Troubleshooting FTE Reports
Part Two

The Ohio Department of Education and Workforce funds development of EMIS training materials as part of the EMIS Alliance grant. There is an expectation that ITCs will utilize these materials in training provided to your districts. That said, there are restrictions on use of the EMIS Alliance materials as follows: Materials developed as part of the EMIS Alliance program must be provided <u>at no cost</u> to your training participants. If you utilize the EMIS Alliance training materials – in whole or in part – you must <u>not</u> charge participants a fee to attend the class where the materials are used. Likewise, you may <u>not</u> use the materials or any portion thereof in any event where a fee is charged to attend. Exceptions must be approved in writing by the Ohio Department of Education and Workforce in advance of scheduling/promoting any event which may violate these restrictions.

Questions regarding appropriate use of EMIS Alliance materials, or requests for exception to the restrictions noted above, should be directed to Melissa Hennon [Melissa.Hennon@education.ohio.gov].

Outline

- Accessing and Preparing Data Collector FTE Reports

- Reviewing FTE Summary Reports

- Understanding FTE Daily Summary Reports

- Reviewing Your Student Attending Situations and How FTE Reports Align with Payments

FTE Reports

- Traditional, JVSDs, and ESCs
  - Beginning of Year Student Collection
  - Midyear Student Collection
  - End of Year Student Collection

- Community schools and STEM schools
  - SOES Beginning of Year Student Collection
  - SOES End of Year Student Collection

- All LEAs should submit data through the Student Cross Reference(SCR) Collection when the above Student Collections are processed

- Data must be submitted to be processed by DEW for reports to be generated

- FTE Reports use data from the Calendar Collections and can also use data from the Staff and Course Collections

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Accessing and Preparing Data Collector FTE Reports

Level 2 Reports

FTE Reports are available in the Level 2 Reports link

Midyear Student Collection (FY26)

FY26-S-TRAD Mid: Collection required for all Traditional Districts, JVSDs, ESCs, and State Supported Schools. Source file(s) for FB, FC, FD, FE, FL... (i)

Submissions: January 02, 2026 - April 26, 2026 (102 days till close)

Version: 1

Status: The collection was submitted January 12, 2026 at 01:19:59 PM by

Submission Status: Processing Completed (January 12, 2026 at 01:20:03 PM)

Submission Number: 2 (attempt 1)

Actions: Start Collection
Add New Scheduled Collection
Set Default Collection properties

From ODE: Level 2 Reports

Prepare Outputs: Level 1 Validations
View submission 2 Data

SOES End of Year Student Collection (FY26)

FY26-S-SOES Final: Collection required for all Community Schools. Source file(s) for FB, FC, FD, FE, FL, FM, FN, FS, FX, GD, GE, GG, GI, GJ, and GQ st... (i)

Submissions: January 01, 2026 - July 15, 2026 (182 days till close)

Version: 1

Status: The collection was submitted January 07, 2026 at 02:23:30 PM by

Submission Status: Processing Completed (January 07, 2026 at 02:23:32 PM)

Submission Number: 1 (attempt 1)

Actions: Start Collection
Add New Scheduled Collection
Set Default Collection properties

From ODE: Level 2 Reports

Prepare Outputs: Level 1 Validations
View submission 1 Data

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Generate and Open Level 2 Reports

Select "Show Reports"

FTE Level 2 Reports

Your LEA may not receive all reports listed on this slide based on your student enrollment situations

- (FTES-001) FTE Total by Fund Pattern
- (FTES-002) FTE Total by Student and Fund Pattern
- (FTES-003) FTE Total by Student
- (FTES-004) FTE Summary of Students with Adjustments
- (FTES-005) FTE Daily Summary Report – Students District is Educating
- (FTES-006) FTE Daily Summary Report – Students Initially Funded at District
- (FTES-007) FTE Daily Summary Report – Transfers

Open the FTE Summary Reports

Collection Request / Report Name	LEA	Fatal	Critical	Warn	Info	Total	Category	Data Set	Field Name	Process Date	Last Upd Date	Submission	Help Page
▼ Midyear Student Collection (FY26) (2026S2TRD)												(Count: 13)	
✅ (FTED-001) FTE Detail		22	4	0	2040	2066	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help ...
✅ (FTED-003) FTE Adjustments		1	11	24	0	36	Funding					own	Help ...
✅ (FTED-006) Partial Enrollment Funded Gifted Student		0	0	0	93	93	Funding					own	Help ...
✅ (FTES-001) FTE Total by Fund Pattern		0	0	0	5	5	Funding					own	Help ...
✅ (FTES-002) FTE Total by Student and Fund Pattern		0	0	0	2010	2010	Funding					own	Help ...
✅ (FTES-003) FTE Total by Student		0	0	0	1977	1977	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help ...
✅ (FTES-004) FTE Summary of Students with Adjustments		0	0	0	26	26	Funding Reports	S		01/12/26 17:16	01/09/26 03:34	1 Unknown	Help ...
✅ (FTES-005) FTE Daily Summary Report - Students District is Educating											/26 03:29	1 Unknown	Help ...
✅ (FTES-006) FTE Daily Summary Report - Students Initially Funded at District											/26 03:32	1 Unknown	Help ...
✅ (FTES-007) FTE Daily Summary Report - Transfers											/26 03:42	1 Unknown	Help ...
✅ (FTES-008) Enrolled ADM FTE Summary		0	0	0	4	4	Funding Reports	S		01/07/26 17:16	01/13/26 03:26	1 Unknown	Help ...
✅ (FTES-009) FTE Subgroup Summary - Non-Transfers		0	0	0	1	1	Funding Reports	S		01/07/26 17:16	01/13/26 03:26	1 Unknown	Help ...
✅ (FTES-010) FTE Subgroup Summary - Transfers		0	0	0	2	2	Funding Reports	S		01/07/26 17:16	01/08/26 03:30	1 Unknown	Help ...

Your LEA may not receive all reports listed on this slide based on your student enrollment situations

We are going to review the FTE Summary Reports and Daily Summary Reports in the upcoming slides

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Reviewing the FTE Summary Reports

(FTES-001) FTE Total by Fund Pattern

Summary by fund pattern with summed original and summed adjusted FTEs (not by Inclusion Code)

	A	B	C
	FTE FUND PTTRN COD ▾	Summed ORIG FTE ▾	Summed ADJSTD FTE ▾
2	CTVC	15.15	15.15
3	NFRG	131.321422	0
4	OJVD	11.5	11.5
5	PSNR	3.364286	3.364286
6	PSRD	96.635713	96.635713
7	RGJV	7706.509439	7705.747071

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(FTES-002) FTE Total by Student and Fund Pattern

Summary by student and fund pattern with summed original and summed adjusted FTEs

	A	B	C	D	E	F	G	H	I
1	SSID	Emis ID	Last Name	First Name	Middle Nam	Bldg IRN	FTE FUND PTTRN CODE	Summed ORIG FTE	Summed ADJSTD FTE
2	AA1111111	J11111111	Last	First	Middle	123456	RGJV	0.5	0.5
3	AA2222222	J22222222	Last	First	Middle	123456	RGJV	1	1
4	AA3333333	J33333333	Last	First	Middle	123456	RGJV	1	1
5	AA4444444	J44444444	Last	First	Middle	123456	RGJV	1	1
6	AA5555555	J55555555	Last	First	Middle	123456	RGJV	1	1
7	AA6666666	J66666666	Last	First	Middle	123456	RGJV	1	1

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(FTES-003) FTE Total by Student

Summary by student with summed original and summed adjusted FTEs (regardless of FTE Fund Pattern Code)

