

Level 2 Report Explanation: FTE Detail Report

This report replaces the FTE Flow Report (previously called the Bridge Flow). The purpose of this report explanation is to assist EMIS Coordinators in reviewing the FTE Detail Report.

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TABLE OF CONTENTS

| | |
|---|-----------|
| TABLE OF CONTENTS | 1 |
| FUNCTION AND PURPOSE..... | 3 |
| DATA | 3 |
| FS/FD COMBINATIONS | 4 |
| REPORT SAMPLES | 4 |
| CALENDAR DETERMINATION..... | 7 |
| <i>Reporting Entity is Not a JVS or an ESC.....</i> | <i>8</i> |
| <i>JVSD or ESC as Reporting Entity.....</i> | <i>8</i> |
| CALCULATING BASE FTE | 9 |
| NUMERATOR..... | 9 |
| <i>Total Enrolled Hours</i> | <i>9</i> |
| <i>Total Percent of Time.....</i> | <i>10</i> |
| DENOMINATOR | 11 |
| CALCULATING BASE FTE FOR PRESCHOOL | 12 |
| <i>Numerator.....</i> | <i>12</i> |
| <i>Denominator.....</i> | <i>12</i> |
| FTE FUND PATTERNS | 12 |
| ADJUSTMENTS | 17 |
| <i>105 Hour Rule.....</i> | <i>17</i> |
| <i>FTE Greater than 1.....</i> | <i>17</i> |
| <i>Overlapping Dates, Valid Concurrent Enrollment</i> | <i>18</i> |
| <i>Overlapping Dates, Invalid Concurrent Enrollment.....</i> | <i>18</i> |
| <i>Adjustments for E-Schools Exceeding Their Cap</i> | <i>19</i> |
| <i>Age 22 and Older.....</i> | <i>19</i> |
| <i>KG Student at Community School, under Age 5 on Cutoff Date, no Early Entrance Policy</i> | <i>19</i> |
| <i>Negative FTE.....</i> | <i>19</i> |
| <i>Rounding.....</i> | <i>19</i> |
| <i>SOES Flag</i> | <i>19</i> |
| <i>SOES Missing Address.....</i> | <i>19</i> |
| <i>Invalid Grade Level</i> | <i>19</i> |
| <i>ODE Override.....</i> | <i>20</i> |
| <i>Disability not Funded</i> | <i>20</i> |
| FUTURE ADJUSTMENTS..... | 21 |
| ADJUSTMENT REPORT | 22 |
| SUMMARY REPORTS | 23 |
| APPENDIX 1. THE FTE DETAIL REPORT AND THE SFPR..... | 24 |
| LOCATING THE SFPR..... | 24 |
| SFPR DETAIL WORKSHEET REPORT..... | 26 |
| FTE DETAIL REPORT | 27 |
| APPENDIX 2. FTE FUND PATTERN CODE LOOKUP TABLE..... | 28 |
| APPENDIX 3. SFPR CROSSWALK..... | 33 |

FUNCTION AND PURPOSE

This report replaces the FTE Flow Report (which was the Bridge Flow). This is not the same report, but it is similar. At this time, all traditional districts, JVSDs, ESCs, community schools, and STEM schools are receiving an FTE Detail Report, which is a Level 2 report and can be found via the Data Collector.

All students who generate funding for a district will appear on the FTE Detail Report. The students who generate funding are those who have a District Relationship of ‘1’ or a Sent Reason of ‘CE’ and have not been withdrawn with a Withdrawal Reason of ‘81’. Rows that appear on the FTE Detail Report are classified as Fatal, Critical, or Informational. Fatal rows are those where the Adjusted FTE is zero or where the Fund Pattern Code indicates that this is a non-fundable student. Critical rows are those where the Adjusted FTE is greater than zero but less than the Original FTE. All other rows are classified as informational.

The FTE Detail Report can be used to reconcile the payment reports received by districts and may therefore be useful to treasurers and other district administrators as well as the district EMIS coordinator. This is the report that, by law, district superintendents are required to sign off on at the end of the year.

If this report explanation—in concert with the EMIS Manual—does not answer your questions or help you to resolve your issues with the FTE Detail Report, then the normal path to getting help with EMIS reporting should be followed. The first point of contact should be the EMIS coordinator, followed by the Information Technology Center, then the EMIS Help Desk, and finally ODE EMIS directly.

Each row on the FTE Detail Report is assigned to a calendar. Once this is done, a Base FTE is calculated for each row, a Fund Pattern Code is assigned to each row, and relevant adjustments are made to each Base FTE. There are sections below that explain how each of these things is done. There are also sections that list the data used, explain FS/FD combinations, and show the report layout. The appendices contain information needed for districts to reconcile payment reports with FTE Detail reports.

There are two versions of this report. One is tied to the payments and does not include student names. The other is run more frequently and does include student names.

DATA

The report will indicate from which submission the data in the report was taken. Generally, the most recently reported data is used. The records used include the Student Standing (FS), Student Attributes–Effective Date (FD), Course Master (CN), Student Course (GN), Organization General Information (DN), and Grade Schedule (DL) Records. From these, the elements in *Table 1* are used.

Table 1. Submitted Data Used in Creating the FTE Detail Report

| Element Name | Record Field # |
|-----------------------------|----------------|
| Admission Date | FS070 |
| Attending Building IRN | FS160 |
| District Relationship | FS140 |
| Effective End Date | FS090, FD070 |
| Effective Start Date | FS060, FD060 |
| How Received | FS180 |
| How Received IRN | FS190 |
| Legal District Of Residence | FS150 |

| Element Name | Record Field # |
|-------------------------------|----------------|
| Sent Reason 1 & 2 | FS200, FS230 |
| Sent To Percent Of Time 1 & 2 | FS220, FS250 |
| Student Percent Of Time | FS120 |
| Tuition Type | FS130 |
| Withdrawal Reason | FS100 |
| State Equivalent Grade Level | FD090 |
| Attendance Pattern | FD100, DL070 |
| Disadvantagemnt | FD110 |
| Disability Condition | FD130 |
| Limited English Proficiency | FD170 |
| District IRN | DL040, DN040 |
| Building IRN | DL050 |
| Grade | DL060 |
| First Day Of School | DL080 |
| Last Day Of School | DL090 |
| Organization IRN | DN050 |
| PS Special Ed Agreements | DN060, DN080 |
| Location IRN | CN100 |
| Course Enrollment Start Date | GN160 |
| Course Enrollment End Date | GN170 |

Organization type is taken from the Ohio Educational Directory System (OEDS), as is the Career Technical Planning District.

FS/FD COMBINATIONS

A student may appear more than once on the FTE Detail Report due to changes in her FS or FD Records. ODE will calculate an FTE for each FS Record and FD Record that can be combined within a common date range. This is referred to as an FS/FD Combination or FS/FD Record. Students who have multiple FS or FD Records due to a change in elements that impact the calculated FTE (Disability Condition, State Equivalent Grade Level, or LEP status, as a few examples) will appear multiple times on the FTE Detail Report. A separate FTE will be calculated for each row on the report.

REPORT SAMPLES

The FTE Detail Report includes too many fields to present a sample in a single picture. Therefore a sample .CSV file has been imported into Excel and presented below in three parts. After each sample section of the report, the relevant fields are listed, along with either field definitions or guidance on where to find additional information.

| RPT DEST IRN | Bldg IRN | SSID | EmisId | LastName | FirstName | MiddleName | LEA IRN |
|--------------|---------------|-----------|---------------|---------------|---------------|---------------|---------|
| 043844 | Not Available | EJ2345678 | Not Available | Not Available | Not Available | Not Available | 047266 |
| 043844 | Not Available | EJ2345678 | Not Available | Not Available | Not Available | Not Available | 047266 |
| 043844 | Not Available | SR4321123 | Not Available | Not Available | Not Available | Not Available | 047266 |
| 043844 | Not Available | SR4321123 | Not Available | Not Available | Not Available | Not Available | 047266 |

Note that the four sample lines are for only two different students. These are examples of students having more than one line on the report (i.e., multiple FS/FD combinations) due to a change in an element that

impacts the calculated FTE. Student EJ2345678's Economic Disadvantage Status changed. Student SR4321123's calendar changed.

- **RPT DEST IRN.** The report destination IRN is the IRN of the district receiving the report.
- **BLDG IRN.** If the RPT DEST IRN and the LEA IRN match, this is the student's building.
- **SSID.**
- **EMISID.** The student's local ID.
- **Last Name.**
- **First Name.**
- **Middle Name.**
- **LEA IRN.** The IRN of the district that is education the student.

| LEVEL 2 REC TYPE CODE | FTE START DATE | RESULT CODE | FTE FUND PTTRN CODE | LEGAL DIST OF RES IRN | ORIG FTE | ADJSTD FTE | STATE EQUIV GRADE LEVEL CODE |
|-----------------------|----------------|-------------|---------------------|-----------------------|----------|------------|------------------------------|
| FTED-001 | 2014-07-01 | FT0000 | OPDD | 043844 | 0.13 | 0.13 | 12 |
| FTED-001 | 2014-09-19 | FT0000 | OPDD | 043844 | 0.14 | 0.14 | 12 |
| FTED-001 | 2014-08-01 | FT0000 | OPDD | 043844 | 0.25 | 0.25 | KG |
| FTED-001 | 2015-01-05 | FT0000 | OPDD | 043844 | 0.51 | 0.51 | KG |

- **LEVEL 2 REC TYPE CODE.** This is the name of the report.
- **FTE START DATE.**
- **RESULT CODE.** These codes indicate whether the FTE represents the base FTE or an adjustment to the base FTE.

The following code will appear on the FTE Detail Report.

Result

| Code | Description |
|--------|---------------------------------------|
| FT0000 | Result code corresponding to base FTE |

The following codes will appear on the FTE Adjustment Report.

