Level 2 Report Explanation:

FTE Reports

The purpose of this report explanation is to assist districts in reviewing the FTE Detail Report, the FTE Adjustments Report, the FTE Total by Fund Pattern Report, the FTE Total by Student and Fund Pattern Report, the FTE Total by Student Report, and the FTE Summary of Students with Adjustments Report.

Ohio Department of Education & Workforce

EMIS Education Management Information System

Revised: January 19, 2024

REVISION HISTORY

The revisions to this document are listed in the table below.

Date	Description
1/19/24	Added new FTE adjustment for industry only-credential students at DOPR community schools.
1/19/24	Removed Scholarship Fund Pattern codes.
1/19/24	Updated “OJVR” fund pattern description.
1/19/24	Updated “FT0014” result code description to include all preschool concurrent situations.
1/19/24	Updated EL FUND CAT NUMBER description to remove reference to LEP Code “M”.
1/19/24	Updated Base FTE numerator description.
3/10/23	Updates to Appendices 1, 2, and 3.
12/13/22	Updated Future Adjustments section, Result Code list, Result Code/Description/Severity table, and Appendix 2.
3/8/2021	Added new columns.
12/20/21	Corrected Severity for FT0031 adjustment. Added ADJSTD SPECED CAT FTE description.
10/22/21	Added new ‘CTCS’ fund pattern code.
9/24/21	Updated statewide default calendar dates and hours for FY22.
9/24/21	Updated references to 105-hour rule to display 72 instead of 105.
8/5/19	Updated statewide default calendar dates and hours for FY20.
4/8/19	Added new FTE adjustment (FT0033) for JVSD students in grades 5 and below.

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(FTED-001) FTE DETAIL REPORT

FUNCTION AND PURPOSE

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

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who generate funding are those who have a District Relationship of '1' or a Sent Reason of 'CE' *and* have not been withdrawn with a Withdrawal Reason of '81'.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

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

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

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

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

REPORT

Data and Records

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

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

Element Name	Record Field #
Admission Date	FS070
Attending Building IRN	FS160
District Relationship	FS140
Effective End Date	FS090, FD070
Effective Start Date	FS060, FD060

Element Name	Record Field #
How Received	FS180
How Received IRN	FS190
Legal District Of Residence	FS150
Sent Reason 1 & 2	FS200, FS230
Sent To Percent Of Time 1 & 2	FS220, FS250
Student Percent Of Time	FS120
Tuition Type	FS130
Withdrawal Reason	FS100
State Equivalent Grade Level	FD090
Attendance Pattern	FD100, DL070
Disadvantagement	FD110
Disability Condition	FD130
Limited English Proficiency	FD170
District IRN	DL040, DN040
Building IRN	DL050
Grade	DL060
First Day Of School	DL080
Last Day Of School	DL090
Organization IRN	DN050
PS Special Ed Agreements	DN060, DN080
Location IRN	CN100
Course Enrollment Start Date	GN160
Course Enrollment End Date	GN170

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

FS/FD Combinations

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

Layout and Fields

The FTE Detail Report is a Level 2 Report in the Data Collector. The report name is (FTED-001) FTE Detail Report. As with other Level 2 reports, it is possible to view the entire report or portions of the report by Severity Code.

Collection Request / Report Name	LEA	Fatal	Critical	Warn	Info	Total	Category
▼ Midyear Student Collection (FY18) (2018S2TRD)							
(FTED-001) FTE Detail	Hogwarts_123456	15	37	0	1997	2049	Funding

Given the number of fields appearing on this report, a complete picture is not provided in this report explanation. Only the first columns appear in the table below; however, all fields are listed out below the table, with explanations or definitions provided as warranted.

Note that the four sample lines are for only two different students. These are examples of students having more than one line on the report (i.e., multiple FS/FD combinations) due to a change in an element that impacts the calculated FTE. Student EJ2345678's Economic Disadvantagement Status changed. Student SR4321123's calendar changed.

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

RPT DEST IRN. The report destination IRN is the IRN of the district receiving the report.

BLDG IRN. If the RPT DEST IRN and the LEA IRN match, this is the student's building.

SSID.

EMISID. The student's local ID.

Last Name.

First Name.

Middle Name.

LEA IRN. The IRN of the district that is educating the student.

LEVEL 2 REC TYPE CODE. This is the name of the report.

FTE START DATE.

FTE END DATE.

RESULT CODE. These codes indicate whether the FTE represents the base FTE or an adjustment to the base FTE.

Result Code	Description
The following code will appear on the FTE Detail Report.	
FT0000	Result code corresponding to base FTE
The following codes will appear on the FTE Adjustment Report.	
FT0001	Result code corresponding to over one FTE adjustment
FT0002	Result code corresponding to overlapping dates adjustment
FT0003	Result code corresponding to percent of time on overlapping dates adjustment
FT0004	Result code corresponding to e-school cap adjustment
FT0005	Result code corresponding to disability not funded adjustment
FT0006	Result code corresponding to 72-hour rule adjustment

Result Code	Description
FT0007	Result code corresponding to age 22 and older adjustment
FT0008	Result code corresponding to age 5, KG, no early entrance policy adjustment
FT0009	Result code corresponding to negative FTE adjustment
FT0010	Result code corresponding to rounding adjustment
FT0011	Result code corresponding to ODE Override adjustment - FTE Review, percent reduction
FT0012	Result code corresponding to ODE Override adjustment - FTE Review, amount reduction
FT0014	Result code corresponding to ODE Override adjustment for preschool concurrent enrollment situations
FT0015	Result code corresponding to SOES flag for Documented Challenge
FT0016	Result code corresponding to SOES flag for Graduated Student
FT0017	Result code corresponding to SOES flag for Guardianship Challenge
FT0018	Result code corresponding to SOES flag for Homeless Challenge
FT0019	Result code corresponding to SOES flag for SSID Mismatch
FT0020	Result code corresponding to missing SOES address adjustment
FT0021	Result code corresponding to CS invalid grade level adjustment
FT0022	Result code corresponding to SOES ODE-placed flag
FT0023	Result code corresponding to ODE Override adjustment–percent reduction due to Open/Close dates
FT0024	Result code corresponding to ODE Override adjustment – FTE reduction due to Open/Close dates
FT0030	Result code corresponding to adjustment for overlapping dates with scholarship program
FT0031	Result code corresponding to adjustment for a student withdrawal with no attendance
FT0032	Result code corresponding to adjustment for a student not eligible for funding
FT0033	Result code corresponding to adjustment for JVSD student under grade 6
FT0035	Result code corresponding to adjustment for students taking ICO courses at a DOPR school

FTE FUND PTTRN CODE. These codes are determined once data is received at the Department. Please see FTE Fund Patterns and Appendix B for information.

ORIG FTE. This column includes the preliminary FTE based solely on the FS and FD records along with the calendar data. This is often called the base FTE. For more information, see Calculating Base FTE.

ADJSTD FTE. The Adjusted FTE column includes cross-district data as well as other FTE adjustments. CTE course weights are not included on this report. For more information, see Adjustments.

