

Revised 5/3/2010

Link to [Ohio Revised Code](#)

R=Restricted

U=Unrestricted

O=Other

JV01 - 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 #4" and "Final Version #5" calculations.

JV02 - FY2007 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.

JV03 – ESC Merger J40404 Adjustment

Adjustment pursuant to the merger of Belmont and Tuscarawas-Carroll-Harrison ESC's (East Central Ohio ESC). This adjustment reduces from East Central Ohio ESC the J40404 total amounts paid to the closed ESC for the July #1 and July #2 payments.

JV04 – ESC Merger Contracts Adjustment

Adjustment pursuant to the merger of Belmont and Tuscarawas-Carroll-Harrison ESC's (East Central Ohio ESC). This adjustment reduces from East Central Ohio ESC the contract amounts paid to the closed ESC for the July #1 and July #2 payments due to the fact that the contracts were transferred to East Central Ohio ESC.

U JV05 - FY2009 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2009 Form SF-3 was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations.

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 - FY2009 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2008-2009 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2009 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary options program in FY2009.

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 - FY2009 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)

Paid at 99.64277464%.

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 - FY2009 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 F2009 June #2 SF-3.

U JV16 - FY2009 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 F2009 June #2 SF-3.

U JV17 - FY2009 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 F2009 June #2 SF-3.

U JV18 - FY2009 SECTION 3317.027 CORRECTION (3110)

A correction in the real property valuation for Whitehall City SD was certified by the Ohio Department of Taxation, Division of Tax Equalization, necessitating a recalculation of the SF-3 027 calculation. This adjustment reflects that correction and a correction to the previous calculation due to an error in processing. Calculated based upon the F2009 June #2 SF-3.

U JV19 - FY2009 SECTION 3317.028 CORRECTION (3110)

Adjustment based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property. This adjustment reflects a correction to the previous calculation due to an error in processing. Calculated based upon the F2009 June #2 SF-3.

U JV20 - FY2009 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2009 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations.

U JV21 - FY2009 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2009 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 - FY2009 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 - TPP FIXED RATE AUGUST RE-CALC

Correction of the August TPP reimbursement. For city, local and exempted village districts, Am. Sub. HB 1 requires that the offset used for determining the direct reimbursement for TPP be the greater of the FY2009 offset or the offset calculated for the current year. The original payment for all districts was based on the FY2009 offset while implementation of the EBM was being completed. This payment reflects the difference between the August TPP reimbursement and the corrected August TPP reimbursement.

JV28 - FY2009 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 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 - FY2009 ESC ADJUSTMENT

JV31 - FY2009 MR/DD ADJUSTMENT

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

JV32 - FY2009 MR/DD ADJUSTMENT

A recalculation of the MR/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.

JV34 - FY2009 POSTSECONDARY DEDUCTION (479) - CLEANUP

U JV35 - FY2009 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2008-2009 school year for students who were not counted in the ADM.

U JV36 - 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

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 - FY2009 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2009 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final Version #1" calculations.

JV40 - FY2007 MR/DD ADJUSTMENT

A recalculation of the MR/DD annual payment was performed. This adjustment represents the resulting changes in funding between the " Final Version #3" and the "Final Version #4" calculations.

JV41 - 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 #5" and "Final Version #6" calculations.

JV42 - FY2009 POSTSECONDARY DEDUCTION (479) - CLEANUP

JV43 - AUDITOR FEE ADJUSTMENT

Auditor fee deduction for outstanding auditor fees

JV44 - FY2009 FINAL #3 ADJUSTMENT

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

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 4/4 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 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 - FY2010 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2010.

O JV61 - FY2009 SOLVENCY ASSISTANCE REPAYMENT (816)

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

O JV62 - SF-14 PER DIEM

Per diem 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

Per diem 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.

O JV64 - FY2009 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2009 Community School Payment Report was completed and this adjustment represents the difference between the "Final Version #2" and the "Final Version #1" calculations.

U JV68 - 3317.0210 BANKRUPTCY PAYBACK (0930)

Adjustment pursuant to Sec. 3317.0210 of 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.

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 (State)

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 JV79 - INSUFFICIENT FUNDS ADJUSTMENT (SFSF)

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. Insufficient state fiscal stabilization funds (SFSF) are required to be tracked separately and thus cannot be recouped from other payments on the statement of settlement.

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 – FY2008 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2008.

O JV86 - FY2009 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2009.

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.

JV89 – PUBLIC UTILITY SEPTEMBER FIXED RATE LOSS REIMBURSEMENT RE-CALC

Correction of the September Public Utility deregulation fixed rate loss reimbursement. For city, local and exempted village districts, Am. Sub. HB 1 requires that the offset used for determining the direct reimbursement for public utility deregulation reimbursement be the greater of the FY2009 offset or the offset calculated for the current year. The original payment for all districts was based on the FY2009 offset while implementation of the EBM was being completed. This payment reflects the difference between the September estimated payment based on the FY2009 offset and this recalculation based on the greater of the FY2009 offset or the FY2010 PASS-based offset. Also, in the September payment the small number of districts that are no longer eligible for the regular deregulation reimbursement but are still eligible to be reimbursed for losses on inside debt levies were mistakenly double paid for these losses. Therefore, this payment contains a deduction for these overpayments.

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

JV92 - FY2010 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2010.

JV93 – PUBLIC UTILITY SEPTEMBER FIXED RATE LOSS REIMBURSEMENT RE-CALC

Correction of the September Public Utility deregulation fixed rate loss reimbursement. For city, local and exempted village districts, Am. Sub. HB 1 requires that the offset used for determining the direct reimbursement for public utility deregulation reimbursement be the greater of the FY2009 offset or the offset calculated for the current year. The original payment for all districts was based on the FY2009 offset while implementation of the EBM was being completed. This payment reflects the difference between the estimated payment based on the FY2009 offset and this recalculation based on the greater of the FY2009 offset or the FY2010

PASS-based offset. Also, in the March payment the small number of districts that are no longer eligible for the regular deregulation reimbursement but are still eligible to be reimbursed for losses on inside debt levies were mistakenly double paid for these losses. Therefore, the March payment contains a deduction for these overpayments.

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 FY2009 -- Paid in FY2010.

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.