Result

| Code | Description |
|--------|--|
| FT0001 | Result code corresponding to over one FTE adjustment |
| FT0002 | Result code corresponding to overlapping dates adjustment |
| FT0003 | Result code corresponding to percent of time on overlapping dates adjustment |
| FT0004 | Result code corresponding to e-school cap adjustment |
| FT0005 | Result code corresponding to disability not funded adjustment |
| FT0006 | Result code corresponding to 105-hour rule adjustment |
| FT0007 | Result code corresponding to age 22 and older adjustment |
| FT0008 | Result code corresponding to age 5, KG, no early entrance policy adjustment |
| FT0009 | Result code corresponding to negative FTE adjustment |
| FT0010 | Result code corresponding to rounding adjustment |
| FT0011 | Result code corresponding to ODE Override adjustment - FTE Review, percent reduction |
| FT0012 | Result code corresponding to ODE Override adjustment - FTE Review, amount reduction |

- FT0013 Result code corresponding to ODE Override adjustment - Preschool 50% at both Resident District and ESC, percent reduction
- FT0014 Result code corresponding to ODE Override adjustment – Preschool 50% at both Resident District and ESC, FTE reduction
- FT0015 Result code corresponding to SOES flag for Documented Challenge
- FT0016 Result code corresponding to SOES flag for Graduated Student
- FT0017 Result code corresponding to SOES flag for Guardianship Challenge
- FT0018 Result code corresponding to SOES flag for Homeless Challenge
- FT0019 Result code corresponding to SOES flag for SSID Mismatch
- FT0020 Result code corresponding to missing SOES address adjustment
- FT0021 Result code corresponding to CS invalid grade level adjustment
- FT0022 Result code corresponding to SOES ODE-placed flag
- FT0023 Result code corresponding to ODE Override adjustment – percent reduction due to Open/Close dates
- FT0024 Result code corresponding to ODE Override adjustment – FTE reduction due to Open/Close dates
- FT0030 Result code corresponding to adjustment for overlapping dates with scholarship program

- **FTE FUND PATTRN CODE.** These codes are determined once data is received at the Department. Please see *FTE Fund Patterns* and *Appendix B* for information.
- **LEGAL DIST OF RES IRN.**
- **ORIG FTE.** This column includes the preliminary FTE based solely on the FS and FD records along with the calendar data. This is often called the base FTE. For more information, see *Calculating Base FTE*.
- **ADJSTD FTE.** The Adjusted FTE column includes cross-district data as well as other FTE adjustments. CTE course weights are not included on this report. For more information, see *Adjustments*.
- **STATE EQUIV GRADE LEVEL CODE.**

| DISAB CNDTN | SPECED CAT | ECON DISADV FLAG | LEP CODE | FTE END DATE | FTE INCL CODE | CALENDAR | LEA TYPE | SRC DATA |
|-------------|------------|------------------|----------|--------------|---------------|---------------------|----------|---------------------|
| ** | 5 | Y | N | 2014-09-18 | FULL | 047266-014498-12-SR | Regular | 12/03/2015-Stu:2015 |
| ** | 5 | N | N | 2014-10-22 | FULL | 047266-014498-12-SR | Regular | 12/03/2015-Stu:2015 |
| ** | 5 | Y | N | 2015-01-04 | FULL | 047266-145987-KG-2T | Regular | 12/03/2015-Stu:2015 |
| ** | 5 | Y | N | 2500-12-31 | FULL | 047266-145987-**-** | Regular | 12/03/2015-Stu:2015 |

- **DISAB CNDTN.** If the reporting district is a community school or a STEM school, then this field will be blank on the report received by the resident district’s report. These codes and definitions can be found in EMIS Manual Section 2.5 Student Attributes – Effective Date (FD) Record.
- **SPECED CAT.** The disability condition codes are split into six different special education categories. The categories relate to weighted funding based on severity of the disability.

| DISAB CNDTN | SPECED CAT CODE |
|----------------|-----------------|
| 1 | 5 |
| 2 | 6 |
| 3 | 3 |
| 4 | 4 |
| 5 | 1 |
| 6 | 5 |
| 8 | 3 |
| 9 | 2 |
| 10 | 2 |
| 12 | 6 |
| 13 | 6 |
| 14 | 4 |
| 15 | 2 |
| 16 | 2 |

- **ECON DISADV FLAG.**
- **LEP CODE.**
- **FTE END DATE.**
- **FTE INCL CODE.** This code indicates the portion of the student’s FTE that is included in the report destination IRN’s FTE.
 - FULL. The full FTE is included in the ADM of the district receiving the report.
 - PART. A portion of the FTE is included in the ADM of the district receiving the report, determined by the Fund Pattern Code.
 - NONE. None of the FTE is included in the ADM of the district receiving the report.
- **CALENDAR.** See *Calendar Determination* for information.
- **LEA TYPE.**
 - REGULAR. These are traditional public schools.
 - STEM.
 - B&M COMM. These are brick and mortar community schools.
 - E-SCHOOL.
 - CBDD.
- **SRC DATA.** This field indicates the submission used for the report. An example of the entire field is 12/03/2015-Stu:2015S3TRD(Sub17),11/24/2015-Cal:2015CFINL.

CALENDAR DETERMINATION

Each row of data on the FTE Detail Report is assigned to a calendar. The calendar for each row is determined based on the particular data for that row. Since a student can have multiple rows on the report, it is possible for each of a student’s rows to be assigned to a different calendar.

There are multiple steps involved in determining the calendar assignment for each row of data on the report. The data used in these steps are the District IRN, Building IRN, Grade Level, and Attendance

Pattern. Once a calendar match is found for a given FS/FD combination, that row of data is excluded from any further steps in the process.

If no match is found, then the state default calendar is assigned. For FY15, the state default calendar has a start date of August 20, 2014, an end date of May 28, 2015, and has a total of 1,170 enrollment hours.

Reporting Entity is Not a JVS or an ESC

The first step looks to the reporting entity for an exact calendar match for the particular FS/FD combination’s District IRN, Building IRN, Grade Level, and Attendance Pattern. If an exact match is found, then that is the calendar assigned.

- If no match is found, then the next step drops Attendance Pattern and looks at the reporting entity for a calendar match on the District IRN, Building IRN, and Grade Level.
- If no match is found, then the next step drops Grade Level and looks at the reporting entity for a calendar match on the District IRN and Building IRN.
- If no match is found, then the next step drops Building IRN and looks at the reporting entity for a calendar match on the District IRN.
- If no match is found, then the state default calendar is assigned (this will appear as ‘999999-999999-**-***’ on the report).

JVSD or ESC as Reporting Entity

The first step looks to the reporting entity (a JVSD or an ESC) for an exact calendar match for the particular FS/FD combination’s District IRN, Building IRN, Grade Level, and Attendance Pattern. If an exact match is found, then that is the calendar assigned.

If no match is found, the next step depends on the student’s situation. If all of the student’s courses are at a single Location IRN that is outside the hierarchy of the reporting entity, then see Single Location IRN Outside of Hierarchy below. If the student is taking any courses at the JVSD or ESC, or if the student is taking courses at multiple Location IRNs outside the hierarchy of the reporting JVSD or ESC, then see Within Hierarchy or Multiple Location IRNs Outside of Hierarchy below.

Single Location IRN Outside of Hierarchy. If no match is found in the first step *and all of the student’s courses are at a single Location IRN that is outside the hierarchy of the reporting entity*, then the next step looks to the Location IRN for an exact calendar match for the particular FS/FD combination’s District IRN, Building IRN, Grade Level, and Attendance Pattern. If an exact match is found, then that is the calendar assigned.

- If no match is found, then the next step drops Attendance Pattern and looks at the Location IRN for a calendar match on the District IRN, Building IRN, and Grade Level.
- If no match is found, then the next step drops Grade Level and looks at the Location IRN for a calendar match on the District IRN and Building IRN.
- If no match is found, then the next step drops Building IRN and looks at the Location IRN for a calendar match on the District IRN.
- If no match is found, then the next step looks at the reporting entity (a JVSD or an ESC) for a calendar match on the District IRN, Building IRN, and Grade Level.

- If no match is found, then the next step drops Grade Level and looks at the reporting entity (a JVSD or an ESC) for a calendar match on the District IRN and Building IRN.
- If no match is found, then the next step drops Building IRN and looks at the reporting entity (a JVSD or an ESC) for a calendar match on the District IRN.
- If no match is found, then the state default calendar is assigned (this will appear as ‘999999-999999-**-**’ on the report).

Within Hierarchy or Multiple Location IRNs Outside of Hierarchy. If no match is found in the first step and the student is taking any courses at the reporting JVSD or ESC, or if the student is taking courses at multiple Location IRNs outside the hierarchy of the reporting entity (a JVSD or an ESC), then the next step looks to the reporting entity for a calendar that matches on the District IRN, Building IRN, and Grade Level.

- If no match is found, then the next step drops Grade Level and looks at the reporting entity (a JVSD or an ESC) for a calendar match on the District IRN and Building IRN.
- If no match is found, then the next step drops Building IRN and looks at the reporting entity (a JVSD or an ESC) for a calendar match on the District IRN.
- If no match is found, then the state default calendar is assigned (this will appear as ‘999999-999999-**-**’ on the report).

CALCULATING BASE FTE

A base FTE is calculated for each row on the FTE Detail Report. This means that a separate base FTE is calculated for each unique FS/FD Combination that appears on the report. Adding together the FTE for each row with a matching SSID will give the total base FTE for that particular SSID or student.

The base FTE is determined by using a calculated numerator and a calculated denominator. The information below explains how these numbers are calculated. This first section explains the FTE for all grades except for preschool. For the preschool FTE calculation, see BASE FTE FOR PRESCHOOL below.

NUMERATOR

For this calculation, the student’s total enrolled hours are multiplied by the student’s total percent of time.

$$\text{Numerator} = \text{Total Enrolled Hours} \times \text{Total Percent of Time}$$

Total Enrolled Hours

In calculating the total enrolled hours for each calendar, all of the enrolled hours between the FS/FD start date and the FS/FD end date are included. The FS/FD start date uses the later of the Effective Start Date (FS060), the Admission Date (FS070), or the calendar’s First Day of School (DL080). The FS/FD end date uses the earlier of the Effective End Date (FS090) or the calendar’s Last Day of School (DL090).

Example 1. For a student with the following dates, the total enrolled hours would include all calendar hours between 8/25/2014 and 6/1/2015.

FS/FD Start Date = 7/1/2014
 FS/FD End Date = No End Date
 Admission Date = 8/10/2010
 First Day of School = 8/25/2014
 Last Day of School = 6/1/2015

Example 2. For a student with the following dates, the total enrolled hours would include all calendar hours between 10/17/2014 and 6/1/2015.

FS/FD Start Date = 10/17/2014
 FS/FD End Date = No End Date
 Admission Date = 10/17/2014
 First Day of School = 8/25/2014
 Last Day of School = 6/1/2015

Example 3. For a student with the following dates, the total enrolled hours would include all calendar hours between 8/25/2014 and 11/18/2014.