	A	B	C	D	E	F	G	H
1	SSID	Emis ID	Last Name	First Name	Middle Name	Bldg IR	Summed ORIG FTI	Summed ADJSTD FTE
2	AA1111111	J11111111	Last	First	Middle	123456	0.5	0.5
3	AA2222222	J22222222	Last	First	Middle	123456	1	1
4	AA3333333	J33333333	Last	First	Middle	123456	1	1
5	AA4444444	J44444444	Last	First	Middle	123456	1	1
6	AA5555555	J55555555	Last	First	Middle	123456	0.678571	0
7	AA16666666	J66666666	Last	First	Middle	123456	1	1

(FTES-004) FTE Summary of Students with Adjustments

Summary by student with adjustments with summed original and summed adjusted FTEs including the difference

	A	B	C	D	E	F	G Summed	H Summed	I
1	SSID	Emis ID	Last Name	First Name	Middle Name	Bldg IF	ADJSTD FTI	ORIG FTI	Differenc
2	AA1111111	J11111111	Last	First	Middle	123456	0	0.678571	0.678571
3	AA2222222	J22222222	Last	First	Middle	123456	0	1	1
4	AA3333333	J33333333	Last	First	Middle	123456	0	1	1
5	AA4444444	J44444444	Last	First	Middle	123456	0	1	1
6	AA5555555	J55555555	Last	First	Middle	123456	0.835973	0.847458	0.011485
7	AA6666666	J66666666	Last	First	Middle	123456	0	1	1

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Quick Check

FTE Summary Reports can be used to provide a high-level view of student FTE data as well as multiple student level views. The reports can aid in data comparisons based on fund patterns, student totals, and student adjustments.

- Are you reviewing the FTE Summary Reports often?

- Have you tried saving the reports to compare to an updated set of reports?

- Are you sharing these reports with others in your district?

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Understanding the FTE Daily Summary Reports

FTE Daily Summary Reports

- Contain student FTEs calculated from EMIS data that was processed at ten specific times

- Should be reviewed often to identify fluctuations in the number of FTEs being generated from specific submissions

- Contain result codes that are not an indication of an error but rather identify student education/funding situations

- Contain FTE totals separated by unique combinations of

  - Result Code
  - Grade Span Code
  - Economic Disadvantagement Flag

  - Special Education Category Code
  - English Learner Category
  - Gifted Identified Code

FTE Daily Summary Reports, cont'd

- (FTES-005) FTE Daily Summary Report - Students District is Educating
  - Contains FTE totals for students the LEA receiving the report is educating
- (FTES-006) FTE Daily Summary Report - Students Initially Funded at District
  - Contains FTE totals for students the LEA receiving the report is initially funded
- (FTES-007) FTE Daily Summary Report - Transfers
  - Contains FTEs by student situation whose funding is transferred in and out from the LEA receiving the report

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Open the FTE Daily Summary Reports

Collection Request / Report Name	LEA	Fatal	Critical	Warn	Info	Total	Category	Data Set	Field Name	Process Date	Last Upd Date	Submission	Help Page
▼ Midyear Student Collection (FY26) (2026S2TRD)												(Count: 13)	
(FTED-001) FTE Detail		22	4	0	2040	2066	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help ...
(FTED-003) FTE Adjustments		1	11	24	0	36	Funding Reports	S		01/12/26 17:16	01/09/26 03:36	1 Unknown	Help ...
(FTED-006) Partial Enrollment Funded Gifted Student		0	0	0	93	93	Funding Reports	S		01/07/26 17:16	01/08/26 03:31	1 Unknown	Help ...
(FTES-001) FTE Total by Fund Pattern		0	0	0	5	5	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help ...
(FTES-002) FTE Total by Student and Fund Pattern		0	0	0	2010	2010	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help ...
(FTES-003) FTE Total by Student		0	0	0	1977	1977	Funding Reports	S		01/12/26 17:16	01/13/26 03:32	1 Unknown	Help
(FTES-004) FTE Summary of Students with Adjustments													
(FTES-005) FTE Daily Summary Report - Students District is Educating		85	0	0	6	91	Funding Reports	S		01/07/26 17:16	01/13/26 03:29	1 Unknown	Help ...
(FTES-006) FTE Daily Summary Report - Students Initially Funded at District		87	0	0	8	95	Funding Reports	S		01/07/26 17:16	01/13/26 03:32	1 Unknown	Help ...
(FTES-007) FTE Daily Summary Report - Transfers		2	0	0	2	4	Funding Reports	S		01/07/26 17:16	01/08/26 03:42	1 Unknown	Help ...
(FTES-008) Enrolled ADM FTE Summary		0	0	0	4	4	Funding Reports	S		01/07/26 17:16	01/13/26 03:26	1 Unknown	Help ...
(FTES-009) FTE Subgroup Summary - Non-Transfers		0	0	0	1	1	Funding Reports	S		01/07/26 17:16	01/13/26 03:26	1 Unknown	Help ...
(FTES-010) FTE Subgroup Summary - Transfers		0	0	0	2	2	Funding Reports	S		01/07/26 17:16	01/08/26 03:30	1 Unknown	Help ...

LEAs will have up to three FTE Daily Summary Reports

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FTE Run Dates

All three Daily Summary Reports contain the same 10 Run Date columns

- Most recent FTEs are to the left and prior FTEs are to the right
- Run columns can contain zeros at the beginning of a collection
- Thirty-Day Averages can sometimes populate incorrectly until sufficient data is processed

	O	P	Q	R	S	T	U	V	W	X
	LATEST RUN DATE- 01/13/2026	PRIOR RUN DATE- 01/11/2026	SEC PRIOR RUN DATE- 01/09/2026	THIRD PRIOR RUN DATE- 01/08/2026	FOURTH PRIOR RUN DATE- 01/07/2026	WEEK PRIOR RUN DATE- 01/06/2026	TWO WEEK PRIOR RUN DATE- 12/28/2025	MONTH PRIOR RUN DATE- 12/14/2025	TWO MONTH PRIOR RUN DATE- 11/14/2025	THIRTY DAY AVERAGE
	8	8	0	0	0	0	0	0	0	4.923077
	45.431818	45.431818	75.607954	75.607954	75.607954	75.607954	0	0	0	57.651243
	2.397727	2.397727	2.397727	2.397727	2.397727	2.397727	0	0	0	2.397989
	29.795454	29.795454	0	0	0	0	0	0	0	18.610496
	1	1	1	1	1	1	0	0	0	1
	21644.2528	21616.66331	21633.52869	21643.90574	21645.34379	21649.09573	0	0	0	21650.72472

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FTE Run Dates, cont'd

Look for fluctuations in the FTE values as these could affect payments

	O	P	Q	R	S	T	U	V	W	X
1	LATEST RUN DATE- 01/19/2026	PRIOR RUN DATE- 01/16/2026	SEC PRIOR RUN DATE- 01/15/2026	THIRD PRIOR RUN DATE- 01/14/2026	FOURTH PRIOR RUN DATE- 01/13/2026	WEEK PRIOR RUN DATE- 01/12/2026	TWO WEEK PRIOR RUN	MONTH PRIOR	TWO MONTH PRIOR RUN	
2	1.468619	1.468619	1.468619	2	2					
3	0.550627	0.550627	0.550627	1.550627	1.550627	1.55460				
4	1.085208	1.085208	1.085208	1.085208	1.085045	1.0845				
5	2.471996	2.471996								
6	349.744405	388.604894				388.93827				
7	339.963313	339.963313				338.39825				
8	153.956884	153.956884				154.488749				
9	43.781716	43.781716				43.785378				
10	1.619435	1.619435				1.622507				
11	0.996884	0.996884				0.996935				
12	5	5	5	4.480039	4.479106	4.476099				
13	4	4	4	4	4	4				
14	0.324538	0.324538	0.324538	0.318209	0.317596	0.315622				
15	135.137608	135.137608	135.137608	135.668989	135.669666	135.671687				
16	15.784518	15.784518	15.784518	15.784518	15.784968	15.786307	15.791498	0	0	15.788789
17	3.883576	3.883576	3.883576	3.883576	3.883817	3.884536	3.887324	0	0	3.885869
48	1946.588096	1985.448585	1982.943515	1986.051041	1987.13195	1987.175682	1987.319138	0	0	1986.926629
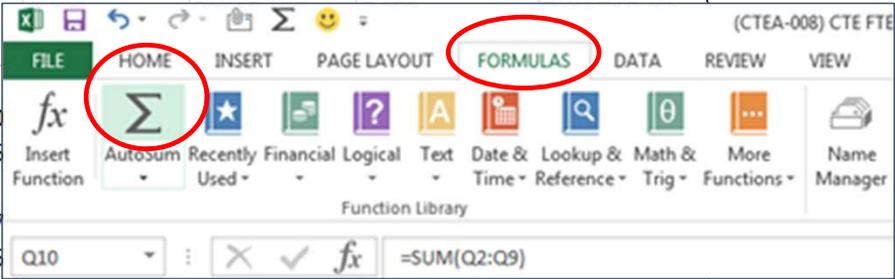
2. The most recent data processing caused a significant drop in FTEs

