We wanted to make you aware of the following guidance specific to school audits:

- ODE’s Fiscal Year 2020 FTE Adjustments have begun.
  - Traditional, ESC & CBDD –
    - Adj. #1 occurred 9/18/2020 (September #2)
  - JVS –
    - Adj. #1 is scheduled to occur on 10/15/2020
  - Community Schools –
    - Adj. #1 is scheduled to occur on 10/14/2020
    - Summary listing has been posted to
      http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding

- Adj. #2 is planned for November/December – which ODE currently plans to be the last one for Fiscal Year 2020 for all school types.

- The sample footnote disclosure for FTE contingencies has been updated for Fy 20, and posted to https://ohioauditor.gov/references/guidance/communityschools.html.

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