FS/FD Start Date = 7/1/2014
 FS/FD End Date = 11/18/2014
 Admission Date = 8/10/2010
 First Day of School = 8/25/2014
 Last Day of School = 6/1/2015

Total Percent of Time

The total percent of time is calculated by adding together the Percent of Time (FS120) and Sent To Percent of Time 1 and 2 (FS220 and FS250) from the FS Record. This total should not be greater than 1.00.

The total percent of time will be set to 1.00 (100%) for students who are receiving neither services nor instruction from the reporting district and have been placed in a JDC. These are students reported with a District Relationship of '3' and a Sent To Reason of 'CE'.

Using the formula above (total enrolled hours x total percent of time), the following examples demonstrate how the numerator would be determined for the situations presented. Note that the total enrolled hours are specific to each individual row of data on the FTE Detail Report depending on the FS/FD combination start and end dates and the number of calendar exceptions reported on the district's DN Record.

Example 1. The student in this example is enrolled from the first day of school through the last day of school.

Total Enrolled Hours = 1026.32 hours
 Total Percent of Time = 1.00 (100%)
 Numerator = 1026.32 x 1.00 = 1026.32 hours

Example 2. The student in this example is enrolled in half day kindergarten from the first day of school through the last day of school.

$$\begin{aligned} \text{Total Enrolled Hours} &= 1026.32 \text{ hours} \\ \text{Total Percent of Time} &= 0.50 \text{ (50\%)} \\ \text{Numerator} &= 1026.32 \times .50 = 513.16 \text{ hours} \end{aligned}$$

Example 3. The student in this example is enrolled from October through the end of the school year.

$$\begin{aligned} \text{Total Enrolled Hours} &= 960.6 \text{ hours} \\ \text{Total Percent of Time} &= 1.00 \text{ (100\%)} \\ \text{Numerator} &= 960.6 \times 1.00 = 960.6 \text{ hours} \end{aligned}$$

Example 4. The student in this example is enrolled from October through the end of the school year and is attending the reporting district for a partial day.

$$\begin{aligned} \text{Total Enrolled Hours} &= 960.6 \text{ hours} \\ \text{Total Percent of Time} &= .86 \text{ (86\%)} \\ \text{Numerator} &= 960.6 \times .86 = 826.116 \text{ hours} \end{aligned}$$

DENOMINATOR

The denominator is the total instructional hours in the assigned calendar. The total hours are calculated by adding together the total hours for each day of the school year, starting with the first day of school reported on the DL Record and ending with the last day of school reported on the DL Record.

$$\text{Denominator} = \text{Total Instructional Hours}$$

The Calendar Display report in the data collector preview files provides this total at the bottom of the Student YTD Hours column for each calendar. The total calendar hours may vary from calendar to calendar due to days that have been shortened or lengthened as reported in the DN attributes for exceptions to the calendar.

$$\text{Base FTE} = \frac{\text{Total Enrolled Hours} \times \text{Total Percent of Time}}{\text{Total Instructional Hours}}$$

Using the numerators from the above examples and 1,026 total instructional hours, the following show how the Base FTE would be calculated.

Example 1. Base FTE = $1026.32 \div 1026.32 = 1.000000$

Example 2. Base FTE = $513.16 \div 1026.32 = 0.500000$

Example 3. Base FTE = $960.6 \div 1026.32 = 0.935965$

Example 4. Base FTE = $826.116 \div 1026.32 = 0.804930$

CALCULATING BASE FTE FOR PRESCHOOL

Numerator

For Preschool students the Numerator is based on the student’s calculated enrollment days

$$\text{Numerator} = \text{Enrolled Days}$$

If the grade level is preschool (PS) and the hours per day on the selected calendar are greater than 0, the numerator is the total number of calculated enrolled days. In calculating the enrolled days for each preschool row of data on the FTE Detail Report the formula includes all days between the FS/FD start date and the FS/FD end date. (The FS/FD start date uses the later of the Effective Start Date (FS060), the admission date (FS070), or the calendar First Day of School (DL080) and the FS/FD end date uses the earlier of the Effective End Date (FS090) or calendar Last Day of School (DL090)).

Denominator

$$\text{Denominator} = \text{Total School Days}$$

For Preschool students the denominator includes the total number of instructional days in the assigned calendar from the first day of school through the last day of school based on the dates provided on the DL calendar record.

$$\text{Base Preschool FTE Calculation} = \text{Numerator/Denominator}$$

The following examples show what the calculated FTE would be for preschool students enrolled for a full year or less than a full year.

Example 1. PS Base FTE = 180 enrolled days ÷ 180 calendar days = 1.000000

Example 2. PS Base FTE = 135 enrolled days ÷ 180 calendar days = 0.750000

Example 3. PS Base FTE = 70 enrolled days ÷ 180 calendar days = 0.388888

Example 4. PS Base FTE = 33 enrolled days ÷ 180 calendar days = 0.183333

FTE FUND PATTERNS

A variety of information goes into determining the FTE Fund Pattern that appears on the FTE Detail Report. Each unique FS/FD Record combination for each student will appear. Therefore a student may have multiple lines on the report, each with a different FTE Fund Pattern.

There are a number of different Fund Pattern Codes, which are listed and explained in the following table.

| FTE Fund Pattern Code | FTE Fund Pattern Code Description | Detailed FTE Fund Pattern Code Description |
|-----------------------|--|---|
| ATSM | Autism Scholarship Program participant | Students enrolled in the Autism Scholarship Program |

| FTE Fund Pattern Code | FTE Fund Pattern Code Description | Detailed FTE Fund Pattern Code Description |
|------------------------------|--|--|
| CLEV | Cleveland Scholarship Program participant | Students enrolled in the Cleveland Scholarship Program |
| COMM | Community School Student | Most Students reported by a community school. |
| CTCR | Contract Career Tech - Community School to Resident District | Community school students that are returning to the resident district to take a vocational program at the resident district. |
| CTVC | Contract Career Tech - JVSD and District to District | Contract Career Tech students. This includes community school students going to a JVSD, district to district contract vocational, and district to JVSD contract vocational situations. |
| CTOP | Contract Career Tech – District via Open Enrolled District | Resident of District A who open enrolls to District B then goes to District C or to a JVSD for Contract Career Tech. |
| CTID | Contract Career Tech – District via Intermediate District | Resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to District C or to a JVSD for Contract Career Tech. |
| EDCH | Ed Choice Scholarship Program participant | Students enrolled in the Ed Choice Scholarship Program |
| JPSN | Jon Peterson Scholarship Program participant | Students enrolled in the Jon Peterson Scholarship Program |
| JVNR | JVSD via non-resident placement | |
| KGTO | Kindergarten Tuition – Open Enrolled | Open Enrolled kindergarten students that are also reported as paying tuition for all-day kindergarten. |
| KG TU | Kindergarten Tuition | Kindergarten students that are also reported as paying tuition for all-day kindergarten |
| NFER | Not fundable, based on errors in coding | |
| NFRG | Non-fundable situation | Non-fundable situation, i.e., preschool, non-special education; student reported with How Received ‘Q’ and not the resident district. |
| NFST | Not fundable, state supported school | |
| OJVD | Open Enrolled – direct to JVSD – Non-Jointure | Students reported by a JVSD as Open Enrolled and coming to the district from a resident district that is not within the jointure of the JVSD. |
| OJVR | Open Enrolled – JVSD – Counted in Resident | Student reported by a JVSD as Open Enrolled coming to the JVSD from a district that is not the resident district but both the sending district and the resident district are within the jointure of the JVSD. |
| OPDD | Open Enrolled – District to District | Students open enrolling from a regular district to another regular district. |
| OPID | Open Enrolled – JVSD via intermediate district – Non-jointure | Student reported by a JVSD as Open Enrolled coming to the JVSD from a district that is not the resident district and either the sending district or the resident district are not within the jointure of the JVSD. |
| PBDD | Preschool educated at County Board of Developmental Disabilities | |

| FTE Fund Pattern Code | FTE Fund Pattern Code Description | Detailed FTE Fund Pattern Code Description |
|-----------------------|---|--|
| PSEN | Preschool – ESC Educating – Funding Not Transferred to ESC | |
| PSET | Preschool – ESC Educating – Funds Transferred to ESC | |
| PSRD | Preschool – Traditional District educating | |
| PSOP | Preschool – Open Enrolled District educating | |
| PSNR | Preschool – Non-resident District educating (not open enrolled) | |
| PSON | Preschool – ESC educating via an open-enrolled district, funds not transferred to ESC | A resident of District A who open enrolls to District B then goes to an ESC. No agreement to transfer funds from district B to the ESC. |
| PSIN | Preschool – ESC educating via an intermediate district, funds not transferred to ESC | A resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to an ESC. No agreement to transfer funds from district B to the ESC. |
| PSOT | Preschool – ESC educating via an open-enrolled district, funds transferred to ESC | A resident of District A who open enrolls to District B then goes to an ESC. Agreement to transfer funds from district B to the ESC. |
| PSIT | Preschool – ESC educating via an intermediate district, funds transferred to ESC | A resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to an ESC. Agreement to transfer funds from district B to the ESC. |
| RGJV | Regular/Other District and Regular JVSD | This is the broadest category and covers resident student and other situations such as: Foster Placement, Following District Employee, Senior Year, and also includes students coded with the 'CE' Sent Reason. This code is also used for most JVSD students that are not reported by the JVSD as Open Enrolled or Contract Vocational. |
| SBDD | School age educated at County Board of Developmental Disabilities | |
| SPCO | Special Ed Co-Op | Students reported by the educating district as special ed co-op students. |
| STEM | STEM District Student | Students reported by a STEM district |
| **** | The default value | If no other code fits, then '****' will appear in the FTE Fund Pattern Code column |

Several pieces of information—either directly as reported or as derived from the reported data—are used in determining the FTE Fund Pattern Code assigned to each line in the report. This information is taken together to determine the code assigned by using a lookup table that includes the following fields.

- Enrollment Reason
- Legal District of Residence Flag
- Jointure Flag

- Organization Type
- Grade Span
- Preschool Transfer Flag
- Tuition Flag

Note: There is a small sample of this lookup table at the bottom of the FTE Fund Patterns section of this report explanation. For the entire table, see Appendix 2.