=SUM(Q2:Q9)

1.   Select the blank cells below the FTE values and then select AutoSum from the Formulas tab to help identify fluctuations

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Error Severity Codes

Error Severity looks at the Thirty Day Average value and compares it to the value from the Latest Run to draw attention to differences that may be of concern

- The Fatal (F) Error Severity Code indicates a drop from the Thirty Day Average value to zero
- Critical (C) indicates a decrease of 10% or more (but not to zero) in the Latest Run
- Warning (W) indicates a decrease of 5% to 10% but not to zero or an increase of 20% or more

Error Severity Codes, cont'd

This example contains a Critical Error Severity Code due to a decrease in FTE between the Latest Run and the Thirty-Day Average

- Remember that the Thirty-Day Averages can be incorrect at the beginning of a collection until enough data has been submitted

	A	B	C	O	P	Q	R	S	T	U	V	W	X
1	MNIFST CODE	RPTING DEST IRN	ERR SEV CODE	LATEST RUN DATE-01/19/2026	PRIOR RUN DATE-01/16/2026	SEC PRIOR RUN DATE-01/15/2026	THIRD PRIOR RUN DATE-01/14/2026	FOURTH PRIOR RUN DATE-01/13/2026	WEEK PRIOR RUN DATE-01/12/2026	TWO WEEK PRIOR RUN DATE-01/05/2026	MONTH PRIOR RUN DATE-12/20/2025	TWO MONTH PRIOR RUN DATE-11/20/2025	THIRTY DAY AVERAGE
2	2026S2TRD	Trad IRN	C	1.468619	1.468619	1.468619	2	2	2	2	0	0	1.906227
3	2026S2TRD	Trad IRN	C	0.550627	0.550627	0.550627	1.550627	1.550627	1.554606	1.564706	0	0	1.382831
4	2026S2TRD	Trad IRN	C	1.085208	1.085208	1.085208	1.085208	1.085045	1.08452	1.082484	0	0	1.271147
5	2026S2TRD	Trad IRN	C	2.471996	2.471996	2.471996	3	3	3	3	0	0	2.906823
6	2026S2TRD	Trad IRN	C	349.744405	388.604894	388.604894	388.392836	388.934676	388.938272	388.953705	0	0	389.450507
7	2026S2TRD	Trad IRN	I	339.963313	339.963313	337.458243	338.391318	338.392962	338.398257	338.412527	0	0	338.540432
8	2026S2TRD	Trad IRN	I	153.956884	153.956884	153.956884	154.484888	154.485802	154.488749	154.500177	0	0	154.401053
9	2026S2TRD	Trad IRN	I	43.781716	43.781716	43.781716	43.781716	43.782582	43.785378	43.796221	0	0	43.79058

Critical (C) indicates a decrease of 10% or more (but not to zero) in the Latest Run

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(FTES-005) Students District is Educating

- Includes FTEs for students the LEA is educating regardless if the district is initially funded or if the funding will transfer to another LEA

- Result Code is FT0100 - Students LEA is educating
  - This is the only result code on the FTES-005 Report
  - Can appear for any LEA type

(FTES-006) Students Initially Funded at District

- Includes FTEs of students for which the LEA is initially funded
- Generated for most LEA types, except ESCs and State schools
- Contains up to seven different Result Codes indicating the LEA is initially funded and breaks down transfer information by student situation
  - Each row on the FTE Detail Report will count in only one result code
  - JVSDs, Community schools, and STEM districts receive only Result Code FT0110 on their report
- Displays FTEs as initially funded, positive amounts

(FTES-006) Initially Funded Result Codes

- FT0110 - Initially Funded, No Transfer
- FT0111 - Preschool Students Initially Funded, Transferred to the ESC
- FT0112 - Open Enrolled Preschool Students Initially Funded at the LEA and Funds Transferred to Another District
- FT0113 - Preschool Students Initially Funded at the LEA Transferred to a CBDD

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(FTES-006) Initially Funded Result Codes, cont'd

- FT0114 - Initially Funded at the LEA Transferred to a JVSD
  - Used for Contract Career Tech transfers from the sending district to the JVSD
- FT0116 - Initially Funded at the LEA Transferred to Another District
  - Used for special education cooperative students and contract career-tech students
- FT0119 - JVSD/Compact 20% counted in sending district's enrolled ADM
  - Appear on sending LEA's FTE Detail with inclusion code = PART

(FTES-007) Transfers

- Contains FTEs that will either transfer in or out from the LEA receiving the report

- Displays FTEs that transfer in as positive amounts and FTEs that transfer out as negative amounts

- Can be generated for any LEA type

- Includes FTEs for students who are
  - in preschool open enrollment situations
  - in specific non-open enrollment situations
  - preschool students attending an ESC

(FTES-007) Transfers Result Codes

- FT0150 - Preschool open enrolled in, initially funded elsewhere and funding transferred to educating LEA (positive amount)

- FT0160 - Preschool open enrolled out, initially funded then funding is transferred to the educating LEA (negative amount)

- FT0170 - Non open enrolled in, initially funded elsewhere then funding is transferred to educating LEA (positive amount)

- FT0180 - Non open enrolled out, initially funded then funding is transferred to the educating LEA (negative amount)

(FTES-007) Transfers Result Codes, cont'd

- FT0210 - ESC Preschool student received from the resident district or a non-open enrolled district that is not the resident district; funding is transferred to the ESC from the district (positive amount)

- FT0220 - Preschool students sent to an ESC from the resident district or from a non-open enrolled district that is not the resident district; funding is transferred from the district to the ESC (negative amount)

- FT0221 - Preschool students sent to a County Board of Developmental Disabilities; funding is transferred to the County Board of Developmental Disabilities (negative amount)

Quick Check

FTE Daily Summary Reports are helpful to identify fluctuations in FTEs that could affect funding. They can also be used to follow the flow of FTE funding based on student situations.

- Are you checking the Daily Summary Reports often to avoid any negative impacts on FTE funding?

- Do the numbers of FTE generated for the various attending situations align with your population of students?

- Are you sharing these reports with others in your district?

Reviewing Your Student Data While Aligning FTE Reports with Payments

FTE Reports Level 2 Open, Closed, and Archived

- Level 2 FTE reports in a closed collection contain the data that was last processed for that collection
  - Can be used to provide a historical view of data as of the close of that collection
- Level 2 FTE reports in an open collection contain the most recently processed data
  - Should be used to verify current data in preparation for data to be pulled for a payment and in preparation for the close of the collection
- Archived reports are generated when data is pulled for payments
  - Can be used to align data with payments

Important

- Payments issued early in the fiscal year can use prior year data to generate the payment
  - Archived EMIS reports aligned with a specific payment will not align with that payment when prior year data is used
- Payment reports and archived EMIS reports sometimes do not match perfectly due to
  - Data being pulled for payment and EMIS reports being archived on different dates
  - Rounding from six decimal places in EMIS reports to two decimal places on payment reports

Accessing Archived FTE Reports

Select the Archive Tab to access Archived FTE Reports

| Collection Requests | Collection Status | Submissions | Progress | Reports | **Archives** | Messages | Resources | Preferences |

Archived Files

Add a date in the filter to narrow results; use a date just prior to the data pull date

Leave Collection Request filter set to "All" to receive both FTE and CTE FTE Reports

Archived Files and Reports

Archived Files and Reports | Create Archives

Archived Files and Reports

...signaled the archiving of a Level 2 report, or because a collection request was deleted and all its data was archived.
You can select the Type of archive (or both), in the filter options.

