



Dave Yost
Auditor of State

From: Center for Audit Excellence
To: All IPA Firms
Subject: FY15 Adjustments to School Foundation and EMIS/ODDEX Issues
Date: September 2, 2015

The traditional school 2015 final #1 adjustment was included on the districts August 21, 2015 payment. As noted on the letter at [Foundation Letter](#), this adjustment is:

- Indicated as line 'JV01 Fy 2015 SFPR Adjustment'
- Positive adjustments (\$ owed from ODE to the district) were distributed in this August 21, 2015 (August #2) settlement in a lump sum
- Negative adjustments (\$ the district owed back to ODE) will be split up and paid back to ODE through the remaining payments of the year

There is not a summary file produced by ODE for the traditional schools, similar to what they provide for community schools.

This is just the 'final #1' adjustment – ODE believes there will likely be further adjustments made in the coming months for fiscal year 2015.

If you have any questions, please submit them to Kelly Berger-Davis at kmberger-davis@ohioauditor.gov.