The data used to populate the above-listed fields in the lookup table includes student FTE, FS/FD combinations, district relationships, student grade levels, how received options, effective start dates, and attending buildings. This data is taken from the most recently reported Student Standing (FS) Records and Student Attributes–Effective Date (FD) Records reported during the Student Collections. The district organization type is taken from the Ohio Educational Directory System (OEDS). The Organization General Information (DN) Record is also used for this portion of the FTE Detail Report.

The Fund Pattern Code is originally set to ‘****’. Using the information listed above and described below, the Fund Pattern Code is determined for each line in the report—for each unique FS/FD combination for each student.

*Tip: If the Fund Pattern Code appears as ‘****’ for any line in your report, there is an issue. If you cannot determine a reason for an error, submit a helpdesk ticket to your ITC as it may be a situation that has not yet been assigned to a particular Fund Pattern Code on the lookup table.*

For PK students without disability conditions, the Fund Pattern Code is set to NFRG. These students do not generate ADM funding for districts.

Enrollment Reason. This is the How Received option reported for the student.

Legal District of Residence Flag. This flag defaults to ‘N’. The flag is set to ‘Y’ in the following instances: the student is attending the resident district; the student is direct enrolled into a JVSD; the student is a PK student being reported by a JVSD; or the student is attending a JVSD from the resident district. If none of these situations apply, then the flag remains set to ‘N’.

Jointure Flag. This flag defaults to ‘N’. The Jointure Flag indicates whether or not the districts involved are in the same Career Technical Planning District (CTPD). This only applies if the student is being reported by a JVSD. When that is the case, if the Enrollment Reason is ‘9’ and both the Legal District of Residence and the How Received IRN are within the JVSD’s jointure, then this flag is set to ‘Y’. If the Enrollment Reason is something other than ‘9’, ‘*’, ‘E’, ‘N’, or ‘X’ and the Received From LEA IRN is within the JVSD’s jointure, then this flag is set to ‘Y’. If the Enrollment Reason is ‘*’ and the District of Residence is within the JVSD’s jointure, then this flag is set to ‘Y’.

Tip: For each district, OEDS includes jointure information. Look for Career Technical Planning District under Organization Relationship Information on the General tab for the IRN in question.

Organization Type. The organization type is taken directly from OEDS. The organization types for the different EMIS-reporting schools in Ohio are as follows.

- Regular district = 1
- JVSD = 4
- Community school = 6
- Educational Service Center = 23
- State school = 30
- STEM district = 60

Grade Span Code. Each student’s State Equivalent Grade Level is used to assign a Grade Span Code. The Grade Spans are as follows.

- Preschool = PS
- Kindergarten = KG
- Grades 1 through 3 = LE
- Grades 4 through 23 = AN

Preschool Transfer Flag. This flag defaults to ‘N’. This flag only pertains to PS students with a disability condition who are being educated by the ESC. When the resident district and the ESC both report the DN attribute ‘TFRPSESCYS’ and point to each other, the flag is set to ‘Y’.

Tuition Flag. This flag defaults to ‘N’. Though the name of this flag is actually the KG Tuition Flag, this flag reflects the tuition status for grades K through 23.

If a student’s State Equivalent Grade Level is KG and the reporting district is collecting tuition for all day kindergarten, then the Tuition Flag is set to ‘Y’.

If a student’s State Equivalent Grade Level is grade KG through grade 23 and the reporting district is collecting tuition for the student, then the Tuition Flag is set to ‘Y’.

Setting of the Student Fund Pattern Code. Once the above values are determined for a particular FS/FD combination, then the lookup table is consulted. The row on the lookup table that matches determines the FTE Fund Pattern Code assigned to the FS/FD combination. That Fund Pattern Code appears on the FTE Detail Report.

The table below shows a small sample of rows from this lookup table.

| Fiscal Year | FTE Fund Ptnrn Code | Enrl Reason Code | LDR Flag | Jointure Flag | Org Type | Grade Span Code | Preschool Transfer Flag | KG Tuition Flag |
|-------------|---------------------|------------------|----------|---------------|----------|-----------------|-------------------------|-----------------|
| 2015 | COMM | M | N | N | 6 | KG | N | N |
| 2015 | KGTO | 9 | N | N | 1 | KG | N | Y |
| 2015 | PSET | G | N | N | 23 | PS | Y | N |
| 2015 | RGJV | * | Y | N | 1 | AN | N | N |
| 2015 | RGJV | 7 | Y | N | 1 | LE | N | N |

| | | | | | | | | |
|------|------|---|---|---|----|----|---|---|
| 2015 | RGJV | 7 | Y | N | 1 | AN | N | N |
| 2015 | RGJV | C | Y | N | 1 | LE | N | N |
| 2015 | STEM | K | N | N | 60 | AN | N | N |

**Note that this is not the entire table; it is merely a small sample of the table in order to help explain the origin of the FTE Fund Pattnr column on the FTE Detail Report. The entire table appears in Appendix 2.*

ADJUSTMENTS

Once the base FTE is determined for a row of data, adjustments may be made. This section explains the adjustments that are currently being made. More adjustments will be included in future iterations of this report.

Note. A student cannot have a negative FTE. In the very rare instances that this happens, the negative FTE is adjusted to 0.

105 Hour Rule

When a student is reported with a Withdrawal Reason of ‘76’ (105 hours of continuous unexcused absences), zero excused absences, and zero days of attendance, the student’s FTE for the reporting district will be set to 0.

Each row of data on the FTE Detail Report is checked to see if a Withdrawal Reason of ‘76’ has been reported for the student by the reporting district. If it has, then the total days of attendance and total days of excused absences leading up to the report of the ‘76’ withdrawal will be added together. If this total is zero, then an adjustment is made to set the student’s FTE to 0.

FTE Greater than 1

When multiple districts report enrollment for a student, there are no overlapping enrollment dates, and the total combined FTE is greater than 1.0, an adjustment is made to the student’s FTE for the district reporting the latest enrollment dates.

Example. A student was enrolled in District A from August 20 (District A’s first day of school) through December 31, with a percent of time of 100. This enrollment timeframe represents 50% of District A’s school year. Prior to December 31, the student would appear on District A’s FTE Detail Report as fully funded with 1.0 FTE for the year. After December 31, an adjusted FTE of .50 would appear on the FTE Detail Report for this student.

The same student then enrolls in District B on January 3 and remains there through the end of District B’s school year, also with a percent of time of 100. This enrollment timeframe represents 55% of District B’s school year. This student will appear in the FTE column as .55. After applying the adjustment based on the student’s previous enrollment in District A, .5 will appear in the Adjusted FTE column.

Note. Currently, the FTE Detail Report for traditional districts does not include an Adjusted FTE column. It includes only an FTE column, which is the base FTE. However, the FTE Detail Report for Community Schools does currently include both an FTE column (showing the base FTE) and an Adjusted FTE column.

Overlapping Dates, Valid Concurrent Enrollment

There are situations in which multiple districts may correctly report concurrent enrollment for a student. These situations include the following.

- A JVSD and a traditional district or a community school may validly report concurrent enrollment for a student. Note that this does not include preschool students.
- One district reporting a student as a contract vocational student (How Received Reason of '2' or 'L') and a second traditional district or a community school (reporting a Sent Reason of 'CT' or 'CR') may validly report concurrent enrollment for a student.
- A state school and a traditional district (reporting with a Sent Reason of 'OS') or a JVSD may validly report concurrent enrollment for a student. Note that this does not include preschool students.
- A student is concurrently enrolled in a special education cooperative program at another district.

When a student being reported with a valid concurrent enrollment situation has a total percent of time that is more than 100%, an adjustment is made. The percent of time for the student will be reduced proportionally across reporting districts.

Example. A student was reported by both a JVSD and a sending district. The JVSD reports the student at 60% of time, while the sending district reports the student at 50% of time.

JVSD adjustment: $.60 \div (.50 + .60) = .55$. The JVSD will be funded for this student at 55% of time.

Sending district adjustment: $.50 \div (.50 + .60) = .45$. The sending district will be funded for this student at 45% of time.

Overlapping Dates, Invalid Concurrent Enrollment

When multiple districts are reporting invalid concurrent enrollment for a student, an adjustment is made for the overlapping dates. Dates prior to and after the overlap dates are funded. For the days that overlap, the student's percent of time is set to 0 and the FTE is recalculated accordingly.

Students not included in the filter for overlapping dates are preschool students reported by a JVSD or state supported school, certain JVSD situations, contract CT situations, special education cooperative program situations, state school students also attending the resident district, and state school students also attending a JVSD.

Example. A student was enrolled in District A from August 15 through November 21 (75 days). District A's school year is 180 days. The student's percent of time equals $75 \div 180$ or 41.6%.

The same student is also reported as enrolled in District B from November 17 to the end of District B's 180 day school year (110 days). The student's percent of time is $110 \div 180$ or 61%.

For the 5 overlapping days, neither district would be funded. District A would have their FTE adjusted to $70 \div 180$ or 38.8%, and District B would have their FTE adjusted to $105 \div 180$ or 58.3%.

Adjustments for E-Schools Exceeding Their Cap

The total FTE for which an e-school will receive funding in a year is capped. This capped value is determined based on the prior year's enrollment. The cap amount varies from school to school and may also vary from year to year.

If an e-school reports in excess of their FTE cap, then the FTE for each student will be reduced by the amount needed to reduce the school's total FTE back to their cap. This particular adjustment is made after any other relevant adjustments have already been made to the student FTEs. Note that this adjustment does not impact disability weighted funding.

Age 22 and Older

If a student is age 22 or older on the effective start date, admission date, or school year start date (whichever is later), the student is not eligible to be funded and an FTE adjustment will be generated that reduces the FTE for the student to zero.

KG Student at Community School, under Age 5 on Cutoff Date, no Early Entrance Policy

FTE adjustment for kindergarten students at community schools who are under age 5 on the date by which a student must be age 5 in order to enroll (either August 1 or September 30) as designated by the community school, and the community school has no early entrance policy.

Negative FTE

In a small number of cases, multiple FTE adjustments to an FS/FD record result in a negative total FTE for the record. When this happens, a positive adjustment is created which brings the total FTE up to zero.

Rounding

FTE is calculated out to six decimal places. However, the payment process rounds the FTE to two decimal places. In some cases, this results in total FTE for a student that is slightly greater than one. To correct this, a rounding adjustment is created. Normally the rounding adjustment has a value of -.01. The rounding adjustment ensures that when rounded, the total FTE does not exceed one.