ADJSTD SPECED CAT FTE. The adjusted special education weighted FTE for students reported with a disability condition. The ADJSTD SPECED CAT FTE may be lower than the ADJSTD_FTE if a valid IEP is not in place on all or some of the days between the ENRL START and ENRL END dates on the record.

ADJSTD GIFTED FTE. The total adjusted FTE for students identified as gifted.

ENRL ADM ADJSTD BASE FTE. The non-CTE portion of ADJSTD FTE. As part of the new funding calculations, the ADJSTD FTE for students in grades 4-12 is compared to ADJSTD CTE FTE (from the CTEA-000 report) and split into a non-CTE category (ENRL ADM ADJSTD BASE FTE) and a

CTE category (ENRL ADM CTE FTE). The sum of the ENRL ADM ADJSTD BASE FTE and ENRL ADM CTE FTE will always be equal to the ADJSTD FTE.

ENRL ADM CTE FTE. The CTE portion of ADJSTD FTE. As part of the new funding calculations, the ADJSTD FTE for students in grades 4-12 is compared to ADJSTD CTE FTE (from the CTEA-000 report) and split into a non-CTE category (ENRL ADM ADJSTD BASE FTE) and a CTE category (ENRL ADM CTE FTE). Adjusted CTE FTE used in this comparison excludes any CTE FTE generated in Senior Only Credential programs (those reported with subject code '38xxx'). The sum of the ENRL ADM ADJSTD BASE FTE and ENRL ADM CTE FTE will always be equal to the ADJSTD FTE.

LEGAL DIST OF RES IRN.

STDNT PCT OF TIME The percent of time reported by the educating entity.

SENT REASON 1. The first Sent Reason reported by the educating entity.

SENT REASON 1 PCT. The percent of time associated with the first Sent Reason.

SENT REASON 2. The second Sent Reason reported by the educating entity.

SENT REASON 2 PCT. The percent of time associated with the second Sent Reason

STATE EQUIV GRADE LEVEL CODE.

DISAB CNDTN. If the reporting district is a community school or a STEM school, then this field will be blank on the report received by the resident district's report. These codes and definitions can be found in EMIS Manual Section 2.5 Student Attributes – Effective Date (FD) Record.

SPECED CAT. The disability condition codes are split into six different special education categories. The categories relate to weighted funding based on severity of the disability.

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

ECON DISADV FLAG.

EL FUND CAT NUMBER. The English Learner funding category number assigned as indicated below.

- If student became proficient in English more than two years prior to the current school year, then EL FUND CAT NUMBER = 0
- Else if student became proficient in English in the two school years prior to the current school year, then EL FUND CAT NUMBER = 3
- Else if LEP CODE = 'L' then EL FUND CAT NUMBER = 1
- Else if LEP CODE = 'Y' or 'S' then EL FUND CAT NUMBER = 2
- Else if LEP CODE = 'N' then EL FUND CAT NUMBER = 0

LEP CODE.

FTE INCL CODE. This code indicates the portion of the student's FTE that is included in the report destination IRN's FTE.

- FULL. The full FTE is included in the ADM of the district receiving the report.
- PART. A portion of the FTE is included in the ADM of the district receiving the report, determined by the Fund Pattern Code.
- NONE. None of the FTE is included in the ADM of the district receiving the report.

CAL DIST IRN. See Calendar Determination for information.

CAL BLDG IRN. See Calendar Determination for information.

CAL GRADE LEVEL. See Calendar Determination for information.

CAL ATTENDANCE PATTERN. See Calendar Determination for information.

LEA TYPE.

- REGULAR. These are traditional public schools.
- STEM.
- B&M COMM. These are brick and mortar community schools.
- E-SCHOOL.
- CBDD.

TOTAL ENROLL FOR THIS REC. See Numerator Calculation for information.

TOTAL ENROLL FOR THIS CAL. See Denominator Calculation for information.

CALENDAR DETERMINATION

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

There are multiple steps involved in determining the calendar assignment for each row of data on the report. The data used in these steps are the District IRN, Building IRN, Grade Level, and Attendance Pattern. Once a calendar match is found for a given FS/FD combination, that row of data is excluded from any further steps in the process.

If no match is found, then the state default calendar is assigned. For FY22, the state default calendar has a start date of August 26, 2021, an end date of May 26, 2022, and has a total of 1,008 enrollment hours.

Reporting Entity is Not a JVS or an ESC

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

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

JVSD or ESC as Reporting Entity

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

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

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

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

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

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

CALCULATING BASE FTE

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

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

Numerator

For this calculation, the student's total enrolled hours are multiplied by the student's total percent of time. Total percent of time includes instructional percent of time plus any sent to percent of time (excluding sent reason code 'TC').

Numerator = Total Enrolled Hours x Total Percent of Time

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

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

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

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

FS/FD Start Date = 10/17/2014

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

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

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

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

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

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

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

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

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

Total Enrolled Hours = 1026.32 hours
Total Percent of Time = 0.50 (50%)
Numerator = 1026.32 x .50 = 513.16 hours

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

Total Enrolled Hours = 960.6 hours
Total Percent of Time = 1.00 (100%)
Numerator = 960.6 x 1.00 = 960.6 hours

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

Total Enrolled Hours = 960.6 hours
Total Percent of Time = .86 (86%)
Numerator = 960.6 x .86 = 826.116 hours

Denominator

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

Denominator = Total Instructional Hours

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

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

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

Example 1. Base FTE = 1026.32 ÷ 1026.32 = 1.000000

Example 2. Base FTE = 513.16 ÷ 1026.32 = 0.500000

Example 3. Base FTE = 960.6 ÷ 1026.32 = 0.935965

Example 4. Base FTE = 826.116 ÷1026.32 = 0.804930

CALCULATING BASE FTE FOR PRESCHOOL

Numerator

For Preschool students, the numerator is based on the student's calculated enrollment days

Numerator = Enrolled Days

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

Denominator

Denominator = Total School Days

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

Base Preschool FTE Calculation = Numerator/Denominator

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

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

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

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

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

FTE FUND PATTERNS

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

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

FTE Fund Pattern Code	FTE Fund Pattern Code Description	Detailed FTE Fund Pattern Code Description
COMM	Community School Student	Most Students reported by a community school.
CTCR	Contract Career Tech – Community School to Resident District	Community school students that are returning to the resident district to take a vocational program at the resident district.
CTCS	Contract Career Tech - Community School to JVSD	Community school students who go to a JVSD for career-technical education.
CTVC	Contract Career Tech - JVSD and District to District	Contract Career Tech students. This includes district to district contract vocational and district to JVSD contract vocational situations.
CTOP	Contract Career Tech – District via Open Enrolled District	Resident of District A who open enrolls to District B then goes to District C or to a JVSD for Contract Career Tech.
CTID	Contract Career Tech – District via Intermediate District	Resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to District C or to a JVSD for Contract Career Tech.
JVNR	JVSD via non-resident placement	
KGTO	Kindergarten Tuition – Open Enrolled	Open Enrolled kindergarten students that are also reported as paying tuition for all-day kindergarten.
KGTU	Kindergarten Tuition	Kindergarten students that are also reported as paying tuition for all-day kindergarten

