Revised: 5/30/2012

Link to Ohio Revised Code
R=Restricted
U=Unrestricted
O=Other

## U JV01 - FY2010 PASS ADJUSTMENT (3110)

An additional calculation for the FY2010 PASS Summary form was completed and this adjustment represents the difference between the "Final Version #4" and "Final Version #5" calculations. Areas of change include updating the open enrollment calculation to fund students previously not funded due to concurrent enrollment validations. Validations were modified to handle beginning of school year issue and funding remaining days

## U JV02 - FY2011 PASS ADJUSTMENT (3110)

An additional calculation for the FY2011 PASS form was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations. Areas of change include; updating the open enrollment calculation to utilize FY11 reporting period K EMIS data including ensuring that no FTE was counted as greater than 1.00, updating the ADM add-in calculation to utilize FY11 final #1 community school and final autism scholarship FTE's, Final #1 community school deductions, updating with final Ed. choice and autism scholarship deductions.

Special note for districts whose JV02 description contains \*SEE JV LISTING: The adjustment amount on your statement of settlement represents one-half of the total FY11 adjustment amount. Recognizing the financial constraints districts are currently dealing with, the department has decided to modify the usual collection procedure of recapturing all prior year overpayments within the current fiscal year. For any district with a negative adjustment in excess of \$50,000, the department will recover the funds over the next 24 payments, extending the recapture to the December #2, 2012 payment. If you would like to repay these funds in less time, please send a letter to Daria Shams requesting a change in the repayment schedule. Otherwise the remainder of the FY11 PASS adjustment will appear on the FY2013 July No. 1 statement of settlement report and will be deducted through the FY2013 December #2 payment.

## U JV03 - FY2011 PASS ADJUSTMENT (3110)

An additional calculation for the FY2011 PASS form was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations.

## U 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.

## U JV05 - FY2011 REMAINING PASS ADJUSTMENT

This adjustment represents the remainder of the January No. 1 'JV02 FY2011 PASS ADJUSTMENT \*SEE JV LISTING' adjustment for those districts whose negative adjustment amount was in excess of \$50,000.00. ODE split the JV02 adjustment over 24 payments, extending the recapture to the December #2, 2012 payment. This adjustment represents the remaining adjustment amount that was scheduled to begin with the July #1 payment and signifies that the district requested that ODE recover all funds in FY12.

## 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 - FY2011 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2010-2011 school year.

## U JV08 - INTER-DISTRICT ADJUSTMENT

#### O JV09 - FY2011 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2011.

# O JV10 - FY2010 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2010. This adjustment is for students not submitted for the initial payment or whose information was corrected.

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

Payment for bus driver training program.

# **R JV12 - FY2010 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 - FY2011 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 F2011 June #2 PASS form.

## U JV16 - FY2011 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 PASS form. This adjustment reflects the change in state support required by Section 3317.027, O.R.C. Calculated based upon the F2011 June #2 PASS form.

#### U JV17 - FY2011 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 F2011 June #2 PASS form.

## O JV18 - FY2011 POST SECONDARY DEDUCT (479)

Deduction for students enrolled in the post secondary options program in FY2011. This adjustment is for students not submitted for the initial payment or whose information was corrected.

#### JV22 - INSUFFICIENT FUNDS STATE EMPLOYEES RETIREMENT SYSTEM

Insufficient funds for State Employees Retirement System.

# O 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 FY12 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 of this reimbursement can be viewed on ODE webpage by clicking <u>here</u>.

# O 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 can be viewed on ODE webpage by clicking here.

#### JV26 - FY2011 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 - FY2011 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 PASS 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 - FY2010 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "Final Version #4" and the "Final Version #5" calculations.

#### JV31 - FY2011 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 - FY2011 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

Insufficient funds for State Teachers Retirement System.

#### U JV35 - FY2011 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2010-2011 school year for students who were not counted in the ADM.

#### JV37 - AUDIT FINDING FOR RECOVERY

#### JV38 - FY2010 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2010 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final version #1" calculations.

#### JV39 - FY2011 COMMUNITY SCHOOL FINAL VERSION #1 ADJUSTMENT

An additional calculation for the FY2011 Community School Payment Report was completed and this adjustment represents the difference between the "June" and the "Final Version #1" calculations.

#### JV40 – FY2011 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2011 Community School Payment Report was completed and this adjustment represents the difference between the "Final version #1" and the "Final version #2" calculations.

## O 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. The criteria for eligibility, the methodology for the calculation of the reimbursement and a district by district distribution of this reimbursement can be viewed on ODE webpage by clicking <a href="here">here</a>.

# O 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). This reimbursement in FY12 is based on 75% 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. A district by district distribution of this reimbursement can be viewed on ODE webpage by clicking here.

#### JV43 - AUDITOR FEE ADJUSTMENT

Auditor fee deduction for outstanding auditor fees

#### JV44 – RECOVERY OF FEDERAL FUNDS (7500)

Adjustment to recover previously paid federal funds.

#### 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.

#### 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 - FY2012 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2012.

## O JV61 - FY2011 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2011.

#### 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.

#### 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.

# O 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.

## 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 – FY2012 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2012.

# O JV86 - FY2011 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2011.

## O JV87 - JUDGMENT REPAYMENT (819)

Deduction to repay judgment amount.

## JV89 - Fixed Rate 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 FY12 is based on 75% 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 ODE webpage. Click Here

## 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 – Fixed Rate 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 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 can be viewed on ODE webpage. Click Here

## O JV91 – Fixed Sum 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 in FY12 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 ODE webpage. Click Here

## 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 ODE webpage. Click Here

## O JV96 - SPECIAL ED CATASTROPHIC AID REIMBURSEMENT (3219)

Catastrophic Aid Reimbursement for FY2011 -- Paid in FY2012.

## 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.