SOES Flag

FTE adjustments are created for each of the fatal flags that may be placed by a resident district on a community school or STEM school student. These adjustments replace the fatal errors that in the past have been displayed on the Community School Fatal Error Report. An FTE adjustment is also created when a flag is placed by ODE indicating that the student should not be funded.

SOES Missing Address

FTE adjustment for community/STEM school students who do not have an address reported.

Invalid Grade Level

FTE adjustment for community school students who are reported with a grade level for which the community school has not been approved.

ODE Override

In some cases, ODE may need to reduce or increase FTE in specific situations. For example, the results of an FTE review may require that a school’s FTE be reduced. Or it may be determined that a school was not eligible to be funded prior to a specific date. There may be other cases where an individual student’s FTE may need to be adjusted. An ODE Override Adjustment is generated in these situations.

Disability not Funded

This FTE adjustment is for the time that a student is reported with a disability condition without a valid IEP. This adjustment only impacts the special education weighted funding. It does not impact the student’s base FTE.

This adjustment for disability not funded replaces information that was previously provided on the STU_DISAB_NOT_FUNDED report. The adjustment is calculated for students reported by the district with a disability where an IEP either has not been reported or is not in effect on all of the days during which the student is reported as disabled.

The FTE adjustment impacts the special education weighted funding that is calculated for a student. It does not impact the base FTE. For school-age students, the FTE adjustment represents the lost special education weighted FTE that would have been generated for the student had a valid IEP been in place on the days that the student was reported with a disability. Special education weighted funding will still be generated for the days during which a valid IEP is in place.

For preschool students, the FTE adjustment represents the lost preschool special education FTE that would have been generated for the student had a valid IEP been in place on the days that the student was reported with a disability (there is no base FTE for preschool students).

Student Selection Criteria. The following criteria are used when determining whether a student is considered for this adjustment.

1. Student is reported with a disability condition
2. District Relationship = ‘1’ or Sent Reason = ‘CE’
3. How Received is not ‘X’

Special Education Event Selection Criteria. The events considered in determining this adjustment are listed below. The determination of which IRN is used to look up special education events is also described below.

1. Data Type = ‘IIEP’, ‘RIEP’, ‘TIEP’, ‘AIEP’, or ‘NIEP’
2. The IRN that is used to look up special education events is determined as follows:
 - a. For a JVSD student reported with How Received = ‘*’, events must be reported by the Legal District of Residence
 - b. For a JVSD student reported with a How Received other than ‘*’ or ‘X’, events must be reported by the How Received IRN
 - c. For an ESC student, events must be reported by the Legal District of Residence

- d. For a non-JVSD contract vocational student (How Received ‘2’ or ‘L’), events must be reported by the How Received IRN
- e. For all other students, events must be reported by the Reporting LEA

Logic. For each student reported with a disability, ODE determines whether a valid IEP is in place for the days during which the student is reported as disabled. Both current year and previous year events are reviewed. An FTE adjustment is created for any dates that do not have a valid IEP in place.

There is a 14-day grace period such that if a current or previous year’s event has been expired for less than 14 days and a new IEP has not yet been reported, the expired IEP is considered to be valid through the end of the school year for funding purposes. However, once 14 days have passed and a new IEP has not been reported, an FTE adjustment will be generated for the days when an IEP is not in place.

Example 1. A student has an IEP reported in the previous school year that has an outcome end date of October 1 of the current school year. No current school year events have been reported for this student. When FTE is processed on October 10, no FTE adjustment is generated because the IEP has not been expired for 14 days. When FTE is processed on October 15, if a current school year event has still not been reported, then an FTE adjustment will be generated and the student will only receive special education weighted funding from the beginning of the year through October 1.

Example 2. A student has an IEP reported in the current school year with an outcome begin date of September 15 of the current school year. The student was enrolled as of the beginning of the school year on September 1. No IEP was reported in the previous school year. An FTE adjustment will be generated and the student will only receive special education weighted funding as of September 15.

FTE Detail and FTE Adjustment Report Display. FTE adjustments for Disability Not Funded are not included in the ADJ_FTE column on the FTE Detail reports. If the only FTE adjustment for a student is the Disability Not Funded adjustment, then the ORIG_FTE and ADJ_FTE values will be the same.

On the FTE Adjustment report, Disability Not Funded adjustments appear as negative values with RESULT_CODE = ‘FT0005’.

Resolving Issues. Districts should verify that a special education record is reported for all IEP events that occur in the current school year. Districts should be mindful that a valid IEP needs to be in effect for every day that a student is reported with a disability in order for the district to receive full special education weighted funding (for school-age students) or preschool special education funding.

FUTURE ADJUSTMENTS

30 Day Adjustment. This is for situations where a student is not reported to EMIS via the Student Cross Reference Collection within 30 days of enrollment or withdrawal. The district will only be funded for the 30 day window. They will not be funded for any days beyond 30 for which the enrollment or withdrawal is not reported.

Not Resident of the District. This is for situations where the student’s address falls outside the address for the district being reported as the district of residence.

ADJUSTMENT REPORT

In conjunction with the FTE Detail Report, districts can use the Adjustment Report to reconcile the payment reports received by districts. Rows that appear on the FTE Adjustment Report are classified as Fatal, Critical, Warning, or Informational depending on 1) the severity of the adjustment and 2) whether there is some corrective action that can be taken by the district.

The following table describes how each FTE adjustment is classified:

| Description | Severity |
|--|---|
| Over One FTE Adjustment | Warning |
| Overlapping Date Adjustment | If Adjustment ≥ -0.1 then Warning If Adjustment ≥ -0.5 and < -0.1 then Critical Otherwise Fatal |
| Overlapping Dates with Scholarship Program | If Adjustment ≥ -0.1 then Warning If Adjustment ≥ -0.5 and < -0.1 then Critical Otherwise Fatal |
| Percent of Time on Overlapping Dates Adjustment | Critical |
| E-school Caps Adjustment | Warning |
| Disability, no IEP Adjustment | Critical |
| 105-Hour Adjustment | Warning |
| Age 22 Adjustment | Warning |
| Age 5, no Early Entrance Policy Adjustment | Warning |
| Negative FTE Adjustment | Informational |
| Rounding adjustment | Informational |
| ODE Override - PCT adjustment | Informational |
| ODE Override - AMT adjustment | Informational |
| ODE Override ESC-LDR 50% PS - PCT adjustment | Informational |
| ODE Override ESC-LDR 50% PS - AMT adjustment | Informational |
| SOES Flag - Documented Challenge | Fatal |
| SOES Flag - Graduated | Fatal |
| SOES Flag - Guardianship Challenge | Fatal |
| SOES Flag - Homeless Challenge | Fatal |
| SOES Flag - SSID Mismatch | Fatal |
| Missing Address Adjustment | Fatal |
| Invalid Grade Level Adjustment | Fatal |
| SOES ODE Override - Not Funded | Informational |
| ODE Override - FTE Percent due to Open/Close Dates | Informational |
| ODE Override - FTE Amount due to Open/Close Dates | Informational |

SUMMARY REPORTS

The FTE Reports now contain even more information at a summary level. In the end, districts are able to completely reconcile the FTE Reports and the SFPRs. The improvements and additions to the reports include the following.

- Four additional FTE reports, including:
 - (FTES-001) FTE Total by Fund Pattern, which is the total FTE at the district level by fund pattern code and FTE inclusion code.
 - (FTES-002) FTE Total by Student and Fund Pattern, which is the total FTE of the student by fund pattern code.
 - (FTES-003) FTE Total by Student, which is the total FTE generated for each student.
 - (FTES-004) FTE Summary of Students with Adjustments, which is a listing of students who have an Adjusted FTE that is less than the Original FTE.
- The FTE fatal error report will be phased out. That information will be included on the FTE reports.

APPENDIX 1. THE FTE DETAIL REPORT AND THE SFPR

This appendix outlines the resources necessary to compare the FTE Detail Report with a district's School Finance Payment Report (SFPR). In particular, this appendix focuses on Line a2 (FY15 Total ADM), however, these same resources can be used to compare the FTE Detail Report with other lines on the SFPR (e.g., special education categories, CTE, and LEP).

Once all of the planned FTE reports (see *Future Plans for FTE Report* above) have been developed and distributed, districts will be able to reconcile the FTE Detail Report with the SFPR.

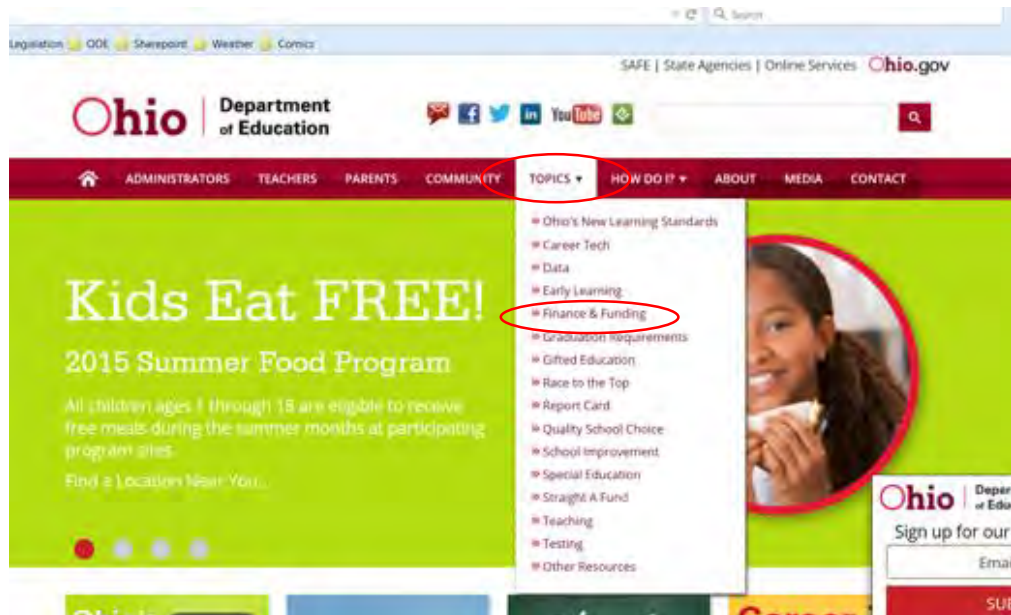
Note. Generally, this information will be most useful to treasurers and other administrators as they work to understand the district's foundation payments.