NFER	Not fundable, based on errors in coding	
NFRG	Non-fundable situation	Non-fundable situation, i.e., preschool, non-special education; student reported with How Received 'Q' and not the resident district.
NFST	Not fundable, state supported school	
OJVD	Open Enrolled – direct to JVSD – Non-Jointure	Students reported by a JVSD as Open Enrolled and coming to the district from a resident district that is not within the jointure of the JVSD.
OJVR	Open Enrolled – JVSD	Student reported by a JVSD as Open Enrolled coming to the JVSD from a district that is not the resident district but both the sending district and the resident district are within the jointure of the JVSD.
OPDD	Open Enrolled – District to District	Students open enrolling from a regular district to another regular district.
OPID	Open Enrolled – JVSD via intermediate district – Non-jointure	Student reported by a JVSD as Open Enrolled coming to the JVSD from a district that is not the resident district and either the sending district or the resident district are not within the jointure of the JVSD.
PBDD	Preschool educated at County Board of Developmental Disabilities	
PSEN	Preschool – ESC Educating – Funding Not Transferred to ESC	
PSET	Preschool – ESC Educating – Funds Transferred to ESC	
PSRD	Preschool – Traditional District educating	
PSOP	Preschool – Open Enrolled District educating	
PSNR	Preschool – Non-resident District educating (not open enrolled)	
PSON	Preschool – ESC educating via an open-enrolled district, funds not transferred to ESC	A resident of District A who open enrolls to District B then goes to an ESC. No agreement to transfer funds from district B to the ESC.
PSIN	Preschool – ESC educating via an intermediate district, funds not transferred to ESC	A resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to an ESC. No agreement to transfer funds from district B to the ESC.
PSOT	Preschool – ESC educating via an open-enrolled district, funds transferred to ESC	A resident of District A who open enrolls to District B then goes to an ESC. Agreement to transfer funds from district B to the ESC.
PSIT	Preschool – ESC educating via an intermediate district, funds transferred to ESC	A resident of District A who is sent to District B through some means other than open enrollment (i.e. court placement) then goes to an ESC. Agreement to transfer funds from district B to the ESC.

RGJV	Regular/Other District and Regular JVSD	This is the broadest category and covers resident student and other situations such as: Foster Placement, Following District Employee, Senior Year, and also includes students coded with the 'CE' Sent Reason. This code is also used for most JVSD students that are not reported by the JVSD as Open Enrolled or Contract Vocational.
SBDD	School age educated at County Board of Developmental Disabilities	
SPCO	Special Ed Co-Op	Students reported by the educating district as special ed co-op students.
STEM	STEM District Student	Students reported by a STEM district
****	The default value	If no other code fits, then '****' will appear in the FTE Fund Pattrn Code column

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

- Enrollment Reason
- Legal District of Residence Flag
- Jointure Flag
- Organization Type
- Grade Span
- Preschool Transfer Flag
- Tuition Flag

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year	FTE Fund Pttrn Code	Enrl Reason Code	LDR Flag	Jointure Flag	Org Type	Grade Span Code	Preschool Transfer Flag	KG Tuition Flag
2015	COMM	M	N	N	6	KG	N	N
2015	KGTO	9	N	N	1	KG	N	Y
2015	PSET	G	N	N	23	PS	Y	N
2015	RGJV	*	Y	N	1	AN	N	N
2015	RGJV	7	Y	N	1	LE	N	N
2015	RGJV	7	Y	N	1	AN	N	N
2015	RGJV	C	Y	N	1	LE	N	N
2015	STEM	K	N	N	60	AN	N	N

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

(FTED-003) FTE ADJUSTMENTS REPORT

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

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

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

The following table describes how each FTE adjustment is classified:

Result Code	Description	Severity
FT0001	Over One FTE	Warning
FT0002	Overlapping Dates	If Adjustment >= -0.1 then Warning If Adjustment >= -0.5 and < -0.1 then Critical Otherwise Fatal
FT0003	Percent of Time on Overlapping Dates	Critical
FT0004	E-School Caps	Warning
FT0005	Disability - no IEP	Critical

Result Code	Description	Severity
FT0006	72-Hour Rule	Warning
FT0007	Age 22	Warning
FT0008	Age 5 Kindergarten - No Early Entrance Policy	Critical
FT0009	Negative FTE	Informational
FT0011	ODE Override - FTE Percent due to Audit Review	Informational
FT0012	ODE Override - FTE Amount due to Audit Review	Informational
FT0014	ODE Override - FTE Amount due to Preschool 50% at both Resident District and ESC	Informational
FT0022	SOES ODE Override - Not Funded	Fatal
FT0023	ODE Override - FTE Percent due to Open/Close Dates	Informational
FT0024	ODE Override - FTE Amount due to Open/Close Dates	Informational
FT0025	ODE Override - Age 5 Kindergarten no EEP	Informational
FT0026	ODE Override - Funding Appeals	Informational
FT0030	Overlapping Dates with Scholarship Program	If Adjustment >= -0.1 then Warning If Adjustment >= -0.5 and < -0.1 then Critical Otherwise Fatal
FT0031	Withdrawal - No Attendance	Warning
FT0032	Not Eligible for Funding	Warning
FT0033	JVSD Student Under Grade 6	Fatal
FT0035	Industry Credential Only at DOPR	Informational

72 Hour Rule

When a student is reported by a community school with a Withdrawal Reason of '76' (72 hours of continuous unexcused absences), zero excused absences, and zero days of attendance, the student's FTE for the reporting district will be set to 0.

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

Withdrawal and no Attendance

When a student is reported with a Withdrawal Reason other than '**' or '81' and the student has zero attendance hours, then the student's FTE for the reporting district will be set to 0.

Each row of data on the FTE Detail Report is checked to see if a Withdrawal Reason other than '**' or '81' has been reported for the student by the reporting district. If it has, then the total attendance hours leading up to the withdrawal will be added together. If this total is zero, then an adjustment is made to set the student's FTE to 0 for the row containing the withdrawal as well as any earlier rows.

FTE Greater than 1

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

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

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

Overlapping Dates, Valid Concurrent Enrollment

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

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

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

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

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

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

Overlapping Dates, Invalid Concurrent Enrollment

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

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

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

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

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

Adjustments for E-Schools Exceeding Their Cap

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

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

Age 22 and Older

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

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

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

Negative FTE

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

SOES Missing Address

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

Invalid Grade Level

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

ODE Override

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

Not Eligible for Funding

This FTE adjustment is generated in cases where FTE is calculated, but the student is not eligible for funding. The most common example is a preschool student who does not have a disability. In other cases, the coding of the student may have errors that result in a non-fundable fund pattern code. An example of this is a home-schooled or non-public student who direct enrolls at a JVSD and the resident district is not in the jointure of the JVSD. If the JVSD reports How Received code "X", then the "NFER" fund pattern code will be assigned to the student and an FTE adjustment will be generated because the coding is incorrect ("X" only applies to students whose resident district is within the jointure of the JVSD).

