Revised - 06/13/2013

Link to Ohio Revised Code
R=Restricted
U=Unrestricted
O=Other

U JV01 - FY2012 BRIDGE ADJUSTMENT (3110)

An additional calculation for the FY2012 Bridge form was completed and this adjustment represents the difference between the "June #2" and "Final Version #1" calculations. Areas of change include; updating the open enrollment calculation to utilize FY12 year end reporting period N EMIS data, including adjustments from the FY12 Final #2 community school calculation, reinstating the other adjustments special education categories as they existed in FY09 and decreasing the Line J Statewide Per Pupil Adjustment Amount from $148.00 to $135.50.

U JV02 - FY2011 PASS ADJUSTMENT (3110)

An additional calculation for the FY2011 PASS form was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations. Areas of change include; updating the open enrollment calculation to utilize FY11 reporting period K EMIS data including ensuring that no FTE was counted as greater than 1.00, updating the ADM add-in calculation to utilize FY11 final #1 community school and final autism scholarship FTE's, Final #1 community school deductions, updating with final Ed. choice and autism scholarship deductions.

Special note for districts whose JV02 description contains *SEE JV LISTING: The adjustment amount on your statement of settlement represents the remaining adjustment amount that was scheduled to begin with the July #1 payment and signifies that the district requested that ODE recover all funds in FY12.

U JV03 - FY2012 BRIDGE ADJUSTMENT (3110)

An additional calculation for the FY2012 Bridge form was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations. Areas of change include: Cleveland Scholarship, EdChoice and Autism Scholarship updates.

U JV04 – TYPE IV PAYMENT IN LIEU OF TRANS (3110)

These are funds provided to schools for payment to parents in lieu of transportation services.

These funds are calculated based on the number of students filed on the T-1 as Type IV (payment in lieu of transportation) and for whom the public school board has adopted resolution of impracticality. Districts are required to have signed waivers for each student, and must verify attendance prior to paying the per pupil amount to the parent/guardian. The designated amount per student varies annually, and can be referenced on the pupil transportation fiscal webpage.

U JV05 - FY2012 BRIDGE ADJUSTMENT (3110)

An additional calculation for the FY2012 Bridge form was completed. This adjustment represents the difference between the “Final Version #2" and "Final Version #3" calculations. Areas of change include: Open enrollment changes due to building session day changes made during the year-end EMIS supplemental reporting period and first year Cleveland scholarship add-in modifications.

O JV06 - YOUTH SERVICES TUITION ADJUSTMENT (479)

Tuition adjustment for those pupils who are residents of your school district, but are being educated at the Ohio Department of Youth Services facility.

U JV07 - FY2012 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2011-2012 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2012 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2012.

O JV10 - FY2012 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2012. This adjustment is for students not submitted for the initial payment or whose information was corrected.

R JV11 - BUS DRIVER TRAINING (3219) -- ESC

Payment for bus driver training program.

O JV12 - FY2012 POST SECONDARY ADJUSTMENT (479)

Adjustment for students enrolled in the post secondary options program in FY2012. This adjustment is for students not submitted for the initial payment or whose information was corrected in a subsequent calculation.

U JV13 - SPECIAL EDUCATION HOME INSTRUCTION PAYMENT (3110)

O JV14 - TUITION-SECTION 3323.091 (479)

Section 3323.091, O.R.C., requires the Department of Education to make payments to state institutions for handicapped children (MO-8) receiving special education. Such payments are to be equal to the normal resident district tuition rate and are deducted from the state support allocated to the respective resident district.

JV15 – FY2013 JPS REIMBURSEMENT (475)

Adjustment made pursuant to HB280 which reimburses districts on the guarantee for students who had never previously attended a public school in Ohio who are now attending a private school in the John Peterson Scholarship Program and for whom a deduction is made from the district's state foundation payments (Bridge calculation).

JV16 – PACE AUDIT DISTRIBUTION

Distribution of funds back to the resident districts pursuant to an audit of PACE community school for FY09.

