning Management Systems

- Data only available in aggregate
  - Some LMS are only able to report duration by a total for a certain time period.
  - Other LMS are able to provide granular durational data down to minutes and seconds of each day.
    - Schools should have controls in place that ensure times between different sources are not being counted twice.
      - For instance, Student B logs into the LMS from 8AM-12PM, but provides an offline log that states 4 hours, which detailing beginning and ending time. For this student, an outside reviewer would not be able to determine number of durational hours.

30

Policies – Aggregate Time

- Schools should establish a policy in regards to handling an LMS or other software and applications that present aggregated times, should make a determination on how these are to be reported.
- If the LMS reports aggregated duration by month, but a secondary system provides breakdown by hour, minute, and day, the school should determine how these times are to be reported without over reporting due to overlap.
- ***As with the previous slide, these scenarios also occur when students provide offline logs. Offline logs should include beginning and ending times to allow for accurate reporting of participation.***

31

Learning Management Systems

- Durational data based on "clicks"
  - According to several of the LMS vendors we have spoken to, there really is no true log in/log out.
    - Durational time is really a matter of counting "clicks"; clicks are nothing more than a person clicking a mouse within an application.
  - The difference between the systems is how the system presents the clicks.
    - Some systems will simply show the raw data; i.e. every click
    - While others will generate a report show a beginning time and ending time between the first click and last click; i.e. log in and log out.

32

Example

- For the following student, the online system was used both on-site in the classroom and at home. Due to the way this system reports time (no beginning or ending times), it would be impossible for auditors to determine whether the learning opportunities took place in-class, and therefore already counted automatically for FTE, or occurred at home.

Classroom Name	Product Name	Primary Teacher Name	Day	Date	Time Spent
Biology Core Sem 1	Biology Core Sem 1		Wednesday	9/2/2015	0:51
Biology Core Sem 1	Biology Core Sem 1		Sunday	9/6/2015	0:52
Biology Core Sem 1	Biology Core Sem 2		Tuesday	9/29/2015	0:57

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Learning Management Systems

- Durational data based on "clicks" (cont.)
  - If a system tracks raw clicks via time stamping each time a student clicks the mouse or makes a keystroke, schools should implement a way to calculate duration based on this.
    - One such method could be that student clicks at 1:00:00, then clicks again at 1:01:30. A simple formula could turn this into 1.5 minutes of duration.
    - Keeping in line with the above, if student clicks at 1:00:00, then doesn't click again until 8:00:00, that same formula would determine 7 hours of duration. Schools should be cognizant of large gaps to ensure they aren't over reporting time in accordance with policies related to idle time. In such a scenario it may be appropriate to reduce the 7 hours down to better represent a reasonable learning opportunity.
  - If the system turns clicks into beginning and ending times with an associated duration, schools may utilize this as support of participation.

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Learning Management Systems

- System doesn't track durational data
  - LMS or educational software was not designed to measure duration. Those that do have durational information, in most cases, was meant to be used as an analytical tool for teachers to assess a student's progress.
  - If a system does not track durational data, the school should require the student to track the time spent on this system in the same manner as Offline time.
    - Schools should require student's to track offline time in the format noted in the FY18 FTE Manual. By tracking participation with beginning and ending times, this allows the school and reviewers to easily determine overlap. Students who report that they worked on 3 hours of science and 3 hours of math on the same day leave some ambiguity as to whether these subjects were done one after the other, or simultaneously.

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Learning Management Systems

- System allows a student to open multiple browsers at once; resulting in the system tracking durational data in these browsers simultaneously; resulting in an overstatement of FTE.
- Duplication and overlap are large areas of risk for potential overstatement of FTE.
- Schools should gain an understanding of what possibilities there are with respect to how the LMS tracks time. If it tracks multiple tabs or activities at the same time, the school must implement a control to eliminate the duplication or overlapping of time.