JVSD Student Under Grade 6

This adjustment is generated in cases where a student attending a JVSD is under grade 6. In these instances the FTE is completely reversed.

Industry Credential Only at DOPR

This adjustment increases FTE for students taking industry credential only (ICO) courses at a drop-out and prevention recovery (DOPR) community school who are reported with less than 100 percent of time. This will increase the FTE to full-time status on the days during which the student is enrolled in an industry credential only course.

Disability not Funded

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

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

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

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

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

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

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

1. Data Type = 'IIEP', 'RIEP', 'TIEP', 'AIEP', or 'NIEP'
2. The IRN that is used to look up special education events is determined as follows:
    a. For a JVSD student reported with How Received = '*', events must be reported by the Legal District of Residence
    b. For a JVSD student reported with a How Received other than '*' or 'X', events must be reported by the How Received IRN
    c. For an ESC student, events must be reported by the Legal District of Residence
    d. For a non-JVSD contract vocational student (How Received '2' or 'L'), events must be reported by the How Received IRN
    e. For all other students, events must be reported by the Reporting LEA

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

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

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

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

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

On the FTE Adjustments Report, Disability Not Funded adjustments appear as negative values with RESULT_CODE = 'FT0005'.

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

FUTURE ADJUSTMENTS

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

SUMMARY REPORTS

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

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

APPENDIX 1. THE FTE DETAIL REPORT AND THE SFPR

This appendix outlines the resources necessary to compare the FTE Detail Report with a district's Detailed School Funding Payment Report (SFPR), focusing specifically on the Enrolled ADM and Special Education ADM. However, these same resources can be used to compare the FTE Detail Report with other lines on the SFPR (e.g., Economically Disadvantaged ADM, English Learner ADM, and Gifted ADM).

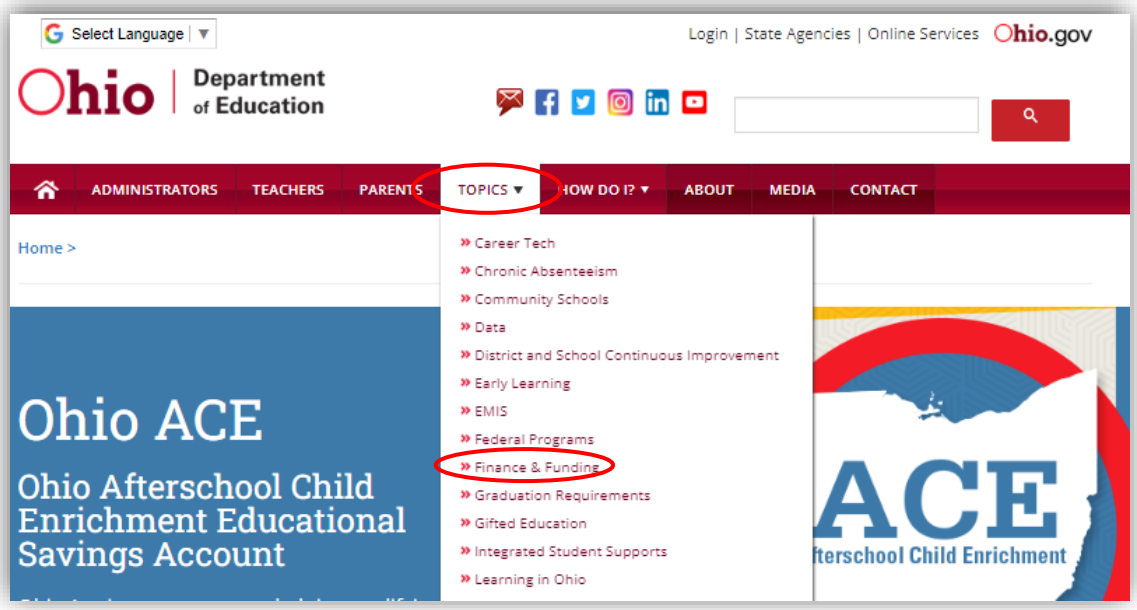
Note. Generally, this information will be most useful to treasurers and other administrators as they work to understand the district's foundation payments.

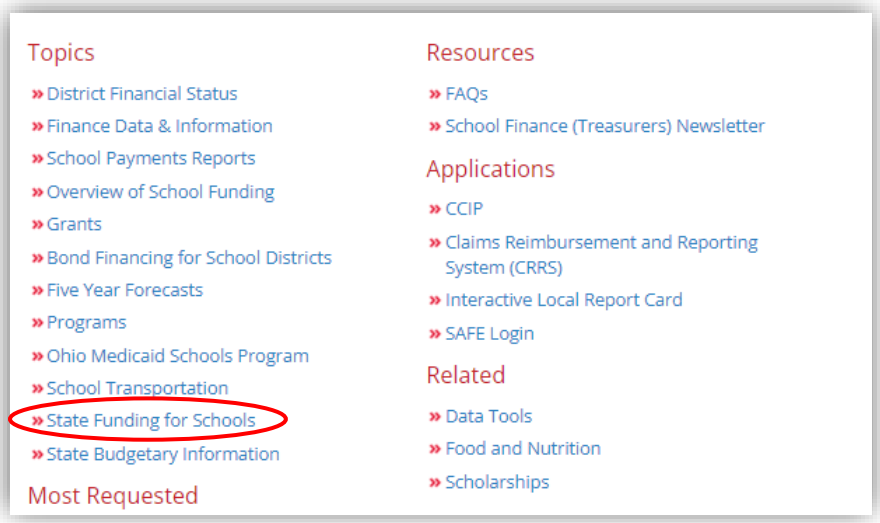
LOCATING THE SFPR

From any page on the Department's website, go to Topics > Finance & Funding > State Funding for Schools > School Payment Reports. Under the heading for your organization type, click on "NEW: Foundation Payment Reports." See below for a picture of each step of this path.

Once you have clicked on Foundation Payment Reports, you see a page titled Process Reports. See below for a picture of this page.

Initially, the Process Reports page displays two selection boxes, one for LEA Type and another for Fiscal Year. The Fiscal Year defaults to the current year. Once you select an LEA Type and Fiscal Year, click on "Go". Additional selection boxes appear. For the Payment Date selection box, select the date that matches the payment date on your FTE Detail Report. For traditional districts, there are two payments each month. Once you have selected the payment date, select the Specific LEA radio button, then choose your district from the drop-down menu. From the School Finance Payment Reports drop-down menu, select Detailed School Finance Payment Report (SFPR) and then click "Process the Report."