JV22 - INSUFFICIENT FUNDS STATE EMPLOYEES RETIREMENT SYSTEM

Insufficient funds for State Employees Retirement System.

O JV24 - Fixed Sum TPP Levy Loss Reimbursement (3135)

ORC Section 5751.21(E)(1) provides for annual state reimbursement to school districts for tax losses on fixed sum levies due to the phase-out of tangible personal properties (TPP). This reimbursement in FY13 only applies to qualifying levies remaining in effect for the year and will be discontinued once the levy expires. Two thirds of the reimbursement amount is to be distributed by the 20th day of November and the remaining one third is to be distributed by the last day of May. A district by district distribution of this reimbursement can be viewed on ODE webpage by clicking here.

O JV25 - Inside Debt Levy Loss Reimbursement (3135)

ORC Section 5751.21(D) provides for annual state reimbursement to school districts for tax losses on mills levied within the ten-mill limitation for debt purposes due to the phase-out of tangible personal property (TPP) taxes. This reimbursement is based on 100% of the initial loss computed (tax year 2005) as if the tax were a fixed rate levy. The reimbursement is to be distributed in two equal installments by the 20th day of November and the last day of May. A district by district distribution of this reimbursement can be viewed on ODE webpage by clicking here.

JV26 - FY2012 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "June #2" and the "Final Version #1" calculations.

JV27 - FY2012 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "Final Version #1" and the "Final Version #2" calculations.

JV28 - FY2012 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "Final Version #2" and the "Final Version #3" calculations.

O JV29 - TANGIBLE PERSONAL PROPERTY (TPP) FIXED RATE TAX LOSS REIMBURSEMENT RECALCULATION (3135)

The original TPP fixed rate reimbursement due to the phase out of the TPP tax is based on calculations involving estimated PASS data at the beginning of the fiscal year. This year-end recalculation of the reimbursement takes advantage of using actual year-end data to produce a more accurate determination of the reimbursement. This figure represents the difference in the original and year-end calculations.

JV31 - FY2012 BOARD OF DD ADJUSTMENT

A recalculation of the Board of DD annual payment was performed. This adjustment represents the resulting changes in funding between the "June #2" and the "Final Version #1" calculations.

JV32 - FY2012 BOARD OF DD ADJUSTMENT

A recalculation of the Board of DD annual payment was performed. This adjustment represents the resulting changes in funding between the "Final Version #1" and the "Final Version #2" calculations.

JV33 - INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM

Insufficient funds for State Teachers Retirement System.

U JV35 - FY2012 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2011-2011 school year for students who were not counted in the ADM.

JV37 - AUDIT FINDING FOR RECOVERY

JV38 - FY2012 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2012 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final version #1" calculations.

JV39 - FY2011 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2011 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final Version #1" calculations.

JV40 – FY2012 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT
An additional calculation for the FY2012 Community School Payment Report was completed and this adjustment represents the difference between the "Final version #1" and the “Final version #2” calculations.

O JV41 – Fixed Rate TPP Operating Levy Loss Reimbursement (3135)
ORC Section 5751.21(C)(12) provides for annual state reimbursement to school districts for tax losses on fixed rate operating levies due to the phase out of tangible personal properties (TPP). This reimbursement is available to school districts identified as eligible based on the criteria provided in this section of the law in two equal installments to be distributed by the 20th day of November and the last day of May. The criteria for eligibility, the methodology for the calculation of the reimbursement and a district by district distribution of this reimbursement can be viewed on ODE webpage by clicking here.

O JV42 – Fixed Rate TPP Non-Operating (Other) Levy Loss Reimbursement (3135)
ORC Section 5751.21(C)(12) provides for annual state reimbursement to school districts for tax losses on fixed rate other (non-operating) levies due to the phase-out of tangible personal properties (TPP). The reimbursement in FY13 is based on 50% of the FY11 reimbursement amount. The reimbursement is to be distributed in two equal installments before the 20th day of November and the last day of May. A district by district distribution of this reimbursement can be viewed on ODE webpage by clicking here.