Filter Options

LEA: All authorized	**Collection Request:** All	**School Year:** All	**Category:** All
LEA IRN:	**Report Name:** All	**Type:** Both	
Archived on or after: 01/05/2026	**and on or before:** (mm/dd/yyyy)		

Output Option

Group By: ● Category ○ Report or File Name ○ Collection Request ○ None

Zip File: ☐ Combine all files into a compressed .zip file

List Archives | Restore Defaults | Reload all Archived Files and Reports

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Archive Reports

FTE and CTE FTE Reports are captured in the Archive when data is pulled for payment

- **Typically, data is pulled two Mondays prior to payment**

- Home > Finance & Funding > School Payment Reports, "State Foundation Payment Dates by Fiscal Year"

Category / Report or Archived File	Report Name	As of Date	LEA	Collection Request	File Size	Type
▼ CTE					(Count: 4)	
📄 Jan_No1_FY26_TRAD_Payment	(CTEA-005) CTE FTE Summary by Category	12/29/2025 10:09:00		FY26 L Stf Crs Init (2026L1CTR)	1 kb	Level 3 report
📄 Jan_No1_FY26_TRAD_Payment	(CTEA-000) CTE FTE Detail	12/29/2025 10:08:00				
📄 Jan_No2_FY26_TRAD_Payment	(CTEA-005) CTE FTE Summary by Category	01/14/2026 12:42:00				
📄 Jan_No2_FY26_TRAD_Payment	(CTEA-000) CTE FTE Detail	01/14/2026 12:40:00				
▶ Flat File/CSV Data					(Count: 1)	
▼ Funding					(Count: 12)	
📄 Jan_No1_FY26_TRAD_Payment	(FTES-010) FTE Subgroup Summary - Transfers	12/29/2025 10:05:00				report
📄 Jan_No1_FY26_TRAD_Payment	(FTES-009) FTE Subgroup Summary - Non-Transfers	12/29/2025 10:03:00				report
📄 Jan_No1_FY26_TRAD_Payment	(FTES-008) Enrolled ADM FTE Summary	12/29/2025 10:03:00				report
📄 Jan_No1_FY26_TRAD_Payment	(FTES-001) FTE Total by Fund Pattern	12/29/2025 10:01:00				report
📄 Jan_No1_FY26_TRAD_Payment	(FTED-003) FTE Adjustments	12/29/2025 10:00:00				report
📄 Jan_No1_FY26_TRAD_Payment	(FTED-001) FTE Detail	12/29/2025 09:57:00				report

CTE Reports - JVSDs and Traditional districts use the "TRAD" report and Community schools use the "CS"

January #1 payment data was pulled December 29th, while the January #1 payment date was January 12th

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Archived FTE Reports that Align with Payments

- In this series of slides, we will demonstrate how reports from the Archive Tab align with payments for various LEA types
  - (FTED-001) FTE Detail Report (Current year data including preschool)
  - (FTES-008) Enrolled ADM FTE Summary (Current year and three prior, no preschool)
  - (FTES-009) FTE Subgroup Summary – Non-Transfers (Current year data, no preschool)
  - (FTES-010) FTE Subgroup Summary – Transfers (Current year data, no preschool)
  - (CTEA-000) CTE FTE Detail (Current year CTE data)
- This is an effective way to get to know your data and to verify students are being properly FTE funded

Payment Reports

https://reports.education.ohio.gov/finance/foundation-payment-report

Process Reports

LEA Type
Traditional School District   × ▾

Fiscal Year
2026

Payment Date
January #1 (Jan 09, 2026)   × ▾

LEA (Select one of the following)

● Specific LEA

Choose...   ▾

School Finance Payment Reports (Select one of the following)

Choose report type..

Statement Of Settlement

Payment Comparison

1. Select LEA type, Fiscal Year and "Go"

2. Select Payment Date - for this demonstration we will use January #1 for Traditional districts and ESCs, and January for JVSDs, Community schools, and STEM districts

3. Select your LEA

4. We will match Archived EMIS report data to some of the reports in the dropdown menu.

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Payment Reports Aligned with EMIS Reports

- Traditional districts, Community/STEM schools, JVSDs
  - Detailed School Funding Payment Report, SFPR (K-23) Current Year Data
  - Base Cost (K-23) Prior 3 Years Data
  - Other Adjustments (PS-23) Current Year Data
- Traditional districts and ESCs
  - Preschool Special Education (PS) Current Year Data
- Traditional districts
  - Educational Service Center Deduction (PS) Current Year Data
- This is not a complete list of payment reports that contain EMIS data
- We will begin with the Detailed SFPR

Enrolled ADM and Special Education ADM

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
January #1 Payment, Data as of 12/29/2025

Name: County:

Statewide Factors

s1   Average Base Cost Per-Pupil
s2   Average Career-Technical Base Cost Per-Pupil
s3   Weighted Economically Disadvantaged Percentage

District Factors

a	Enrolled ADM		2,003.13
	a1	Grades K-6 FTE	1,091.32
b	Per-Pupil Amounts and State Share Percentage		
	b1	Local Capacity (see Line C7 on the Local Capacity Report)	$4,785.18
	b2	Base Cost (see Line G on the Base Cost Report)	$8,164.40
	b3	State Share of the Base Cost [if (b2-b1)>(b2*0.1) then (b2-b1) else (b2*0.1)]	$3,379.22
	b4	State Share Percentage [b3/b2]	41.389690%
c	Special Education ADM [c1+c2+c3+c4+c5+c6]		273.32
	c1	Category 1	40.83
	c2	Category 2	176.75
	c3	Category 3	8.00
	c4	Category 4	3.00
	c5	Category 5	9.81
	c6	Category 6	34.93

Use the "Archived FTE Detail to Detailed SFPR Workbook", to view the students who make up Enrolled ADM and Special Education ADM

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What is Enrolled ADM?

- FTEs of students that are adjusted, based on attending situations, and is used in determining Base Cost

- The current year's Enrolled ADM will be demonstrated in two ways
  - Archived (FTED-001) FTE Detail Report contains individual students that can be filtered to determine the current year Enrolled ADM
  - Current and prior years Enrolled ADM has been added to the Archived (FTES-008) Enrolled ADM FTE Summary Report
    - Column H - TOTAL ENRL ADM FTE

- In the next series of slides, we will filter and sum student FTEs on the Archived (FTED-001) FTE Detail Report and add them to the FY26 Archived FTE Detail to Detailed SFPR Workbook to identify the Enrolled ADM and Special Education ADM

Enrolled ADM on Detailed SFPR – Traditional District

Using the Archived FTE Detail report, filter on each combination of Fund Pattern Code and Inclusion Code, then sum the Adjusted FTE and enter it (all decimals) into the appropriate cell