Topics

- District Financial Status
- Finance Data & Information
- School Payments Reports
- Overview of School Funding
- Grants
- Bond Financing for School Districts
- Five Year Forecasts
- Programs
- Ohio Medicaid Schools Program
- School Transportation
- State Funding for Schools
- State Budgetary Information

Most Requested

Resources

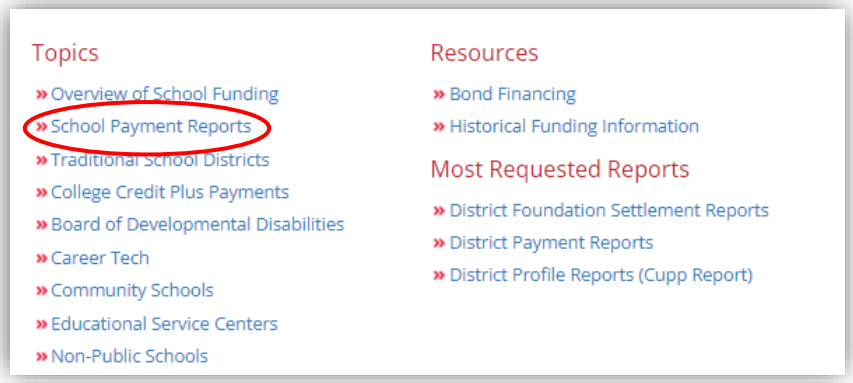
- FAQs
- School Finance (Treasurers) Newsletter

Applications

- CCIP
- Claims Reimbursement and Reporting System (CRRS)
- Interactive Local Report Card
- SAFE Login

Related

- Data Tools
- Food and Nutrition
- Scholarships



Topics

- Overview of School Funding
- School Payment Reports
- Traditional School Districts
- College Credit Plus Payments
- Board of Developmental Disabilities
- Career Tech
- Community Schools
- Educational Service Centers
- Non-Public Schools

Resources

- Bond Financing
- Historical Funding Information

Most Requested Reports

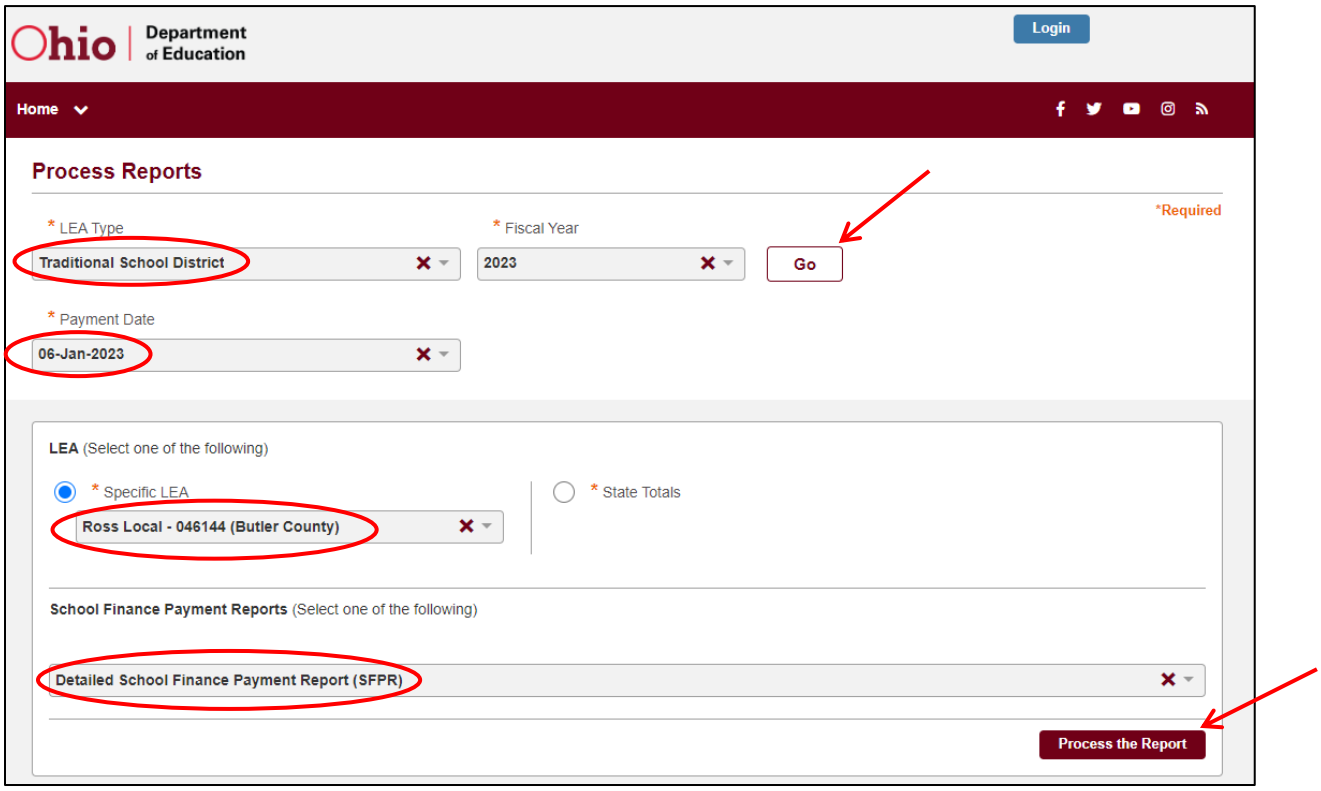
- District Foundation Settlement Reports
- District Payment Reports
- District Profile Reports (Cupp Report)

Traditional School Districts

- NEW: Foundation Payment Reports
- NEW: Foundation Legacy Payment Reports (1999-2021)
- NEW: College Credit Plus Deduction Reports
- Foundation Payment Letters
- Traditional School Districts Payment Reports in Excel Format

Community Schools

- NEW: Foundation Payment Reports
- NEW: Foundation Legacy Payment Reports (2002-2021)
- Community School Payment Letters
- Community School Payment Reports in Excel Format


Ohio Department of Education
Login
Home
Process Reports
*Required
* LEA Type
Traditional School District
* Fiscal Year
2023
Go
* Payment Date
06-Jan-2023
LEA (Select one of the following)
* Specific LEA
Ross Local - 046144 (Butler County)
* State Totals
School Finance Payment Reports (Select one of the following)
Detailed School Finance Payment Report (SFPR)
Process the Report

SFPR DETAIL WORKSHEET REPORT

Once the report opens, you see a page with "Detailed School Funding Payment Report (SFPR)" at the top. Just below this, the payment number and date the data was processed are displayed. The totals under District Factors are the numbers you will be able to reconcile with your FTE Detail Report to see exactly which students are included in each number on the Detailed SFPR.

By filtering on various columns on your FTE Detail Report, you can match rows on your FTE Detail Report to the Enrolled ADM, Special Education ADM, Economically Disadvantaged ADM, English Learners ADM, and Gifted FTE on your Detailed SFPR. By filtering on various columns on your CTE FTE Detail Report, you can match rows on your CTE FTE Detail Report to the Career Technical Education FTE on your Detailed SFPR.