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Duplication Example

- Duplication of Time within a System

Brightspace Activity Report Import	5/1/2017 11:20 PM	5/1/2017 11:45 PM	25.00	1625323
Brightspace Activity Report Import	5/26/2017 8:53 PM	5/27/2017 12:20 AM	207.00	1678676
Brightspace Activity Report Import	5/27/2017 12:07 PM	5/27/2017 3:10 PM	183.00	1679231
Brightspace Activity Report Import	5/27/2017 8:05 PM	5/27/2017 11:10 PM	185.00	1679533
Brightspace Activity Report Import	5/28/2017 6:38 PM	5/28/2017 9:40 PM	182.00	1680971
Brightspace Activity Report Import	5/29/2017 12:30 PM	5/29/2017 3:40 PM	190.00	1681730
Brightspace Activity Report Import	5/30/2017 8:34 PM	5/30/2017 8:37 PM	3.00	1684527
Brightspace Activity Report Import	5/3/2017 8:49 PM	5/3/2017 8:49 PM	0.00	1630729
Brightspace Activity Report Import	5/3/2017 8:49 PM	5/3/2017 11:14 PM	145.00	1630733
Brightspace Activity Report Import	5/4/2017 10:01 PM	5/4/2017 10:03 PM	2.00	1633706
Brightspace Activity Report Import	5/5/2017 9:48 PM	5/6/2017 12:30 AM	182.00	1636163
Brightspace Activity Report Import	5/7/2017 2:53 PM	5/7/2017 6:30 PM	217.00	1637403
Brightspace Activity Report Import	5/25/2017 1:09 PM	5/25/2017 4:30 PM	201.00	1675655
Brightspace Activity Report Import	5/25/2017 6:54 PM	5/25/2017 10:20 PM	206.00	1676359
Brightspace Activity Report Import	5/1/2017 11:20 PM	5/1/2017 11:45 PM	25.00	1625323

37

Overlap Examples

- Overlapping of Duration within a Single System

D	E	F	G	H	I
Description	Start Date	End Date	Total Minutes	Session ID	School Year
Brightspace Activity Report Import	8/11/2016 9:24 AM	8/11/2016 12:30 PM	186.00	964863	16-17
Brightspace Activity Report Import	8/11/2016 9:34 AM	8/11/2016 1:00 PM	206.00	964882	16-17

The second row has a start time that begins within the first row's start and end time. The first row has a end time that ends within the second row's start and end time. Therefore, using the start time of 9:24AM and end time of 1:00PM would give a total duration of 216 minutes. Without reducing, the time would be reported as 392 minutes.

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Overlap Examples

- Overlapping of Duration within a Single System

D	E	F	G	H
Description	Start Date	End Date	Total Minutes	Session ID
ctivity Report Import	10/28/2016 8:06 PM	10/28/2016 11:20 PM	194.00	1174920
ctivity Report Import	10/28/2016 8:22 PM	10/28/2016 8:47 PM	25.00	1174958

- In this example, the second rows duration is contained entirely within the first row's start and end times. Therefore, the entire 25 minutes of the second row overlaps, and only 194 minutes of time should be reported in this case, as opposed to the 219 minutes that may have been reported otherwise.

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Overlap Examples

- Overlapping of Duration between System and Offline Time

"Offline Activity"	"Physical Education - Fitnessgram Drop Box"	09/25/2016 13:45	09/25/2016 18:45	300
"Offline Activity"	"Physical Education - Standard 3 Drop Box"	09/30/2016 13:45	09/30/2016 18:45	300
"Offline Activity"	""	10/11/2016 14:45	10/11/2016 19:45	300
Brightspace	Brightspace Activity Report Import	9/30/2016 12:02 PM	9/30/2016 3:30 PM	208.00

- Same student, top example is offline time reported, bottom is from the LMS. Offline time is being reported in the 24-hour format and would need changed to 12-hour format for comparison. On 9/30/16 the student reported Phys Ed from 1:45PM – 6:45PM. Online time overlaps from 1:45 to 3:30PM, therefore the true duration is from 12:02PM to 6:45PM, or 403 minutes. Reported separately, the school would have had 508 minutes.

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Policies - Overlap

- Overlapping timeframes between multiple learning opportunities results in double counting of duration.
- Schools should develop policy and practice to determine potential sources of overlap time (multiple online systems, online vs offline, etc.) as well as how overlapping time is to be properly reduced.
- Overlapping duration is a complex situation and reasonable effort should be made to identify and reduce such times.

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Policies – Educational Activity

- Schools should determine what activities are acceptable as educational versus those that are non-educational.
- Examples of non-educational activities may include time spent on social media, certain video games, etc.
- Some websites pose both educational and non-education opportunities (e.g., YouTube). If students are regularly assigned to utilize websites such as YouTube, the school should determine how much of such time is educational (watching assigned videos) versus non-educational (watching music videos).

