



COMMUNITY SCHOOL TRAINING

August 7, 2025

Virtual Training
6.6 Yellowbook CPEs

OHIO AUDITOR OF STATE KEITH FABER



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Annual Community School Training

Thursday, August 7, 2025

Agenda and Course Descriptions

Information subject to change

EMIS Updates

Presenter: David Ehle, Ohio Department of Education & Workforce

Description: Updates and reminders on EMIS reporting for the 2025-26 school year.

2025 Ohio Compliance Supplement (OCS) Update

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations which are of the type auditors generally consider direct and material to financial statements, or are of considerable public interest. This session will cover updates made to the 2025 Ohio Compliance Supplement, including the May updates to Chapter 4.

Common Audit Comments in Testing

Presenter: Morgan Helmick, Rea & Associates

Description: During this session we will provide and discuss common audit adjustments found during your annual financial statement audit such as proper revenue classifications and cash flow statement presentation.

Ohio Community School Funding Updates

Presenter: James Lansden and Elena Sanders, DEW

Description: An informational session covering the major changes and updates to elements that make up the state foundation payments.

Community School Update

Presenters: Lori Wood, DEW

Description: This session will provide an overview of information relevant to the operation of Community Schools in Ohio.

Uniform Guidance Updates

Presenter: Amanda Stidham, Ohio Auditor of State

Description: This session will discuss the 2024 revisions to the Uniform Guidance, effective dates, and how to prepare for the revisions.

USAS Manual Updates

Presenter: Tracie McCreary, Ohio Auditor of State

Description: This session will focus on the requirements and implementation dates for the following accounting functionality changes incorporated into the May 2025 USAS manual:

- Improve the understandability of the USAS manual
- Establish predefined cost centers – General Fund Only
- Eliminate grant funds for grants no longer active
- Update fund definitions and account codes for new GASB pronouncements
- Update funds for manner of use changes
- Update various funds
- Update the fund approval process
- Update function, object, and receipt codes

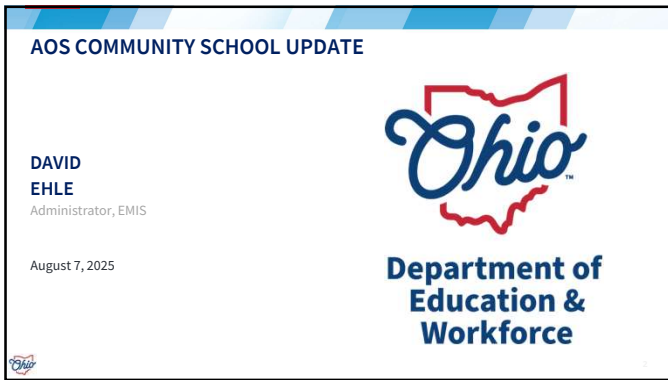
2025 COMMUNITY SCHOOL TRAINING – AGENDA

2025 Community School Training Agenda			
Start Time	End Time	Session	Speaker
8:30 AM	8:45 AM	Opening Remarks	Auditor Faber and Training, AOS
8:45 AM	9:15 AM	EMIS Updates	David Ehle, DEW
9:15 AM	9:20 AM	Break	
9:20 AM	10:20 AM	2025 OCS Update	Kelly Berger-Davis, AOS
10:20 AM	10:30 AM	Break	
10:30 AM	11:30 AM	Common Audit Comments in Testing	Morgan Helmick, Rea & Associates
11:30 AM	12:30 PM	Lunch	
12:30 PM	1:00 PM	Ohio Community School Funding Updates	Elena Sanders and James Lansden, DEW
1:00 PM	1:05 PM	Break	
1:05 PM	1:35 PM	Community School Update	Lori Wood, DEW
1:35 PM	1:45 PM	Break	
1:45 PM	2:45 PM	Uniform Guidance Updates	Amanda Stidham, AOS
2:45 PM	2:55 PM	Break	
2:55 PM	3:55 PM	USAS Manual Updates	Tracie McCreary, AOS
3:55 PM	4:00 PM	Closing Remarks	AOS Training Department

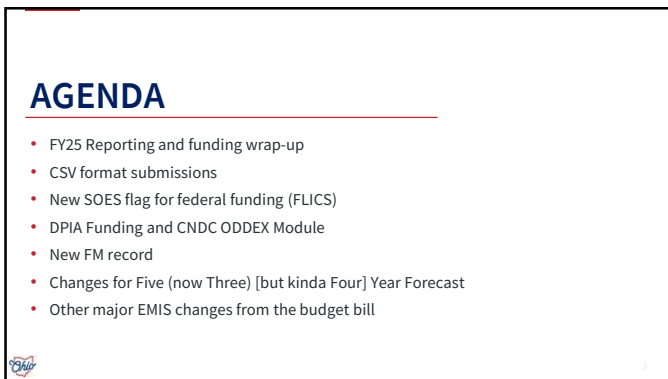
*Agenda subject to change.



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FY25 REPORTING AND FUNDING WRAP-UP

- Nearly all FY25 collections are closed as of this week
 - Can still report graduation, credits/grades, and financial data
 - Several final correction opportunities through August 15- see web site
- Report card published in September- please review your SDC reports!
- Funding correction window is August 25-September 5
 - Opportunity to seek correction of FTEs calculated for a student
 - Only based on reporting by other LEAs- can not get correction based on an error in your own data



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CSV FORMAT SUBMISSIONS

- Our goal by the end of this calendar year is to be able to collect all EMIS record types in both fixed length (current) and CSV formats
- We are already supporting this functionality for reporting yearend financial data- see guide for details
- We will add additional record types throughout the fall
- Fixed length formats will continue to be available unless there is a major change in the content of a record type- then CSV only
- New records will only be added as CSVs



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NEW SOES FLAG FOR FEDERAL FUNDING (FLICS)

- A new flag has been added to SOES for this year

Code	Description
FLICS_RESIDENCY_CHALLENGE	The resident district has documentation that a student's address is not within the district or the parent is not residing in the district. When this flag is placed, the student will not be included in the community school's FLICS allocation.
- Traditional districts may place this flag if they believe the resident LEA reported by a community school is incorrect
- This flag will stop the transfer of federal title funds from the LEA to the CS for that student until resolved
- Still important to make sure contact information is submitted, flagged students are reviewed, and any needed corrections made



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DPIA FUNDING AND CNDC ODDX MODULE

- The budget bill updates DPIA funding to be based on
 - 75% of your economic disadvantage FTE
 - 25% of your directly certified FTE
- Direct certification information will be pulled directly from the ODDX CNDC (Child Nutrition Direct Certification) module.
- Submitting student cross reference and contact data as soon as possible each year (and keeping it up to date) will help maximize your DPIA funding



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DPIA FUNDING AND CNDC ODDX MODULE

- The CNDC module matches your enrollment and contact information to files for those receiving SNAP, TANF, and Medicaid benefits
 - Files of beneficiaries updated monthly
 - Updated student and contact data are run against these files daily
- If we have enough data that matches, we will complete the match and start including that student in your DPIA calculations
- If we have some data that matches, we will mark the student as a potential match that will require review at the LEA to confirm or deny the match



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DPIA FUNDING AND CNDC ODDX MODULE

- Schools who participate in federal meal programs have access to the CNDC module and will be able to review those potential matches
- To get access, a user must have one of the following roles assigned for the LEA:
 - Verifier-CNDC or
 - Data View-CNDC
- Other uses of economic disadvantage data at DEW are not changing, at least for FY26 and perhaps beyond- so still report students in EMIS!



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NEW FM RECORD

- We have added a new attendance detail record (FM) for EMIS reporting this school year
- Using this new record (instead of including the attendance data on the FS Student Standing record) is optional for this year, but required for 2026-27
- Splitting attendance off from the FS record will mean that the FS record rarely changes- a new record when a student enrolls, and an update when they withdraw for most students.
- New functionality in the Data Collector will allow you see when a record changes from the prior submission



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CHANGES FOR FIVE (NOW THREE) [BUT KINDA FOUR] YEAR FORECAST

- Budget switched the forecast from 5 years to 3 years plus the budget for this year
- For community schools, the forecast is not collected in EMIS but you will hear us talking about it this year
- The DEW community schools office will be communicating how this will work for you in the near future



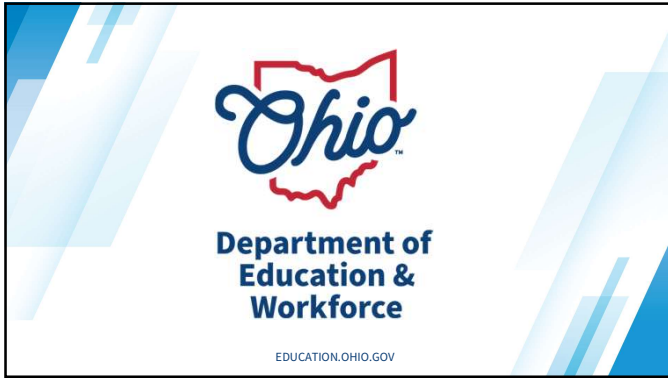
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OTHER MAJOR EMIS CHANGES FROM THE BUDGET BILL

- Collection of CLEP assessment data
- Teacher vacancy/hiring information
- Collecting math diagnostic results
- New list of (fewer) reading diagnostic assessments



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2025 Community School Training

Ohio Compliance Supplement
2025 Updates

Kelly Berger-Davis, Center for Audit Excellence

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Agenda

What is the Ohio Compliance Supplement?

2025 Updates

Implementation Guide – Topics Covered

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What is the OCS?

OCS = Ohio Compliance Supplement

Contains certain laws and regulations which are:
- of the type auditors generally consider direct and material
- or of considerable public interest

Is not a comprehensive listing of applicable laws and regulations

Is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations

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Updates - When/How Often?
How to Identify Changes?

Updated annually

Main OCS normally issued by December

Ch. 4 (school chapter) normally issued by June

Changes marked with ~~strike-out~~, double underline or wavy-underline

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What is the effective date?

2025
OCS

Engagements of FYE
12/31/24 – 11/30/25

2024
OCS

Engagements of FYE
12/31/23 – 11/30/24

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Where is the OCS?

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AUDITSLOCAL GOVERNMENTSOPTIN GOVERNMENTTRAININGBISOURCES

Reference Materials

Clients & IPA Firms

Frequently Asked Questions

GAAP FAQs

Library FAQs and Program Codes

Other Accounting FAQs

Financial Statement Shells & Notes

• GASAP

• OCROA

• Regulatory

• Specialized Footnotes

Ohio Compliance Supplement Manuals

2025

Ohio Compliance Supplement Implementation Guide (pdf)

• The Compliance ACE is available in Exhibit 3

• Legal Matrix (xlsx)

Ohio Compliance Supplement Manual (pdf) Updated May 2025

• Chapter 1 – Direct Laws (pdf) (docx)

• Chapter 2 – Indirect Laws and Statutorily Mandated Tests (pdf) (docx)

• Chapter 3 – Stewardship (pdf) (docx)

• Chapter 4 – School Compliance Testing (pdf) (docx) New May 2025

Optional Procedures Manual (docx)

http://www.ohioauditor.gov/references/compliancemanuals.html

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How to Use?

Impl. Guide

Exhibit 5

Legal Matrix

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Legal Matrix

Step No.	Requirement	Community School
4A-1	ORC 3313.33: Board of Education conveyances and contracts	
4A-2	ORC Chapter 3318 (Traditional Schools): sections 501.10 Am. Sub. House Bill 64, 131 GA, and section 237.40 Am. Sub. House Bill 481, 133 GA (Community Schools): Permissible expenditures for school districts participating in the classroom facilities assistance program; Interest accounting and allocations and maintenance plan funding and expenditures.	✓
4A-3	ORC 3314.03, 3314.08 and 2015 Ohio Op. Atty Gen. No. 2015-007: Community School Debt	✓
4A-4	ORC 3301.079, 3302.41, 3302.42, 3313.48, 3313.668, 3317.03, 3317.031, and 3317.034; OAC 3301-35-01, 3301-35-03, 3301-35-16, and 3301-69-02: School District Funding	
4A-5	ORC 3301.079, 3302.41, 3313.64, 3314.02-03, 3314.08, 3314.086, 3314.26, 3314.261, 3314.262, 3314.27, and 3317.022; OAC 3301-102-02 & 3301-35-01; 34 C.F.R. § 222.176: Community School Funding	✓
4B-1	ORC 3314.24(A), 3314.02: Internet or Computer-based community school space	✓

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How is the OCS Organized?

Chapter 1

Chapter 2

Chapter 3

Chapter 4

Optional Procedures Manual (OPM)

Implementation Guide (IG)

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Ohio Compliance Supplement

Direct Laws
Section 4A-1

4A-1 Compliance Requirement: Ohio Rev. Code § 3313.33 - Board of Education (schools) conveyances and contracts.

Summary of Requirement: The board president and treasurer shall execute any "Conveyances." No contract is binding unless authorized at a regular or special board meeting. A "conveyance" is not a donation; it is a transfer *between two entities* with adequate consideration other than money.

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In determining how the government ensures compliance, consider the following:	What control procedures address the compliance requirement?	W/P Ref.
<ul style="list-style-type: none">• Policies and Procedures Manuals• Knowledge and Training of personnel• Checklists• Legislative and Management Monitoring• Management's identification of changes in laws and regulations• Management's communication of changes in laws and regulations to employees		

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Suggested Audit Procedures - Compliance (Substantive) Tests:

1. Trace board approval from the minutes to the contracts or from the contracts to the minutes.

2. Inspect "conveyances" for board president and treasurer signatures.

Audit implications (adequacy of the system and controls, and the direct and material effects of non-compliance, effects on the audit opinions and/or footnote disclosures, significant deficiencies/material weaknesses, and management letter comments):

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2025 OCS Updates

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Legislative Bills With OCS Impact

HB1	HB2	HB8	HB34	HB47
HB50	HB52	HB56	HB61	HB68
HB70	HB101	HB147	HB158	HB161

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Legislative Bills With OCS Impact

HB179	HB195	HB202	HB206	HB214
HB226	HB250	HB251	HB253	HB269
	HB301	HB432	HB466	

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Legislative Bills With OCS Impact

SB10	SB16	SB17	SB28
SB29	SB40	SB43	SB56
SB81	SB90	SB91	SB94

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Legislative Bills With OCS Impact

SB98	SB104	SB106	SB112
SB144	SB156	SB168	SB175
2 CFR 200 (UG)	SB208	SB214	SB225

OAC 3301-69-02

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**Chapters 1 & 4A
Direct Laws**

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Chapter 1

1-14: Annual financial reporting

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- Added OAC 117-6-01 requirement that schools follow USAS.
- Clarified step 2
- Added testing steps for school requirements.

