

Revised : Tuesday, April 22, 2008

**JOURNAL VOUCHER CODES
FOR USE IN FY2008**

Link to Ohio Revised Code

R=Restricted

U=Unrestricted

O=Other

R JV01 - FY2008 BUS PURCHASE REIMBURSEMENT (3212)

Bus purchase reimbursement for FY2008.

R JV02 - FY2008 BUS PURCHASE HNDGP-NP (3212)

Bus purchase subsidy for FY2008 based on FY2007 T-1 and T-2 nonpublic and special needs pupils transported on yellow bus.

U JV04 - FY2005 SF-3 ADJUSTMENT (3110)

U JV05 - FY2007 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2007 Form SF-3 was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations. This payment reflects open enrollment corrections, change in the calculation of PBA All Day Kindergarten and Autism Scholarship FTE update.

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 - FY2007 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2006-2007 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2006 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary options program in FY2006.

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

Payment for bus driver training program.

R JV12 - FY2007 OE CTA WEIGHTED ADJUST Positive = (1227) Negative = (477)

Adjustment for Open Enrollment CTA weighted amount required to be transferred from a district to a JVS.

UJV13 - 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.

U JV15 - FY2007 SECTION 3317.026 ADJUSTMENT (3110)

Adjustment based on amount of refunded taxes and reduction in taxable value pursuant to Sec. 3317.026 of O.R.C.

U JV16 - FY2007 SECTION 3317.027 ADJUSTMENT (3110)

A change in the real property valuation for certain districts was certified by the Ohio Department of Taxation, Division of Tax Equalization, for inclusion in a recalculation of the SF-3. This adjustment reflects the change in state support required by Section 3317.027, O.R.C.

U JV17 - FY2007 SECTION 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2007 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property. This adjustment reflects the change in state support required by Section 3317.028, O.R.C

O JV19 - FY2007 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary options program in FY2007.

U JV20 - FY2007 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2007 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations. This payment reflects open enrollment corrections, Community School adjustments and Autism Scholarship FTE updates. Preschool was paid at 98.31845292%.

U JV21 - FY2007 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2007 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #2" and "Final Version #3" calculations. Final Cleveland Municipal adjustment due to Cleveland scholarship "payback".

JV22 - INSUFFICIENT FUNDS STATE EMPLOYEES RETIREMENT SYSTEM

Insufficient funds for State Employees Retirement System.

O JV24 - TANGIBLE PERSONAL PROPERTY (TPP) FIXED SUM TAX LOSS REIMBURSEMENT (3135)

Direct payment to reimburse district for lost revenue from all qualifying fixed sum levies due to phase out of TPP tax. Please see the following web address for details.

http://tax.ohio.gov/divisions/communications/cat_other_taxLawChanges.stm

O JV25 - TANGIBLE PERSONAL PROPERTY (TPP) FIXED RATE TAX LOSS REIMBURSEMENT (3135)

Direct payment to reimburse district for lost revenue from all qualifying fixed rate levies due to phase out of TPP tax. Please see the following web address for details.

http://tax.ohio.gov/divisions/communications/cat_other_taxLawChanges.stm

JV26 - FY2007 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 - FY2007 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.

O JV31 - EXCESS COST ADJ. - FY2007 Positive = (122X) Negative = (474)

Excess cost tuition adjustments.

O JV32 - SF6 EXCESS COST ADJ.

JV33 - INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM

Insufficient funds for State Teachers Retirement System.

O JV34 - EXCESS COST ADJ. - FY2006 Positive = (122X) Negative = (474)

Excess cost tuition adjustments.

U JV35 - FY2007 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2006-2007 school year for students who were not counted in the ADM.

U JV36 - FY2006 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2005-2006 school year for students who were not counted in the ADM.

JV38 - FY2006 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2006 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final version #1" calculations.

JV39 - FY2006 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2006 Community School Payment Report was completed and this adjustment represents the difference between the "Final version #1" and the "Final version #2" calculations.

JV40 - FY2007 FINAL MRDD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. and this adjustment represents the resulting changes in funding.

JV42 - FY2007 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2007 Community School Payment Report was completed and this adjustment represents the difference between the "June" calculation and the "Final Version #1" calculations.

JV43 - FY2008 AUDITOR FEE ADJUSTMENT

FY2007 community school auditor fee deduction for outstanding Auditor fees

JV44 - FY2006 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2006 Community School Payment Report was completed and this adjustment represents the difference between the FY2006 final version #1 calculation and the FY2006 final version #2 calculation.

JV45 - EMIS 10% PENALTY

Deduction pursuant to Section 3301.0714 paragraph L, O.R.C. requiring the Department of Education to withhold ten per cent of the total amount due during the fiscal year under Chapter 3317 for missing EMIS data.