LOCATING THE SFPR

From any page on ODE's website, go to Topics > Finance & Funding > State Funding for Schools > Public Schools > Foundation Funding Report. See below for a picture of each step of this path.

Once you have clicked on Foundation Funding Report, you will see a page titled Foundation Funding Report Documentation (FY2015). See below for a picture of this page.

Under Payment Date is a selection box that will allow you to select the payment that matches the payment date on your FTE Detail Report. For traditional districts, there are two payments each month. Once you have selected the payment date, click A Specific District and choose your district from the drop down menu, click Select All Reports, and then click the Process Button.



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receives approximately 1/24th of the annual amount.

Foundation Payment Letters | Journal Voucher Codes

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- » Payment Schedule

FY2015

- » Payment Schedule
- » **Foundation Funding Report**
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Foundation Funding Report Documentation (FY2015)

This page provides reports of annual payments to individual school districts based on provisions of Am. Sub. H. B. 59 of the 130th General Assembly through a new funding formula calculation report referred to as the School Finance Payment Report (SFPR). SFPR is a comprehensive document that is intended to walk the user through every step of the funding calculation. There are 2 parts to this document: The first, the Summary Page provides a summary account of the funding amounts for each component of the formula with all the additional aid items and transfers and adjustments that are traditionally included on the district payment report. The second part, the Detail Page contains all of the factors, parameters and calculation formulae. We have tried to make this a self-explanatory document which enables the user to walk through the calculation steps by making references to the various data factors and parameters that are contained on the same page.

Payment Date (Select date for the June No. 1 to June No. 2 payment from the drop down list):

June No. 1 - June No. 2 Payment: 11-Jul-2014

District (Select one of the following):

- A Specific District: BOSS LOCAL S.D. (BUTLER) - 046144
- All districts in the county: 01 Adams
- State Total

School Finance Payment Reports (Select any of the following):

Note: This data is subject to change and may not be indicative of final Fiscal Year data.

- Select All Reports
- School Finance payment report Summary
- School Finance payment report Detail
- ADM Detail
- County Educational Service Center Deduction
- Open Enrollment
- Other Adjustments
- Scholarship Deduction
- State Share Index
- Community School Deduction
- Community School Deduction Summary
- Preschool Special Education

To submit the query, press this button:

SFPR DETAIL WORKSHEET REPORT

Once you have clicked Process and the report opens, you will see a page with SFPR Summary Worksheet Report at the top. Scroll down to the SFPR Detail Worksheet Report. The header of the report lists the payment number and the date the data was processed. The totals under District Factors and Parameters are the numbers you will be able to reconcile with your FTE Detail Report in order to see exactly which students are being included in which numbers on the SFPR Detail Worksheet Report.

Using the SFPR crosswalk (see Appendix 3), you can match the line numbers (a1, a2, a3, etc.) on the payment report to the line numbers on the crosswalk table, which shows you the fund pattern codes included in each line of the payment.

Note. See FTE Fund Patterns above for an explanation of each Fund Pattern. See Appendix 2. FTE Fund Pattern Code Lookup Table to determine how the codes are assigned to FS/FD combinations.

SFPR Detail Worksheet Report

06/22/2015

OHIO DEPARTMENT OF EDUCATION
Office of Budget and School Funding
FY15 Detailed School Funding Report for City, Exempted Village and Local School Districts
(FY 2015 JULY #1 PAYMENT, [FY2014])

IRN: 046144 District: ROSS LOCAL S.D.

County: BUTLER

Statewide Factors and Parameters:

| | | |
|----|--|--------------------|
| s1 | Statewide Total ADM [FY14]: | 1,722,831.49 |
| s2 | Statewide Formula ADM [FY14]: | 1,691,697.81 |
| s3 | Statewide Economic Disadvantaged Percentage [FY15]: | 46.5188926% |
| s4 | Statewide Median Income [TY11]: | 32,180.00 |
| s5 | Statewide 3-Year Average Total Valuation [(FY14+FY13+FY12)/3] | 242,082,979,402.00 |
| s6 | Statewide 3-Year Average Total Valuation [(FY15+FY14+FY13)/3] | 238,723,614,849.00 |
| s7 | Statewide 3-Year Average Federal Adjusted Gross Income [(TY12+TY11+TY10)/3]: | 280,471,550,492.00 |

District Factors and Parameters:

| | | | |
|----|---------------------------------------|----------|----------|
| a | Base ADM Data | | |
| a1 | Adjusted Total ADM [a2-(a3*0.5)]: | | 2,759.69 |
| | a2 FY15 Total ADM: | 2,759.69 | |
| | a3 FY15 Tuition Kindergarten FTE: | 0.00 | |
| a4 | FY15 Jointure JVS ADM: | | 161.91 |
| a5 | FY15 Contract Vocational ADM: | | 1.54 |
| a6 | Formula ADM [a1-(0.8*a4)+(0.2*a5)]: | | 2,630.46 |
| b | Special Education ADM Data | | |
| b1 | FY15 Category 1 Special Education ADM | | 43.85 |
| b2 | FY15 Category 2 Special Education ADM | | 165.59 |
| b3 | FY15 Category 3 Special Education ADM | | 13.25 |
| b4 | FY15 Category 4 Special Education ADM | | 0.00 |
| b5 | FY15 Category 5 Special Education ADM | | 6.00 |
| b6 | FY15 Category 6 Special Education ADM | | 16.50 |
| c | Career Tech FTE | | |

FTE DETAIL REPORT

Once you have your SFPR Detail Worksheet Report, go to the Data Collector to get your district's FTE Detail Report. Select CSV and save the file as an Excel spreadsheet. Using the Fund Pattern Code from the FTE Detail Report and the Fund Pattern Codes listed in the crosswalk table (see Appendix 3), you will be able to determine which line items each of your students are included in for funding.

SFPR LINE A2 (TOTAL ADM)

If you are the resident district but another district is educating your resident student and reporting them with a district relationship of 1 and a Legal District of Residence IRN matching your district's IRN, in most cases that student will be on your FTE Detail Report and included in your Total ADM (Line a2) based on the FTE the educating district is reporting for your student. In other cases, if you are the district into which a student is placed and another district is educating the student and reporting them with a district relationship of 1 and a How Received IRN matching your district's IRN, that student will be on your FTE Detail Report and included in your Total ADM (Line a2) based on the FTE the educating district is reporting for your student.

APPENDIX 2. FTE FUND PATTERN CODE LOOKUP TABLE

The table in this appendix is meant to assist districts in understanding the FTE Fund Pattern Code assigned to each line of the FTE Detail Report. To determine the FTE Fund Pattern Code that should be assigned to a particular line, find the appropriate How Received Code in the first column of the table below and then work across the columns of the table until the row matching the particular FS/FD combination is found. The Fund Pattern Code associated with the found row in the table below should be the same Fund Pattern Code that appears on the FTE Detail Report. For a small number of fund pattern codes, a separate process may update the fund pattern code found in this table. PSET and PSEN may be updated to PSOT, PSON, PSIT, or PSIN if there is an intermediate district involved. Likewise, CTVC may be updated to CTOP or CTID if there is an intermediate district involved.

| How Received | LDR Flag | Jointure Flag | Organization Type | Grade Span | PS Transfer Flag | KG Tuition Flag | FTE Fund Pattern Code |
|--------------|----------|---------------|-------------------|------------|------------------|-----------------|-----------------------|
| * | N | N | 1 | AN | N | N | NFER |
| * | N | N | 1 | AN | N | Y | RGJV |
| * | N | N | 32 | AN | N | N | SBDD |
| * | Y | N | 1 | AN | N | N | RGJV |
| * | Y | N | 1 | AN | N | Y | NFER |
| * | Y | N | 4 | AN | N | N | NFER |
| * | Y | Y | 4 | AN | N | N | RGJV |
| * | N | N | 1 | KG | N | N | NFRG |
| * | N | N | 1 | KG | N | Y | KGTU |
| * | N | N | 32 | KG | N | N | SBDD |
| * | Y | N | 1 | KG | N | N | RGJV |
| * | Y | N | 1 | KG | N | Y | KGTU |
| * | N | N | 1 | LE | N | N | NFRG |
| * | N | N | 1 | LE | N | Y | RGJV |
| * | N | N | 32 | LE | N | N | SBDD |
| * | Y | N | 1 | LE | N | N | RGJV |
| * | Y | N | 1 | LE | N | Y | NFER |
| * | N | N | 1 | PS | N | N | NFER |
| * | N | N | 32 | PS | N | N | PBDD |
| * | Y | N | 1 | PS | N | N | PSRD |
| * | Y | N | 1 | PS | Y | N | PSRD |
| 2 | N | N | 1 | AN | N | N | CTVC |
| 2 | N | N | 4 | AN | N | N | CTVC |
| 2 | Y | N | 1 | AN | N | N | CTVC |
| 2 | Y | N | 4 | AN | N | N | CTVC |
| 3 | N | N | 4 | AN | N | N | NFRG |
| 3 | N | Y | 4 | AN | N | N | JVNR |
| 6 | N | N | 1 | AN | N | N | NFER |
| 6 | Y | N | 1 | AN | N | N | NFER |
| 6 | N | N | 1 | KG | N | N | NFER |
| 6 | Y | N | 1 | KG | N | N | NFER |
| 6 | N | N | 1 | LE | N | N | NFER |
| 6 | Y | N | 1 | LE | N | N | NFER |