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Chapter 1

1-19: Collection of Income Tax at Source on Wages

- Clarified W-2 footnote to include independent contractors.
- Added guidance on referrals from OCS Implementation Guide related to Employee vs. Independent Contractor Status issues noted.

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Chapter 4A

4A-5: Community School Funding

- Removed Supplemental Information-Foundation Funding document and added links to:
 - DEW's Level 2 Report Explanation FTE Report, and
 - DEW's Community Schools Funding Components guidance.
- Added guidance as a result of HB 214 for religious beliefs/practice absence policy.

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- For blended schools (4A-5C), added test to determine if the school operated in a way that meets the definition of such.

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Chapter 4B
Indirect Laws

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Chapter 4B

4B-2: Accounting for management company expenses

- Added/updated footnotes as a result of updates made to 2 CFR 200 (UG), as related to the de'minimis rate & the effective date of the increased single audit threshold.
- Clarified that under Option #1 (AOS Audit of Management Co.), a separate report is not necessary
 - documentation of testing in the work papers is sufficient as long as it supports that sufficient assurance was obtained over the footnote presentation
- ★ Clarified that under Option #3 (AUP), if the management company accounts for the school's federal awards, procedure 2 always applies to determine if the school qualifies for a Federal Single Audit
 - step 2 may not be marked n/a or performed via inquiry

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Chapter 4B

4B-4: Sponsor monitoring of community schools

- Updated as a result of SB 168 related to:
 - an item no longer required to be in the contract between the sponsor & the school, and
 - prohibiting DEW from evaluating sponsors for Fy 2025, unless the sponsor elects to be evaluated.

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Chapter 2B & 4C
Statutorily Mandated Tests

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Chapter 2B

2B-7: Fraud and abuse; conflict of interest; ethics

- Updated certain items to agree to ORC.
- ★ Updated for AOS Bulletin 2024-005 on the new Fraud Reporting System & Training.
- Added additional clarifications.

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Chapter 2B

2B-7: Fraud and abuse; conflict of interest; ethics

- AOS Bulletin 2024-005 - new Fraud Reporting System.

Entity Type	Start Date	End Date (90 days from start date)
County, City, Village, Township	July 1, 2024	September 28, 2024
State Agency	August 1, 2024	October 29, 2024
Traditional School (including Joint Vocational School Districts, Educational Service Centers, & STEM/STEAM Schools)	September 1, 2024	November 29, 2024
Community School	September 1, 2024	November 29, 2024
All other entities	October 1, 2024	December 29, 2024

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Chapter 2B

2B-8: Ohio Sunshine Laws

- Updated Sunshine Laws and StaRS FAQs document.
- Continued p/y guidance related to AOS Bulletin 2021-007 for community schools.
- Added guidance from AG’s Ohio Sunshine Law Manual (ie. AG Yellowbook).

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Chapter 4C

4C-1: Anti-Bullying Provisions

- Minor edits made to Anti-bullying AUP related to this section.

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Chapter 4D
Stewardship

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Chapter 4D

4D-1: Dropout Prevention and Recovery School Eligibility Requirements

- Similar to Fy 2024, noted that testing of this section is suspended for Fy 2025 and is expected to be reinstated in a future OCS, once the new Dropout Recovery Advisory Council created by HB 33 has reviewed/updated the related OAC section.

4D-2: Transportation T-1 and T-2 Forms

- Clarified T-1 Form guidance for:
 - ORC definition of 'qualifying riders', and
 - OAC 3301-83-01 related to open enrolled students.

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Chapter 4D

★ 4D-3: College Credit Plus Program (CCP)

- Updated as a result of SB 104 related to required forms to be used by schools.

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Chapter 4E & Main
Optional Procedures
Manual (OPM)

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4E - Optional Procedures Manual

4E-1: Five-Year Projections

- Clarified and expanded Suggested Audit Procedures over testing of five-year forecasts.

4E-4: Community School Audit Fee Bond

- Removed reference to auditors checking CFAE master community school spreadsheet, and replaced with guidance that auditors should ask the client to provide support that they filed their bond/written guarantee with AOS.

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Optional Procedures Manual

O-7: Government credit cards & purchasing cards

- Added footnote on PEX cards.

O-12: Allocating Audit Costs

- Updated to agree to AOS Bulletin 2024-004.
- Updated de minimis % as a result of the Uniform Guidance updates.

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Implementation Guide

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Implementation Guide
Legal Matrix

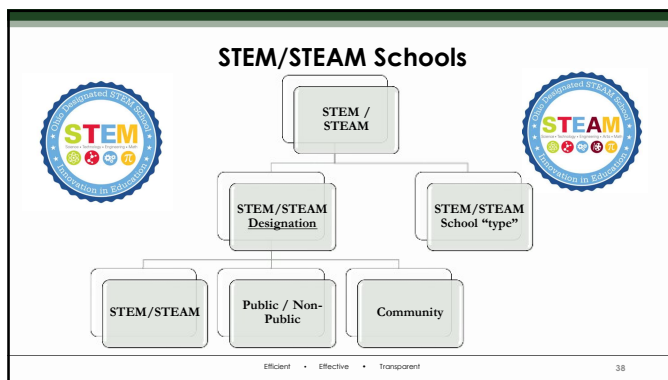
Exhibit 5

- FN 39 –
 - Added clarification that the STEM/STEAM Schools column applies only to independent STEM/STEAM schools, meaning those public STEM/STEAM schools with an independent governing body.
 - Added link to listing of all STEM/STEAM schools on DEW's webpage, and noted that the last column on DEW's listing indicates those that are independent.

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Implementation Guide
Legal Matrix

Exhibit 5

- FN 46 – Related to section 2B-8 (StaRS), added note that AOS/IPA auditors should review the 'customer information' section in GP/IPA Portal for the AOS legal divisions determination of whether the public records act testing requirements, and the open meetings act testing requirements are applicable to the specific entity.

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Implementation Guide
Topics Covered

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Entity Compliance With Laws & Reg's

Ch. 3

Ch. 4

Ch. 2

Ch. 1

Entity Compliance

OPM

Items Not Included in OCS

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CFAE Selections

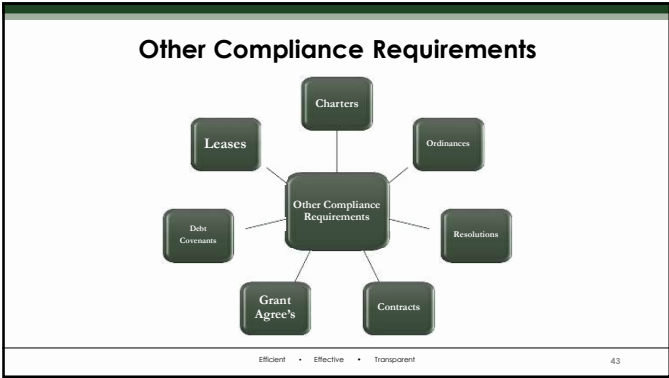
OPM

Auditor Quantitative & Qualitative Evaluations

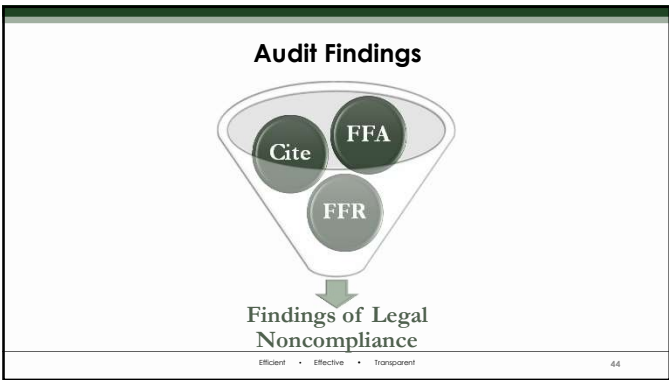
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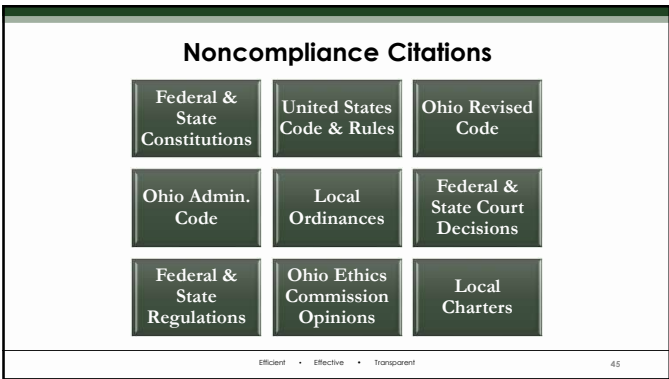
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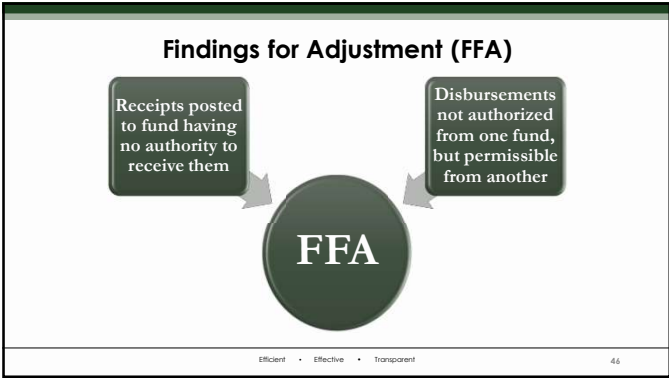
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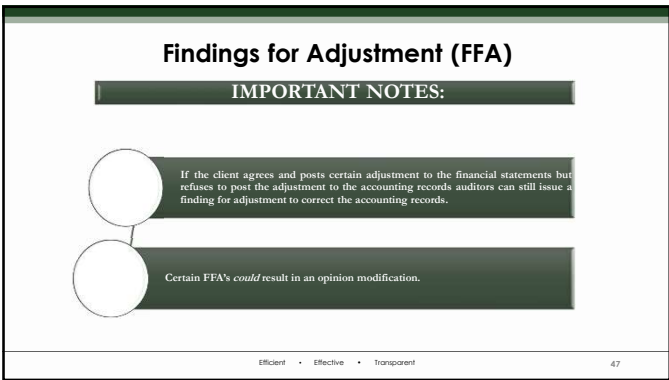
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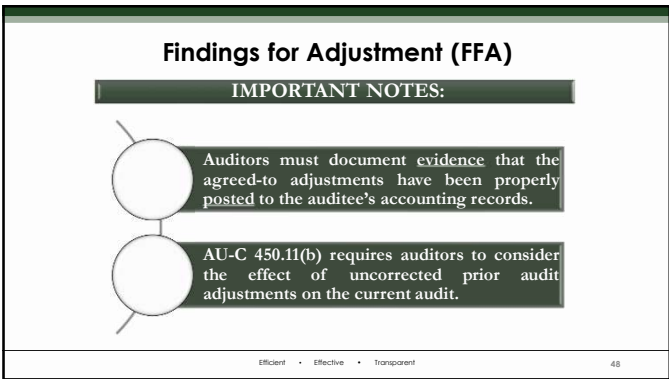
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ORC 9.24(H)(3) **Finding for Recovery (FFR)** ORC 117.28

Public money has been illegally expended;	Public money that has been collected has not been accounted for;
FFR may exist when:	
Public money that is due has not been collected;	Public property has been converted or misappropriated.

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Finding for Recovery (FFR) – Misc.

- A FFR should be issued even if a criminal restitution order is already in place for the same conduct
- If the entity identifies a FFR *before* the auditors do and the entity or individual repays before the audit report is issued, the auditor should not report the matter as a FFR, unless the finding relates to a criminal case, in which case the finding should always be reported.
- If FFR is only partially repaid, a FFR is reported for the full amount and the amount that was repaid is listed

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Other Topics Covered in IG

Direct & Material Laws & Reg's	Compliance Risk & Controls	Home Rule Powers	Substantive Local Self-Gov. Powers
Proper Public Purpose	Referring Audit Reports	Debt	Public Officers' Bond

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★ Key Take Aways ★

1-14

Annual Financial Reporting - Added OAC 117-6-01 requirement that schools follow USAS.

2B-7

Fraud Reporting System - updated for AOS Bulletin 2024-005.

4A-5

Community School Funding - For blended schools (4A-5C), added test to determine if the school operated in a way that meets the definition of such.

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★ Key Take Aways ★

4B-2

Accounting for management company expenses - Clarified that under Option #3 (AUP), if the management company accounts for the school's federal awards, procedure 2 always applies to determine if the school qualifies for a Federal Single Audit

4D-3

College Credit Plus Program (CCP) – New forms required by SB 104; and additional guidance added for STEM/STEAM schools, as well as JVS/CTC's.

4E-4

Community School Audit Fee Bond - Removed reference to auditors checking CFAE master community school spreadsheet, and replaced with guidance that auditors should ask the client to provide support that they filed their bond/written guarantee with AOS.

