

# State Foundation Payment System

## Journal Voucher Codes Used in Fiscal Year 2026

Revised – 9/10/2025

Link to [Ohio Revised Code](#)

JV	Code Name	USAS Code	Description
JV01	<b>FY2025 Final #1 Traditional School Districts</b>	****	An additional funding calculation for traditional school districts for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the June #2 calculation to the Final #1 calculation. Since restricted funds can be a part of the Final - gifted, EL, CTE, ED, the districts will need to look at FY2025 Final #1 payment comparison report to identify proper coding breakdown.
JV02	<b>FY2025 Final #2 Traditional School Districts</b>	****	An additional funding calculation for traditional school districts for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation. Since restricted funds can be a part of the Final - gifted, EL, CTE, ED, the districts will need to look at FY2025 Final #2 payment comparison report to identify proper coding breakdown.
JV03	<b>FY2025 Final #1 Joint Vocational School Districts</b>	****	An additional funding calculation for joint vocational school districts for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the June calculation to the Final #1 calculation. Since restricted funds can be a part of the Final - EL, CTE, ED, the districts will need to look at FY2025 Final #1 payment comparison report to identify proper coding breakdown.
JV04	<b>FY2025 Final #2 Joint Vocational School Districts</b>	****	An additional funding calculation for joint vocational school districts for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation. Since restricted funds can be a part of the Final - EL, CTE, ED, the districts will need to look at FY2025 Final #2 payment comparison report to identify proper coding breakdown.

JV	Code Name	USAS Code	Description
JV06	Youth Services Tuition	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.
JV07	Transportation Noncompliance	3110	Prior fiscal year funding adjustment resulting from consistent or prolonged period of noncompliance with transportation requirements, pursuant to Section 3327.021 of the Revised Code.
JV08	Inter-District	****	Adjustment is used to move money between districts.
JV09	College Credit Plus Deduction	479	Deduction for students enrolled in the College Credit Plus Program.
JV10	Transportation Noncompliance	3110	Current fiscal year funding adjustment resulting from consistent or prolonged period of noncompliance with transportation requirements, pursuant to Section 3327.021 of the Revised Code.
JV11	Bus Driver Training	3219	Payment for bus driver training program.
JV12	Payment In Lieu Adjustment	3110	Adjustment pursuant to Section 3327.02(F)(2) of the Revised Code.
JV13	FAFSA Fast Track Competition	3110	Payment in recognition of performance in Ohio's FAFSA Fast Track competition.
JV14	Tuition per Section 3323.091	479	ORC Section 3323.091 requires the Department of Education to make payments to state institutions for students with disabilities (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	Science of Reading Professional Development Stipend Reimbursement	3219	Reimbursement of stipends paid to educators who complete professional development in the Science of Reading provided by the Department required under Section 265.330(A)(1) of HB 33.
JV16	Cleveland Tutoring Program	3219	Support for the Cleveland Tutoring Program pursuant to division (G) of section 3313.974 of the Revised Code.
JV17	Credential Reimbursement	3190	Reimbursement for the cost of an industry-recognized credential or journeyman certification earned by students reported for the 2024-2025 school year.

JV	Code Name	USAS Code	Description
JV18	<b>Innovative Workforce Incentive</b>	3110	Incentive payments for the FY2025 Innovative Workforce Incentive Program (IWIP) for industry-recognized credentials.
JV19	<b>Power Plant Devaluation</b>	3110	Payments to school districts and JVSDs that have a power plant in their territory and have experienced more than 10% decline in public utility valuation.
JV20	<b>CCP New Course Incentive</b>	3110	Incentive payments to districts offering new CCP courses at their high schools with a high school instructor.
JV21	<b>Rural Transportation Grant</b>	3219	Grant to rural dropout prevention and recovery community schools to transport students.
JV22	<b>SERS Insufficient Funds</b>	221	Insufficient funds for School Employees Retirement System.
JV23	<b>FY2025 Final #1 County Boards of Developmental Disabilities</b>	****	An additional funding calculation for the county boards of developmental disabilities for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the June #2 calculation to the Final #1 calculation.
JV24	<b>FY2025 Final #2 County Boards of Developmental Disabilities</b>	****	An additional funding calculation for the county boards of developmental disabilities for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation.
JV25	<b>FY2025 Final #1 Education Service Centers</b>	****	An additional funding calculation for education service centers for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the June #2 calculation to the Final #1 calculation.
JV26	<b>FY2025 Final #2 Education Service Centers</b>	****	An additional funding calculation for education service centers for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation.

JV	Code Name	USAS Code	Description
JV31	<b>FY2025 Final #1 Community Schools</b>	****	An additional funding calculation for community schools for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the June calculation to the Final #1 calculation. Since restricted funds can be a part of the Final - EL, CTE, ED, the schools will need to look at FY2025 Final #1 payment comparison report to identify proper coding breakdown.
JV32	<b>FY2024 Final #1 Community Schools</b>	****	An additional funding calculation for community schools for FY2024 was completed after the end of FY2024 and this adjustment represents the changes that resulted from the update of the June calculation to the Final #1 calculation. Since restricted funds can be a part of the Final - EL, CTE, ED, the schools will need to look at FY2024 Final #1 payment comparison report to identify proper coding breakdown.
JV33	<b>STRS Insufficient Funds</b>	211	Insufficient funds for State Teacher Retirement System.
JV34	<b>FY2025 Final #2 Community Schools</b>	****	An additional funding calculation for community schools for FY2025 was completed after the end of FY2025 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation. Since restricted funds can be a part of the Final - EL, CTE, ED, the schools will need to look at FY2025 Final #2 payment comparison report to identify proper coding breakdown.
JV35	<b>Department of Youth Services</b>	3110	Reimbursement to school districts for Department of Youth Services tuition payment for the prior school year for students who were not counted in the ADM of the resident district.
JV37	<b>Audit Finding For Recovery</b>	****	Funding adjustment resulting from audit correction.
JV40	<b>ESC Transportation Pilot</b>	3110	Adjustments to reflect transfers from public districts to ESCs for providing transportation.
JV43	<b>Audit Fee</b>	843	Audit fee deduction for outstanding audit fees.
JV45	<b>EMIS Data Submission Penalty</b>	849	ORC Section 3301.0714(L) requires 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.