	Fund Pattern	Inclusion Code	Sum the following	ADJUSTED FTE	Enrolled ADM	LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
1	Table 1 : Traditional District - Enrolled ADM					
2	Fund Pattern	Inclusion Code	Sum the following	ADJUSTED FTE	Enrolled ADM	LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
3	CTID	FULL	ADJUSTED FTE * 120%		0.00	Resident of district A attends **district B** (not via OE) then on to a third district C or JVSD for CT
4	CTOP	FULL	ADJUSTED FTE * 120%		0.00	Student OE from one district to **another** (A to B) then on to a third district or JVSD for CT
5	CTVC	FULL	ADJUSTED FTE * 120%		0.00	Resident of **district A** and attends district B for CT
6			Subtotal 1		0.00	
7	KGTO	FULL	ADJUSTED FTE * 50%		0.00	OE KG student paying tuition for all day KG **(Educating District)**
8	KGTU	FULL	ADJUSTED FTE * 50%		0.00	Resident or Non-Resident (not OE) KG student paying tuition for all day KG **(Educating District)**
9			Subtotal 2		0.00	
10	CTCR	FULL	ADJUSTED FTE * 100%		0.00	Community school student to **DOR** for CT
11	OPDD	FULL	ADJUSTED FTE * 100%		0.00	Student OE in from another district **(Educating District)**
12	RGJV	FULL	ADJUSTED FTE * 100%		0.00	Resident and Non-Resident Students being educated at **traditional district** (Not OE or CT). Includes students reported by **DOR** as Sent to CE.
13	SPCO	FULL	ADJUSTED FTE * 100%		0.00	Students educated at another district's Special Education Cooperative **(DOR)**
14			Subtotal 3		0.00	
15	JVNR	PART	ADJUSTED FTE * 20%		0.00	Resident of District A, enrolled at **District B** (not OE) then to a JVSD
16	OJVD	PART	ADJUSTED FTE * 20%		0.00	Direct Enrollment to a Non-Jointure JVSD (OE) **(DOR)**
17	OJVR	PART	ADJUSTED FTE * 20%		0.00	Resident of District A, attending **District B** via OE then to a JVSD that is within the jointure of both A and B
18	OPID	PART	ADJUSTED FTE * 20%		0.00	Resident of District A, attending **District B** via OE then to a JVSD that is not within the jointure of either A or B
19	RGJV	PART	ADJUSTED FTE * 20%		0.00	Students educated by a JVSD (not OE or CT) **(DOR)**
20			Subtotal 4		0.00	
21	Line a: Enrolled ADM		Total (Sum of Subtotals 1-4)		0.00	

Traditional tab

Result will be the Enrolled ADM - Match Enrolled ADM to the Detailed SFPR Slide 40

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Special Education ADM on Detailed SFPR – Traditional

Using the Archived FTE Detail report, filter on each combination of Fund Pattern Code and Inclusion Code, then sum the Adjusted Special Education CAT FTE and enter it (all decimals) into the appropriate cell

	Table 2: Traditional District - Special Education ADM		Sum the following	ADJ SPECED CAT FTE	Special Education ADM	LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for the row.
23						
24	Fund Pattern	Inclusion Code				(Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
25	CTID	FULL	ADJ SPECED CAT FTE *100%		0.00	Resident of district A attends **district B** (not via OE) then on to a third district C or JVSD for CT
26	CTOP	FULL	ADJ SPECED CAT FTE *100%		0.00	Student OE from one district to **another** (A to B) then on to a third district or JVSD for CT
27	CTVC	FULL	ADJ SPECED CAT FTE *100%		0.00	Resident of **district A** and attends district B for CT
28	CTCR	FULL	ADJ SPECED CAT FTE *100%		0.00	Community school student to **DOR** for CT
29	OPDD	FULL	ADJ SPECED CAT FTE *100%		0.00	Student OE in from another district **(Educating District)**
30	RGJV	FULL	ADJ SPECED CAT FTE *100%		0.00	Resident and Non-Resident Students being educated at **traditional district** or **JVSD** (Not OE or CT). Includes students reported by **DOR** as Sent to CE.
31	SPCO	FULL	ADJ SPECED CAT FTE *100%		0.00	Students educated at another district's Special Education Cooperative **(DOR)**
32	KGTO	FULL	ADJ SPECED CAT FTE *50%		0.00	OE KG student paying tuition for all day KG **(Educating District)**
33	KGTU	FULL	ADJ SPECED CAT FTE *50%		0.00	Resident or Non-Resident (not OE) KG student paying tuition for all day KG **(Educating District)**
34	**Line c: Special Education ADM**		Total		**0.00**	

Traditional tab

Result will be the Special Education ADM – Match to Detailed SFPR on Slide 40

Can also be broken down by special education category by filtering on each category

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Multiple ADMs on Detailed SFPR – COMM/STEM

Using the Archived FTE Detail report, filter on each combination of Fund Pattern Code and Inclusion Code, then sum the Adjusted FTE or Adjusted Special Education FTE and enter it into the appropriate cell

COMM STEM tab

	A	B	C	D	E	F	G	H
1	Table 3: Community School/STEM District							LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for
2	Fund Pattern		Inclusion Code		Sum the following	ADJUSTED FTE	Enrolled ADM	the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
3	COMM		FULL		ADJUSTED FTE * 100%		0.00	Student educated at a **Community School**
4	STEM		FULL		ADJUSTED FTE * 100%		0.00	Student educated at a **STEM District**
5					Subtotal 1		0.00	
6	KGTU		FULL		ADJUSTED FTE * 50%		0.00	KG student educated by a **Community school** or STEM district who is paying tuition for all day KG
7					Subtotal 2		0.00	
8	Line a: Enrolled ADM				Total (Sum of subtotals 1 and 2)		0.00	
9								
10								
11	Table 4: Community School/STEM District -							
12	CTE at JVSD or CTPD							LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for
13	Fund Pattern		Inclusion Code		Sum the following	ADJUSTED FTE	Enrolled ADM	the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
14	CTCR		PART		ADJUSTED FTE * 100%		0.00	**Community School** Student to DOR for CT
15	CTCS		PART		ADJUSTED FTE * 100%		0.00	**Community School** Student attending a JVSD for CT
16	Line f: Career-Tech Students Educated at JVSD or CTPD				Total		0.00	
17								
18								
19	Table 5: Community School/STEM District - Special Education ADM					ADJ SPECED		LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for
20	Fund Pattern		Inclusion Code		Sum the following	CAT FTE	Enrolled ADM	the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
21	COMM		FULL		ADJ SPECED CAT FTE * 100%		0.00	Student educated at a **Community School**
22	STEM		FULL		ADJ SPECED CAT FTE * 100%		0.00	Student educated at a **STEM District**
23	KGTU		FULL		ADJ SPECED CAT FTE * 50%		0.00	KG student educated by a **Community school** or STEM district who is paying tuition for all day KG
24	Line b: Special Education ADM				Total		0.00	

Result will be the Enrolled ADM, Career Tech at JVSD or CTPD, and Special Education ADM

Multiple ADMs on Detailed SFPR – JVSD

Using the Archived FTE Detail report, filter on each combination of Fund Pattern Code and Inclusion Code, then sum the Adjusted FTE or Adjusted Special Education FTE and enter it into the appropriate cell

Table 6: JVSD - Enrolled ADM

Fund Pattern	Inclusion Code	Sum the following	ADJUSTED FTE	Enrolled ADM	LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
CTCS	FULL	ADJUSTED FTE * 100%		0.00	Community School Student attending a **JVSD** for CT
JVNR	FULL	ADJUSTED FTE * 100%		0.00	Resident of District A, attending District B (not OE) then to a **JVSD**
OJVD	FULL	ADJUSTED FTE * 100%		0.00	Direct Enrollment to a Non-Jointure **JVSD** (OE)
OJVR	FULL	ADJUSTED FTE * 100%		0.00	Resident of District A, attending District B via OE then to a **JVSD** that is within the jointure of both A and B
OPID	FULL	ADJUSTED FTE * 100%		0.00	Resident of District A, attending District B via OE then to a **JVSD** that is not within the jointure of either A or B
RGJV	FULL	ADJUSTED FTE * 100%		0.00	Students educated at a jointure **JVSD** (not OE or CT)
Line a: Enrolled ADM		Total		**0.00**	