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 - FY2004 AUDIT FINAL 4/3 ADJUSTMENT

JV48 - ODE TEMPORARY WITHHOLDING (3110)

Ohio Department of Education temporary withholding of the payment.

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 JV57 - FY2008 ISLAND DISTRICT ADJUSTMENT (3110)

Adjustment to island districts for FY2008.

O JV58 - INTER-DISTRICT TUITION ADJUSTMENT

Positive = (1221) Negative = (471)

U JV59 - FY2007 ISLAND DISTRICT ADJUSTMENT (3110)

Adjustment to island districts for FY2007.

O JV60 - FY2008 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2008.

O JV61 - FY2007 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2007.

U JV62 - FY2007 SECTION 3317.026 ADJUSTMENT (3110)

Adjustment based on amount of refunded taxes and reduction in taxable value pursuant to Sec. 3317.026 of O.R.C. - Recalculated based on the F2007 Final #1 SF-3

U JV63 - FY2007 SECTION 3317.027 ADJUSTMENT (3110)

A change in the real property valuation for certain districts was certified by the Ohio Department of Taxation, Division of Tax Equalization, for inclusion in a recalculation of the SF-3. This adjustment reflects the change in state support required by Section 3317.027, O.R.C. - Recalculated based on the F2007 Final #1 SF-3

U JV64 - FY2007 SECTION 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2007 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property. This adjustment reflects the change in state support required by Section 3317.028, O.R.C- Recalculated based on the F2007 Final #1 SF-3. Adjustment also resulted from using change in revenue in addition to change in valuation in calculation.

U JV65 - FY2007 SECTION 3317.026 ADJUSTMENT (3110)

Adjustment based on amount of refunded taxes and reduction in taxable value pursuant to Sec. 3317.026 of O.R.C. - Recalculated based on the F2007 Final #2 SF-3

U JV66 - FY2007 SECTION 3317.027 ADJUSTMENT (3110)

A change in the real property valuation for certain districts was certified by the Ohio Department of Taxation, Division of Tax Equalization, for inclusion in a recalculation of the SF-3. This adjustment reflects the change in state support required by Section 3317.027, O.R.C. - Recalculated based on the F2007 Final #2 SF-3

U JV67 - FY2007 SECTION 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2007 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property. This adjustment reflects the change in state support required by Section 3317.028, O.R.C- Recalculated based on the F2007 Final #2 SF-3.

R JV70 – HALF-MILL EQUALIZATION PAYMENT (3219)

Payment according to Am. Sub. HB 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.

R JV75 - GIFTED SUPPLEMENT (499-3219)

Adjustment for identification of gifted students pursuant to Section 4.13 of Sub H.B. No. 282

R JV77 - GIFTED SUPPLEMENT (499-3219)

Special Projects adjustment for identification of gifted students pursuant to Section 4.13 of Sub H.B. No. 282

O JV78 - INSUFFICIENT FUNDS ADJUSTMENT

Adjustment to offset adjustments reflected on the statement of settlement that are unable to 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 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 - FY2007 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2007.

O JV87 - JUDGMENT REPAYMENT (819)

Deduction to repay judgment amount.

O 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.

O JV90 - PUBLIC UTILITY FIXED RATE TAX LOSS REIMBURSEMENT (3134)

One-half amount certified from the Department of Taxation. Please see the following web site address: http://tax.ohio.gov/channels/other/services_for_local_govts.stm

O JV91 - PUBLIC UTILITY FIXED SUM TAX LOSS REIMBURSEMENT (3134)

One-half amount certified from the Department of Taxation. Please see the following web site address: http://tax.ohio.gov/channels/other/services_for_local_govts.stm

O JV94 - INSIDE DEBT LEVY MAKE-UP PAYMENT (3134)

Inside Debt Levy Make-up Payment- ORC 5727.85(C)(2) provides that public utility deregulation tax losses on taxes levied within the 10-mill limitation for debt purposes are to be reimbursed fully as if the tax were a fixed rate levy from FY06 to FY16 regardless of whether the district becomes ineligible for the regular fixed rate levy reimbursement. Certain districts were not paid this payment due to them in March 2007 and are being paid this amount now.

O JV95 - INSIDE DEBT LEVY PAYMENT (3134)

Inside Debt Levy Payment- ORC 5727.85(C)(2) provides that public utility deregulation tax losses on taxes levied within the 10-mill limitation for debt purposes are to be reimbursed fully as if the tax were a fixed rate levy from FY06 to FY16 regardless of whether the district becomes ineligible for the regular fixed rate levy reimbursement. This payment represents the amount due for this reimbursement.

O JV96 - SPECIAL ED CATASTROPHIC AID REIMBURSEMENT (3219)

Catastrophic Aid Reimbursement for FY2007 -- Paid in FY2008

O JV97 - ESC CONTRACT CORRECTION ADJUSTMENT

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

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

O JV99 - SF-6 EXCESS COST(474)

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