

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: FY22 School FTE Adj. #2

Date: November 15, 2022

ODE's Fy 2022 FTE Adjustment #2 occurred as follows:

- Traditional, ESC & CBDD –
 - Adj. #2 - 11/10/2022
- JVS –
 - Adj. #2 – 11/15/2022
- Community Schools –
 - Adj. #2 – 11/14/2022
 - 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 Fy 2022, 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 Fy 2022 final determinations – so none to appeal.)

If you have any questions, please contact CommunitySchoolQuestions@ohioauditor.gov.