State Foundation Payment Letter
Fiscal Year 2027 August Community/STEM School Payment on August 14, 2026

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 FY2027 are below:

July 14, 2026	January 14, 2027
August 14, 2026	February 12, 2027
September 14, 2026	March 12, 2027
October 14, 2026	April 14, 2027
November 13, 2026	May 14, 2027
December 14, 2026	June 14, 2027

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 August Payment

- Enrolled ADM and all categorical FTEs (special education, English learners, CTE and directly certified economically disadvantaged students) is based on FY26 data compiled as of July 30, 2026.
- FY2026 Final #1 reconciliation adjustments were included in the August payment using JV31. FY2026 Final #1 adjustments can be viewed at the following link.
- College Credit Plus (CCP) deductions were included in the August payment. Prior year deductions are using a JV91 adjustment. Current year deductions are using a JV09 adjustment.
- The eligibility list for the Athletic Co-curricular portion of the Base Cost was updated for FY27 using membership data from the Ohio High School Athletic Association (OHSAA).
- Disadvantaged Per Pupil Impact Aid (DPIA) is calculated using a formula that consists of 65% FY2025 economically disadvantaged (ED) Average Daily Membership (ADM) and 35% current year 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.
- 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 August payment exceeded this amount, it was prorated at 98.8106714%.

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 FY2027 August 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 Deduction
- JV21 Community School Rural Transportation Grant
- JV31 FY2026 Final #1
- JV71 Community School FTE Review
- JV91 College Credit Plus Prior Year
- JV93 OSS Sponsorship Fee
- JV94 OSS Sponsorship Fee Reconciliation

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.