JV43 - AUDITOR FEE ADJUSTMENT
Auditor fee deduction for outstanding auditor fees

JV44 – RECOVERY OF FEDERAL FUNDS (7500)
Adjustment to recover previously paid federal funds.

JV45 - EMIS DATA SUBMISSION PENALTY
Deduction pursuant to Section 3301.0714 paragraph L, O.R.C. requiring the Department of Education to withhold a percentage of the total amount due during the fiscal year under Chapter 3317 for missing or underreported EMIS data submission goals.

JV46 - HIGH LEVEL SBH STUDENT
Allocation per Section 41.32 of Am. Sub. H. B. No. 95 for community schools with high levels of SBH students.

JV47 – NEGATED PRIOR PAYMENT
Adjustment for a previous monthly payment amount that the statement of settlement showed

as being paid but was withheld by ODE after the statement of settlement was created but prior to the payment amount being sent electronically to the entity.

JV48 - ODE TEMPORARY WITHHOLDING (3110)
Ohio Department of Education temporary withholding of the payment.

JV49 - PCSP REPAYMENT
Adjustment to recover an outstanding Public Charter Schools Program grant repayment amount owed by your school that must be remitted to US DOE.

O JV50 - SF-14 TUITION SF-14 ADJUSTMENT (1221)

Tuition adjustment (s) for non-handicapped children to district of attendance pursuant to Section 3313.64, O.R.C.

O JV51 - SF-14 TUITION SF-14 ADJUSTMENT EXPENDITURE (471)

Tuition adjustment (s) for non-handicapped children to district of residence pursuant to Section 3313.64, O.R.C.

O JV52 - SF-14H TUITION SF-14H ADJUSTMENT Positive = (1223) Negative = (475)

Tuition adjustment (s) for handicapped children to district of attendance pursuant to Section 3323.13 & 3323.14, O.R.C.

O JV53 - SF-14H TUITION SF-14H ADJUSTMENT EXPENDITURE Positive = (1223) Negative = (475)
Tuition adjustment (s) for handicapped children to district of residence pursuant to Section 3323.13 & 3323.14, O.R.C.

U JV54 – REPAYMENT OF PRIOR ADJUSTMENT
Repayment of adjustment amounts previously received from ODE.

U JV57 - ISLAND DISTRICT ADJUSTMENT (3110)
Adjustment to island districts.

O JV58 - INTER-DISTRICT TUITION ADJUSTMENT
Positive = (1221) Negative = (471)

JV59 SUPPLEMENTAL ADJUSTMENT
Adjustment to pay back supplemental payment provided by ODE during the fiscal year.

O JV60 - FY2012 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district’s solvency assistance advance beginning in FY2012.

O JV61 - FY2013 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2013.

O JV62 - SF-14 PER DIEM (0479)

Per diem negative cost adjustment(s) to district of residence for non-handicapped school-age pupils housed in a residential facility pursuant to 3313.64(C)(4) O.R.C.

O JV63 – SF-14 PER DIEM (122X)

Per diem positive cost adjustment(s) to district of education for non-handicapped school-age pupils housed in a residential facility pursuant to 3313.64(C)(4) O.R.C.

R JV70 – HALF-MILL EQUALIZATION PAYMENT (3219)

Payment according to Am. Sub. H.B. No. 66 which provides that any district participating in an Ohio School Facilities Commission program with a valuation per pupil less than the state average that passes a half mill maintenance levy, or that satisfies the half-mill requirement by an approved alternative method, will have that half mill equalized up to the state average level. Districts participating in the Expedited Local Partnership Program (ELPP) that have satisfied the maintenance funding requirement will also be eligible for the payment. The payment process is provided for in O.R.C 3318.18. Payments shall be credited to the district's classroom facilities maintenance fund (034) and shall be used only for the purpose of maintaining facilities constructed or renovated under the project agreement.

O JV78 - INSUFFICIENT FUNDS ADJUSTMENT

Adjustment to offset adjustments reflected on the statement of settlement that could not be deducted from the district in full due to insufficient funds. Will require the district to send a check to School Finance to cover that amount or notify School Finance to make a deduction out of a future settlement payment.