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Additional Policies

- Blended Learning schools should clearly define the required number of hours that students are to attend on-site at the physical location of the school.
- Schools should also define the types of non-classroom based learning opportunities students are expected to participate in, and how many hours of such activity is expected already be defined within the Sponsor Contract.

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LMS Integration

- Often LMS do not integrate with other systems, websites, or vendors. That is to say the LMS and the other systems do not talk back and forth in such a way that they can provide information between each other.
- Some common interface protocols include:
  - LTI – Learning Tools Interoperability
  - API – Application Programming Interface
- If two separate systems both utilize LTI, they are able to share information together. Same as if both use API.

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LMS Integration

- If one system uses LTI and the other an API, then the school should attempt to purchase an API or LTI key without the Key they likely will not share information.
- Schools should discuss LMS interfacing challenges and scenarios with their IT staff and the LMS provider. Knowing whether the system interfaces with frequently used software, websites, or applications can simplify the ability to track duration.
- In scenarios where the LMS does not interface with an external source, schools may attempt to gather duration straight from the 3rd party source, or document time similar to offline logs.

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LMS

- We recommend schools reach out to all of the vendors utilized to educate students.
- Try to gain an understanding of:
  - Can the student open multiple browsers at once
  - Can the school integrate the software with the LMS they utilize
  - If the vendor shows information only in an aggregate format, can the vendor create or generate a report to show the breakdown needed to check for duplications/overlapping
  - Can your SIS vendor create a program to interface with the LMS

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Blended Learning Funding

- As stated previously, Place is the main factor in determining Blended Learning funding impact.
- The following slides will show how Blended Learning can be utilized by schools, but for our purposes it is important to focus on how these models impact funding.

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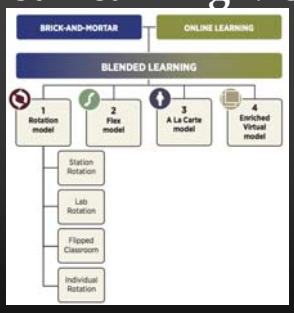
Blended Learning Models



48

Blended Learning

- Don't confuse the following with Blended Learning:
  - ***Technology-rich instruction***: a structured education program that shares the features of traditional instruction, but also has digital enhancements such as whiteboards, broad access to Internet devices, digital textbooks, and online lesson plans. The Internet doesn't deliver the content and instruction and if it does, the student still lacks control of time, place, pace and/or path.

49

1. Rotation Model

- Definition: a program in which within a given course or subject, students rotate on a fixed schedule or at a teacher's discretion between learning modalities at least one of which is online learning.
  - Four types of Rotation Models, as shown in the following slides
    - Station Rotation
    - Lab Rotation
    - Individual Rotation
    - Flipped Classroom

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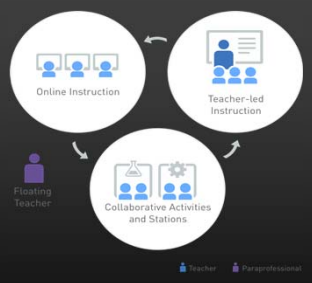
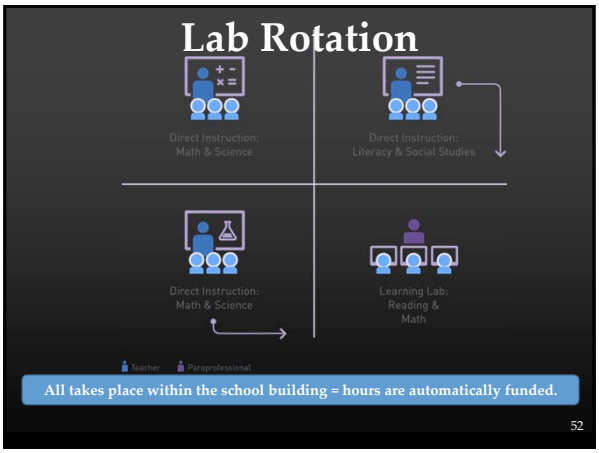
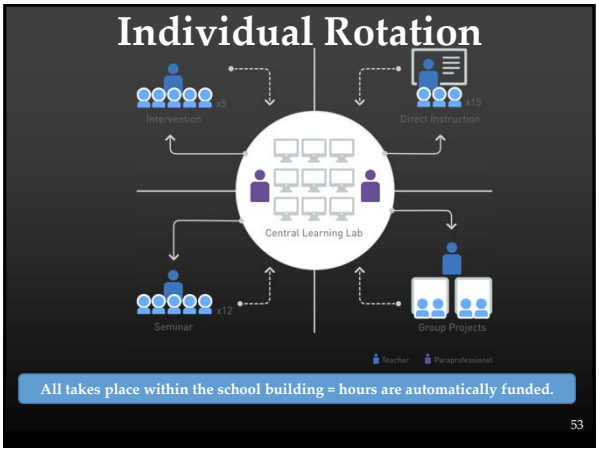
Station Rotation