JV	Code Name	USAS Code	Description
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 ODEW after the statement of settlement was created but prior to the payment amount being sent electronically to the entity.
JV48	ODEW Temporary Withholding	3110	Adjustment showing a temporary withholding of funds.
JV50	Tuition - Regular Education	1221	Tuition adjustment to a district of attendance pursuant to ORC Section 3313.64, not including preschool students.
JV51	Tuition - Regular Education Expenditure	471	Tuition adjustment from a district of residence pursuant to ORC Section 3313.64, not including preschool students.
JV52	Tuition - Special Education	1223	Tuition adjustment for students with disabilities to a district of attendance pursuant to ORC Sections 3323.13 & 3323.14, not including preschool students.
JV53	Tuition - Special Education Expenditure	475	Tuition adjustment for students with disabilities from a district of residence pursuant to ORC Section 3323.13 & 3323.14, not including preschool students.
JV54	Repayment of Prior Adjustment	****	Repayment of adjustment previously received from ODEW.
JV55	Reimbursement of Transportation Noncompliance	3110	Current fiscal year reimbursement of transportation per-pupil amount pursuant to Section 3327.021 of the Revised Code. Refer to the letter from Office of Pupil Transportation for specific information.
JV56	Reimbursement of Transportation Noncompliance	3110	Prior fiscal year reimbursement of transportation per-pupil amount pursuant to Section 3327.021 of the Revised Code. Refer to the letter from Office of Pupil Transportation for specific information.
JV57	Joint State School District Payment	3110	Adjustment pursuant to ORC Section 3317.024 for island and joint state school districts.
JV59	Supplemental Repayment	3110	Adjustment to pay back supplemental payment provided by ODEW during the fiscal year.
JV61	Solvency Assistance Repayment	816	Deduction for repayment of district's solvency assistance advance.
JV62	Per Diem Tuition - Negative	479	Per Diem negative adjustment to a district of residence for students housed in a residential facility pursuant to ORC Section 3313.64(C)(4).

JV	Code Name	USAS Code	Description
JV63	Per Diem Tuition - Positive	122X	Per Diem positive adjustment to a district of education for students housed in a residential facility pursuant to ORC Section 3313.64(C)(4).
JV69	Supplemental	3110	Temporary adjustment provided by ODEW during the fiscal year.
JV70	OFCC Half Mil Equalization Payment	3219	State subsidy for the maintenance of a half mill levy to eligible school districts as identified by the Ohio Facilities Construction Commission for meeting the costs associated with building maintenance.
JV71	Community School FTE Review	3110	Adjustment for a community school and a resident district pertaining to a community school FTE review.
JV72	Secondary Supplemental	3110	Secondary temporary adjustment provided by ODEW during the fiscal year. Implemented when JV69 has already been applied within a school's payment calculation.
JV78	Insufficient Funds	3110	Adjustment to offset adjustments reflected on the statement of settlement that could not be deducted from the district in full due to insufficient funds. The district will have to pay back by EFT, or ODEW will deduct from a future payment.
JV84	Private Treatment Facility Tuition	479	Tuition adjustment pursuant to Section 265.530 of HB 33, Private Treatment Facility Pilot Project.
JV85	Insufficient Funds Repayment	3110	Repayment of current year insufficient funds adjustment.
JV86	Prior Year Insufficient Funds Repayment	3110	Repayment of prior year insufficient funds adjustment.
JV87	Judgment Repayment	86X	Deduction to repay judgment amount.
JV88	Private Treatment Facility Excess Cost	474	Excess Cost adjustment pursuant to Section 265.530 of HB 33, Private Treatment Facility Pilot Project.
JV90	Ohio Military Veteran Educator Incentive	3110	Award paid to districts or schools to support recruiting eligible military individuals for employment in public schools.
JV91	College Credit Plus Prior Year	479	Prior year clean up adjustment for College Credit Plus.
JV92	Career Awareness and Exploration	3215	Adjustments to Career Awareness and Exploration.
JV93	OSS Sponsorship Fee	849	Office of School Sponsorship fee deduction.

JV	Code Name	USAS Code	Description
JV94	<b>OSS Sponsorship Fee Reconciliation</b>	849	Adjustment to reconcile the Office of School Sponsorship fees, deducted in a prior year, based on the school's (prior year) final payment.
JV96	<b>Quality Community Schools Support</b>	3190	Additional funding provided to community schools receiving the designation of a Community School of Quality. The payment is calculated and provided annually in one payment.
JV97	<b>Hybrid Funding</b>	3110	Payment to select dropout prevention and recovery community e-schools.
JV98	<b>Excess Cost - Positive</b>	122X	Positive excess cost adjustment for students with disabilities to a district of attendance pursuant to ORC Section 3323.14.
JV99	<b>Excess Cost - Negative</b>	474	Negative excess cost adjustment for students with disabilities to a district of residence.