



TO: Community School Administrators
FROM: The Office of Budget and School Funding
SUBJECT: April Community School Payment
DATE: April 9, 2015

This payment reflects formula and factors that are based on provisions of Am. Sub. H. B. 59, the FY2014-15 budget bill, using reported FY2015 data for all enrollment data.

The April payment continues the phase in of flags placed by resident districts to community school students. Much progress has been made in the previous month by all parties to resolve flags. As was the case in the March payment, the significant number of flags that exist on some community schools records would have caused some community schools to not receive a payment this month.

ODE again took steps to limit the impact of flags for some community schools this month. The payment is based on students reported as of March 16th. Only flags placed on a student prior to February 17th were applied. For schools with less than 3 percent of their students flagged (that total statewide percent of community school students flagged), the full weight of the flag is applied. For community schools where the percent of students flagged is in excess of 3 percent, ODE performed a manual override of the flags so that no community school will see a reduction in FTEs that exceeds 8 percent. ODE will continue to monitor the flagging resolution process and work to limit severe disruptions to the remaining foundation payments.

Payments to community schools are made no later than the 10th business day of each month. The tenth business days for fiscal year 2015 are as follows:

July 10, 2014	January 14, 2015
August 12, 2014	February 11, 2015
September 11, 2014	March 11, 2015
October 9, 2014	April 9, 2015
November 14, 2014	May 12, 2015
December 10, 2014	June 10, 2015

Community School Payment Report

The April payment report is a comprehensive "School Finance Payment Report" (SFPR). This report is designed to walk the user through every step of the funding formulas and showing the FY2015 payment calculations per the FY2014-15 budget bill, Am. Sub. H.B. 59.

The April payment is based on the following data:

- Career tech funding is based on the CTA course data entered in the FY2014 October EMIS records and the matching FY2014 career tech data entered in the SOES system. Please see JV44 code below for new CTE phase-in adjustment.

- Opportunity Grant, Targeted Assistance, Special Education, Limited English Proficiency, Economically Disadvantaged, and K-3 Literacy funding are all based on the enrollment data provided in March, 2015 through the EMIS data collector and SOES.
- The targeted assistance per-pupil amount and economically disadvantaged index that are applied based on each student's resident district, are calculated based on the resident district's FY2014 October data.
- Transportation payments are based on actual data submitted through SOES in FY2014 for community schools that provide direct transportation to their students.

Community School Foundation Statement of Settlement Report

With this payment the following funding adjustments are made:

- ODE sponsorship deductions (JV93)
- Insufficient fund adjustments (JV78)
- FY 2014 post-secondary adjustments (JV10)
- County Auditor's fee adjustments (JV43)
- FY 2013 audit adjustments (JV39)
- FY 2014 audit adjustments (JV38)
- Insufficient Funds STRS (JV33)
- Insufficient Funds SERS (JV22)
- CTE Phase-in- adjustment (JV44)
- STRS and SERS retirement adjustments are based on information from these sources for the month of April.

Explanation of Above Journal Voucher Codes:

- **JV78 - INSUFFICIENT FUNDS ADJUSTMENT**
Adjustment to offset adjustments reflected on the statement of settlement that could not be deducted from the district in full due to insufficient funds. Will require the district to send a check to School Finance to cover that amount or notify School Finance to make a deduction out of a future settlement payment.
- **JV10 - FY2014 POST SECONDARY DEDUCTION**
Deduction for students enrolled in the post-secondary options program in FY2014 whose information was modified or submitted after the initial payment was processed.
- **JV43 - AUDITOR FEE ADJUSTMENT**
Auditor fee deduction for outstanding auditor fees
- **JV39 - FY2013 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT**
An additional calculation for the FY2013 Community School Payment Report was completed and this adjustment represents the difference between the "June" and "Final Version #1" calculations.

- **JV38 - FY2014 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT**

An additional calculation for the FY2014 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final version #1" calculations.

- **JV44 – CTE PHASE-IN ADJUSTMENT**

Temporary phase-in adjustment of CTE funds for new Career Technical Education (CTE) programs in FY15 for community schools that provided the requested information to ODE. An approximate FY15 amount was calculated for each new CTE program. Sixty-six percent of that FY15 estimated amount was selected for this phase-in adjustment. The amount appearing on the March statement of settlement represents three-fourths of that amount with the remaining one-fourth to be paid over the remaining payments until such time as the FY15 EMIS reported CTE data is utilized for payment calculation.