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Kelly Berger-Davis – KMBerger-Davis@ohioauditor.gov

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COMMON AUDIT ADJUSTMENTS


MORGAN HELMICK, CPA

REAADVISORY.COM

1

AGENDA


1. Discuss common audit adjustments found during your annual financial statement audit.
2. Discuss common gfoa comments for financial reporting

 BUSINESS
ADVISORS

2

AU-C 265 Communicating Internal Control Related Matters Identified in an Audit

The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. AU-C 265 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This standard requires the auditor to report in writing to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. To this end, AU-C 265 lists specific control deficiencies that should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

 BUSINESS
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Student Wellness and Success Funds

487 Student Wellness and Success (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)

Authority: Section 3317.011, 3317.012, and 3317.26, Revised Code
Current Budget 861 above • Section 245.10 appropriation line item: 200600, 200550, and 200512 (Section 245.300 as amended requires posting to this separate special revenue fund. (Appropriation line item 200550 was amended by Senate Bill 168, 137th General Assembly.)

Purpose: This fund is to account for state monies distributed in accordance with Revised Code section 3317.26 that are restricted for specific purposes related to student wellness including mental health services, services for homeless youth, services for child welfare involved youth, community liaisons, physical health care services, mentoring programs, family engagement and support services, city, research, nonacademic, professional development *redefine* the services of human induced care, and professional development regarding cultural competence. This fund does not need Auditor of State approval to be established.

Classification: Governmental Fund Type, Special Revenue Fund

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Quality Community School Support Fund

All Community School Procedures

8. The FY 20 – FY 21 state budget bill established a new Quality Community Schools Support Grant to provide additional funding to each community school designated as a Community School of Quality (CSQ) GA, HB 106 Section 285.330. This grant was extended to FY 22 – FY 23 via the corresponding budget bill (134th GA, HB 110 Section 285.330) as modified in 134th GA, HB 883, Section 285.330. This grant was further extended to FY 24 – FY 25 in 138th GA, HB 33, Section 285.432 – 432. To be eligible, a school had to meet the criteria laid out in the House Bill. Due to these amendments being significant in many cases, they would impact analytical procedures. These receipts should be posted to the USAS Code 3100 (other unrestricted grants-in-aid), which will roll-up to their non-operating revenue, state grants line item.

- See DEW's listing of Quality Community Schools and related grant amounts at https://education.ohio.gov/Topic/Community_Schools/Quality_Community_Schools/GrantList
- These awards should be posted to USAS Code 3100 (other unrestricted grants-in-aid), which will roll-up to their non-operating revenue, state grants line item.

Although paid through foundation settlement, should be presented as a non-operating state grant on the statement of revenues and expenses

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English Learner Funding

E. English Learner (Revised Code Section 3317.022 (A)(5))


Supplemental funding is provided for English learners in acknowledgment that students who are not proficient in the English language and their families require additional supports. This supplemental funding is more restricted to support these students. More information is available in https://education.ohio.gov/Topic/English_Learner_Funding is provided through three categories, based on the time a student has been enrolled in a school and the student's English language proficiency. Like funding for students with disabilities, the three categories of English Learner Funding is a waiver applied against the Elementary State Cash Fund.

Category	Description	FY16 - FY18
1	Students identified as English learners and determined to be eligible for the three-year rule	4.00%
2	Students identified as English learners and determined to be eligible for the one-year rule	6.00%
3	Students who achieved the proficient level on the state language assessment of the state English language proficiency assessment for the first year after the receipt of the state English language proficiency assessment	2.00%

To ensure proper management of restricted support accounted for within the General Fund, the purpose of this table is to ensure that the Elementary State Cash Fund is not used to fund the General Fund programs and that the state's cash resources are properly managed. The following categories of restricted support are provided for the purpose of the General Fund. The following categories of restricted support are provided for the purpose of the General Fund. The following categories of restricted support are provided for the purpose of the General Fund.

ELN (English Learner) Support Aid
ELN (English Learner) Support Aid
ELN (English Learner) Support Aid
ELN (English Learner) Support Aid
ELN (English Learner) Support Aid

Note: The above prohibited special cost centers are for use in the General Fund only.

6

6

Cash & Equivalent Restrictions

GASB Statement No. 34

Unspent proceeds, donor restricted cash, cash in separate accounts with restricted purposes

Reporting restrictions on asset use

99. Restricted assets should be reported when restrictions (as defined in paragraph 34) on asset use change the nature or normal understanding of the availability of the asset. For example, cash and investments normally classified as current assets, and a normal understanding of these assets presumes that restrictions do not limit the government's ability to use the resources to pay current liabilities. But cash and investments held in a separate account that can be used to pay debt principal and interest only (as required by the debt covenant) and that cannot be used to pay other current liabilities should be reported as restricted assets. Because restricted assets may include temporarily invested debt proceeds or other resources that are not generated through operations (such as customer deposits), the amount reported as restricted assets will not necessarily equal restricted net assets.



7

7

FTE True-Up Reconciliation

Payables Consideration:
Current & Long Term Portions
Materiality in Consideration
Typically Aug and Nov
Revenue/Receivable – one time
payment all Current

Also consider effect of operator payments, sponsor payments, rent payments, any transaction that is a % of monthly foundation, etc.

All Community School Procedures

[illegible]

8

8

Innovative Workforce Incentive Program – Record with Foundation

Statement of Settlement

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

The adjustments below are applied to the FY 2025 June 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
- JV15 Science of Reading Professional Development Stipend
- JV17 Industry Recognized Credential Reimbursement
- JV18 Innovative Workforce Incentive Program

JV	Code Name	USAS Code	Description
JV18	Innovative Workforce Incentive	3130	Incentive payments for the FY2024 Innovative Workforce Incentive Program (IWIP) for industry-recognized professionals.



9

9

Industry Recognized Credential Reimbursement – Foundation

Statement of Settlement

The Statement of Settlement shows the amount of funding by component paid monthly from STPRP and non-STPRP 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 of the remaining payments of the year.

The adjustments below are applied to the FY 2025 June 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
- JV10 Science of Reading Professional Development Stipend
- JV17 Industry Recognized Credential Reimbursement

2027	Credential Reimbursement	5100	Reimbursement for the cost of an industry-recognized credential or journeyman certification earned by students reported for the 2023-2024 school year.
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reaBUSINESS ADVISORS

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JV97 Hybrid Funding

Section 5117.22 (Former Section 5 of R.B. 125, 135d General Assembly, as amended by H.B. 583, 136th General Assembly, and amended and codified as R.C. 5117.22 by H.B. 33, 135th General Assembly)
Additional funding for targeted prevention and recovery e-wellness.
Effective: 1/1/2024
Funding Source: State of Ohio - Chapter 5117 Transportation Program

Effective: 04/15/2024
Last Modified: 04/15/2024
R001: 04/15/2024 10:00:00 AM

Community/STN Schools - FY2024 Hybrid Funding Payment Year to Date Report
Payment Date: 11/24/2024

Payment #5 in FY24 was made in Nov. All things consistent, expect payment for FY25 around same time. Most of them were material receivables/revenue to record.

ORA	Organization Name	Payment Amount #5	Payment Amount #5	Payment Amount #5	Payment Amount #5	Payment Amount #5	How to Date
000001	Anglophone Community Educational Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000002	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000003	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000004	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000005	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000006	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000007	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000008	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000009	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000010	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000011	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000012	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000013	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000014	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000015	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000016	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000017	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000018	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000019	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000020	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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000025	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000026	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000027	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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000029	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000030	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000031	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000032	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000033	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000034	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000035	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000036	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000037	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000038	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000039	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000040	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000041	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000042	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000043	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000044	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000045	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000046	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000047	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000048	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000049	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000050	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000051	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000052	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000053	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000054	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000055	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000056	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000057	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000058	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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000063	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000064	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000065	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000066	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000067	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000068	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000069	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000070	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000071	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000072	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000073	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000074	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000075	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000076	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000077	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000078	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000079	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000080	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000081	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000082	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000083	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000084	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000085	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000086	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000087	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000088	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000089	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000090	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000091	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000092	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000093	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000094	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000095	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000096	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000097	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000098	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000099	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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000101	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000102	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000103	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000104	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000105	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000106	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000107	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000108	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000109	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000110	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000111	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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000114	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000115	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000116	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000117	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000118	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000119	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000120	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000121	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000122	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000123	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000124	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000125	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000126	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000127	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000128	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000129	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000130	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000131	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000132	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000133	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000134	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000135	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000136	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000137	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000138	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000139	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000140	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000141	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000142	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000143	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000144	Chillicothe High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Capital Assets – Group Purchases

I. GASB Implementation Guide 2021-1 includes the following Q&A (GASB 2021-1 Q 1) (Cited as GASB Q&A 2021-1) to be implemented for reporting periods beginning after June 15, 2022:

Should a government's capitalization policy be applied only to individual assets, or can it be applied to a group of assets acquired together? Consider a government that has established a capitalization threshold of \$4,000 for equipment. If the government purchases 100 computers costing \$1,000 each, should the computers be capitalized?

Capitalization policies adopted by governments include many considerations such as: *Is there an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and ensuring the ease of maintaining the capital assets?* A government should consider assets whose individual acquisition costs are less than the threshold for an individual asset if those assets are in the aggregate significant. Computers, classroom furniture, and other assets are examples of capital assets that may not meet a capitalization policy on an individual basis, yet could be significant collectively. In this example, if the \$10,000 aggregate amount (100 computers costing \$1,000 each) is significant, the government should capitalize the computers.

How does this implementation guide change impact any GASB financial measures?

A. Although capital assets are defined in Section 100 of GASB's Consolidated Glossary (paragraph 702-1 and 702-4), GASB does not include a definition of capitalization threshold. The Government Finance Officers' Association's (GFOA) Governmental Accounting, Auditing and Financial Reporting (GAAPF) defines capitalization threshold as, "Dollar value at which a government does its capitalization in its capital assets that are used in operations and that have useful lives." The threshold is based on a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items whose the most useful to be included items that in the aggregate would clearly be significant to the financial statements.

Capitalization thresholds are a function of materiality. Materiality is typically thought of as an individual concept; however, it is substantially equivalent to the concept of significance as indicated in accounting literature. (See GFOA's Accounting for Capital Assets page 40-41, definition of materiality.) From an audit perspective, both qualitative and quantitative factors are relevant when evaluating materiality. The goal of the implementation guide question is to ensure significant (materiality) is considered from an aggregate perspective (grouping of assets) as well as from an individual asset perspective.

A local government's capital assets policy should also consider assets from an individual asset perspective as well as groups of assets acquired together. When considering their question as a group of assets, local governments may want to consider GASB 37 paragraph 69 and 70 (cited as GASB Q&A 2021-1 Q 1) as follows to ensure consistency.

Groups of assets may be capitalized together, with each asset being considered as a member in the overall group. The group of 100 computers held as capital assets may, for example, add and delete could be considered as a group. This implies the group of 100 (number of the group) is not replaced as one of the assets included items in the group but is a member of the group. Capital asset group inclusion can be supported by the financial reporting that the insurance coverage for the tracking of assets that are frequently replaced due to damage or theft.

Management should clearly document their approach for grouping of assets along with accompanying support for their determination.

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Capital Assets

Based on review on board approved capital asset policies, lack of recording of inventory purchases meeting thresholds resulting in undervaluing of capital assets and depreciation expense/accumulated depreciation.

Lack of removal of capital assets – items disposed of and still included, leasehold improvements not removed when moving locations

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Capitalized Accounts Payables (contracts/retainage)

Don't forget to review
Accounts payable
Listing at fiscal year
End for any payables
Related to asset
Purchases that should
Be capitalized in the
Current period.

Effect of measurement focus and basis of accounting

Private-sector financial statements focus on total *economic resources*. That is, what does a business own (*assets*); what does it owe (*liabilities*); what is the difference between the two (*net assets*); and what are the events and transactions of the period that either increased (*revenues and gains*) or decreased (*expenses and losses*) *net assets*? State and local governments use this same *economic resources measurement focus* to prepare their government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements. Whenever the economic resources measurement focus is used, events and transactions are recognized in financial statements in the period in which they occur, regardless of the timing of related cash flows (i.e., the *accrual basis of accounting*).

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LandLord Allowances (Leasehold Improvement Loans)& Related Leasehold Improvements

SALES TAXES, FEES, CHARGES ABOVE ARE LIMITED TO RETAILER'S USE OF THE "LEASED PREMISES"

[illegible]

Intergovernmental Payables/Receivables STRS/SERS Annual Statements/Surcharge

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Page 1 of 2

Energy	---	---	6,917.15	0.0	8,103.16	0.0	Swapping Activity	---	---	1.0	1.0	1.0	1.0
Advanced	---	---	---	0.0	0.0	1.0	Advanced Network Activity	---	---	1.0	1.0	1.0	1.0
Real-Audity	---	---	603.0	603.0	0.0	---	Power	---	---	1.0	1.0	1.0	1.0
APP Activity	---	---	---	0.0	0.0	0.0	Self-Healing	---	---	1.0	1.0	1.0	1.0
Networks Operations	---	---	---	0.0	0.0	0.0	Measurement Utilities	---	---	1.0	1.0	1.0	1.0
Network Assets	---	---	---	0.0	0.0	0.0	Resource Assets	---	---	1.0	1.0	1.0	1.0
Utility Assets	22,094.12	22,094.02	0.0	36,994.04	37,003.05	170,000.00	Utility Assets	23,007.12	23,007.01	1.0	8,000.00	8,007.07	12,004.04
					Amount Due to Utility	5,000.00					Amount Due to Utility	0.00	0.00

Intergovernmental Payables/Receivables STRS/SERS Annual Statements/Surcharge

Dear Treasurer,

The following will serve as your district's final surcharge invoice. The amount due to SERS is \$5,108.27. This amount is due within 30 days of the date of this notice unless the funds are being collected through the ODE Foundation Program.

A breakdown of how your district's charge was calculated follows.

Raw surcharge calculation:	\$5,838.96
Cannot exceed 2% of Employer's Total Member payroll:	\$8,751.63
Adjusted to the statewide member payroll limit of 1.5%	\$5,108.27
Final surcharge amount to be paid:	\$5,108.27

To review the line-by-line details of this charge, please log in to eSERS, click on [eSERS Home](#), select the [eSERS Menu](#), and click [My eSERS](#).