O JV82 - FIXED-RATE TAX LOSS REIMBURSEMENT - ADDITIONAL (3134)

One-half the additional amount certified from the Department of Taxation for Benton-Carroll-Salem per H.B. 95.

O JV83 - FIXED-RATE TAX LOSS REIMBURSEMENT - ADDITIONAL (3134)

One-half the additional amount certified from the Department of Taxation for Benton-Carroll-Salem per H.B. 119.

O JV84 - PRIVATE TREATMENT FACILITY TUITION ADJUSTMENT (479)

Tuition adjustment pursuant to Sec. 50.32 of Am. Sub. H.B. No. 215, Private Treatment Facility Pilot Project.

O JV85 – FY2012 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2012.

O JV86 – FY2013 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2013.

O JV87 - JUDGMENT REPAYMENT (819)
Deduction to repay judgment amount.

JV88 – PRIVATE TREATMENT FACILITY EXCESS COST ADJ (474)
Excess Cost adjustment pursuant to Sec. 50.32 of Am. Sub. H.B. No. 215, Private Treatment Facility Pilot Project.

JV89 – FIXED-RATE DEREGULATION OTHER LEVY LOSS REIMBURSEMENT
ORC Section 5727.85(C)(3) provides for annual state reimbursement to school districts for tax losses on fixed rate other (non-operating) levies due to deregulation of public utility industry. This reimbursement in FY13 is based on 50% of the FY11 reimbursement amount. The reimbursement is to be paid out in two equal installments before the 31st day of August and the 28th day of February. A district by district distribution of this reimbursement can be viewed on the ODE webpage. Click Here

O JV90 – FIXED RATE DEREGULATION OPERATING LEVY LOSS REIMBURSEMENT
ORC Section 5727.85(C)(3) provides for annual state reimbursement to school districts for tax losses on fixed rate operating levies due to deregulation of public utility industry. This reimbursement in FY13 only applies to qualifying levies remaining in effect for the current year. The reimbursement is to be paid out in two equal installments before the 31st day of August and the 28th day of February. A district by district distribution of this reimbursement can be viewed on the ODE webpage. Click Here

O JV91 – FIXED SUM DEREGULATION LEVY LOSS REIMBURSEMENT
ORC Section 5751.20(E) provides for annual state reimbursement to school districts for tax losses on fixed sum levies due to deregulation of public utility industry. This reimbursement is available to school districts identified as eligible based on the criteria provided in this section of the law in two equal installments to be paid out before the 31st day of August and the 28th day of February. The criteria for eligibility, the methodology for the calculation of the reimbursement and a district by district distribution of this reimbursement can be viewed on ODE webpage. Click Here

O JV92 – FY2012 TPP CORRECTION

O JV93 – ODE SPONSORSHIP DEDUCTION
Office of School Sponsorship deduction.

O JV94 – ODE SPONSOR FEE DEDUCTION
ODE sponsorship fee deduction.

JV95 – Inside Debt Levy Loss Reimbursement
ORC Section 5727.85(D) provides for annual state reimbursement to school districts for tax

losses on mills levied within the ten-mill limitation for debt purposes due to deregulation of public utility industry. This reimbursement is based on 100% of the initial loss computed (tax year 1998 in the case of electric company tax value losses and tax year 1999 in the case of natural gas company tax value losses) as if the tax were a fixed rate levy. The reimbursement is to be paid out in two equal installments before the 31st day of August and the 28th day of February. A district by district distribution of this reimbursement can be viewed on ODE webpage. Click Here

O JV96 - SPECIAL ED CATASTROPHIC AID REIMBURSEMENT (3219)

Catastrophic Aid Reimbursement for FY2012 -- Paid in FY2013.

O JV98 - SF-6 EXCESS COST (122X)

Positive excess cost adjustment (s) for handicapped children to district of attendance pursuant to 3323.14 O.R.C.

O JV99 - SF-6 EXCESS COST (0474)

Negative excess cost adjustment (s) for handicapped children to district of residence pursuant to 3323.14 O.R.C.