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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Fiscal Year 2026 FTE Adjustment #1

Date: August 12, 2026

Ohio Department of Education and Workforce's Fiscal Year 2026 FTE #1 Adjustments will occur as follows:

- Traditional, ESC & CBDD
 - Adjustment #1 – 8/14/26
- JVS
 - Adjustment #1 – 8/14/26
- Community Schools
 - Adjustment #1 – 8/14/26
 - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

There will also be an Adjustment #2, which will *tentatively* occur in October.

Questions can be directed to Kelly Berger-Davis at KMBerger-Davis@ohioauditor.gov.