Failure to pay this balance by the due date can result in a \$100.00 per day penalty until the balance is paid.

If you have any questions, please contact our office toll-free at 877-213-0861 or email Employer Services at employerservices@ohsers.org.

Sincerely,

Employer Services

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Net Investment in Capital Assets

Net Investment in Capital Assets of a Reporting Unit¹

Investment in Capital Assets	Capitalized Payables	GASB 87 Accruals	GASB 96 Accruals	Debt Issuances (only capital related)	Unspent Proceeds
Investment in Capital Assets 1. Component of fund capital resources 2. Component of fund capital resources 3. Component of fund capital resources	Capitalized Payables 1. Capitalized payables 2. Capitalized payables 3. Capitalized payables	GASB 87 Accruals 1. GASB 87 accruals 2. GASB 87 accruals 3. GASB 87 accruals	GASB 96 Accruals 1. GASB 96 accruals 2. GASB 96 accruals 3. GASB 96 accruals	Debt Issuances (only capital related) 1. Debt issuances 2. Debt issuances 3. Debt issuances	Unspent Proceeds 1. Unspent proceeds 2. Unspent proceeds 3. Unspent proceeds

Capitalized Payables

GASB 87 Accruals

GASB 96 Accruals

Debt Issuances (only capital related)

Unspent Proceeds

Cash Flows

- Non Cash Transactions:
- Capitalized Payables
- Donated Assets
- Debt Forgiveness: still full accrual revenue

Cash Flows

Non Cash Transactions:

- Capitalized Payables
- Donated Assets
- Debt Forgiveness: still full accrual revenue

rea BUSINESS ADVISORS

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[illegible]

Most Common Reporting Errors (GFOA Comments)

When preparing your annual reports, make sure all amounts reported in the MD&A, notes to the Financial Statements, Required Supplemental Information all agree to the Financial Statements.

Most Common Reporting Errors (GFOA Comments)

When preparing your annual reports, make sure all amounts reported in the MD&A, notes to the Financial Statements, Required Supplemental Information all agree to the Financial Statements.

rea BUSINESS ADVISORS

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Most Common Reporting Errors (GFOA Comments)

1. Ensure that the MD&A tells the reader the story of your School's activity. Provide the "why" behind the changes to numbers and percentages in the year.

2. Provide the reason for significant changes in balances and transactions for your activity.

3. Discussions of capital assets and debt activity should also include the "why" of the transactions, not just the amounts repeated from the Notes to the FS.



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THANK YOU

MORGAN HELMICK, CPA
MORGAN.HELMICK@REAADVISORY.COM
330-661-0234



ReaAdvisory.com

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1

COMMUNITY SCHOOL FUNDING UPDATE

**JAMES
LANSDEN**
Financial Program Manager
Community Schools Payment Administrator
August 7, 2025

A photograph showing a female teacher with dark hair and a headband leaning over a desk, assisting a young male student in an orange shirt who is writing. Another student with long brown hair is also visible, looking down at their work. The background is a bright, colorful classroom.

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ITEMS TO DISCUSS

- Overview of the Elements of State Support
- School Funding Updates
- Data Reporting
- Community School Funding Breakdown for FY24 and FY25
- Receiving Foundation Payments
- Hybrid Funding
- Community School [Foundation Payment Reports](#)
- Payment letters and Excel reports
- FTE Reviews
- Total Learning Opportunities (TLOR) for E-schools and Blended Schools

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Overview of the Elements of State Support



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MONTHLY FOUNDATION PAYMENTS

ELEMENTS OF STATE SUPPORT

- Base Cost
- Base Cost – Student Wellness and Success
- Special Education
- Disadvantaged Pupil Impact Aid (DPIA)
- English Learners Funding
- Career-Technical Education
- Transportation
- Equity Supplement
- Formula Transition Supplement
- Facilities Funding
- Base Funding Supplement*
- Quality Community School Support**



*Coming in October
**Coming in January

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FUNDING BASE AMOUNTS

- 3317.02 (P)(1-3) Community Schools
- 3317.02 (Q)(1-3) STEM Schools
- Schools operating in FY20
 - Amount paid to school in FY20
 - FY20 Final #2 – Sum of Lines I, L and M
- Schools not in operation in FY20 - opened in FY21, FY22, FY23, FY24, FY25, FY26
 - Amount school would have been paid had it been opened in FY20



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BASE COST

This is the core per-pupil funding for community schools. It is calculated by combining the five base costs as outlined under [Ohio law](#). The per-pupil values for components #2, #3, #4 and #5 are calculated on the traditional school district side and then multiplied by community/STEM school ADM to determine the costs. The five base costs are:

1. Teacher base cost – This is calculated by adding the classroom teacher, special teacher and substitute teacher base costs to professional development costs.
2. Student support base cost – The formula is: $[\text{community/STEM school enrolled ADM} \times \text{statewide average base cost per pupil for student support}]$.
3. Leadership and accountability base cost – The formula is: $[\text{community/STEM school enrolled ADM} \times \text{statewide average base cost per pupil for leadership and accountability}]$.
4. Building leadership and operations base cost – The formula is: $[\text{community/STEM school enrolled ADM} \times \text{statewide average base cost per pupil for building leadership and operations}]$.
5. Athletic co-curricular activities base cost for eligible schools only. The formula is: $[\text{community/STEM school enrolled ADM} \times \text{statewide average base cost per pupil for athletic co-curricular activities}]$. To be eligible for this component, the school either has to be a member of the Ohio High School Athletic Association or have three sports teams that participate in an interscholastic league.



There is also a student wellness and success portion of the base cost. This is restricted and should be coded using Unified School Accounting System (USAS) receipt code 3218. More information is available in [this guidance](#).

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BASE COST INPUTS

No change to base cost inputs or statewide average per-pupils:

Base cost - **\$8,241.61**

CTE base cost - **\$9,855.62**

Statewide Average Base Cost Inputs	FY18	FY22	% Increase
Superintendent	\$115,615.49	\$123,639.30	6.94%
Other District Administrator	\$95,727.51	\$100,368.71	4.85%
Principal	\$91,720.36	\$97,627.89	6.44%
Teacher	\$62,696.18	\$68,022.22	8.49%
Counselor	\$63,263.80	\$68,712.57	8.61%
Librarian and Media staff	\$68,139.31	\$74,063.83	8.69%
EMIS Support Staff Employee	\$53,695.26	\$55,922.97	4.24%
Bookkeeping and Accounting Employee	\$45,387.82	\$49,696.52	9.49%
Administrative Assistant	\$44,955.10	\$45,333.05	0.84%
Clerical Staff	\$32,997.90	\$34,356.24	4.12%
Insurance Cost	\$14,265.51	\$17,152.68	20.24%
Teacher Benefits	\$10,931.39	\$10,881.56	-0.46%
Academic Co-Curricular Activities	\$42.11	\$48.09	14.14%
Athletic Co-Curricular Activities	\$163.28	\$192.21	17.71%
Building Safety and Security	\$21.29	\$36.20	55.46%
Supplies and Academic Content	\$220.35	\$243.81	10.65%
Building Square Feet Per-Pupil	239.36	278.07	16.17%
Cost Per Square Foot	\$4.72	\$5.10	8.05%
Building	\$1,129.78	\$1,418.16	25.53%



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SPECIAL EDUCATION

This is additional funding for special needs students identified as having handicapping conditions that fall within one of six broad categories of special education.

The formula to calculate these special education amounts is: $[\text{Special Education Category ADM} \times \text{applicable weight} \times \text{Statewide Average Base Cost Per Pupil}]$.

Category	Description	FY 26 Weight
1	Speech and Language Impairments	0.2435
2	>>Intellectual Disabilities >>Specific Learning Disabilities >>Other Health Impaired (minor) >>Developmental Delay (preschool only)	0.6179
3	>>Deafness (hearing impairment) >>Emotional Disturbance (SBH)	1.4845
4	>>Visual Impairments >>Other Health Impaired (major)	1.9812
5	>>Multiple Disabilities (other than deaf-blind) >>Orthopedic Impairments	2.683
6	>>Deaf-Blindness >>Autism >>Traumatic Brain Injury (TBI)	3.9554



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DPIA

- Same overall formula and per-pupil amount (\$422)
- **NEW:** Weighted Economically Disadvantaged ADM
 - FY26 = FY25 ED ADM at 75% and FY26 Directly Certified ADM at 25%
 - FY27 = FY25 ED ADM at 65% and FY27 Directly Certified ADM at 35%
 - Schools new in FY26 – Directly Certified ADM at 100%
- Statewide Economically Disadvantaged Percentage (districts and community schools)
 - Will stay fixed through September at 64%
 - Starting with October – will switch to Weighted Statewide ED percentage



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ENGLISH LEARNERS

- This funding targets students who lack proficiency in the English language. For each such student, the community school receives a per-pupil amount depending on the category of the English learner. Internet or computer-based community schools are not eligible for these dollars. The use of this money is restricted and should be coded using USAS receipt code 3217. More information is available in [this guidance](#).
- The formula for calculating is: [EL category ADM * applicable weight * Statewide Average Base Cost Per-Pupil].

Category	Description	FY 26 Weight
1	Students identified as English learners following the state's standardized identification process and enrolled in schools in the U.S. for 180 days or less.	0.2104
2	Students identified as English learners following the state's standardized identification process and enrolled in schools in the U.S. for more than 180 days until the student achieves a proficient score on the spring administration of the state's English language proficiency assessments.	0.1577
3	Students who achieved the proficient score on the spring administration of the state's English language proficiency assessments (for two years after they initially earned the proficient score).	0.1053



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CAREER-TECHNICAL EDUCATION

- This funding targets students in career-technical education programs. Students are placed into five categories. The use of these dollars is restricted and should be coded using USAS receipt code 3215.
- The formula for calculating is: [CTE category ADM * applicable weight * Statewide Average Career-Technical Education Base Cost Per Pupil].

Category	Description	FY 26 Weight
1	WFD in Agriculture and Environmental Systems, Construction Technologies, Engineering and Science Technologies, Finance, Health Science, Information Technology and Manufacturing Technologies.	0.623
2	WFD in Business Administration, Hospitality and Tourism, Human Services, Law and Public Safety, Transportation Systems and Arts and Communications.	0.5905
3	Career-based Intervention Programs.	0.2154
4	WFD in Education and Training, Marketing, WFD in Academics, Public Administration and Career Development.	0.183
5	Family and Consumer Science Programs.	0.157



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TRANSPORTATION

- Some community schools choose to provide their own transportation services. In these cases, an additional calculation based on the statewide per-pupil transportation cost forming the basis of traditional district per-pupil transportation funding, will be applied to the number of students attending the community school.
- The formula for calculating is: **[Statewide Per Pupil Transportation Cost Per Pupil * School Ridership Amount]**



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EQUITY SUPPLEMENT

- The Department will pay brick and mortar community schools an Equity Supplement payment of \$500 per student FTE.
- STEM schools are not eligible for the equity supplement payments at this time.
- The formula for calculating this is as follows: **[Community School Enrolled ADM X \$500.00]**



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FORMULA TRANSITION SUPPLEMENT

- There are no changes to the Formula Transition Supplement
- Calculated on a per-pupil basis
- FY21 funding components used to calculate the per-pupil amount:
 - Opportunity Grant (before the executive ordered reductions), Economically Disadvantaged, English Learners, Special Education, K-3 Literacy, Career-Tech, Transportation, Graduation Bonus, 3rd Grade Reading Bonus, and Student Wellness and Success



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FORMULA TRANSITION SUPPLEMENT				
District Factors				
a	Enrolled ADM			\$35.20
Formula Transition Supplement [If (I1-I2)*a>0 then (I1-I2)*a else 0]				
I1	FY21 Per-Pupil [(I1a/I1b)+\$40.00]		\$12,770.29	\$1,578,462.98
I1a	FY21 Funding Base [FY21 SFPR Line I + Line L + Line M + Line N]	\$2,269,032.53		
I1b	FY21 Student FTE	178.24		
I2	FY24 Per-Pupil [(F+G+H)/a]		\$9,821.02	

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FACILITIES FUNDING

- Facilities Funding covers each community school established under [Ohio law](#) and each STEM School established under Chapter 3326 of the Revised Code. If the amount appropriated for facilities is not sufficient, the Department prorates each school's amount.
- The formula is as follows: **[Community/STEM school enrolled ADM * \$1,000 (brick and mortar / blended school) or \$25 (E-School) * proration factor]**

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School Funding Updates



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STATE FOUNDATION FUNDING

FY26 Updates (Year 5 of Fair School Funding Plan)

- Phase-In Percentage – 83.33%
- Move to FY26 enrollment data in October
- No change to base cost inputs
- Career Awareness and Exploration (\$3 pp)
 - This is a decrease from (\$10 pp) in FY25



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PHASE-IN APPROACH* (FOR MOST SCHOOLS)

- Most schools will not see their full amount calculated by the formula in FY26. They will gradually get there through a phase-in.
 - Phase-in percentage of 83.33% in FY26 and 100% in FY27.
 - Transportation funding not subject to phase-in.
 - 26-27 school year will be the first year that is fully funded.
- Some schools will receive the full amount in FY26 because it is less than their funding base and no phase-in is necessary.



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STATE FOUNDATION FUNDING

FY26 Updates (Cont.)