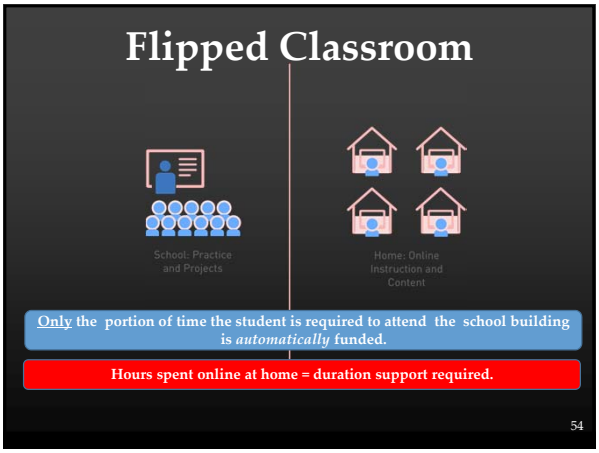


All takes place within the school building = hours are automatically funded.

51


Lab Rotation
Direct Instruction: Math & Science
Direct Instruction: Literacy & Social Studies
Direct Instruction: Math & Science
Learning Lab: Reading & Math
Teacher
Paraprofessional
All takes place within the school building = hours are automatically funded.
52


Individual Rotation
x5
Intervention
x15
Direct Instruction
Central Learning Lab
x12
Seminar
Group Projects
Teacher
Paraprofessional
All takes place within the school building = hours are automatically funded.
53


Flipped Classroom
School: Practice and Projects
Home: Online Instruction and Content
Only the portion of time the student is required to attend the school building is automatically funded.
Hours spent online at home = duration support required.
54

Flipped Classroom (cont.)

- A school uses a flipped classroom model and requires students to attend the B&M location 3 hours each day with the remaining 2 hours (5 hour total day) being completed outside the classroom.
- The school does not need to document duration for the 3 hours each day. The school does need to document and maintain durational data for the 2 hours completed at home.
- Auditors will request documentation for the portion of a student's learning opportunities which are not required to be at the B&M location.
- Auditors may request absence documentation, but absences related to the 3 hour portion do not count against a student's FTE.

55

2. Flex Model

- Definition: a program in which content and instruction are delivered primarily by the internet, students move on an individually customized, fluid schedule among learning modalities, and the teacher of record is on-site.

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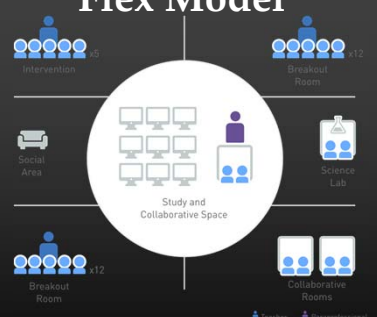
Flex Model



All takes place within the school building = hours are automatically funded.

However, students may also work from home = duration support required.

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3. A La Carte Model

- Definition: a scenario in which a student takes one or more courses entirely online to supplement their traditional courses and the teacher of record is on-line.
  - This is sometimes called Self-Blend Model
  - If a school is offering the model to students, then there is likely an impact on funding; again you have to determine the number of hours a student is ***required*** to attend a B&M. Any hours outside the B&M setting will need durational data.

