

Revised : Tuesday, April 14, 2009

**JOURNAL VOUCHER CODES
FOR USE IN FY2009**

Link to Ohio Revised Code

R=Restricted

U=Unrestricted

O=Other

R JV01 - FY2008 BUS PURCHASE REIMBURSEMENT (3212)

Bus purchase reimbursement for FY2008. This funding represents the amount that was previously held back from last year's payment. An updated chart showing the details of this funding flow for each district will be available on the pupil transportation website after 7/11/2008.

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. This funding represents the amount that was previously held back from last year's payment. An updated chart showing the details of this funding flow for each district will be available on the pupil transportation website after 7/11/2008.

U JV04 - FY2005 SF-3 ADJUSTMENT (3110)

U JV05 - FY2008 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2008 Form SF-3 was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations. This calculation was pursuant to direction from HB562 to recalculate the state education aid for Westfall Local in addition to loading community school deductions and the FY07 Final #4 SF-3 numbers.

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 - FY2008 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2007-2008 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2007 POSTSECONDARY DEDUCTION (479)

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

O JV10 - FY2008 POSTSECONDARY DEDUCTION (479)

Deduction generated pursuant to 140A and 140B data corrections for students enrolled in the postsecondary options program in FY2008.

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

Payment for bus driver training program.

R JV12 - FY2008 OE CTAE WEIGHTED ADJUST Positive = (1227) Negative = (477)

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

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.

U JV15 - FY2008 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. Calculated based upon the F2008 Final #1 SF-3.

U JV16 - FY2008 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. Calculated based upon the F2008 Final #1 SF-3.

U JV17 - FY2008 SECTION 3317.028 ADJUSTMENTS (3110)

Adjustment 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. Calculated based upon the F2008 Final #1 SF-3.

U JV18 - FY2008 SECTION 3317.027 RECALCULATION (3110)

A recertification of the real property valuation for Lucas county districts was provided by the Ohio Department of Taxation, Division of Tax Equalization, for inclusion in a recalculation of the SF-3. This adjustment reflects the recalculation of state support required by Section 3317.027, O.R.C. Calculated based upon the F2008 Final #1 SF-3.

O JV19 - FY2008 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary options program in FY2008.

U JV20 - FY2008 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2008 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.

U JV21 - FY2008 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2008 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #2" and "Final Version #3" calculations.

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/channels/other/services_for_local_govts.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/channels/other/services_for_local_govts.stm

JV26 - FY2008 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. Preschool was paid at 99.78723319% .

JV27 - FY2007 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.

JV28 - FY2008 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. Preschool was paid at 99.78723319% .

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 SF-3 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.

JV30 - FY2008 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "Final Version #3" and the "Final Version #4" calculations. Preschool was paid at 99.78660575%.

JV31 - FY2008 FINAL MR/DD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. and this adjustment represents the resulting changes in funding between the "Final Version #3" and the "Final Version #4" calculations. Preschool was paid at 99.78660575%.

U JV32 - FY2008 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2008 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #3" and "Final Version #4" calculations. Preschool was paid at 99.78660575%.

JV33 - INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM

Insufficient funds for State Teachers Retirement System.

U JV35 - FY2008 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2007-2008 school year for students who were not counted in the ADM.

JV36 - FY2008 FINAL MR/DD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. and this adjustment represents the resulting changes in funding between the "Final Version #2" and the "Final Version #3" calculations. Preschool was paid at 99.78723356%.

JV37 - AUDIT FINDING FOR RECOVERY

JV38 - FY2008 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2008 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final version #1" calculations.

JV39 - FY2008 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2008 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 MR/DD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. and this adjustment represents the resulting changes in funding between the "Final Version #2" and the "Final Version #3" calculations.

JV41 - FY2008 FINAL MR/DD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. and this adjustment represents the resulting changes in funding between the "June #2" and the "Final Version #1" calculations. Preschool was paid at 99.78723319% .

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" and the "Final Version #1" calculations.

JV43 - AUDITOR FEE ADJUSTMENT

Auditor fee deduction for outstanding auditor fees

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 - FY2004 AUDIT FINAL 4/3 ADJUSTMENT

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 JV55 - Students transfer adjustment

Adjustment due to transfers of students.

U JV57 - ISLAND DISTRICT ADJUSTMENT (3110)

Adjustment to island districts.

O JV58 - INTER-DISTRICT TUITION ADJUSTMENT

Positive = (1221) Negative = (471)

O JV60 - FY2008 SOLVENCY ASSISTANCE REPAYMENT (816)

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

O JV61 - FY2009 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2009.

R JV62 - FY2009 BUS PURCHASE REIMBURSEMENT (3212)

Bus purchase reimbursement for FY2009.

R JV63 - FY2009 BUS PURCHASE HNDGP-NP (3212)

Bus purchase subsidy for FY2009 based on FY2008 T-1 and T-2 nonpublic and special needs pupils transported on yellow bus.

U JV64 - FY2008 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2008 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #4" and "Final Version #5" calculations. This payment reflects open enrollment corrections.

U JV65 - 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 #3" and "Final Version #4" calculations. This recalculation was pursuant to direction from HB562 to recalculate the state education aid for Westfall Local. The primary area of change was in preschool unit recalculations to stay within appropriation levels and parity aid.

U JV68 - 3317.0210 BANKRUPTCY PAYBACK (0930)

Adjustment pursuant to Sec. 3317.0210 of O.R.C.

U JV69 - FY2007 SECTION 3317.026 ADJUSTMENT (3110)

This recalculation was pursuant to direction from HB562 to recalculate the reduction in taxable value pursuant to Sec. 3317.026 of O.R.C. for Westfall Local.

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.

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 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.

JV85 - FY2008 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2008.

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 JV92 - PUBLIC UTILITY FIXED RATE TAX LOSS REIMBURSEMENT (3134)

This adjustment provided for in Am. Sub. HB 562 results from a re-calculation of the October 2007 utility deregulation loss reimbursement eligibility calculation. In this re-calculation, which allows a district to continue eligibility if its inflation adjusted tax loss exceeds its gain in SF-3 funding from FY02 to the current fiscal year, the FY08 SF-3 has had the loss in tangible personal property valuation (due to the TPP phase out) put back in. The adjustment is equal to the payment the district would have received in March 2008

O JV95 - INSIDE DEBT LEVY PAYMENT (3134)

Inside Debt Levy Payment- O.R.C. 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 FY2008 -- Paid in FY2009.

O JV98 - SF-6 EXCESS COST

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

O JV99 - SF-6 EXCESS COST

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

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