- Facilities amounts remain unchanged. (\$1,000 per FTE for Brick and Mortar Schools, and \$25 per FTE for E-Schools)
 - Appropriation statewide has increased to \$90,155,000
- Equity Supplement Payment amount is reduced in FY26 and FY27. (\$500 per FTE for FY26) (\$400 per FTE for FY27)
 - Only brick and mortar community schools are eligible for this payment
 - STEM's are currently ineligible



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BASE FUNDING SUPPLEMENT

- **FY26 Updates (Cont.)**
 - **Base Funding Supplement (Section 265.237)**
 - All Community and STEM schools are eligible
 - Schools will receive \$27 per FTE in FY26
 - Schools will receive \$40 per FTE in FY27
 - **NEW:** This funding stream will begin in October



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QUALITY COMMUNITY AND INDEPENDENT STEM SCHOOLS SUPPORT FUND

- **FY26 Updates (Cont.)**
 - [The Quality Community School and Independent STEM Schools Support fund](#) provides additional funding to community schools that meet criteria established by the General Assembly.
 - The Office of Community schools determines eligibility for the program prior to December 31st.
 - Community schools meeting eligibility criteria can receive **\$3,000** in each fiscal year for each pupil identified as economically disadvantaged and **\$2,250** in each fiscal year for all enrolled students.
 - **NEW:** Payments will be made starting in January and continue through the end of FY26. This is no longer a lump sum payment and will be calculated monthly.



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STATE FOUNDATION FUNDING

FY26 Updates (Cont.)

- **Threshold Set-Aside**
 - Transfer of **5%** (used to be 10%) of Special Education funding into a pool
 - Appears on the Other Adjustments Report
 - Separate pool for Community and STEM schools
 - Schools can submit Threshold Cost applications
 - After the payment, if funds remain – they will be redistributed back to schools in the proportion of the contribution through JV adjustment
 - Redistribution will occur in the following fiscal year



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STATE FOUNDATION FUNDING

FY25 Closeout


- EMIS Reporting Window – Closed 7/16
- Data Appeals Window – Opened 7/17; File Appeal by 7/25; Filed updated data by 8/1
- Final #1 Payment (August #2/September)
- EMIS Financial Appeals Window – Opens 9/2; File Appeal by 9/19; File updated data by 10/3
- Final #2 Payment (November)



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TRANSITION TO FY26 DATA

- Transition to FY26 EMIS Data
 - All new community schools must have their FTE data entered prior to September 29th in order to receive their first payment in October
- Transition to FY26 Career-Tech Data
 - December timeframe to transition to current year career-tech data
- Transition to FY26 Transportation Ridership
 - December timeframe to transition to current year ridership data



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PAYMENT DATA CALENDAR


Community/STEM Schools

DATA ELEMENT	REPORT	DATA USED FROM	INITIATED / ANTICIPATED
Enrolled ADM	Base Cost, Detailed SFPR	FY 2026 Data	October
Athletic Eligibility	Base Cost	FY 2026 Data	August
Statewide Economically Disadvantaged Percentage	Detailed SFPR	Set at 64%	July
Statewide Economically Disadvantaged Percentage	Detailed SFPR	FY 2026 Data	January
Economically Disadvantaged, English Learners, Students with Disabilities FTE	Detailed SFPR	FY 2026 Data	October
Career Technical Education Data	Detailed SFPR, Other Adjustments	FY 2026 Data	December
Transportation - Riders	Detailed SFPR	FY 2026 Data	December

<https://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Payment-Report-Data-Calendar>

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Community School Funding Breakdown (FY24 and FY25)



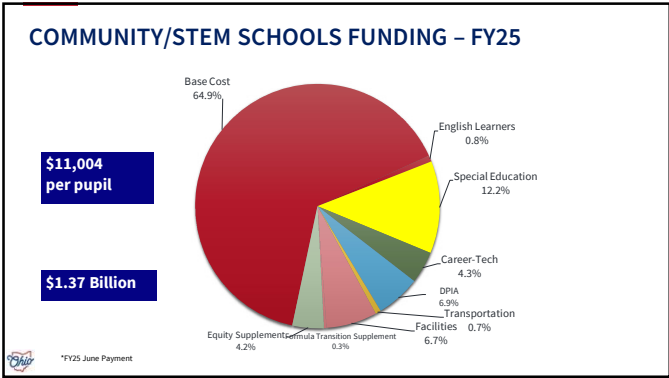
29

CHANGE IN ENROLLED ADM STATEWIDE – COMMUNITY/STEM SCHOOLS

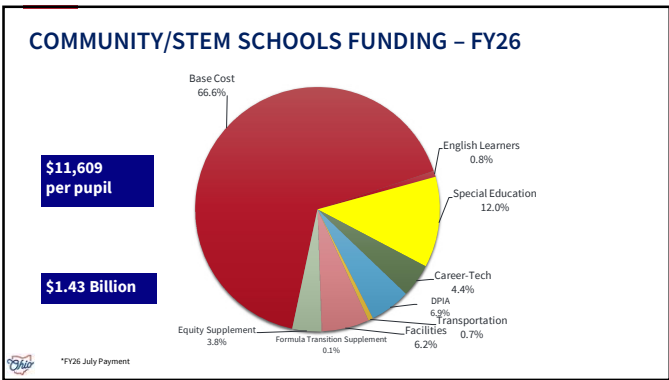
Enrolled Average Daily Membership			
Fiscal Year	Enrolled ADM	Change	% Change
2018	107,572		
2019	105,920	-1,652	-1.54%
2020	106,266	346	0.33%
2021	117,671	11,405	10.73%
2022	115,089	-2,582	-2.19%
2023	115,879	790	0.69%
2024	120,804	4,926	4.25%
2025	124,293	3,489	2.89%

Increase of 16K between FY18 and FY25 or 15.5%

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RECEIVING STATE FOUNDATION PAYMENTS

- First foundation payment for new community schools in FY26 will be in October.
 - A list of State Foundation Payment Dates for FY26 can be found at this [link](#).
- School must be registered with OhioPays as an authorized vendor, and all banking information must be current with OSS. [OhioPays](#)
- Once the vendor ID has been established with OhioPays, a vendor tie must be created between DEW and OhioPays.
 - Contact the Fiscal Office at DEW if you have questions or concerns about your vendor tie. Fiscal.management@education.ohio.gov



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RECEIVING STATE FOUNDATION PAYMENTS (CONT.)

- Each Community School/STEM School should have its own unique bank accounts.
- Late changes to banking information can cause a scheduled EFT to have to be a paper check sent through the mail.
 - Any banking account changes made within 10 business days prior to the upcoming payday could result in a paper check having to be issued.
 - Account changes will also require that a new vendor tie is set up with DEW. Changing info with OhioPays is not sufficient!



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Hybrid Funding DOPR - Eschools



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HYBRID FUNDING FOR DOPR E-SCHOOLS

- Works in conjunction with state foundation funding.
- School have to “opt-in” by February 1.
- Calculated and distributed in 5 payments, starting in March 2025 and ending with the reconciliation payment issued with FY25 Final #2.
- Available to students in grades 8-12, excluding grades K-7.



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HYBRID FUNDING FOR DOPR E-SCHOOLS

Funding Calculation Based on the lesser of:

- Statewide average base cost per-pupil amount multiplied by the maximum FTE during the student's enrollment period.
- Sum of:
 - \$1,750 for students enrolled for at least 30 calendar days.
 - Statewide average base cost per-pupil amount / 920 for each hour of documented learning, up to 920 hours.
 - \$500 for each course completed for 8th graders or credits earned by students in grades 9-12, up to \$2,500.



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HYBRID FUNDING FOR DOPR E-SCHOOLS

- Ensures funding fills the gap between documented learning opportunities and enrollment period.
- Uses data already submitted by the school in EMIS; no additional reporting required.
- Participating schools must implement programming or protocols to document enrollment and participation in learning opportunities.
- Schools may be required to submit a debt reduction plan or a plan to increase student engagement if necessary (participation below 65%).



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FOUNDATION PAYMENT REPORTS

- Seven reports are available for viewing at the following [link](#).
 - Statement of Settlement
 - Payment Comparison Report
 - Summary SFPR
 - Detailed SFPR
 - Base Cost
 - Other Adjustments
 - Career-Tech Education Restricted Funding

[illegible]

FOUNDATION PAYMENT REPORTS (CONT.)

STATEMENT OF SETTLEMENT

Sims 2016		Quarter 4		9/30/2016	
Spinner Name				5,000.00	
Description	Usage Code	Amount	Rate	Net Pay	Monthly Payment
Non-Sales					
General Services	2110	300,000.00/175.00	0.00	300,000.00/175.00	75,000.00/175.00
- Admin. Support Personnel and Services	2110	175,000.00/175.00	0.00	175,000.00/175.00	43,750.00/175.00
- General Services	2110	125,000.00/175.00	0.00	125,000.00/175.00	31,250.00/175.00
- Information Technology Services	2110	175,000.00/175.00	0.00	175,000.00/175.00	43,750.00/175.00
- English as a Second Language (ESL)	2117	4,000.00/175.00	0.00	4,000.00/175.00	967.12/175.00
- Transportation	2110	8,000.00/175.00	0.00	8,000.00/175.00	1,922.88/175.00
- Training	2110	70,000.00/175.00	0.00	70,000.00/175.00	17,500.00/175.00
- Uniform Transportation	2110	175,000.00/175.00	0.00	175,000.00/175.00	43,750.00/175.00
- Foreign Travel Expenses	2110	40,000.00/175.00	0.00	40,000.00/175.00	9,876.54/175.00
- State Support	2110	1,622.77/175.00	0.00	1,622.77/175.00	399.66/175.00
Travelers					
- Education Services	2110	0.00	0.00	0.00/175.00	0.00/175.00
- Other Services	2110	2,100.00/175.00	0.00	2,100.00/175.00	510.43/175.00
- Non-Travelers	2110	2,100.00/175.00	0.00	2,100.00/175.00	510.43/175.00
Adjustments					
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
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- A/P (Short Debt) Payable	525	0.00	0.00	0.00/175.00	0.00/175.00
- A/P (Long Debt) Payable	475	0.00	0.00	0.00/175.00	0.00/

FOUNDATION PAYMENT REPORTS (CONT.)

SUMMARY SFPR

	[a] Base State Funding	[b] Calculated State Funding	[c] = ([b-a]) * % Phase-In Funding ¹	[f] F(b) + F(a) - c; d = b; else d = a - c; State Funding
State Support				
A Base Cost	\$708,841,207.27	\$1,007,258,870.65	\$248,071,458.09	\$959,819,881.74
B Special Education	\$127,720,735.85	\$102,518,398.87	\$45,662,882.46	\$172,023,116.52
C Disadvantaged Pupil Impact Aid (DPIA)	\$61,950,895.20	\$80,442,799.09	\$15,409,303.52	\$76,820,188.58
D English Learners	\$7,680,925.56	\$12,299,260.99	\$3,848,458.91	\$11,485,833.87
E Career Technical Education	\$26,930,632.03	\$70,311,584.87	\$36,149,356.32	\$63,248,720.68
F Core Foundation Funding [a + B + C + D + E]	\$933,124,395.91	\$1,352,830,924.47	\$349,741,450.14	\$1,277,397,741.39
G Transportation				\$9,681,534.17
H Equity Supplement				\$54,743,241.87
I Formula Transition Supplement				\$1,587,624.53
J Facilities				\$88,947,276.29
K Total State Support [F + G + H + I + J]				\$1,432,377,418.25

43

FOUNDATION PAYMENT REPORTS (CONT.)

DETAILED SFPR

Home State Total	County: 01	010 000000
Spawner Name:		0-0 Spaw: 0
Maintainable Patches		
u1 Average Base Cost Per Pupil		\$8,047.81
u2 Average Career Technical Base Cost Per Pupil		\$9,810.82
u3 Economically Disadvantaged Percentage		84.000000%
u4 Transportation Cost Per Pupil		\$12.1438
Disputed Patches		
a Districts A204		121,383.81
b Special Education A204 [b1 + b2 + b3 + b4 + b5 + b6]		20,884.41
b1 Category 1		1,527.24
b2 Category 2		16,558.89
b3 Category 3		1,407.40
b4 Category 4		72.72
b5 Category 5		520.33
b6 Category 6		2,378.84
c Disadvantaged Pupil Impact Aid (DPIA) Data		
c1 Economically Disadvantaged Cost	100,872.70	
c2 Economically Disadvantaged Percentage 31% ¹	84.000000%	
c3 Economically Disadvantaged Rate [c1 * c2]	84.00%	
d English Learners A204 [d1 + d2 + d3]		\$4,280.35
d1 Category 1		1,810.00
d2 Category 2		\$3,340.23
d3 Category 3		1,430.08
e Career Technical Education PPS [e1 + e2 + e3 + e4 + e5]		76,188.01
e1 Category 1		7,374.69
e2 Category 2		631.28
e3 Category 3		\$877.38
e4 Category 4		480.98
e5 Category 5		1,877.81
f Career Non-Students allocated at A204 or C202		178.76
f Transportation PPS		7,617.85
Defaulted Calculations		
A Appropriate Base Cost (Base Cost Report)		\$1,007,258,870.65
B Special Education [B1 + B2 + B3 + B4 + B5 + B6]		\$102,518,398.87

44

PAYMENT LETTERS AND EXCEL REPORTS

- [Payment Letters](#) are generally posted about one week prior to the monthly pay date.
- All important inclusions, updates, changes, corrections, etc. will be detailed in the letter.
- [Excel Payment Reports](#) are posted that coincide with the monthly foundation payment
 - All payment data is included in these files

45

FTE Reviews and Total Learning Opportunity Reports (TLOR)



46

FTE REVIEWS

- All new community schools will receive an FTE review in their first year of operation.
- FTE reviews must be done every five years at minimum
- The actual reviews will be conducted by your assigned school finance coordinator in most cases
- Schools are also selected for FTE reviews based on the Department's risk assessment
 - Schools with a higher risk score can be reviewed more frequently than every 5 years
- Schools and Sponsors are notified of being selected for FTE reviews in September



47

TOTAL LEARNING OPPORTUNITIES REPORT (TLOR)

- All E-schools and Blended schools will complete the TLOR annually
- DEW looks at how the number of reported hours in EMIS were derived, and ensures that percent of time is reported accurately
- These are due June 30th every year
- [Percent of time Template](#) is posted on the DEW community school information page
- Results of submitting TLOR
 - Adjustments to FTE's
 - Funding adjustments through Finals reconciliation



48

SCHOOL FUNDING RESOURCES

- [A complete list and description of JV codes](#)
- [College Credit Plus Deduction Reports](#)
- [Foundation Legacy Payment Reports \(2002-2021\)](#)
- [Foundation Payment Reports](#)
- [Payment Letters - Community Schools](#)
- [Payment Schedule](#)
- [Statewide Payment Reports in Excel Format - Community Schools](#)



49

QUESTIONS?

