**State Foundation Payment Letter**
**Fiscal Year 2026 December Community/STEM School Payment on December 12, 2025**

## General Information on State Foundation Payments

Foundation payments to community/STEM schools are calculated once a month. This letter, generated with each foundation payment, provides details about updated payments to these entities including deductions, adjustments and transfers. The scheduled payment dates for FY 2026 are below:

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|---|---|
| July 14, 2025 | January 15, 2026 |
| August 13, 2025 | February 13, 2026 |
| September 15, 2025 | March 13, 2026 |
| October 15, 2025 | April 14, 2026 |
| November 14, 2025 | May 14, 2026 |
| December 12, 2025 | June 12, 2026 |

Funding reflects the most current data available and includes **ALL** updates authorized by **Am. Sub. HB 96** (the current biennial budget).

## Information Relevant to the December Payment

- Enrolled ADM and certain categorical data (special education, English learners, and economically disadvantaged students) is based on information compiled as of December 2, 2025.
- For the first time, **FY2026 transportation ridership** data is used for calculation of transportation funding.
- For the first time, **FY2026 Career-Tech data** is used in calculating CTE funding.
- Eligible Dropout Prevention and Recovery schools received a Rural Transportation Grant payment (JV21).
- The total reimbursement requests submitted under the Science of Reading initiative have exceeded the **$86 million appropriation** established for this purpose. In order to ensure that all eligible districts and schools receive payment within the limits of the available funding, the Department had to **prorate reimbursements at 92.5%** of the approved stipend amounts. Adjustments to Science of Reading Reimbursements were made using JV15.
- Funding base amounts were recalculated for community schools that opened in FY2021 or later in the December payment.
- Disadvantaged Per Pupil Impact Aid (DPIA) is now calculated using a formula that consists of 75% FY2025 Economically Disadvantaged (ED) Average Daily Membership (ADM) and 25% FY2026 Directly Certified students. Per HB 434, the weighted Economically Disadvantaged ADM cannot exceed the Enrolled ADM for a community school. In the case where the Weighted ED ADM exceeded the enrolled ADM, the Weighted ADM is constrained to the Enrolled ADM amount.
- Community schools that are sponsored by the Department's Office of School Sponsorship had sponsorship fee adjustments included in December to ensure that FY2025 sponsorship fees were adjusted to the correct amount using payment data from FY 2025 Final #2. These adjustments were made using JV94.

- Eligible Quality Community and STEM Schools received Quality Community School Support payments (JV96).
- FY2024 Final #1 deductions (spread over multiple years for some schools) continue to appear in settlement reports.
- Facilities funding was paid at $1,000 per FTE for brick-and-mortar community schools and $25 per FTE for e-schools. The total appropriation for facilities funding is $90,155,000. Since the December payment exceeded this amount, it was prorated at 97.88781995%.

## Statement of Settlement

The Statement of Settlement shows the amount of funding by component paid monthly from SFPR and non-SFPR sources. Typically, the monthly amounts fluctuate based on data updates that occur during each payment period. On the statement of settlement, funds are generally paid out on a percentage basis or the remaining payments of the year basis.

The adjustments below are applied to the FY 2026 December payment. These items are reflected on the statement of settlement with their respective journal voucher codes for proper accounting. This payment includes:

- JV09 College Credit Plus Current Year
- JV15 Science of Reading Reimbursement
- JV21 Community School Rural Transportation Grant
- JV31 FY25 Final #1 Community Schools
- JV32 FY24 Final #1 Community Schools
- JV34 FY25 Final #2 Community Schools
- JV71 Community School FTE Review
- JV85 Insufficient Funds Repayment
- JV93 OSS Sponsorship Fee
- JV94 OSS Sponsorship Fee Reconciliation
- JV96 Quality Community Schools Support

## Additional Resources

- A complete list and description of JV codes
- Community Schools Funding Components description
- College Credit Plus Deduction Reports
- Foundation Legacy Payment Reports (2002-2021)
- Foundation Payment Reports
- Monthly payment letters
- Payment Data Calendar
- Statewide Payment Reports in Excel Format

Questions should be directed to James Lansden at james.lansden@education.ohio.gov or your area coordinator.