Table 7: JVSD - Special Education ADM

Fund Pattern	Inclusion Code	Sum the following	ADJUSTED FTE	Enrolled ADM	LEA in bold is the entity who will see the Fund Pattern Code and Inclusion Code combination for the row. (Open Enrollment = OE, Contract Career Tech = CT, District of Residence = DOR)
CTCS	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Community School Student attending a **JVSD** for CT
JVNR	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Resident of District A, attending District B (not via OE) then to a **JVSD**
OJVD	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Direct Enrollment to a Non-Jointure **JVSD** (OE)
OJVR	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Resident of District A, attending District B via OE then to a **JVSD** that is within the jointure of both A and B
OPID	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Resident of District A, attending District B via OE then to a **JVSD** that is not within the jointure of either A or B
RGJV	FULL	ADJUSTED SPECED CAT FTE * 100%		0.00	Students educated at a jointure **JVSD** (not OE or CT)
Line b: Special Education ADM		Total		**0.00**	

JVSD tab

Result will be the Enrolled ADM and Special Education ADM

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Detailed SFPR – Additional Values

d		Disadvantaged Pupil Impact Aid (DPIA) Data			
	d1	Weighted Economically Disadvantaged ADM [lesser of ((d1a*0.75)+ (d1b*0.25)) and a]			1,619.85
		d1a	FY25 Economically Disadvantaged ADM	1,977.31	
		d1b	FY26 Directly Certified ADM	547.49	
	d2	Economically Disadvantaged Percentage [d1/a]		80.866119%	
	d3	Economically Disadvantaged Index [(d2/s3) ^2]		2.08049457	
e		English Learners ADM [e1+e2+e3]			6.00
	e1	Category 1		0.00	
	e2	Category 2		3.00	
	e3	Category 3		3.00	
f		Gifted [f1+f2]			345.50
	f1	Grade K-8 FTE		186.77	
	f2	Grade 9-12 FTE		158.73	
g		Career Technical Education FTE [g1+g2+g3+g4+g5]			76.77
	g1	Category 1		38.18	
	g2	Category 2		27.35	
	g3	Category 3		0.92	
	g4	Category 4		10.32	
	g5	Category 5		0.00	
h		Open Enrollment Data			
	h1	Prior Year Open Enrollment In		184.69	
	h2	Current Year Open Enrollment In		193.84	

Filters added to the Archived FTE and CTE FTE reports and will match to most of these values

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Filter Archived FTE Detail Report

- Filter out (and keep them filtered out as additional filters are selected)
  - State Equivalent Grade Level = Preschool
  - Inclusion Codes = NONE and PART
  - Note that students with Fund Pattern Code KGTU, FTE will need to multiplied by .5
- Set the below filters and remove before moving to the next bullet
  - FY25 Economic Disadvantagement = Y, then Sum Adjusted FTE (data comes from FY25 FTED-001 Final No2 Payment)
  - FY26 Directly Certified ADM - Sum Adjusted CNDC FTE
  - Filter English Learner Fund Category = 1, 2, 3 (separate or together), then Sum Adjusted FTE
  - Gifted - Sum Adjusted Gifted FTE, also, could filter grade levels K-8 and 9-12
  - Career Technical Education - Sum Enrolled ADM CTE FTE for total CTE FTE
    - or filter Archived CTE FTE report by category (1,2,3,4,5) and sum Adjusted FTE
  - Current Year Open Enrolled in – Filter on OPDD, then sum Adjusted FTE
- These numbers can also be found on the FTES-009 and FTES-010 reports which will be reviewed on the next slides

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(FTES-009) FTE Subgroup Summary – Non-Transfers

	A	B	C	D	E	F	G	H	I	J
1	RPT DEST IRN	LEVEL 2 REC TYPE CODE	REC TYPE DESCR	RESULT CODE	RESULT DESCR	FTE GRADE SPAN CODE	FTE GRADE SPAN DESCR	ERR SEV CODE	FTE TYPE NAME	TOTAL ADJSTD FTE
2	TRAD IRN	FTES-009	FTE Subgroup Total - Non-Transfers	FT0240	Non-transfers	NA	Grade Span Not Applicable	I	Direct	1978.924412

Columns K through Z will align with lines d-g on the Detailed SFPR

Important Note: If your LEA has an FTES-010 Transfers report, you must include "Out" values – See next slide

K	L	M	N	O	P
ECON DISADV FTE	GIFTED FTE	CNDC FTE	ENGLISH LEARNER CAT 1 FTE	ENGLISH LEARNER CAT 2 FTE	ENGLISH LEARNER CAT 3 FTE
1978.111356	345.496347	547.489864	0	3	3

Q	R	S	T	U	V	W	X	Y	Z	AA
SPECED CAT 1 FTE	SPECED CAT 2 FTE	SPECED CAT 3 FTE	SPECED CAT 4 FTE	SPECED CAT 5 FTE	SPECED CAT 6 FTE	CTE FUND CAT 1 FTE	CTE FUND CAT 2 FTE	CTE FUND CAT 3 FTE	CTE FUND CAT 4 FTE	CTE FUND CAT 5 FTE
40.831512	175.074646	7	3	9.806841	34.372439	38.182863	27.298014	0.922226	10.316187	0

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(FTES-010) FTE Subgroup Summary – Transfers

Report includes students who are enrolled in Contract Career Tech or Special Education Cooperative Programs with FTEs transferred in or out

	A	B	C	D	E	F	G	H	I	J	K
1	RPT DEST IRN	LEVEL 2 REC TYPE CODE	REC TYPE DESCR	RESULT CODE	TRNSFR TO IRN	TRNSFR FROM IRN	RESULT DESCR	FTE GRADE SPAN CODE	FTE GRADE SPAN DESCR	ERR SEV CODE	FTE TYPE NAME
4	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0243	------	TRAD IRN	Special education cooperative transfer-in	HS	Grade 09-12	I	SpecEdCo
5	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0244	TRAD IRN	------	Special education cooperative transfer-out	MS	Grade 07-08	I	SpecEdCo

L	M	N	O	P	Q	R
TOTAL ADJSTD FTE	ECON DISADV FTE	GIFTED FTE	CNDC FTE	ENGLISH LEARNER CAT 1 FTE	ENGLISH LEARNER CAT 2 FTE	ENGLISH LEARNER CAT 3 FTE
2	2	0		0	0	0
1	1	0	0	0	0	0

Other Results Codes Include:
FT0241 Contract vocational transfers- in
FT0242 Contract vocational transfers- out

Include "Out" FTEs from this report with those from prior slide

S	T	U	V	W	X	Y	Z	AA	AB	AC
SPECED CAT 1 FTE	SPECED CAT 2 FTE	SPECED CAT 3 FTE	SPECED CAT 4 FTE	SPECED CAT 5 FTE	SPECED CAT 6 FTE	CTE FUND CAT 1 FTE	CTE FUND CAT 2 FTE	CTE FUND CAT 3 FTE	CTE FUND CAT 4 FTE	CTE FUND CAT 5 FTE
0	1	0	0	1	0	0	0	0	0	0
0	0	1	0	0	0	0	0	0	0	0

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Combining the FTES-009 and FTES-010 FTEs

1. Add together values in the FTES-009 with the same columns on the FTES-010 transfers out only

FTES-009 Report

K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
ECON DISADV FTE	GIFTED FTE	CNDC FTE	ENGLISH LEARNER CAT 1 FTE	ENGLISH LEARNER CAT 2 FTE	ENGLISH LEARNER CAT 3 FTE	SPECED CAT 1 FTE	SPECED CAT 2 FTE	SPECED CAT 3 FTE	SPECED CAT 4 FTE	SPECED CAT 5 FTE	SPECED CAT 6 FTE	CTE FUND CAT 1 FTE	CTE FUND CAT 2 FTE	CTE FUND CAT 3 FTE	CTE FUND CAT 4 FTE	CTE FUND CAT 5 FTE
1978.111356	345.496347	547.489864	0	3	3	40.831512	175.074646	7	3	9.806841	34.372439	38.182863	27.298014	0.922226	10.316187	0