EDUCATION.OHIO.GOV



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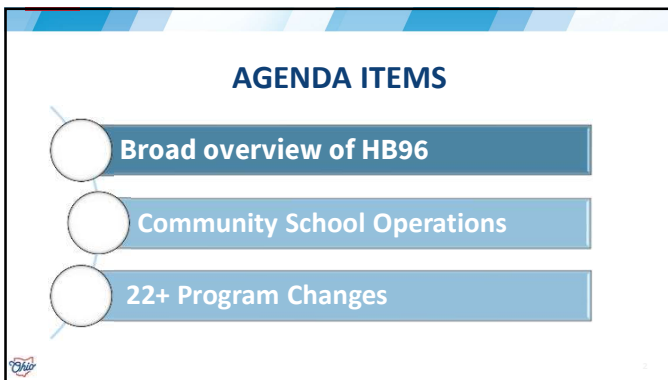


OHIO.ORG

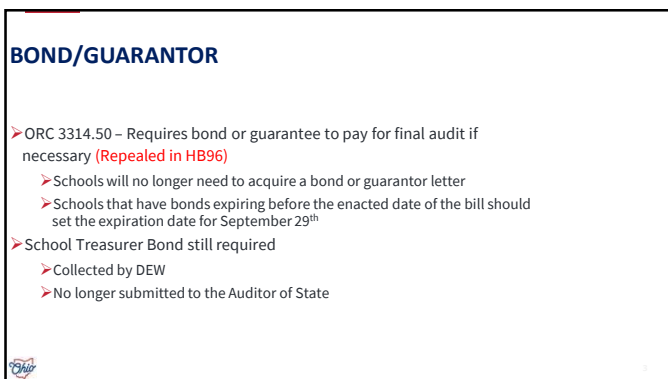
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3

FINANCIAL FORECASTS

- Reduces school forecast periods from 5 to 3 years.
- Requires current-year budget with forecasts.
- Sets submission deadlines (Aug 31 and Feb 28) and delays FY26 initial submission to Oct 15, 2025.



4

SCIENCE OF READING TRAINING

- Requires DEW to maintain an introductory Science of Reading course and develop a competency-based refresher course.
- Requires school psychologists and speech-language pathologists to complete the introductory course by July 1, 2027.
- Requires educators to complete the refresher course in the Science of Reading every 5 years.
- Clarifies that districts, community, and STEM schools must use the [ELA core curriculum](#) and materials from the DEW approved list for grades PK -5
- Reading intervention programs from [DEW's approved list for grades PreK -12](#).



5

LITERACY AND MATH ASSESSMENTS

- Requires DEW to approve up to five diagnostic assessments in grades K-3 for both reading and math.
- Requires districts and schools to begin administering approved reading and math diagnostics to all students in the 2026-2027 school year.
- Allows high-dosage tutoring for students on RIMPS during regular class time and requires local tutoring programs to follow DEW best practices.
- Eliminates the reporting of KRA results into EMIS.



6

LEARNING ACCELERATION

- Requires DEW to develop a model policy on the use of AI in schools by December 31, 2025.
 - Districts and public schools to adopt their own AI policies by July 1, 2026.
- Permits schools to allow participation in a financial literacy program offered by a bank or credit union to count for the financial literacy instruction for graduation.



7

STUDENT WELLNESS

- Requires a cell phone policy that prohibits student use of cell phones during the instructional day, except for student learning or to monitor a health concern.
 - Requires emergency management plans to address use of cell phones during an emergency.
- Requires schools to provide parents with information on Type 1 diabetes at enrollment



8

ABSENTEEISM

- Repeals the assignment of habitual truant students to an absence intervention team and adopt an intervention plan.
- Instead requires a policy by August 1, 2026 that:
 - Acknowledges absence from school have an adverse effect on learning
 - Identifies strategies to prevent chronic absenteeism
 - Procedures for contacting parents when students have been absent a pre-determined amount of time by the school, which can't exceed 5% of the minimum required school year
 - Establish a tiered system of absence interventions and supports to address root cause.



9

WORKFORCE READINESS



- Updates the industry-recognized credential list to focus on credentials of value.
- Eliminates deadlines for CTE program approval and renewal to allow flexibility.



10

CTE COURSES THAT LEAD TO AN INDUSTRY RECOGNIZED CREDENTIAL

- Requires schools to inform students enrolled in CTE courses that lead to an IRC about the opportunity to earn the credential
- Requires the schools to pay for the cost of the credential
- Eliminates state reimbursement for the cost of the credential



11

COMMUNITY SCHOOL OPERATIONS

- Removes all restrictions on a community school being in multiple facilities under the same contract and assigning students in the same grade to multiple facilities.
 - Facilities must still meet all health and safety requirements
 - Sponsor assurance still required for any new or additional facility
 - Have all documentation ready ahead of time including health and safety inspections and contract modifications
- Eliminates the requirement for community schools to submit a comprehensive plan to sponsors, must now include plan provisions in sponsor/school contract



12

DROPOUT PREVENTION AND RECOVERY SCHOOLS

- Limits dropout prevention and recovery community schools to enrolling students aged 14–21.
 - At least one grade level behind their cohort OR,
 - Experience crises that significantly interferes with their academic progress
 - Requires existing DOPR schools, with sponsor approval to cease offering grades to students who do not meet the criteria; OR
 - Transfer student who do not meet the criteria to transfer the grades to a separate community school by July 1, 2027;
 - Assist students with transferring or finding a new school



13

IRN FOR DOPR SPIN OFF SCHOOLS

- ORC 3314.362 Separate IRN
 - DEW to assign a separate IRN to a community school that is spun off an existing DOPR school to comply with the bill's student age restrictions for DOPR schools.



14

SPONSOR ASSURANCE UPDATE

- Reduces the minimum number of days prior to a community school opening for it's first year of operation OR in a new location from 10 to 5 business days
- Requires assurances to be provided a minimum of 1 day in advance of opening if the school adds a new facility to an existing IRN or is an e-school moving to a different location OR opens a satellite location.
- NOTE: All health and safety requirements, along with contract modifications and all other required documentation specific to the new location or annex must be submitted and "received" in epicenter and properly documented on the assurance form before the building can open.
- **PLEASE PLAN ACCORDINGLY**



15

EDUCATORS AND STAFF REPORTING

- DEW to annually collect school employment and vacancies in districts, community schools and STEM school;
- DEW to aggregate and report vacancy data, along with methods used to fill vacant positions.
- DEW to annually collect and report on educator preparation program enrollment and completion, along with educator demographic data.



16

16

TRANSPORTATION



- Appropriates \$10 million in FY26 for school bus safety grants.
- Open to traditional districts, JVSs, community schools, STEM schools, ESCs, county DD boards, and chartered nonpublic schools.
- Requires the DEW Director to create a student transportation workgroup to make legislative recommendations.



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TRANSPORTATION

- Permits school districts, community schools, and chartered nonpublic schools to use multifunction school activity buses for school activities.
 - MFSABs cannot be used for home transport.
 - Drivers must meet standards for school bus drivers.
 - Follow all laws and rules for transportation
- Allows two or more community schools to form a consortium to provide transportation for students in the consortium schools
- Requires the consortium to designate a participating school as its fiscal agent and directs the fiscal agent to report all necessary data to DEW for payment.
- Please work with your legal counsel to understand your responsibility
- Contact Heather.Free@education.ohio.gov for additional information



18

18

HIGH PERFORMING SCHOOLS

- High Performing definition
 - PI higher than the district of location on two most recent report cards AND either has a 4-star or higher rating on progress or is a DOPR school
 - The school serves only grades K-3 and received a rating of 4 stars or higher for Early Literacy on most recent report card
 - If the school has not opened or has been open for less than 1 year, it is replicating an operational and instructional model used by another HP CS, has EITHER an operator with a rating of 3 stars or higher on most recent performance report OR has no operator but sponsor rated exemplary or effective on most recent evaluation.
- High Performing schools have the right of First Refusal



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QUALITY COMMUNITY SCHOOL SUPPORT PROGRAM

- Codifies the program
- DEW to designate quality schools annually by 12/31 and make periodic payments to designated schools beginning in January
- Clarifies that when the eligibility criteria involves the percentage of the school's students who are economically disadvantaged, DEW must use % from prior fiscal year.
- Extends period of designation for certain community schools beyond 2 years



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SPONSOR EVALUATION

- DEW is required to evaluate all sponsors for the 25-26 school year
- After that year, "exemplary" sponsors must be evaluated every sixth year after their last "exemplary" rating
- "Effective" sponsors every fourth year after their last "effective" rating
- Worksheets, rubrics, and additional information regarding sponsor evaluation is [located here](#)
- Q&A Training Session with the Sponsor Evaluation Team will be offered in the fall
- Questions can be sent to sponsor.evaluation@education.ohio.gov



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22+ PROGRAM CHANGES



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22+ PROGRAM CHANGES

- Eliminates existing Adult Diploma Program & 22+ Adult High School Diploma Program and creates new program
- New program starts at age 18
- Department awards the high school diploma
- Providers must collect follow up data about student outcomes
- An industry-recognized credential, or group of credentials, in a single career field must meet the criteria established for acceptable industry-recognized credentials and licenses
- Provides options for students to demonstrate competency



23

23

DEMONSTRATION OF COMPETENCY: OPTION 1

Assessment Requirements

- Achieve a competency score on the Algebra 1 and English Language Arts II end-of-course exams

Or

- Attain workforce readiness (current assessment: WorkKeys) score (currently 12 over the three sections with a minimum of 4 points per section)

Additional Requirements of the Program

(Individuals must complete **two** of the following):

- Industry Recognized Credential
- Earn a cumulative score of proficient or higher on three or more state technical assessments (WebXam)
- Complete a pre-apprenticeship program and get accepted into a registered apprenticeship program, or complete a registered apprenticeship
- Complete 250 hours of [work-based learning](#) with documented positive evaluations
- Obtain an OhioMeansJobs-[Readiness Seal](#)



24

24

DEMONSTRATION OF COMPETENCY: OPTION 2

Earn Course Credits

- Four credits in English Language Arts
- Four credits in mathematics
 - One credit may be career-based mathematics
- Three credits in science
- Three credits in social studies
- One-half credit in financial literacy
 - This credit may be applied toward the total number of credits in either mathematics or social studies

Additional Requirements of the Program

(Individuals must complete **two** of the following):

- Industry Recognized Credential
- Earn a cumulative score of proficient or higher on three or more state technical assessments (WebXam)
- Complete a pre-apprenticeship program and get accepted into a registered apprenticeship program, or complete a registered apprenticeship
- Complete 250 hours of [work-based learning](#) with documented positive evaluations
- Obtain an OhioMeansJobs-[Readiness Seal](#)



25

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ELIGIBLE PROVIDERS

- School district
- Joint vocational school district (JVSD)
- Community school
- Community college, state community college, technical college
- University branch campus, Ohio technical center
- Buckeye United School District operated by DYS and the Ohio Central School System operated by DRC



26

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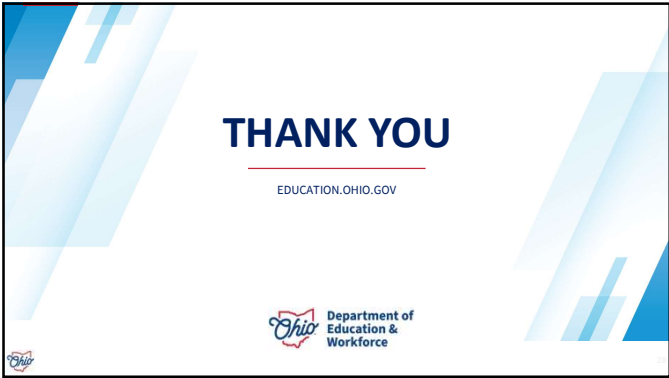
NEXT STEPS

- The Department of Education and Workforce will adopt administrative rules to establish standards for the new program.



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OHIO AUDITOR OF STATE
KEITH FABER

2024 Revisions to the
Uniform Guidance

Presented By:
Amanda Stidham, CPA, CFE
Single Audit Coordinator

August 7, 2025Efficient • Effective • Transparent1

1

Agenda

Background

2024 Revisions to the Uniform Guidance

Effective Dates

Preparing for the 2024 Revisions

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2

Background

Efficient • Effective • Transparent3

3

What is the Uniform Guidance (UG)?

Establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards.

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4

4

What is the Uniform Guidance (UG)?

Federal agencies must adopt the UG.

UG adoption may be achieved by:

- Giving regulatory effect to the UG as a whole or
- Making changes to UG language within the agency codification by adding specific requirements/exceptions or by editing/modifying existing language.

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5

5

Sources of Compliance Requirements

Uniform
Guidance

Federal Agency
Adoption of
the UG

Other Federal
Agency
Guidance

Pass-Through
Agency
Guidance

Etc.

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6

2024 Revisions to the Uniform Guidance

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2024 Revisions to the Uniform Guidance

OMB Published Revised
Uniform Guidance in April
2024

Updates Impact Several
Parts of Title 2 of the Code
of Federal Regulations

- 2 CFR Part 180
- 2 CFR Part 184
- 2 CFR Part 200

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8

8

Sweeping Updates

Throughout the UG

Plain Language Updates

“Recipient” and/or
“Subrecipient” Instead
of “Non-Federal Entity”

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9

Questioned Costs

Definition {

- Clarified to promote consistent application.
- Provided examples of what a questioned cost is / is not.
- Added definitions of known and likely questioned costs.

2 CFR 200.1

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10

10

Mandatory Disclosures

An applicant, recipient, or subrecipient of a Federal award must promptly disclose whenever, in connection with the Federal award, it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act.