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

Fiscal Year: 2023

Ohio Department of Education
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
January #1 Payment, Data as of 12/27/2022

Name: Ross Local | County: Butler | IRN: 046144

Statewide Factors				
s1	Average Base Cost Per-Pupil			$7,351.71
s2	Average Career-Technical Base Cost Per-Pupil			$8,891.03
s3	Economically Disadvantaged Percentage			48.308500%
District Factors				
a	Enrolled ADM			2,490.38
	a1	Grades K-8 FTE	1,283.06	
b	Per-Pupil Amounts and State Share Percentage			
	b1	Local Capacity (see Line C7 on the Local Capacity Report)	$4,403.39	
	b2	Base Cost (see Line G on the Base Cost Report)	$7,182.81	
	b3	State Share of the Base Cost [if (b2-b1)>(b2*0.05) then (b2-b1) else (b2*0.05)]	$2,779.42	
	b4	State Share Percentage [b3/b2]	38.695440%	
c	Special Education ADM [c1+c2+c3+c4+c5+c6]			318.84
	c1	Category 1	40.50	
	c2	Category 2	231.53	
	c3	Category 3	9.73	
	c4	Category 4	3.00	
	c5	Category 5	14.11	
	c6	Category 6	19.97	
d	Disadvantaged Pupil Impact Aid (DPIA) Data			
	d1	Economically Disadvantaged ADM	658.83	
	d2	Economically Disadvantaged Percentage [d1/a]	26.454830%	
	d3	Economically Disadvantaged Index [(d2/s3) ^2]	0.29989058	
e	English Learners ADM [e1+e2+e3]			7.34
	e1	Category 1	0.76	
	e2	Category 2	5.58	
	e3	Category 3	1.00	
f	Gifted [f1+f2]			495.69
	f1	Grade K-8 FTE	315.38	
	f2	Grade 9-12 FTE	180.31	
g	Career Technical Education FTE [g1+g2+g3+g4+g5]			0.00
	g1	Category 1	0.00	
	g2	Category 2	0.00	
	g3	Category 3	0.00	
	g4	Category 4	0.00	
	g5	Category 5	0.00	

FTE DETAIL REPORT

Once you have your Detailed School Funding Payment Report (SFPR), go to the Archive tab in the Data Collector to get your district's FTE Detail Report. Make sure to select the report that corresponds to the payment you are trying to reconcile. Select CSV and save the file as an Excel spreadsheet. Follow the instructions listed below for your organization type to reconcile your FTE Detail Report with your SFPR.

Traditional District

To match rows from your FTE Detail Report to Line a (Enrolled ADM) on your Detailed SFPR, filter on the fund patterns and inclusion codes listed in Table 1 below. Multiply the adjusted FTE by the indicated percentage, then sum the results to get each subtotal. Sum the subtotals to get the total. This number should match Line a (Enrolled ADM) on your Detailed School Funding Payment Report.

Table 1: Traditional District – Enrolled ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	**INCLUSION CODE**	
CTID	FULL	ADJUSTED FTE * 120%
CTOP	FULL	ADJUSTED FTE * 120%
CTVC	FULL	ADJUSTED FTE * 120%
		SUBTOTAL 1
KGTO	FULL	ADJUSTED FTE * 50%
KGTU	FULL	ADJUSTED FTE * 50%
		SUBTOTAL 2
CTCR	FULL	ADJUSTED FTE * 100%
OPDD	FULL	ADJUSTED FTE * 100%
RGJV	FULL	ADJUSTED FTE * 100%
SPCO	FULL	ADJUSTED FTE * 100%
		SUBTOTAL 3
JVNR	PART	ADJUSTED FTE * 20%
OJVD	PART	ADJUSTED FTE * 20%
OJVR	PART	ADJUSTED FTE * 20%
OPID	PART	ADJUSTED FTE * 20%
RGJV	PART	ADJUSTED FTE * 20%
		SUBTOTAL 4
Line a: Enrolled ADM		**TOTAL (Sum of Subtotals 1-4)**

To match rows from your FTE Detail Report to Line c (Special Education ADM) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 2 below. Multiply the adjusted Special Education Category FTE by the indicated percentage, then sum the results to get each subtotal. Sum the subtotals to get the total. This number should match Line c (Special Education ADM) on your Detailed School Funding Payment Report.

Table 2: Traditional District – Special Education ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	**INCLUSION CODE**	
CTID	FULL	ADJUSTED SPECED CAT FTE * 100%
CTOP	FULL	ADJUSTED SPECED CAT FTE * 100%
CTVC	FULL	ADJUSTED SPECED CAT FTE * 100%
CTCR	FULL	ADJUSTED SPECED CAT FTE * 100%
OPDD	FULL	ADJUSTED SPECED CAT FTE * 100%
RGJV	FULL	ADJUSTED SPECED CAT FTE * 100%
SPCO	FULL	ADJUSTED SPECED CAT FTE * 100%
		SUBTOTAL 1
KGTO	FULL	ADJUSTED SPECED CAT FTE * 50%
KGTU	FULL	ADJUSTED SPECED CAT FTE * 50%
		SUBTOTAL 2
Line c: Special Education ADM		**TOTAL (Sum of Subtotals 1-2)**

Community School/STEM District

To match rows from your FTE Detail Report to Line a (Enrolled ADM) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 3 below. Multiply the Adjusted FTE by the indicated percentage, then sum the results to get each subtotal. Sum the subtotals to get the total. This number should match Line a (Enrolled ADM) on your Detailed School Funding Payment Report.

Table 3: Community School/STEM – Enrolled ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	**INCLUSION CODE**	
COMM	FULL	ADJUSTED FTE * 100%
STEM	FULL	ADJUSTED FTE * 100%
		SUBTOTAL 1
KGTU	FULL	ADJUSTED FTE * 50%
		SUBTOTAL 2
Line a: Enrolled ADM		**TOTAL (Sum of Subtotals 1-2)**

To match rows from your FTE Detail Report to Line f (Career-Tech Students Educated at JVSD or CTPD) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 4 below. Multiply the Adjusted FTE by the indicated percentage, then sum the results. This number should match Line f (Career-Tech Students Educated at JVSD or CTPD) on your Detailed School Funding Payment Report.

Table 4: Community School/STEM – CTE at JVSD/CTPD

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	**INCLUSION CODE**	
CTCR	PART	ADJUSTED FTE * 100%
CTCS	PART	ADJUSTED FTE * 100%
Line f: Career-Tech Students Educated at JVSD or CTPD		**TOTAL**

To match rows from your FTE Detail Report to Line b (Special Education ADM) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 5 below. Multiply the adjusted Special Education Category FTE by the indicated percentage, then sum the results to get each subtotal. Sum the subtotals to get the total. This number should match Line c (Special Education ADM) on your Detailed School Funding Payment Report.

Table 5: Community School/STEM – Special Education ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	**INCLUSION CODE**	
COMM	FULL	ADJUSTED SPECED CAT FTE * 100%
STEM	FULL	ADJUSTED SPECED CAT FTE * 100%
		SUBTOTAL 1
KGTU	FULL	ADJUSTED SPECED CAT FTE * 50%
		SUBTOTAL 2
Line b: Special Education ADM		**TOTAL (Sum of Subtotals 1-2)**

JVSD

To match rows from your FTE Detail Report to Line a (Enrolled ADM) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 6 below, then sum the adjusted FTE. This number should match Line a (Enrolled ADM) on your Detailed School Funding Payment Report.

