



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Fiscal Year 2018 School FTE Adjustments #2
Date: December 28, 2018

The last round of Fiscal Year 2018 FTE adjustments will/have occurred as follows:

- Traditional, ESC & CBDD –
 - Adjustment #1 occurred on 8/24/18.
 - Adjustment #2 occurred on 12/14/18.
- JVS –
 - Adjustment #1 occurred on 9/14/18
 - Adjustment #2 occurred on 12/14/18.
- Community School –
 - Adjustment #1 occurred on 9/14/18.
 - Adjustment #2 will occur on 1/14/19.
 - While the adjustment has not yet occurred, the spreadsheet summarizing the #2 adjustments has been posted to: <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

ODE does not anticipate any further FTE adjustments for Fiscal year 2018.

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

Questions can be directed to CommunitySchoolQuestions@ohioauditor.gov.