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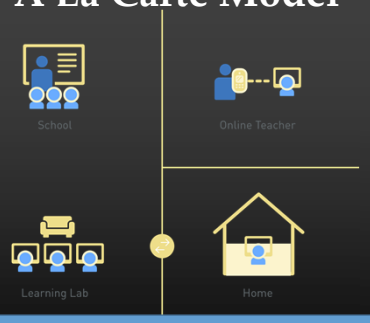
A La Carte Model



<u>Only</u> courses attended in the school building are *automatically* funded.

Online courses at home = duration support required.

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4. Enriched Virtual Classroom

- Definition: a whole-school experience in which within each course, students divide their time between attending a B&M campus and learning remotely.
  - The difference between this and Flipped Classroom is that the student will rarely attend a B&M setting; i.e. there no requirement for the student to attend a B&M setting every day of the week.
  - The in-person, B&M instruction is meant as a supplement to the online learning experience taking place at home.
  - As before, the amount of time students are REQUIRED to attend on-site locations, that amount of time is automatically funded
  - As majority of the student's time is spent at home online, schools should be able to provide supporting durational documentation for those hours.

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Enriched Virtual Classroom

Only the portion of time the student is required to attend the school building is *automatically* funded.

Hours spent online at home = duration support required.

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Blended Learning Funding Model

- As we have noted in several slides the key for when a Blended Learning model affects funding, is where and when the learning takes *place*.
  - If a school's (student's) calendar requires a student to attend 920 hours, or 5 hours a day, in a B&M setting then there is no impact on funding. These schools/students are treated essentially the same as in a traditional school district.
  - The only time Blended Learning has an impact on funding is when the school/student calendar requires the student to attend a B&M setting for a portion of the school day (i.e. 2 out of 5 hours). The portion the student is allowed to spend outside the B&M setting is required to have durational data supporting those hours.

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Blended Learning

- IMPORTANT!!!!!!
- House Bill 2 Blended Learning Guide
- **Q6:** ***Please note, not all blended learning models meet requirements included in state law. Blended learning models used by Ohio community schools must require that students spend the majority of their school year on site at their school facility.***

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Offline Time

- Offline time is the time a student spends on learning opportunities outside the classroom and off the computer; it can be on the computer as well if the system or software doesn't track time.
- Examples of Offline Time:
  - Field Trips
  - Reading Logs
  - Hard copy assignments
  - Tutoring
  - Physical Education

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Offline Time

- Examples of instance where time spent on the computer may be tracked as Offline Time:
  - Time spent in a Microsoft Office product; word, excel, etc.
  - Time spent watching an educational video on YouTube
  - Online system not capable of tracking duration
- Examples of other Miscellaneous items that may be tracked offline
  - Work Study Program
  - College Credit Plus

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Offline Time

- ODE requires the following information to be documented for offline time:
  - Student SSID
  - Brief description of learning opportunities (e.g. course or class)
  - Dates and times of actual learning opportunities
    - Documenting beginning and ending times will allow for easier checks against overlap with other sources of duration
  - Total verified learning opportunities
  - Teacher Certification of reported learning opportunities

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Offline Time

- Following are a few areas of risk as it relates to Offline Time
  - Dates and Times of learning opportunities
    - Time should be documented in a manner that shows beginning and ending time spent on each learning opportunity.
    - Students should not be recording offline time that overlaps time spent on the LMS or on-site. Schools should ensure offline time that is reported separately is not duplicating time already reported.

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Offline Time

- Following are a few areas of risk as it relates to Offline Time (continued)
  - Teacher Certification
    - The 2018 FTE Manual indicates that offline time should be certified by a teacher and provides an example teacher certification on page 25.
    - Teachers should certify offline time in a reasonable and timely manner. Doing so will also assist in complying with new truancy laws.
      - House Bill 410 drastically changed the way truancy is handled. While truancy itself does not necessarily impact funding, it lends itself to requiring schools track and document hours missed by students. Timely teacher certifications of offline time will help towards documenting truancy and potential 105-hour rule violations.
      - For more information on HB410, see: education.ohio.gov/getattachment/Topics/Chronic-Absenteeism/House-Bill-410-FAQ.pdf.aspx?lang=en-US

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Offline Time

- Following are a few areas of risk as it relates to Offline Time (continued)
  - Teacher Certification
    - Schools should have a policy when teachers adjust (reduce) a student's submitted time logs based on the quality of said work. If schools do require teachers to adjust time based on quality, there should be a policy that dictates how such adjustments are based to ensure time is reduced consistently.
    - Increasing a student's reported offline times may lead to teacher's estimating a student's time, which is not allowed per the FY18 FTE Manual.
      - If a student reports an assignment took them 10 hours to complete, but the teacher felt the assignment required 20 hours of time, the school should report 10 hours, not 20 hours.