Table 6: JVSD – Enrolled ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	INCLUSION CODE	
CTCS	FULL	ADJUSTED FTE * 100%
JVNR	FULL	ADJUSTED FTE * 100%
OJVD	FULL	ADJUSTED FTE * 100%
OJVR	FULL	ADJUSTED FTE * 100%
OPID	FULL	ADJUSTED FTE * 100%
RGJV	FULL	ADJUSTED FTE * 100%
Line a: Enrolled ADM		**TOTAL**

To match rows from your FTE Detail Report to Line b (Special Education ADM) on your Detailed School Funding Payment Report, filter on the fund patterns and inclusion codes listed in Table 7 below, then sum the adjusted Special Education Category FTE. This number should match Line c (Special Education ADM) on your Detailed School Funding Payment Report.

Table 7: JVSD – Special Education ADM

FILTER ON		SUM THE FOLLOWING
FUND PATTERN	INCLUSION CODE	
CTCS	FULL	ADJUSTED SPECED CAT FTE * 100%
JVNR	FULL	ADJUSTED SPECED CAT FTE * 100%
OJVD	FULL	ADJUSTED SPECED CAT FTE * 100%
OJVR	FULL	ADJUSTED SPECED CAT FTE * 100%
OPID	FULL	ADJUSTED SPECED CAT FTE * 100%
RGJV	FULL	ADJUSTED SPECED CAT FTE * 100%
Line b: Special Education ADM		**TOTAL**

APPENDIX 2. FTE FUND PATTERN CODE LOOKUP TABLE

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

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

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

How Received	LDR Flag	Jointure Flag	Organization Type	Grade Span	PS Transfer Flag	KG Tuition Flag	FTE Fund Pattern Code
A	Y	N	1	LE	N	N	NFER
A	N	N	1	PS	N	N	PSRD
A	Y	N	1	PS	N	N	NFER
B	N	N	1	AN	N	N	SPCO
B	Y	N	1	AN	N	N	SPCO
B	N	N	1	KG	N	N	SPCO
B	Y	N	1	KG	N	N	SPCO
B	N	N	1	LE	N	N	SPCO
B	Y	N	1	LE	N	N	SPCO
B	N	N	1	PS	N	N	PSRD
C	N	N	1	AN	N	N	RGJV
C	N	N	4	AN	N	N	NFER
C	N	Y	4	AN	N	N	JVNR
C	Y	N	1	AN	N	N	RGJV
C	Y	N	4	AN	N	N	NFER
C	Y	Y	4	AN	N	N	RGJV
C	N	N	1	KG	N	N	RGJV
C	N	N	1	KG	N	Y	KGTU
C	Y	N	1	KG	N	N	RGJV
C	Y	N	1	KG	N	Y	KGTU
C	N	N	1	LE	N	N	RGJV
C	Y	N	1	LE	N	N	RGJV
C	N	N	1	PS	N	N	PSRD
C	Y	N	1	PS	N	N	PSRD
C	N	N	6	AN	N	N	COMM
C	N	N	6	KG	N	N	COMM
C	N	N	6	LE	N	N	COMM
C	N	N	60	AN	N	N	STEM
C	N	N	60	KG	N	N	STEM
C	N	N	60	LE	N	N	STEM
D	N	N	1	AN	N	N	RGJV
D	N	N	1	KG	N	N	RGJV
D	N	N	1	KG	N	Y	KGTU
D	N	N	1	LE	N	N	RGJV
D	N	N	1	PS	N	N	PSRD
D	N	N	4	AN	N	N	NFER
D	N	N	6	AN	N	N	COMM
D	N	N	6	KG	N	N	COMM
D	N	N	6	LE	N	N	COMM
D	N	N	60	AN	N	N	STEM
D	N	N	60	KG	N	N	STEM
D	N	N	60	LE	N	N	STEM
D	N	Y	4	AN	N	N	JVNR
D	Y	N	1	AN	N	N	RGJV
D	Y	N	1	KG	N	N	RGJV

How Received	LDR Flag	Jointure Flag	Organization Type	Grade Span	PS Transfer Flag	KG Tuition Flag	FTE Fund Pattern Code
D	Y	N	1	KG	N	Y	KGTU
D	Y	N	1	LE	N	N	RGJV
D	Y	N	1	PS	N	N	PSRD
D	Y	N	4	AN	N	N	NFER
D	Y	Y	4	AN	N	N	RGJV
E	N	N	1	AN	N	N	NFER
E	Y	N	1	AN	N	N	NFER
E	N	N	1	KG	N	N	NFER
E	Y	N	1	KG	N	N	NFER
E	N	N	1	LE	N	N	NFER
E	Y	N	1	LE	N	N	NFER
E	N	N	1	PS	N	N	PSRD
E	N	N	1	PS	Y	N	PSRD
E	N	N	4	PS	N	N	PSRD
E	N	N	23	PS	N	N	PSEN
E	N	N	23	PS	Y	N	PSET
E	Y	N	1	PS	N	N	PSRD
E	Y	N	1	PS	Y	N	PSRD
G	N	N	1	PS	N	N	PSRD
G	N	N	1	AN	N	N	OPDD
G	N	N	1	KG	N	N	OPDD
G	N	N	1	KG	N	Y	KGTO
G	N	N	1	LE	N	N	OPDD
G	N	N	1	PS	Y	N	PSRD
G	N	N	4	AN	N	N	OPID
G	N	Y	4	AN	N	N	OJVR
G	Y	N	1	AN	N	N	OPDD
G	Y	N	1	KG	N	N	OPDD
G	Y	N	1	LE	N	N	OPDD
G	Y	N	4	AN	N	N	OJVD
G	Y	Y	4	AN	N	N	NFER
H	N	N	23	PS	N	N	PSEN
H	N	N	23	PS	Y	N	PSET
J	N	N	1	AN	N	N	RGJV
J	N	N	1	KG	N	N	RGJV
J	N	N	1	KG	N	Y	KGTU
J	N	N	1	LE	N	N	RGJV
J	N	N	1	PS	N	N	PSRD
J	N	N	4	AN	N	N	NFER
J	N	N	6	AN	N	N	COMM
J	N	N	6	KG	N	N	COMM
J	N	N	6	LE	N	N	COMM
J	N	N	60	AN	N	N	STEM
J	N	N	60	KG	N	N	STEM
J	N	N	60	LE	N	N	STEM

