

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** FY 2020 FTE Adj. #2

**Date:** November 30, 2020

---

ODE's FY 2020 FTE Adjustment #2 occurred/will occur as follows:

- Traditional, ESC & CBDD –
  - Adj. #2 occurred 11/27/2020
- JVS –
  - Adj. #2 is scheduled to occur on 12/15/2020
- Community Schools –
  - Adj. #2 is scheduled to occur on 12/14/2020
  - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

This is the last FTE Adjustment ODE plans to have for FY 2020, for all school types.

Please note the following guidance from the sample FTE contingency footnote disclosure on our [community school webpage](#):

- *This contingency footnote is not required if ODE has completed all FTE adjustments for the year, the school is not appealing their FTE review final determination results, and if material, the liability is on the statements and disclosed in the footnotes.*

Any questions can be directed to [KMBerger-Davis@ohioauditor.gov](mailto:KMBerger-Davis@ohioauditor.gov).