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Miscellaneous Items

- Within this section we will go over additional items that are important to understand that can or will have an impact on the FTE calculation;
  - "Correspondence" course
  - Percent of Time
  - Requirement to Adjust FTEs throughout the year
  - Student Information Systems

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Correspondence Courses

- "Correspondence" course: "correspondence" is not defined in law or rule so the following is how we define correspondence.
  - Correspondence course in which a student performs work using a hard copy textbook or pen/pencil and paper to complete an assignment.
  - Many E-school's and some blended learning school's will utilize correspondence courses.

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Correspondence Courses

- "Why is there a concern with correspondence courses?
  - ODE has a document "*House Bill 2 Guidance for Blended Learning for Community Schools*" in which Question **8 states " Can correspondence courses by mail be part of the instructional delivery for students in community schools utilizing blended learning models?"**
    - No. Correspondence courses are not a recognized blended learning model as they do not provide opportunities for both in-person and online learning; therefore correspondence courses do not meet the definition of blended learning.

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Correspondence Courses

- ODE has not addressed correspondence courses in the 2018 FTE Manual, even though issues have arose in the past related to them.
- AOS has noted that ODE has accepted these types of learning curricula in recent years.
- Schools utilizing correspondence courses should have policies related to their use and how participation will be tracked for funding purposes.

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Percent of Time

- Percent of time is key to reporting the proper FTE. A school can maintain all the durational support but if the school doesn't adjust ('true up") the FTE based on percent of time the durational data supports then it is all for nothing.
  - Enrollment period (Enrollment date through withdraw date) is still important for calculating the FTE; the enrollment period will always be the denominator when calculating the percent of time factor.

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Percent of Time

- Example from ODE website:
  - **What is the percent of time factor? What should it be used for?** The percent of time factor is critical to use for eSchools and non-classroom learning opportunities. It will also be used for brick and mortar schools where the student is attending part time or participating in courses at a JVSD or CC+.

    For example, if a student is enrolled for the full year at an eSchool (with a reported calendar of 920 hours) and has 736 hours of documented learning opportunities (both classroom and non-classroom; online and offline), the percent of time factor for the student should be reported as 80% (736/920 = .8) and the student would generate 0.8 FTE.

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Percent of Time

- Risk associated with Percent of Time:
  - School may have collected durational data that exceeds the enrollment period, which could result in FTE being over stated.
    - Example: A student is enrolled for half a year (50% or .50 FTE) but school can demonstrate the student participated in 920 hours of learning opportunities. The school may feel they deserve to get 1 FTE for this student because the support shows the student did a full year's worth of work. However, the school can only claim a maximum FTE of .50 or the FTE based off of the enrollment period.
      - The Percent of Time can be lower than the FTE based off of enrollment period, but ***it can never be higher*** than the enrollment FTE.

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Percent of Time

- ODE Guide

Adobe Acrobat Document

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Adjusting FTE

- While there is no requirement to adjust the FTE based on durational data throughout the year, ODE recommends the school adjust percent of time on a regular basis.
  - While the new truancy law based off HB410 appears to require the schools to monitor durational data more closely in order to comply with the new truancy law for FY18.
  - Additionally, while a school can report FTE based on enrollment at June 30th; a school is required by law to "true up" the FTE by July 28th, if the true up after year end causes the school to have an FTE adjustment great than 10%, then likely ODE will perform an FTE review the subsequent year.

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2018 OCS

- Several updates made due to changes in ODE's 2018 FTE Review Manual
  - Ie. Manual student activity logs can now only be certified by teachers. (Prior version said any employee of the school could verify.)
- Removed duplicative language
- Added FTE 'true-up' guidance and step
- Added guidance regarding duplication of time being addressed in school policies/procedures; and if it is not, consider making an internal control comment.
- https://ohioauditor.gov/references/compliancemanuals.html

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Community School FTE Testing on Blended & e-Schools

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