Appendix 2. FTE Fund Pattern Code Lookup Table

| How Received | LDR Flag | Jointure Flag | Organization Type | Grade Span | PS Transfer Flag | KG Tuition Flag | FTE Fund Pattern Code |
|--------------|----------|---------------|-------------------|------------|------------------|-----------------|-----------------------|
| 7 | N | N | 1 | AN | N | N | RGJV |
| 7 | N | N | 4 | AN | N | N | NFER |
| 7 | N | Y | 4 | AN | N | N | JVNR |
| 7 | Y | N | 1 | AN | N | N | RGJV |
| 7 | N | N | 1 | KG | N | N | RGJV |
| 7 | N | N | 1 | KG | N | Y | KGTU |
| 7 | Y | N | 1 | KG | N | N | RGJV |
| 7 | N | N | 1 | LE | N | N | RGJV |
| 7 | Y | N | 1 | LE | N | N | RGJV |
| 8 | N | N | 1 | AN | N | N | RGJV |
| 8 | N | N | 4 | AN | N | N | NFER |
| 8 | N | Y | 4 | AN | N | N | JVNR |
| 8 | Y | N | 1 | AN | N | N | NFER |
| 8 | N | N | 1 | KG | N | Y | KGTU |
| 9 | N | N | 1 | AN | N | N | OPDD |
| 9 | N | N | 4 | AN | N | N | OPID |
| 9 | N | Y | 4 | AN | N | N | OJVR |
| 9 | Y | N | 1 | AN | N | N | OPDD |
| 9 | Y | N | 4 | AN | N | N | OJVD |
| 9 | Y | Y | 4 | AN | N | N | NFER |
| 9 | N | N | 1 | KG | N | N | OPDD |
| 9 | N | N | 1 | KG | N | Y | KGTO |
| 9 | Y | N | 1 | KG | N | N | OPDD |
| 9 | N | N | 1 | LE | N | N | OPDD |
| 9 | Y | N | 1 | LE | N | N | OPDD |
| 9 | N | N | 1 | PS | N | N | PSRD |
| 9 | N | N | 1 | PS | Y | N | PSRD |
| A | N | N | 1 | AN | N | N | RGJV |
| A | N | N | 4 | AN | N | N | NFER |
| A | N | Y | 4 | AN | N | N | JVNR |
| A | Y | N | 1 | AN | N | N | NFER |
| A | N | N | 1 | KG | N | N | RGJV |
| A | N | N | 1 | KG | N | Y | KGTU |
| A | Y | N | 1 | KG | N | N | NFER |
| A | N | N | 1 | LE | N | N | RGJV |
| A | Y | N | 1 | LE | N | N | NFER |
| B | N | N | 1 | AN | N | N | SPCO |
| B | Y | N | 1 | AN | N | N | SPCO |
| B | N | N | 1 | KG | N | N | SPCO |
| B | Y | N | 1 | KG | N | N | SPCO |
| B | N | N | 1 | LE | N | N | SPCO |
| B | Y | N | 1 | LE | N | N | SPCO |
| B | N | N | 1 | PS | N | N | PSRD |
| C | N | N | 1 | AN | N | N | RGJV |
| C | N | N | 4 | AN | N | N | NFER |

Appendix 2. FTE Fund Pattern Code Lookup Table

| How Received | LDR Flag | Jointure Flag | Organization Type | Grade Span | PS Transfer Flag | KG Tuition Flag | FTE Fund Pattern Code |
|--------------|----------|---------------|-------------------|------------|------------------|-----------------|-----------------------|
| C | N | Y | 4 | AN | N | N | JVNR |
| C | Y | N | 1 | AN | N | N | RGJV |
| C | Y | N | 4 | AN | N | N | NFER |
| C | Y | Y | 4 | AN | N | N | RGJV |
| C | N | N | 1 | KG | N | N | RGJV |
| C | N | N | 1 | KG | N | Y | KGTU |
| C | Y | N | 1 | KG | N | N | RGJV |
| C | Y | N | 1 | KG | N | Y | KGTU |
| C | N | N | 1 | LE | N | N | RGJV |
| C | Y | N | 1 | LE | N | N | RGJV |
| C | N | N | 1 | PS | N | N | PSRD |
| C | Y | N | 1 | PS | N | N | PSRD |
| E | N | N | 1 | AN | N | N | NFER |
| E | Y | N | 1 | AN | N | N | RGJV |
| E | N | N | 1 | KG | N | N | NFER |
| E | Y | N | 1 | KG | N | N | RGJV |
| E | N | N | 1 | LE | N | N | NFER |
| E | Y | N | 1 | LE | N | N | RGJV |
| E | N | N | 1 | PS | N | N | PSRD |
| E | N | N | 1 | PS | Y | N | PSRD |
| E | N | N | 4 | PS | N | N | PSRD |
| E | N | N | 23 | PS | N | N | PSEN |
| E | N | N | 23 | PS | Y | N | PSET |
| E | Y | N | 1 | PS | N | N | PSRD |
| E | Y | N | 1 | PS | Y | N | PSRD |
| G | N | N | 1 | AN | N | N | NFER |
| G | Y | N | 1 | AN | N | N | RGJV |
| G | N | N | 1 | KG | N | N | NFER |
| G | Y | N | 1 | KG | N | N | RGJV |
| G | N | N | 1 | LE | N | N | NFER |
| G | Y | N | 1 | LE | N | N | RGJV |
| G | N | N | 1 | PS | N | N | PSRD |
| G | N | N | 23 | PS | N | N | PSEN |
| G | N | N | 23 | PS | Y | N | PSET |
| G | Y | N | 1 | PS | N | N | PSRD |
| H | N | N | 23 | PS | N | N | PSEN |
| H | N | N | 23 | PS | Y | N | PSET |
| K | N | N | 60 | AN | N | N | STEM |
| L | Y | N | 1 | AN | N | N | CTCR |
| M | N | N | 6 | AN | N | N | COMM |
| M | N | N | 6 | AN | N | Y | NFRG |
| M | N | N | 6 | KG | N | N | COMM |
| M | N | N | 6 | KG | N | Y | KGTU |
| M | N | N | 6 | LE | N | N | COMM |
| M | N | N | 6 | LE | N | Y | NFRG |

Appendix 2. FTE Fund Pattern Code Lookup Table

| How Received | LDR Flag | Jointure Flag | Organization Type | Grade Span | PS Transfer Flag | KG Tuition Flag | FTE Fund Pattern Code |
|--------------|----------|---------------|-------------------|------------|------------------|-----------------|-----------------------|
| N | N | N | 1 | AN | N | N | NFER |
| N | Y | N | 1 | AN | N | N | RGJV |
| N | N | N | 1 | KG | N | N | NFER |
| N | Y | N | 1 | KG | N | N | RGJV |
| N | Y | N | 1 | KG | N | Y | NFER |
| N | N | N | 1 | LE | N | N | NFER |
| N | Y | N | 1 | LE | N | N | RGJV |
| N | N | N | 1 | PS | N | N | PSRD |
| N | N | N | 23 | PS | N | N | PSEN |
| N | N | N | 23 | PS | Y | N | PSET |
| N | Y | N | 1 | PS | N | N | PSRD |
| N | Y | N | 1 | PS | Y | N | PSRD |
| P | N | N | 1 | AN | N | N | RGJV |
| P | N | N | 4 | AN | N | N | NFER |
| P | N | N | 6 | AN | N | N | COMM |
| P | N | Y | 4 | AN | N | N | JVNR |
| P | Y | N | 1 | AN | N | N | RGJV |
| P | N | N | 1 | KG | N | N | RGJV |
| P | N | N | 1 | KG | N | Y | KGTU |
| P | N | N | 6 | KG | N | N | COMM |
| P | Y | N | 1 | KG | N | N | RGJV |
| P | N | N | 1 | LE | N | N | RGJV |
| P | N | N | 6 | LE | N | N | COMM |
| P | Y | N | 1 | LE | N | N | RGJV |
| Q | N | N | 1 | AN | N | N | NFRG |
| Q | Y | N | 1 | AN | N | N | RGJV |
| Q | N | N | 1 | LE | N | N | NFRG |
| Q | Y | N | 1 | LE | N | N | RGJV |
| R | N | N | 1 | AN | N | N | NFRG |
| R | N | N | 1 | KG | N | N | NFRG |
| R | N | N | 1 | LE | N | N | NFRG |
| S | N | N | 1 | AN | N | N | RGJV |
| S | N | N | 4 | AN | N | N | NFER |
| S | N | Y | 4 | AN | N | N | JVNR |
| S | Y | N | 1 | AN | N | N | RGJV |
| S | Y | N | 4 | AN | N | N | RGJV |
| S | N | N | 1 | KG | N | N | RGJV |
| S | N | N | 1 | KG | N | Y | KGTU |
| S | Y | N | 1 | KG | N | N | RGJV |
| S | Y | N | 1 | KG | N | Y | KGTU |
| S | N | N | 1 | LE | N | N | RGJV |
| S | Y | N | 1 | LE | N | N | RGJV |
| T | N | N | 1 | AN | N | N | RGJV |
| T | N | N | 4 | AN | N | N | NFER |
| T | N | N | 6 | AN | N | N | COMM |

Appendix 2. FTE Fund Pattern Code Lookup Table

| How Received | LDR Flag | Jointure Flag | Organization Type | Grade Span | PS Transfer Flag | KG Tuition Flag | FTE Fund Pattern Code |
|--------------|----------|---------------|-------------------|------------|------------------|-----------------|-----------------------|
| T | N | Y | 4 | AN | N | N | JVNR |
| T | Y | N | 1 | AN | N | N | RGJV |
| T | N | N | 1 | KG | N | N | RGJV |
| T | N | N | 1 | KG | N | Y | KGTU |
| T | N | N | 6 | KG | N | N | COMM |
| T | Y | N | 1 | KG | N | N | RGJV |
| T | Y | N | 1 | KG | N | Y | KGTU |
| T | N | N | 1 | LE | N | N | RGJV |
| T | N | N | 6 | LE | N | N | COMM |
| T | Y | N | 1 | LE | N | N | RGJV |
| U | N | N | 30 | AN | N | N | NFST |
| U | N | N | 30 | KG | N | N | NFST |
| U | N | N | 30 | LE | N | N | NFST |
| U | N | N | 30 | PS | N | N | NFST |
| W | N | N | 1 | AN | N | N | RGJV |
| W | N | Y | 4 | AN | N | N | JVNR |
| W | N | N | 1 | KG | N | N | RGJV |
| W | N | N | 1 | LE | N | N | RGJV |
| X | Y | N | 4 | AN | N | N | NFER |
| X | Y | Y | 4 | AN | N | N | RGJV |
| Y | N | N | 30 | AN | N | N | NFST |

APPENDIX 3. SFPR CROSSWALK

Traditional districts

RPT IRN – Student will be included in the ADM on the reporting district’s School Finance Payment Report (SFPR)

RES IRN – Student will be included in the ADM on the resident district’s School Finance Payment Report (SFPR)

RCV IRN – Student will be included in the ADM on the received from district’s School Finance Payment Report (SFPR). This may or may not be the resident district.