How Received	LDR Flag	Jointure Flag	Organization Type	Grade Span	PS Transfer Flag	KG Tuition Flag	FTE Fund Pattern Code
J	N	Y	4	AN	N	N	JVNR
J	Y	N	1	AN	N	N	RGJV
J	Y	N	1	KG	N	N	RGJV
J	Y	N	1	KG	N	Y	KGTU
J	Y	N	1	LE	N	N	RGJV
J	Y	N	1	PS	N	N	PSRD
J	Y	N	4	AN	N	N	NFER
J	Y	Y	4	AN	N	N	RGJV
K	N	N	60	AN	N	N	STEM
K	N	N	60	KG	N	N	STEM
K	N	N	60	KG	N	Y	KGTU
K	N	N	60	LE	N	N	STEM
L	Y	N	1	AN	N	N	CTCR
L	N	N	1	AN	N	N	NFRG
L	N	Y	1	AN	N	N	CTCR
L	Y	Y	1	AN	N	N	CTCR
M	N	N	6	AN	N	N	COMM
M	N	N	6	AN	N	Y	NFRG
M	N	N	6	KG	N	N	COMM
M	N	N	6	KG	N	Y	KGTU
M	N	N	6	LE	N	N	COMM
M	N	N	6	LE	N	Y	NFRG
P	N	N	1	AN	N	N	RGJV
P	N	N	4	AN	N	N	NFER
P	N	N	6	AN	N	N	COMM
P	N	Y	4	AN	N	N	JVNR
P	Y	N	1	AN	N	N	RGJV
P	N	N	1	KG	N	N	RGJV
P	N	N	1	KG	N	Y	KGTU
P	N	N	6	KG	N	N	COMM
P	Y	N	1	KG	N	N	RGJV
P	N	N	1	LE	N	N	RGJV
P	N	N	6	LE	N	N	COMM
P	Y	N	1	LE	N	N	RGJV
P	N	N	60	AN	N	N	STEM
P	N	N	60	KG	N	N	STEM
P	N	N	60	LE	N	N	STEM
P	Y	Y	4	AN	N	N	RGJV
Q	N	N	1	AN	N	N	NFRG
Q	Y	N	1	AN	N	N	RGJV
Q	N	N	1	LE	N	N	NFRG
Q	Y	N	1	LE	N	N	RGJV
R	N	N	1	AN	N	N	NFRG
R	N	N	1	KG	N	N	NFRG
R	N	N	1	LE	N	N	NFRG

How Received	LDR Flag	Jointure Flag	Organization Type	Grade Span	PS Transfer Flag	KG Tuition Flag	FTE Fund Pattern Code
S	N	N	1	AN	N	N	RGJV
S	N	N	4	AN	N	N	NFER
S	N	Y	4	AN	N	N	JVNR
S	Y	N	1	AN	N	N	RGJV
S	Y	N	4	AN	N	N	RGJV
S	N	N	1	KG	N	N	RGJV
S	N	N	1	KG	N	Y	KGTU
S	Y	N	1	KG	N	N	RGJV
S	Y	N	1	KG	N	Y	KGTU
S	N	N	1	LE	N	N	RGJV
S	Y	N	1	LE	N	N	RGJV
T	N	N	1	AN	N	N	RGJV
T	N	N	4	AN	N	N	NFER
T	N	N	6	AN	N	N	COMM
T	N	Y	4	AN	N	N	JVNR
T	Y	N	1	AN	N	N	RGJV
T	N	N	1	KG	N	N	RGJV
T	N	N	1	KG	N	Y	KGTU
T	N	N	6	KG	N	N	COMM
T	Y	N	1	KG	N	N	RGJV
T	Y	N	1	KG	N	Y	KGTU
T	N	N	1	LE	N	N	RGJV
T	N	N	6	LE	N	N	COMM
T	Y	N	1	LE	N	N	RGJV
T	N	N	1	PS	N	N	PSRD
T	N	N	60	AN	N	N	STEM
T	N	N	60	KG	N	N	STEM
T	N	N	60	LE	N	N	STEM
T	Y	N	1	PS	N	N	PSRD
U	N	N	30	AN	N	N	NFST
U	N	N	30	KG	N	N	NFST
U	N	N	30	LE	N	N	NFST
U	N	N	30	PS	N	N	NFST
W	N	N	1	AN	N	N	RGJV
W	N	Y	4	AN	N	N	JVNR
W	N	N	1	KG	N	N	RGJV
W	N	N	1	LE	N	N	RGJV
X	Y	N	4	AN	N	N	NFER
X	Y	Y	4	AN	N	N	RGJV
X	N	N	1	AN	N	N	NFER
X	N	Y	1	AN	N	N	RGJV
X	Y	Y	1	AN	N	N	RGJV
Y	N	N	30	AN	N	N	NFST

APPENDIX 3. SFPR CROSSWALK

RPT – Student will be included in the Enrolled ADM on the reporting LEA's Detailed School Funding Payment Report (SFPR).
LDR – Student will be included in the Enrolled ADM on the resident district's Detailed School Funding Payment Report (SFPR).
RCV – Student will be included in the Enrolled ADM on the received from LEA's Detailed School Funding Payment Report (SFPR). This may or may not be the resident district.

Traditional District

SFPR Line	FTE Fund Pattern Code and Org Type of Educating LEA													
	CTID	CTOP	CTVC	KGTO	KGTU	CTCR	OPDD	RGJV	SPCO	JVNR	OJVD	OJVR	OPID	RGJV
	TRAD/ JVSD	TRAD/ JVSD	TRAD/ JVSD	TRAD	TRAD	TRAD	TRAD	TRAD	TRAD	JVSD	JVSD	JVSD	JVSD	JVSD
a1 Enrolled ADM	RCV (120%)	RCV (120%)	RCV (120%)	RPT (50%)	RPT (50%)	RPT (100%)	RPT (100%)	RPT (100%)	RCV (100%)	RCV (20%)	LDR (20%)	RCV (20%)	RCV (20%)	LDR (20%)
c Special Education ADM	RCV (100%)	RCV (100%)	RCV (100%)	RPT (50%)	RPT (50%)	RPT (100%)	RPT (100%)	RPT (100%)	RCT (100%)					
d1 Economically Disadvantaged ADM	RCV (100%)	RCV (100%)	RCV (100%)	RPT (50%)	RPT (50%)	RPT (100%)	RPT (100%)	RPT (100%)	RCV (100%)					
e English Learners ADM	RCV (100%)	RCV (100%)	RCV (100%)	RPT (50%)	RPT (50%)	RPT (100%)	RPT (100%)	RPT (100%)	RCV (100%)					
f Gifted	RCV (100%)	RCV (100%)	RCV (100%)	RPT (50%)	RPT (50%)	RPT (100%)	RPT (100%)	RPT (100%)	RCT (100%)					

Community School/Stem District

SFPR Line	FTE Fund Pattern Code and Org Type of Educating LEA				
	COMM	STEM	KGTU	CTCR	CTCS
	CS	STEM	CS/STEM	TRAD	JVSD
a Enrolled ADM	RPT (100%)	RPT (100%)	RPT (50%)		
b Special Education ADM	RPT (100%)	RPT (100%)	RPT (50%)		
c1 Economically Disadvantaged ADM	RPT (100%)	RPT (100%)	RPT (50%)		
d English Learners ADM	RPT (100%)	RPT (100%)	RPT (50%)		
f Career-Tech Students educated at JVSD or CTPD				RCV (100%)	RCV (100%)

Joint Vocational School District (JVSD)

SFPR Line	FTE Fund Pattern Code and Org Type of Educating LEA					
	CTCS	JVNR	OJVD	OJVR	OPID	RGJV
	JVSD	JVSD	JVSD	JVSD	JVSD	JVSD
a Enrolled ADM	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)
b Special Education ADM	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)
c1 Economically Disadvantaged ADM	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)
d English Learners ADM	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)	RPT (100%)