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable).

Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part.

2 CFR 200.113

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Whistleblower Protections

Recipients and subrecipients required to provide whistleblower protections to employees.

Required to inform employees in writing of whistleblower rights and protections.

2 CFR 200.217

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12

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Internal Controls

Must establish, **document**, and maintain effective internal control over the Federal award...

Must take reasonable **cybersecurity and other** measures to safeguard information including personally identifiable information and **other types of information**...

2 CFR 200.303

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13

13

Cost Sharing Versus Matching

Clarified that matching is a type of cost sharing.

Added additional guidance regarding voluntary uncommitted cost sharing for institutions of higher education.

2 CFR 200.1 and .306

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14

14

Equipment

Equipment Threshold

- Increased minimum threshold from \$5,000 to \$10,000.
- Lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000.

2 CFR 200.1

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15

15

Equipment

Disposition

- Equipment with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or pass-through entity.

Conditional Title

- Means a clear title is withheld by the Federal agency until conditions and requirements specified in the terms and conditions of a Federal award have been fulfilled.

2 CFR 200.313

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16

16

Supplies

Supplies Threshold

- Increased minimum threshold from \$5,000 to \$10,000.
- Lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000.

2 CFR 200.1

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17

17

Supplies

Disposition

- Residual inventory exceeding \$10,000 in aggregate value of unused supplies at the end of the period of performance may be retained or sold.
- Unused supplies means supplies in new condition, not having been used or opened before.
- Aggregate value consists of all supply types, not just like-item supplies.

2 CFR 200.314

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Procurement: Competition

Removed prohibition on statutorily or administratively imposed state, local, or tribal geographic preferences in the evaluation of bids or proposals.

Recipients may reward bidders that commit to specific numbers and types of US jobs, minimum compensation, benefits, on the job training, and other worker protections.

2 CFR 200.319

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Procurement Methods

Updated terminology: "Small Purchases" are now called "Simplified Acquisitions."

2 CFR 200.320

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Procurement Methods

Simplified Acquisitions require price or rate quotations from an adequate number of qualified sources.

Clarified that the recipient or subrecipient may exercise judgement in determining what number is adequate.

2 CFR 200.320

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Subrecipient and Contractor Determinations

Clarified that the pass-through entity is responsible for determining whether the entity receiving Federal funds is a subrecipient or contractor.

2 CFR 200.331

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Requirements for Pass-Through Entities

Pass-through entities must verify subrecipients are not suspended, debarred, or otherwise excluded.

2 CFR 200.332(a)

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Cost Principles

Clarified that Cost Principles do not apply to grants and cooperative agreements for food commodities.

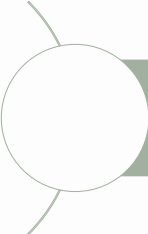
2 CFR 200.401

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Prior Written Approval



Removed items of cost that do not require prior approval and those for which prior approval was not required for allowability.

2 CFR 200.407

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25

Prior Written Approval

Removed

- 200.201 Changes in principal investigator, project leader, project partner or scope of effort
- 200.311 Real property
- 200.313 Equipment
- 200.413 Direct costs
- 200.438 Entertainment costs
- 200.454 Memberships, subscriptions, and professional activity costs
- 200.456 Participant support costs
- 200.467 Selling and marketing costs
- 200.470 Taxes

2 CFR 200.407

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26

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De Minimis Indirect Cost Rate

De Minimis Indirect Cost Rate

- Increased from 10% to 15% of Modified Total Direct Costs.
- May apply rates below 15% at discretion of recipient/subrecipient.
- Federal agencies and pass-through entities may not require the use of a de minimis rate below 15% unless required by statute.
- De minimis indirect cost rate not applied to cost-reimbursement contracts issued directly by Federal government.

2 CFR 200.414

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De Minimis Indirect Cost Rate

Modified Total Direct Costs (MTDC)

- Includes first \$50,000 of each subaward (previously \$25,000).

2 CFR 200.1

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Negotiated Indirect Cost Rate

Pass-through entities must accept all federally negotiated indirect cost rates for subrecipients.

Recipients or subrecipients may notify OMB of disputes with Federal agencies regarding application of a negotiated indirect cost rate.

Recipients and subrecipients are not required to use the de minimis rate, they may choose to receive a negotiated rate.

2 CFR 200.414

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29

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Required Certification

Subrecipients must certify to the pass-through entity whenever applying for funds, requesting payment, and submitting financial reports:

- "I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

2 CFR 200.415(b)

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Cost Principles: Selected Items of Cost

Clarification: List is not comprehensive.

Minor clarifications throughout this section.

2 CFR 200.420-476

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Cost Principles: Selected Items of Cost

Payments for unfunded pension / post retirement health plan (PRHP) costs must be charged in accordance with the allocation principles of this subpart. Specifically, the recipient or subrecipient may not charge unfunded pension / PRHP costs directly to a Federal award if those unfunded pension / PRHP costs are not allocable to that award.

2 CFR 200.431(a)(6)(iv) and .431(b)(5)

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Single Audit Threshold

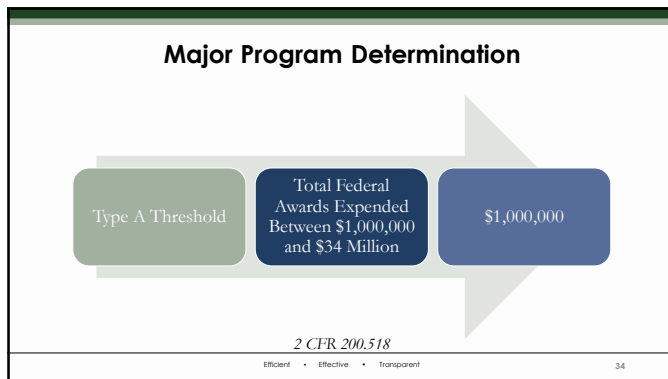
Increased
from
\$750,000
to
\$1,000,000

2 CFR 200.501

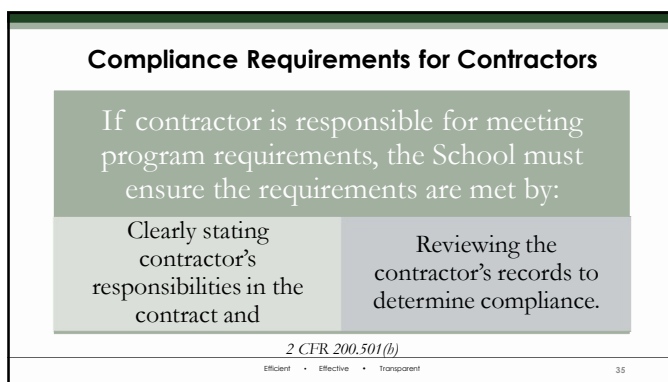
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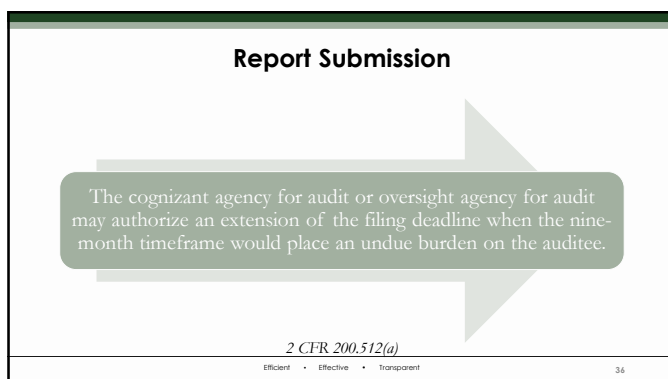
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Standards and Scope of Audit

Auditor must determine whether the auditee's financial statements are presented fairly in all material respects in accordance with generally accepted accounting principles (or a special purpose framework such as cash, modified cash, or regulatory as required by State law).

- OCBOA and/or Regulatory basis of accounting are not **required** by Ohio law.

2 C.F.R. 200.514(b)

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37

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Effective Dates

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Effective Dates

Increased Single Audit and Type A Thresholds

Effective for audits of fiscal years beginning on or after October 1, 2024.

Community Schools with June 30 year end, effective for the audit of the year-ended June 30, 2026.

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Effective Dates

Other 2024 Revisions effective for new awards entered into on or after October 1, 2024.

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Effective Dates

Existing awards (issued prior to October 1, 2024):

Federal agencies encouraged to apply 2024 Revisions to amendments entered on or after October 1, 2024, and existing awards that will extend into fiscal year 2025.	Expectation is that amendments explicitly state the 2024 Revisions apply and be executed by the Federal agency / pass-through entity and recipient.	2024 Revisions will apply prospectively to activities on or after the amendment date.
--	---	---

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Effective Dates

Subawards

- When a Federal agency amends an existing award to apply 2024 Revisions, the pass-through entity **must amend** subawards issued under that award.
- If the Federal agency has not applied the 2024 Revisions, the pass-through entity **must not** apply the 2024 Revisions to subawards (even if subaward is executed on or after October 1, 2024).

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Effective Dates

Subawards

- Subrecipients **must** communicate with the pass-through entity to determine whether the 2024 Revisions apply.

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Effective Dates

Recipients and subrecipients will have grants under both the prior Uniform Guidance and the 2024 Revisions over the next several years.



Recipients and subrecipients **must** track the requirements applicable to each award!

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Effective Dates: De Minimis Indirect Cost Rate

Recipients may elect to use the new 15% de minimis indirect cost rate for any award executed on or after October 1, 2024.

All federal agencies must honor the new de minimis rate after this date unless a different rate is required by law or otherwise allowed by 2 CFR part 200.

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Effective Dates: De Minimis Indirect Cost Rate

Federal agencies may allow a recipient to apply the 15% de minimis rate to an existing award if the agency determines there are sufficient funds to support the increased rate.

- Increased rate applies only to costs incurred after the effective date of the amendment to implement the increased rate.
- Increased rate may not retroactively apply to costs incurred prior to the effective date of the amendment.

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Effective Dates: Negotiated Indirect Cost Rate



Negotiated Indirect Cost Rates (NICRA) negotiated prior to October 1, 2024 must continue to be honored by Federal agencies and recipients.

Cognizant agencies are encouraged to accommodate requests to renegotiate NICRAs which are in effect beyond October 1, 2025 for the new Modified Total Direct Cost base.

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Preparing for the 2024 Revisions

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Preparing for the 2024 Revisions

Review the 2024 Revisions and evaluate their impact on policies / procedures for Federal programs.

Revise policies, procedures, and internal controls, as necessary.

Gather and retain support for whether the 2024 Revisions apply to grant awards.

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Preparing for the 2024 Revisions

Implement a system to separately track portions of grant awards subject to the 2024 Revisions if only a portion of certain awards is subject to the 2024 Revisions.

Remain alert for additional guidance from COFFA, OMB, the Auditor of State, ODEW, etc.

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Resources

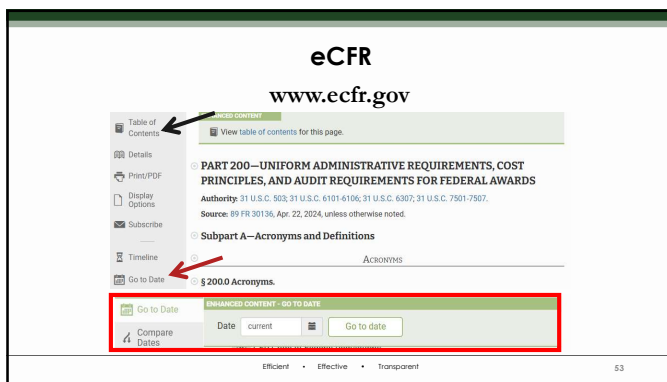
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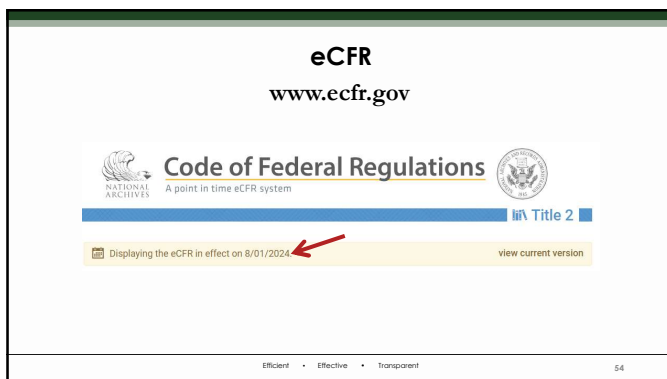
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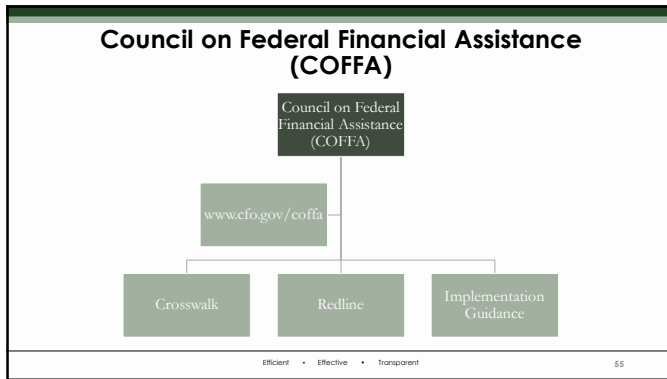
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Council on Federal Financial Assistance (COFFA)

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Auditor of State Website

www.ohioauditor.gov

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Questions?

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USAS Manual

May 2025 Update

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1

Major USAS Manual Changes



Goals for USAS Manual Update Project

- Improve ease of use for School District Treasurers
- Improve reporting to Ohio Department of Education and Workforce
- Facilitate financial reporting process
- Improve audit efficiencies

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2

Understandability of the USAS Manual

Improve ability to identify the applicable required level of coding

- A red font indicates a summary code. Transactions should not be posted to summary codes.