FTES-010 Report

Include only transfers out

D	E	F		I	J	K	L	M	N
RESULT CODE	TRNSFR TO IRN	TRNSFR FROM IRN	RESULT DESCR	GRADE SPAN COD	FTE GRADE SPAN DESCR	ERR SEV CODE	FTE TYPE NAME	TOTAL ADJSTD FTE	ECON DISADV FTE	GIFTED FTE
FT0244	TRAD IRN	------	Special education cooperative transfer-out	MS	Grade 07-08	I	SpecEdCo	1	1	0

O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
CNDC FTE	ENGLISH LEARNER CAT 1 F	ENGLISH LEARNER CAT 2 F	ENGLISH LEARNER CAT 3 F	SPECED CAT 1 F	SPECED CAT 2 F	SPECED CAT 3 F	SPECED CAT 4 F	SPECED CAT 5 F	SPECED CAT 6 F	CTE FUND CAT 1 F	CTE FUND CAT 2 F	CTE FUND CAT 3 F	CTE FUND CAT 4 F	CTE FUND CAT 5 F
0	0	0	0	0	0	1	0	0	0	0	0	0	0	0

2. Match to values on Slides 40 (SPED) and 46.

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What is Base Cost Enrolled ADM?

- Uses Enrolled ADM
  - Contains FTE data that is divided into specific categories
  - Is the larger of the prior year or trailing 3-year average
  - Can be verified using the Archived (FTES-008) Enrolled ADM FTE Summary – Prior three years data rows
- Archived (FTES-008) Enrolled ADM FTE Summary
  - Combination of three prior years data and the current year
  - First three rows contain prior three years data
  - Last row contains current year data at the time data was pulled for the payment

Archived (FTES-008) Enrolled ADM FTE Summary

Contains 4 fiscal year's data, we will use 2026 to match to the Detailed SFPR and the prior three years for Base Cost Enrolled ADM

	A	B	C	D	E	F	G
1	RPT DEST IRN	FISCAL YEAR	LEVEL 2 REC TYPE CODE	REC TYPE DESCR	RESULT CODE	RESULT DESCR	ERR SEV CODE
2	TRAD IRN	2023	FTES-008	FTE Summary Total - Base Enrolled ADM	FT0230	Base Enrolled ADM	I
3	TRAD IRN	2024	FTES-008	FTE Summary Total - Base Enrolled ADM	FT0230	Base Enrolled ADM	I
4	TRAD IRN	2025	FTES-008	FTE Summary Total - Base Enrolled ADM	FT0230	Base Enrolled ADM	I
5	TRAD IRN	2026	FTES-008	FTE Summary Total - Base Enrolled ADM	FT0230	Base Enrolled ADM	I

Columns I-Q - Specific categories in current funding model

Enrolled ADM column

Enrolled ADM for FY26 January #1 on slide 40

H	I	J	K	L	M	N	O	P	Q
TOTAL ENRL ADM FTE	KG ENRL ADM FTE	KG TUITION ENRL ADM FTE	GRADE 1-3 ENRL ADM FTE	GRADE 4-8 NON-CTE ENRL ADM FTE	GRADE 9-12 NON-CTE ENRL ADM FTE	GRADE 4-12 ENRL ADM CTE FTE	GRADE 4-8 JVSD FTE	GRADE 9-12 JVSD FTE	GRADE 9-12 ENRL ADM FTE
2022.450732	160.883252	0	458.103901	784.786777	475.83184	117.852505	0	124.962286	559.270562
1993.488857	135.891752	0	471.394667	774.320827	499.687657	87.911526	0	121.412141	560.48114
2002.74105	156.904279	0	484.648719	772.453127	482.109515	81.191658	0	127.168759	539.683813
2003.128834	134.705068	0	492.597642	769.690708	506.211704	76.71929	0	116.022108	561.899073

The calculation for Total Enrolled ADM FTE in Column H for FY26 is =I5+J5*0.5+K5+L5+M5+N5+O5*0.2+P5*0.2 for traditional districts, and =I5+J5*0.5+K5+L5+M5+N5 for JVSD, COMM, and STEM

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Base Cost Report - Average or FY25?

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Base Cost - Traditional School District
January #1 Payment, Data as of 12/29/2025

This district's Base Cost uses the average since it's larger than FY25

District Factors

a	Number of School Buildings	3
b	Base Cost Enrolled ADM [greater of ((b1+b2+b3)/3) and b3]	2,006.23
b1	Enrolled ADM FY23	2,022.45
b2	Enrolled ADM FY24	1,993.49
b3	Enrolled ADM FY25	2,002.74
b4	Kindergarten FTE	151.23
b5	Grade 1-3 FTE	471.38
b6	Grade 4-8 FTE not in CTE Program	777.19
b7	Grade 9-12 FTE not in CTE Program	510.78
b8	FTE Enrolled in Career Technical Education (CTE) Program	95.65
b9	Grade 9-12 FTE	553.15

If FY25 (b3) was higher than the average, it would have been used for Base Cost Enrolled ADM (b)

To calculate values b4-b9, use the Enrolled ADM average or prior year amount along with the formula from the FTES-008 (slide 52)

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Other Adjustments Report

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Other Adjustments - Traditional School District
January #1 Payment, Data as of 12/29/2025

To match to the Archived FTE Detail, filter to each combination of CTXX and SPCO with Inclusion Codes FULL and NONE then sum Adjusted FTE

1. Filter Archived FTE Detail - CTXX/NONE and SPCO/NONE match to Positive FTEs

Positive FTE and Funding Amount (USAS 12)**

IRN	District	Enrolled FTE	CTE 1	CTE 2	CTE 3	CTE 4	CTE 5	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.6230	0.5905	0.2154	0.1830	0.1570	0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
		2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	N/A
		1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	N/A
		2.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	N/A
Total FTE		5.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	2.00	0.00	N/A
Total Adjustment		$41,208.05	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,277.47	$0.00	$0.00	$44,224.48	$0.00	$100,710.00

District name and IRN will appear here

Negative FTE and Funding Amount (USAS 47*)

IRN	District	Enrolled FTE	CTE 1	CTE 2	CTE 3	CTE 4	CTE 5	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.6230	0.5905	0.2154	0.1830	0.1570	0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
		-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	0.00	N/A
Total FTE		-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	0.00	N/A
Total Adjustment		$-8,241.61	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$-12,234.67	$0.00	$0.00	$0.00	$-20,476.28

2. Filter Archived FTE Detail - CTXX/FULL and SPCO/FULL match to Negative FTEs

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(FTES-010) FTE Subgroup Summary – Transfers

Data for students who are enrolled in Contract Career Tech or Special Education Cooperative Programs with FTEs transferred in or out on this report matches to the Other Adjustments report on the prior slide

	A	B	C	D	E	F	G	H	I	J	K
1	RPT DEST IRN	LEVEL 2 REC TYPE CODE	REC TYPE DESCR	RESULT CODE	TRNSFR TO IRN	TRNSFR FROM IRN	RESULT DESCR	FTE GRADE SPAN	FTE GRADE SPAN DESCR	ERR SEV CODE	FTE TYPE NAME
2	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0243	------	TRAD IRN	Special education cooperative transfer-in	HS	Grade 09-12	I	SpecEdCo
3	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0243	------	TRAD IRN	Special education cooperative transfer-in	HS	Grade 09-12	I	SpecEdCo
4	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0243	------	TRAD IRN	Special education cooperative transfer-in	HS	Grade 09-12	I	SpecEdCo
5	TRAD IRN	FTES-010	FTE Subgroup Total - Transfers	FT0244	TRAD IRN	------	Special education cooperative transfer-out	MS	Grade 07-08	I	SpecEdCo

