



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Update Fiscal Year 2017 School FTE Adjustments
Date: January 3, 2018

Status of the FINAL Fiscal Year 2017 FTE Adjustments

- Traditional, ESC & CBDD –
 - Adjustment #1 was paid in August
 - Adjustment #2 was paid in September
 - Adjustment #3 occurred on December 29, 2017 foundation payment
- JVS –
 - Adjustment #1 was paid in September
 - Adjustment #2 will occur on the January 16, 2018 foundation payment
- Community Schools –
 - Adjustment #1 was paid in September
 - Adjustment #2 will occur on the January 11, 2018 foundation payment
 - Listing available at <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

Refer to <https://ohioauditor.gov/references/guidance/communityschools.html> for prior community school memos, including the sample footnote disclosure for FTE contingencies (sent November 6, 2017) and guidance on handling FTE adjustments (sent October 11, 2017).

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