Incorporate a glossary

Incorporate comparison of definitions (accounting vs legal)

Add an FAQ document on the Auditor of State's Website

- The FAQ guidance should be applied beginning July 1, 2025

Update Language

Note: Black text indicates verifying or clarifying current practice while red text indicates a new or updated practice.

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Accounting Functionality of the USAS Manual

Establish Predefined Special Cost Centers – General Fund Only

Eliminate Grant Funds for Grants No Longer Active

Update Fund Definitions and Account Codes for New GASB Pronouncements

Update Funds for Manner of Use Changes (Funds 014 and 016)

Update Various Funds

Update Fund Approval Process

Update Function, Object, and Receipt Codes

Note: Black text indicates verifying or clarifying current practice while red text indicates a new or updated practice.

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Release Date, Effective Dates & Action Items

The Updated USAS Manual was published and posted to the AOS Web-site in May of 2025. Appendix A of the May 2025 release of the USAS Manual identifies effective dates and “Action Item” guidance.

Unless a separate effective date is identified within the “Action Items,” the changes are effective for fiscal year 2026 reporting. Recording of these items in the school district’s day-to-day books should begin July 1, 2025. Fiscal year 2026 activity should be reported reflecting these changes for the entire fiscal year. Adjustments can be made during FY26, if needed; however, the activity of the entire fiscal year needs to reflect these changes.

Some changes identified as “Action Items” in the USAS manual will call for school districts to analyze certain activity and/or address certain items. For each of these action items, a specific completion date or effective date will be provided.

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Predefined Special Cost Centers

Having predefined special costs centers will allow us to accomplish three goals:

- Improve financial reporting by facilitating program revenue and restricted fund balance GAAP Basis financial reporting requirements.
- Improve audit efficiencies by creating more consistency among school districts which allows more electronic audit procedures to be developed.
- Improve reporting to Ohio Department of Education and Workforce by allowing them to capture certain expenditure details through cost center reporting rather than developing separate reporting mechanisms.

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Predefined Special Cost Centers

900X-999Z, within the **General Fund only**, will be assigned by the Auditor of State with input from the Ohio Department of Education and Workforce. Note: any special cost center combination that has a "9" as the first digit and an "X", "Y", or "Z" as the last digit (with any combination of characters as the second and third digits) should NOT be used by the school district unless directed by AOS/DEW.

General Fund Only

- 911X Disadvantaged Pupil Impact Aid
- 915X Career Technical Education
- 916X Gifted Education
- 917X English Learner Funding
- 918X Student Wellness and Success Funding

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Predefined Special Cost Centers

These special cost centers will account for restricted foundation revenue received from the Department of Education and Workforce (DEW).

- Amounts receipted into these new special cost centers will be limited to amounts identified by DEW on the foundation settlement sheets.
- The expenditures are intended to reflect only the expenditures of the restricted dollars received through DEW.
- Expenditures in excess of the funding received are not intended to be reflected in these special cost centers.
- A special cost center beginning with a nine is being used to identify any unspent restricted dollars at the end of the fiscal year.
- These special cost centers will facilitate reporting to DEW and are being used in place of setting up a separate special revenue fund.

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Predefined Special Cost Centers

These new special cost centers within the general fund are not considered separate funds and are not subject to the new fund approval process.

- No prior year unspent balances are required to be moved.
- Use will begin July 1, 2026.

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Grant Funds No Longer Active

400 & 500 funds being retired

There are quite a few funds still active in the USAS manual that relate to grant programs whose expenditure period has ended, or with grant programs that are no longer being funded. **The following funds should be analyzed and addressed by June 30, 2026.** These funds will not be available for use beginning July 1, 2026.



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Grant Funds No Longer Active

400 & 500 funds being retired

- 413 Post Secondary Vocational Education
- 414 Adult High School Education
- 416 Teacher Development
- 424 Children's Trust
- 426 Industrial Training Program
- 431 Gifted Education
- 440 Entry Year Programs
- 443 Summer School Remediation
- 450 SchoolNet
- 452 SchoolNet Professional Development
- 453 Telecommunity
- 459 Ohio Reads

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Grant Funds No Longer Active

400 & 500 funds being retired (continued)

- 460 Student Intervention
- 463 Alternative Schools
- 464 School Improvement Models
- 466 Straight A
- 496 School Building Assistance Limited
- 498 Capital Improvements CAP (H.B. 810)
- 502 School to Work
- 506 Race to the Top
- 510 Coronavirus Relief Fund (CRF)
- 533 Title II D - Technology
- 537 Title I School Improvement Stimulus G
- 542 Nutrition Education and Training Program

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Grant Funds No Longer Active

400 & 500 funds being retired (continued)

- 573 Title V - Innovative Education Programs
- 583 Emergency School Repair
- 591 Early Learning Initiative

Note: This process could apply to special cost centers within funds 499 and 599 where the state or federal grant program's expenditure period has ended, or the grant program is no longer being funded.

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Grant Funds No Longer Active

Action Items

Return any unspent grant monies to the granting agency as appropriate.

Make any adjustments for grant related expenditures that were recorded in another fund.

400 and 500 funds should be used to report State and Federal grants only. If their use has evolved to include ongoing activities beyond accounting for grant monies, those activities should be evaluated and reported in a more appropriate fund. See also how fund 014 has been repurposed. Although fund change functionality is not currently available within State Software, we anticipate it to be available around the end of calendar 2025 which will allow the necessary changes to be made by June 30, 2026.

Documentation of the analysis of these funds and of the actions taken should be maintained and provided to your auditors.


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Grant Funds No Longer Active

Information from Ohio Department of Education and Workforce related to returning unspent grant money will be incorporated into the AOS FAQs.



Information for accounting for the return of grant monies and other accounting issues will be available in a FAQ document on www.ohioauditor.gov under the Local Governments | Reference Materials menu with other AOS FAQ documents



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Grant Funds No Longer Active

How do I record returning state/federal grant money?

Amounts returned to the granting agency can be charged as a refund of prior year receipt on the day-to-day books. Refund of prior year receipt is not a valid GAAP other financing use and should be reclassified as an intergovernmental expenditure on the GAAP Basis financial statements. If submitting an ACFR to GFOA's Certificate of Achievement Program, GFOA will look for intergovernmental expenditures to be presented by financial statement program/function for display purposes on the statement of activities.

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Grant Funds No Longer Active

When reviewing any remaining balances in the 400 and 500 funds scheduled to be retired, I discovered a prior year expenditure that should have been charged to the 400/500 fund. This expenditure was treated as an allowable expenditure, but it was not adjusted on my books. How can I adjust this on my books?

The following *Prior Fiscal Year Expenditures Reimbursed with Federal Funds in the Subsequent Fiscal Year* guidance was previously developed and can be adapted to this situation **when the obligation and liquidation of the underlying expenditure were allowably incurred within the program period of performance:**

Management should prepare a detailed invoice documenting the fund that reported the original expenditure of allowable cost(s) (Original Fund), charge the invoice to the appropriate SCC within the 400/500 Fund, and record a refund of prior year expenditure in the Original Fund. Management should charge the appropriate function/object within the SCC of the 400/500 Fund based on the billing received from the Original Fund. The refund of prior year expenditure is allowable on the budgetary reporting basis but must be reclassified on the financial statements. The reclassification would move the refund of prior expenditures to a revenue line item (usually Miscellaneous Revenue). A reduction of expenditure could be used if the amount is immaterial. Some judgment may be needed to determine the best presentation of these reclassifications in each particular circumstance.

It is important to note, this type of correction is considered a reimbursement and is not considered a transfer under Ohio Revised Code § 5705.14-16.

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GASB 54 Fund Definition Changes

GASB 54 Changed the Definition of Special Revenue Funds

Various fund definitions have been updated for GASB 54 purposes to indicate when a fund is classified as a special revenue fund and does not have a restricted or committed revenue source, it will be included with the general fund for financial reporting purposes.

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GASB 84 Fund Definition Changes

GASB 84 Impacted the Presentation of Fiduciary Funds

Not Fiduciary if there is Administrative Involvement by the School District

- 200 Student Managed Student Activity - special revenue
 - Previously agency
- Pell and Stafford – special revenue
 - Previously could have been included in 022

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GASB 84 Fund Definition Changes

Fund Classification Options for Special Trust (007) Funds

- Governmental - Special Revenue
- Governmental - Permanent
- Fiduciary – Private-Purpose Trust

Fund Classification Options for Endowment (008) Funds

- Governmental - Permanent
- Fiduciary – Private-Purpose Trust

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Funds with Manner of Use Change

Fund 014 Other Special Revenue	<p>Effective July 1, 2026, fund 014 will be repurposed from Internal Services Rotary to Other Special Revenue. For Fiscal Year 2026, it will be known as Other Services Rotary.</p> <p>By June 30, 2026, the activity of this fund should be reviewed, and only special revenue activity should remain. Any enterprise, internal service, or custodial activity should be adjusted to another fund.</p> <p>This repurposed fund is intended to report special revenue activity other than federal, state, or local grants. This type of activity could be fee based. Documentation of analysis should be available for auditors.</p> <p>Fund change functionality should be available by the end of calendar 2025 to facilitate this change.</p>
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Funds with Manner of Use Change

Fund 016
Emergency
Levy

Effective July 1, 2026

If the constraints on the use of the levy monies are not more narrow than those on the General Fund, the 5705,194 levy can be accounted for in the General Fund. Any amounts remaining in fund 016 at July 1, 2026, can be spent out of the 016 fund. Any amounts received on July 1, 2026, or after can be receipted into the General Fund. The balance of the 016 fund should be spent first.

If the constraints on the use of the levy monies are more narrow than those of the General Fund, the use of fund 016 Emergency Levy is appropriate. Use of fund 016 as a special revenue is expected to be infrequent. Documentation should be available to demonstrate these constraints.

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Update Various Funds

Available beginning on July 1, 2025

- 493 State Capital Grants
- 593 Federal Capital Grants
 - Rather than using 499 and 599 for capital grants, 493 and 593 will be used. This will allow special revenue funds and capital projects funds to be accounted for in separate multi-purpose funds.
 - This usage should begin with new grants. Any balance related to capital grants currently in 499 and 599 can be spent down from those funds.

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Update Various Funds

Available Beginning on July 1, 2025

- 036 Special Levy

Name Change

- 002 Bond Retirement to Debt Retirement

Other Funds Scheduled to be Deleted after Fiscal Year 2026

- 032 School Improvement Models
- 467 Student Wellness and Success
- 507 Elementary and Secondary School Emergency Relief (ESSER)
- 508 Governor's Emergency Education Relief (GEER)

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Update Fund Approval Process

NEW

Background

- Within the fund structure of the USAS manual, most funds have a defined purpose.
- To allow the USAS manual the ability to add new funds that cannot be anticipated, a limited number of funds have been established that have the potential to be multi-purposed in nature.
- A fund is considered multi-purposed when it has special cost centers that account for different activities that do not relate to each other. For example, an 020 enterprise fund could account for two separate fee based activities that have separate fee structures. One SCC may account for providing tuition-based educational services while another SCC accounts for providing fee-based accounting services for another governments.
- In these cases of multiple types of activity within a single fund, each activity will be subject to separate fund approval, unless there is already specific statutory authority in place or if there is an AOS Bulletin granting approval of the SCC.
- Some of these multi-purpose funds have specific statutory authority for their creation, while others do not. Currently, there are only **four** funds which may be impacted by this change.

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Update Fund Approval Process

NEW

Beginning on July 1, 2025

- Cost centers in the following funds **ONLY** will be subject to Auditor of State fund approval, unless there is statutory authority establishing the creation of the special cost center:
 - 014 Other Services Rotary
 - 020 Special Enterprise
 - 021 Intra-District Services
 - 022 District Custodial

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Update Fund Approval Process

NEW

Beginning on July 1, 2025

- The requirement for fund approval by special cost center in these funds is for **new** special cost centers only, it does NOT apply to:
 - Special cost centers in use in funds established prior to July 1, 2025.
 - Special cost centers in use in other funds established prior to July 1, 2025, that are adjusted to one of the above funds in accordance with other "Action Items" provided in this manual.
 - Special cost centers within any fund other than the four funds identified previously.
 - Special cost centers within the general fund.
- For purposes of evaluating ORC 5705.10 fund deficits, all SCCs are rolled together, and the evaluation is done for the fund as a whole.

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Function Code Updates

1200 - Numerous clarifications and changes to descriptions

1300 - Change from Vocational Instruction to Career Technical Education Instruction

2930 - Change from Information Services to Media and Communication Services

4548 - Girls' Individual Sports has added Wrestling

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Object Code Updates

245 and 255 have been added for Health Savings Accounts

426 updated from Lease Purchase Agreements to Financed Purchase Agreements (GASB 87)

520s Textbooks and 530s Library books have been updated to include electronic materials

800 added clarification for debt (COPs)

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Receipt Code Updates

1300 Transportation Fees

• Remaining Codes

• 1310s Transportation Fees

• 1390s Other Transportation Fees

• Codes Eliminated (Not to be used after June 30, 2025)

• 1320s Transportation Fees from Other Districts Within the State

• 1330s Transportation Fees From Other Districts Outside the State

• 1340s Transportation Fees from Other Sources

REMOVED

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Receipt Code Updates

1880 Compensation for Property Tax Exemption – Payment in Lieu of Taxes (PILOTs)

- 1881 Enterprise Zone Agreements
- 1882 Community Redevelopment Area
- 1883 Tax Increment Financing
- 1889 Other Economic Development Tool

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Receipt Code Updates

3210 Restricted Grants-In-Aid Received Directly From State Government

- 3211 Disadvantaged Pupil Impact Aid*
- 3212 Bus Purchase Allowance*
- 3213 School Lunch*
- 3214 Textbook/Instructional Materials*
- 3215 Career Technical Education*
- 3216 Gifted Education*
- 3217 English Learner Funding*
- 3218 Student Wellness and Success Funding*
- 3219 Other Restricted Grants-in-Aid Received from the State*

4221 Medicaid Reimbursement

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Questions

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