Note. In some cases, the ADM will be included on both the resident district’s and the reporting district’s SFPR, and in some cases the ADM will be included on both the reporting district’s and the received from district’s SFPR.

| SFPR Line | RGJV | KGTV | KGTO | PSRD | PSEN | PSET | PSOP | PSNR | PSON/ PSOT | PSIN/ PSIT | COMM | STEM |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------------|---------------|---------|---------|
| a1 Adjusted Total ADM (a2 - (a3 * 0.5)) | RPT IRN | RPT IRN | RES IRN | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | RES IRN | RES IRN |
| a2 Total ADM | RPT IRN | RPT IRN | RES IRN | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | RES IRN | RES IRN |
| a3 FY15 Tuition KDG FTE | | RPT IRN | RES IRN | | | | | | | | | |
| a4 FY15 Jointure JVS ADM | RPT IRN | | | | | | | | | | | |
| a5 FY15 Contract Vocational ADM | | | | | | | | | | | | |
| b1 FY15 Category 1 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| b2 FY15 Category 2 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| b3 FY15 Category 3 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| b4 FY15 Category 4 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| b5 FY15 Category 5 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| b6 FY15 Category 6 Special Education ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| c1 FY15 Category 1 Career Tech FTE | RPT IRN | | | | | | | | | | RES IRN | RES IRN |
| c2 FY15 Category 2 Career Tech FTE | RPT IRN | | | | | | | | | | RES IRN | RES IRN |
| c3 FY15 Category 3 Career Tech FTE | RPT IRN | | | | | | | | | | RES IRN | RES IRN |
| c4 FY15 Category 4 Career Tech FTE | RPT IRN | | | | | | | | | | RES IRN | RES IRN |
| c5 FY15 Category 5 Career Tech FTE | RPT IRN | | | | | | | | | | RES IRN | RES IRN |

| SFPR Line | RGJV | KGTU | KGTO | PSRD | PSEN | PSET | PSOP | PSNR | PSON/ PSOT | PSIN/ PSIT | COMM | STEM |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------------|---------------|---------|---------|
| d1 FY15 Category 1 LEP ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| d2 FY15 Category 2 LEP ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| d3 FY15 Category 3 LEP ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| | | | | | | | | | | | | |
| e1 FY15 K-3 Formula ADM: | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| e2 FY15 K-3 E-School Formula ADM | | | | | | | | | | | RES IRN | |
| e3 FY15 Preschool Autism Scholarship ADM | | | | | | | | | | | | |
| e4 FY15 Brick & Mortar Comm & STEM Formula ADM | | | | | | | | | | | RES IRN | RES IRN |
| e5 FY15 E-School Formula ADM | | | | | | | | | | | RES IRN | |
| | | | | | | | | | | | | |
| e7 FY15 Jon Peterson Scholarship ADM | | | | | | | | | | | | |
| e8 FY15 Autism Scholarship ADM | | | | | | | | | | | | |
| e9 FY15 Ed Choice Scholarship ADM | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| e10 FY15 Economic Disadvantaged ADM | RPT IRN | RPT IRN | RES IRN | | | | | | | | RES IRN | RES IRN |
| e12 FY15 E-School Economic Disadvantaged ADM | | | | | | | | | | | RES IRN | |
| | | | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 1 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |
| FY15 Preschool Special Ed CAT 2 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |
| FY15 Preschool Special Ed CAT 3 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |
| FY15 Preschool Special Ed CAT 4 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |
| FY15 Preschool Special Ed CAT 5 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |
| FY15 Preschool Special Ed CAT 6 FTE | | | | RES IRN | RES IRN | RES IRN | RES IRN | RPT IRN | RES IRN | RCV IRN | | |

Appendix 3. SFPR Crosswalk

| SFPR Line | OPDD | OJVR | OJVD | OPID | CTVC | CTOP | CTID | CTCR | JVNR | SPCO |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| a1 Adjusted Total ADM (a2 - (a3 * 0.5) | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| a2 Total ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| a3 FY15 Tuition KDG FTE | | | | | | | | | | |
| a4 FY15 Jointure JVS ADM | | | | | | | | | RCV IRN | |
| a5 FY15 Contract Vocational ADM | | | | | | | | | | |
| b1 FY15 Category 1 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| b2 FY15 Category 2 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| b3 FY15 Category 3 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| b4 FY15 Category 4 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| b5 FY15 Category 5 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| b6 FY15 Category 6 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| c1 FY15 Category 1 Career Tech FTE | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| c2 FY15 Category 2 Career Tech FTE | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| c3 FY15 Category 3 Career Tech FTE | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| c4 FY15 Category 4 Career Tech FTE | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| c5 FY15 Category 5 Career Tech FTE | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| d1 FY15 Category 1 LEP ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| d2 FY15 Category 2 LEP ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| d3 FY15 Category 3 LEP ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| e1 FY15 K-3 Formula ADM: | RES IRN | RES IRN | RES IRN | RES IRN | N/A | N/A | N/A | N/A | N/A | RES IRN |
| e2 FY15 K-3 E-School Formula ADM | | | | | | | | | | |
| e3 FY15 Preschool Autism Scholarship ADM | | | | | | | | | | |
| e4 FY15 Brick & Mortar Comm & STEM Formula ADM | | | | | | | | | | |
| e5 FY15 E-School Formula ADM | | | | | | | | | | |
| e7 FY15 Jon Peterson Scholarship ADM | | | | | | | | | | |
| e8 FY15 Autism Scholarship ADM | | | | | | | | | | |
| e9 FY15 Ed Choice Scholarship ADM | | | | | | | | | | |
| e10 FY15 Economic Disadvantaged ADM | RES IRN | RES IRN | RES IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN | RCV IRN | RES IRN |
| e12 FY15 E-School Economic Disadvantaged ADM | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 1 FTE | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 2 FTE | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 3 FTE | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 4 FTE | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 5 FTE | | | | | | | | | | |
| FY15 Preschool Special Ed CAT 6 FTE | | | | | | | | | | |

Scholarship/BDD

Fund Pattern Code SBDD is not included in these SFPR Crosswalk tables. It has been included and explained in the report explanation above because districts will see the code on their reports. However, SBDD amounts are not included and so are not necessary for reconciliation.

| SFPR Line | Autism | JPSN | Cleve | EdCh | PBDD |
|--|---------|---------|---------|---------|---------|
| a1 Adjusted Total ADM (a2 - (a3 * 0.5)) | RES IRN | RES IRN | RES IRN | RES IRN | RES IRN |
| a2 Total ADM | RES IRN | RES IRN | RES IRN | RES IRN | RES IRN |
| a3 FY15 Tuition KDG FTE | | | | | |
| a4 FY15 Jointure JVS ADM | | | | | |
| a5 FY15 Contract Vocational ADM | | | | | |
| | | | | | |
| b1 FY15 Category 1 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| b2 FY15 Category 2 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| b3 FY15 Category 3 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| b4 FY15 Category 4 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| b5 FY15 Category 5 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| b6 FY15 Category 6 Special Education ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| | | | | | |
| c1 FY15 Category 1 Career Tech FTE | | | | | |
| c2 FY15 Category 2 Career Tech FTE | | | | | |
| c3 FY15 Category 3 Career Tech FTE | | | | | |
| c4 FY15 Category 4 Career Tech FTE | | | | | |
| c5 FY15 Category 5 Career Tech FTE | | | | | |
| | | | | | |
| d1 FY15 Category 1 LEP ADM | | | | | |
| d2 FY15 Category 2 LEP ADM | | | | | |
| d3 FY15 Category 3 LEP ADM | | | | | |
| | | | | | |
| e1 FY15 K-3 Formula ADM: | RES IRN | RES IRN | RES IRN | RES IRN | |
| e2 FY15 K-3 E-School Formula ADM | | | | | |
| e3 FY15 Preschool Autism Scholarship ADM | RES IRN | | | | |
| e4 FY15 Brick & Mortar Comm & STEM Formula ADM | | | | | |
| e5 FY15 E-School Formula ADM | | | | | |
| | | | | | |
| e7 FY15 Jon Peterson Scholarship ADM | | RES IRN | | | |
| e8 FY15 Autism Scholarship ADM | RES IRN | | | | |
| e9 FY15 Ed Choice Scholarship ADM | | | | RES IRN | |
| | | | | | |
| e10 FY15 Economic Disadvantaged ADM | RES IRN | RES IRN | RES IRN | RES IRN | |
| e12 FY15 E-School Economic Disadvantaged ADM | | | | | |
| | | | | | |
| FY15 Preschool Special Ed CAT 1 FTE | | | | | RES IRN |
| FY15 Preschool Special Ed CAT 2 FTE | | | | | RES IRN |
| FY15 Preschool Special Ed CAT 3 FTE | | | | | RES IRN |
| FY15 Preschool Special Ed CAT 4 FTE | | | | | RES IRN |
| FY15 Preschool Special Ed CAT 5 FTE | | | | | RES IRN |
| FY15 Preschool Special Ed CAT 6 FTE | | | | | RES IRN |

JVSDs

| SFPR Line | RGJV | OJVR | JVNR |
|--|---------|---------|---------|
| a Formula ADM | RPT IRN | RPT IRN | RPT IRN |
| | | | |
| b1 FY15 Category 1 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| b2 FY15 Category 2 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| b3 FY15 Category 3 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| b4 FY15 Category 4 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| b5 FY15 Category 5 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| b6 FY15 Category 6 Special Education ADM | RPT IRN | RPT IRN | RPT IRN |
| | | | |
| c1 FY15 Category 1 Career Tech FTE | RPT IRN | RPT IRN | RPT IRN |
| c2 FY15 Category 2 Career Tech FTE | RPT IRN | RPT IRN | RPT IRN |
| c3 FY15 Category 3 Career Tech FTE | RPT IRN | RPT IRN | RPT IRN |
| c4 FY15 Category 4 Career Tech FTE | RPT IRN | RPT IRN | RPT IRN |
| c5 FY15 Category 5 Career Tech FTE | RPT IRN | RPT IRN | RPT IRN |
| | | | |
| d1 FY15 Category 1 LEP ADM | RPT IRN | RPT IRN | RPT IRN |
| d2 FY15 Category 2 LEP ADM | RPT IRN | RPT IRN | RPT IRN |
| d3 FY15 Category 3 LEP ADM | RPT IRN | RPT IRN | RPT IRN |
| | | | |
| e1 FY15 K-3 Formula ADM: | RPT IRN | RPT IRN | N/A |