

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Fiscal Year 2021 FTE Adj. #2 & Subsequent Event Footnote Updates
Date: November 17, 2021

ODE's Fiscal Year 2021 FTE Adjustment #2 occurred as follows:

- Traditional, ESC & CBDD –
 - Adj. #2 - 11/12/2021
- JVS –
 - Adj. #2 – 11/15/2021
- Community Schools –
 - Adj. #2 - 11/12/2021
 - 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 Fiscal Year 2021, 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.*

(Fyi – There were no Fiscal year 2021 final determinations – so none to appeal.)

In addition, as a follow-up to our [IPA memo dated September 15, 2021](#), the sample subsequent event footnotes for the school funding formula have been updated to sync up with the footnotes the AOS Local Government Services division has developed. Edits to the traditional and community school footnotes are indicated in green font on the file; and a sample footnote was

added for Vocational Schools. The sample footnotes can be found at:
<https://ohioauditor.gov/references/guidance/communityschools.html>.

Questions can be directed to CommunitySchoolQuestions@ohioauditor.gov.