

Revised – 5/30/2014

Link to [Ohio Revised Code](#)

**JV01 - FY2013 BRIDGE ADJUSTMENT (3110)**

An additional calculation for the FY2013 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 FY13 yearend reporting period N EMIS data and utilizing the most recent scholarship deduction information.

**JV03 - FY2013 BRIDGE ADJUSTMENT (3110)**

An additional calculation for the FY2013 Bridge form was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations. Areas of change include: Community school deductions, pilot scholarship reconciliation and per pupil adjustments.

**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.

**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.

**JV08 - INTER-DISTRICT ADJUSTMENT**

**JV09 - FY2013 POST SECONDARY DEDUCTION (479)**

Deduction for students enrolled in the post secondary options program in FY2013.

**JV10 - FY2013 POST SECONDARY DEDUCTION (479)**

Deduction for students enrolled in the post secondary options program in FY2013. This adjustment is for students not submitted for the initial payment or whose information was corrected.

**JV11 - BUS DRIVER TRAINING (3219)**

Payment for bus driver training program.

**JV12 – FY2014 JPS REIMBURSEMENT (475)**

Adjustment made pursuant to HB280 which reimburses districts 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 (SFPR calculation).

**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 – TEMPORARY CASH FLOW ADJUSTMENT (3110)**

Adjustment made to advance funds due to financial hardship. The funds are paid back via agreement upon receipt of solvency assistance funds

**JV18 - FY2013 PAY REPORT ADJUSTMENT**

An additional calculation for the FY2013 Pay Report form was completed and this adjustment represents the difference between the "June" and "Final Version" calculations. Areas of change include; updating the open enrollment calculation to utilize FY13 yearend reporting period N EMIS data.

**JV22 – INSUFFICIENT FUNDS SCHOOL EMPLOYEES RETIREMENT SYSTEM**

Insufficient funds for School Employees Retirement System.

**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 FY14 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 20<sup>th</sup> day of November and the remaining one third is to be distributed by the last day of May. A district by district distribution is not available at this time.

**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 20<sup>th</sup> day of November and the last day of May. A district by district distribution of this reimbursement is not available at this time.

**JV26 - FY2013 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 - FY2013 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.

**JV31 - FY2013 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 - FY2013 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 (211 or 212)**

Insufficient funds for State Teachers Retirement System.

**JV35 - FY2013 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)**

Reimbursement to school districts Division of Youth Services tuition payments for the FY2012--2013 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 - FY2013 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT**

An additional calculation for the FY2013 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.

**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 20<sup>th</sup> day of November and the last day of May.

**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 FY14 is based on 50% of the FY11 reimbursement amount. The reimbursement is to be distributed in two equal installments before the 20<sup>th</sup> day of November and the last day of May.

**JV43 - AUDITOR FEE ADJUSTMENT (843)**

Auditor fee deduction for outstanding auditor fees

**JV44 – FOUNDATION PHASE-IN ADJUSTMENT**

Temporary phase-in adjustment to begin payment of funds calculated pursuant to formulas established in HB59. This adjustment represents the difference between the October community school payment utilizing September 2013 SOES data with FY13 funding formulas and a FY14 calculation utilizing community school reported FY14 SOES September data and FY14 formulas as established in HB59. Further explanation of this adjustment can be found in the School Finance Newsletter on 10/3/2013.

*Note: This adjustment will be reversed on the statement of settlement in the payment in which the payment calculation report is updated to reflect the new formulas pursuant to HB59. At that time the statement of settlement will include new lines that correspond to the new payment calculation report and payments on each line will calculate the amount to be paid to date, so that the phase-in adjustment will no longer be needed.*

**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 (3110)**

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)**

**JV49 – FY2013 REPAYMENT**

Repayment for improperly enrolled early-kindergarten students in FY13.

**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.

**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.

**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.

**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.

**JV54 – REPAYMENT OF PRIOR ADJUSTMENT**

Repayment of adjustment amounts previously received from ODE.

**JV55 – REPAYMENT OF NSLP FUNDS**

Repayment of National School Lunch Program (NSLP) funds.

**JV57 - JOINT STATE SCHOOL DISTRICT PAYMENT (3110)**

Adjustment pursuant to 3317.024 O.R.C. for island and joint state school districts.

**JV58 - INTER-DISTRICT TUITION ADJUSTMENT**

Positive = (1221) Negative = (471)

**JV59 – SUPPLEMENTAL ADJUSTMENT (3110)**

Adjustment to pay back supplemental payment amount provided by ODE during the fiscal year.

**JV60 - FY2014 SOLVENCY ASSISTANCE REPAYMENT (816)**

Deduction for repayment of district's solvency assistance advance beginning in FY2014.

**JV61 - FY2013 SOLVENCY ASSISTANCE REPAYMENT (816)**

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

**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.

**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.

**JV64 – FY2013 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT**

An additional calculation for the FY2013 Community School Payment Report was completed and this adjustment represents the difference between the "Final version #1" and the "Final version #2" calculations.

**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.

**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.

**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.

**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.

**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.

**JV85 – FY2014 INSUFFICIENT FUNDS REPAYMENT**

Repayment of insufficient funds adjustments from fiscal year 2014.

**JV86 – FY2013 INSUFFICIENT FUNDS REPAYMENT**

Repayment of insufficient funds adjustments from fiscal year 2013.

**JV87 - JUDGMENT REPAYMENT (86X)**

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 31<sup>st</sup> day of August and the 28<sup>th</sup> day of February. A district-by-district distribution of this reimbursement can be viewed on the ODE webpage. [Click Here](#)

**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 FY14 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 31<sup>st</sup> day of August and the 28<sup>th</sup> day of February. A district-by-district distribution of this reimbursement can be viewed on the ODE webpage. [Click Here](#)

**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 31<sup>st</sup> day of August and the 28<sup>th</sup> day of February. The criteria for eligibility, the methodology for the calculation of the reimbursement and a district-by-district distribution of this reimbursement is available on the ODE webpage. [Click Here](#)

**JV93 – ODE SPONSORSHIP DEDUCTION**

Office of School Sponsorship deduction.

**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 31<sup>st</sup> day of August and the 28<sup>th</sup> day of February. A district-by-district distribution of this reimbursement can be viewed on the ODE webpage. [Click Here](#)

**JV98 - SF-6 EXCESS COST TUITION - POSITIVE (122X)**

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

**JV99 - SF-6 EXCESS COST TUITION – NEGATIVE (0474)**

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