L	M	N	O	P	Q	R
TOTAL ADJSTD FTE	ECON DISADV FTE	GIFTED FTE	CNDC FTE	ENGLISH LEARNER CAT 1 FTE	ENGLISH LEARNER CAT 2 FTE	ENGLISH LEARNER CAT 3 FTE
2	2	0		0	0	0
1	1	0		0	0	0
2	2	0		0	0	0
1	1	0	0	0	0	0

Possible Other Result Codes:

FT0241 Contract vocational transfers - in

FT0242 Contract vocational transfers - out

CTE and Spec Ed are in opposite positions on FTES-010 versus the Other Adjustments Report

S	T	U	V	W	X	Y	Z	AA	AB	AC
SPECED CAT 1 FTE	SPECED CAT 2 FTE	SPECED CAT 3 FTE	SPECED CAT 4 FTE	SPECED CAT 5 FTE	SPECED CAT 6 FTE	CTE FUND CAT 1 FTE	CTE FUND CAT 2 FTE	CTE FUND CAT 3 FTE	CTE FUND CAT 4 FTE	CTE FUND CAT 5 FTE
0	2	0	0	0	0	0	0	0	0	0
0	0	0	0	1	0	0	0	0	0	0
0	1	0	0	1	0	0	0	0	0	0
0	0	1	0	0	0	0	0	0	0	0

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Other Adjustments Report and Archived FTE Detail

C Preschool Special Education to CBDD (USAS 47*)

[(($4,000 * PreK SpEd FTE) + Each of (PreK SpEd Category FTE * Corresponding Weight * s1 * c * 0.5)) *-1]

IRN	District	PreK SpEd FTE	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N
N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N
Total Adjustment		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0

Filter on Fund Pattern code PBDD on the archived FTE Detail Report

D Net Open Enrollment Preschool Special Education

$-1,587.68

($4,000 * OE PreK SpEd FTE)

District to district preschool open enrollment

Positive FTE and Funding Amount (USAS 1227)

IRN	District	OE PreK SpEd FTE	Total
		0.59	$2,297.95
Total		0.59	$2,297.95

1. Archived FTE Detail Report, Filter on Fund Pattern Code PSOP and PSOT

Negative FTE and Funding Amount (USAS 477)

IRN	District	OE PreK SpEd FTE	Total
		-1.00	$-3,885.63
Total		-1.00	$-3,885.63

2. Filter on Inclusion Code NONE for Open Enrolled In – Positive FTEs

3. Filter on Inclusion Code FULL for Open Enrolled Out – Negative FTEs

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Preschool Special Education Report - Trad

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Preschool Special Education - Traditional School Distr
January #1 Payment, Data as of 12/29/2025

Filter Archived FTE Detail Report to Grade level PS and Inclusion Code FULL, sum the Adjusted FTE

Detailed Calculation
Funding Formula: [(($4,000 * FTE) + (FTE by Category * Applicable Category Weight * Statewide Average Base Cos
* 0.5)) * Proration Factor]

IRN	School District	County	Special Ed Category	Base Amount	FTE	Special Ed Weight	Statewide Average Base Cost Per-Pupil	District State Share Percentage	Proration Factor	Funding
			1	$4,000	18.12	0.2435	$8,241.61	41.389690%	1.00000000	$80,009.51
			2	$4,000	12.78	0.6179	$8,241.61	41.389690%	1.00000000	$64,609.91
			3	$4,000	0.00	1.4845	$8,241.61	41.389690%	1.00000000	$0.00
			4	$4,000	0.00	1.9812	$8,241.61	41.389690%	1.00000000	$0.00
			5	$4,000	3.00	2.6830	$8,241.61	41.389690%	1.00000000	$25,728.28
			6	$4,000	5.01	3.9554	$8,241.61	41.389690%	1.00000000	$53,844.55
Total					**38.92**					**$224,192.25**

District name will appear here

Filter by special education category as needed

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Educational Service Center Deduction – <u>Trad</u>

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Educational Service Center Deduction - Traditional School District
January #1 Payment, Data as of 12/29/2025

This report shows special education PS students where both the ESC and district have reported to EMIS that they agree to transfer funds to the ESC

B Preschool Special Education $-215,583.78

$[((\$4,000 * PreK\ SpEd\ FTE) + Each\ of\ (PreK\ SpEd\ Category\ FTE * Corresponding\ Weight * s1 * a * 0.5))* s2* -1]$

IRN	District	PreK SpEd FTE	SpEd 1	SpEd 2	SpEd 3	SpEd 4	SpEd 5	SpEd 6	Total
			0.2435	0.6179	1.4845	1.9812	2.6830	3.9554	N/A
		36.97	16.17	12.78	0.00	0.00	3.00	5.01	N/A

C Open Enrollment Preschool Special Education

$[(\$4,000 * OE\ PreK\ SpEd\ FTE)*-1]$

Negative FTE and Funding Amount

IRN	District	OE PreK SpEd FTE	Total
N/A	N/A	0.00	$0.00

Filter traditional district's archived FTE Detail report on PSET/FULL and PSIT/FULL, sum Adjusted FTE

Filter on traditional district's archived FTE Detail report on PSOT/NONE to see which students count here

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Preschool Special Education – ESC

Fiscal Year: 2026

Ohio Department of Education and Workforce
Office of Budget and School Funding
Preschool Special Education - Educational Service Center
January #1 Payment, Data as of 12/29/2025

This report only shows special education PS students where both the ESC and district have reported to EMIS that they agree to automatically transfer funds to the ESC

IRN	School District	County	Special Ed Category	Base Amount	FTE	Special Ed Weight	Statewide Average Base Cost Per-Pupil	District State Share Percentage	Proration Factor	Funding
			1	$4,000	2.00	0.2435	$8,241.6			$9,350.90
			2	$4,000	2.61	0.6179	$8,241.6			$14,934.34
			3	$4,000	0.00	1.4845	$8,241.6			$0.00
			4	$4,000	0.00	1.0813	$8,241.6			$0.00
							$8,241.6			0.00
							$8,241.6			$41,768.45
	Total for District									$66,053.69

District name(s) will appear here

This section contains one of many districts for this ESC. Add filters to Archived FTE Detail to drill down to individual students

Filter ESC Archived FTE Detail Report on Fund Pattern Codes PSET and PSIT

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Preschool Special Education – ESC , cont'd

Filter ESC Archived FTE Detail
Report on Fund Pattern Code PSOT
to see individual students

Preschool Special Education Open Enrollment

Funding Formula: [($4,000 * FTE) * Proration factor]

IRN	School District	County	Base Amount	FTE		Proration Factor	Funding
	District name(s) will appear here		$4,000	1.00		0.97140800	$3,885.63
			$4,000	0.57		0.97140800	$2,216.96
			$4,000	1.79		0.97140800	$6,960.76

Note: This report only shows transfer to an ESC for situations where the Resident school district has agreed with the ESC to transfer each student's state formula amount. If the school district is paying the ESC a different negotiated amount, those totals will not be included in this report.

Quick Check

Archived FTE Reports contain data that align with School Finance Payment Reports (SFPR). It's important for EMIS staff to understand how EMIS data is being used in the funding process.

- Are you reviewing the Level 2 versions of the FTE Reports prior to data being pulled for payments?
- Are you reviewing the Archived FTE Reports to verify that all students are included as expected?
- Are the reports being compared to payments to verify students are being funded correctly?

Resources

- Current EMIS Manual
  - DEW Home > Topics > Data > EMIS > Documentation > EMIS Manual
- Level 2 Report Explanations
  - DEW Home > Topics > Data > EMIS > Documentation > EMIS Validation and Report Explanations
    - FTE Report Explanations (multiple)
- School Payment Reports
  - Home > Finance & Funding > School Payment Reports
- Your ITC
- Your Area Coordinator

Questions?

If you would like a certificate of attendance for this training, you must complete the below feedback form within 5 business days of this training
https://tinyurl.com/EA-District-Feedback