

Revised : Thursday, June 03, 2004

**JOURNAL VOUCHER CODES
FOR USE IN FY2004**

Link to Ohio Revised Code

R=Restricted

U=Unrestricted

O=Other

R JV01 - FY2004 BUS PURCHASE REIMBURSEMENT (3212)

Bus purchase reimbursement for FY2004 based on FY2003 T-1 and T-2 miles or public pupils transported.

U JV02 - FY2004 SPECIAL ED TEACHER AIDES (3110)

Reimbursement for special education teacher aides for FY2003.

U JV03 - FY2003 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2003 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property.

U JV04 - FY2002 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2002 Form SF-3 was completed and this adjustment represents the difference between the "Final version #3" calculation and the "Final version #4" calculation. An error was found in the method used to calculate Career-Tech/Adult (Line 9) funding on the F2002 SF-3. This adjustment corrects that error.

U JV05 - FY2004 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2004 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property.

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 - FY2003 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2002-2003 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2002 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary option in FY2002.

O JV10 - FY2002 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary option in FY2002.

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

Payment for bus driver training program.

U JV13 - SPECIAL EDUCATION S & I 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 JV16 - FY2003 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.

O JV18 - LOAN FUND REPAYMENT EXPENDITURE Principal = 815 Interest = 825

Amounts deducted for repayment 815 object code of loans entered into pursuant to Section 3313.483 O.R.C.

O JV19 - FY2003 POSTSECONDARY DEDUCTION (479)

Deduction for students enrolled in the postsecondary option in FY2003.

U JV20 - T-2 TRANSPORTATION ADJUSTMENT

JV22 - INSUFFICIENT FUNDS STATE EMPLOYEES RETIREMENT SYSTEM

Insufficient funds for State Employees Retirement System.

U JV23 - FY2004 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.

JV26 - FY2003 ESC ADJUSTMENT

O JV31 - EXCESS COST ADJUSTMENT Positive = (122X) Negative = (474)

Excess cost tuition adjustments.

JV33 - INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM

Insufficient funds for State Teachers Retirement System.

U JV35 - FY2003 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2002-2003 school year for students who were not counted in the ADM.

JV37 - COMMUNITY SCHOOL FY2002 FTE AUDIT ADJUSTMENT

JV38 - COMMUNITY SCHOOL FY2000 FTE AUDIT ADJUSTMENT

JV39 - COMMUNITY SCHOOL FY2000 OVERPAYMENT ADJUSTMENT

JV40 - COMMUNITY SCHOOL FY2001 FTE AUDIT ADJUSTMENT

JV41 - F03 FTE AUDIT REVISION

Adjustment to offset JV44 – F03 FTE Audit Final Adjustment. This offset will be deducted in FY2005.

JV42 - FY2002 CAREER TECH/ADULT PAYMENT

Community School F2002 Career Tech and Adult Education payment adjustment

JV43 - FY2003 AUDITOR FEE ADJUSTMENT

FY2003 community school auditor fee deduction for outstanding Auditor fee

JV44 - F03 FTE AUDIT FINAL ADJUSTMENT

An additional calculation for the FY2003 Community School Payment Report was completed and this adjustment represents the difference between the

"June" calculation and the "Final Version #1" 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 - F03 FTE AUDIT FINAL ADJUSTMENT

An additional calculation for the FY2003 Community School Payment Report was completed and this adjustment represents the difference between the "Final Version # 1" calculation and the "Final Version #2" calculation.

JV48 - FY04 ODE TEMP WITHHOLDING (3110)

Ohio Department of Education temporary withholding of the payment.

JV49 - OVERPAYMENT REDUCTION

This is a one time reduction due to the miscalculation of the FTE. This miscalculation was created because of incorrect hours on the CSADM.

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 JV57 - SF-14 TUITION SF-14 REVERSE ADJUSTMENT

Positive = (1221) Negative = (471)

An error was made to a previous tuition adjustment (s) for non-handicapped children. This line reverses that previous adjustment amount.

O JV58 - INTER-DISTRICT TUITION ADJUSTMENT

Positive = (1221) Negative = (471)

U JV59 - ISLAND DISTRICT ADJUSTMENTS (3110)

Adjustments to island districts.

O JV60 - FY2004 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2004.

O JV61 - FY2003 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district's solvency assistance advance beginning in FY2003.

JV62 - FY2004 3317.026 ADJUSTMENT

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

JV63 - FY2003 SECTION 3317.027 ADJUSTMENT RECALCULATION

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.

JV64 - FY2003 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2003 Form SF-3 was completed and this adjustment represents the difference between "Final Version #1" and "Final Version #2" calculation.

JV66 - FY2002 SF-3 ADJUSTMENT (3110)

U JV67 – 3317.0210 BANKRUPTCY ADJUSTMENT (3110)

Adjustment based on certification of total taxes charged and payable in calendar year 2003 for those school districts identified as having uncollectible taxes in 2002 from a Chapter 11 corporation.

U JV75 – FY2003 SF-3 ADJUSTMENT - REVERSAL (3110)

Adjustment to **reverse** the **JV83** adjustment which is the difference between the "Final version #4" calculation and the "Final version #5" calculation.

O JV76 ADM OVERSTATEMENT ADJUSTMENT

JV77 - GIFTED SUPPLEMENT ()

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.

U JV79 - FY2003 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 JV80 - FY2004 3317.028 ADJUSTMENTS (3110)

028 adjustments for FY2004 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property.

JV81 - FY2003 INSUFFICIENT FUNDS REPAYMENT (3110)

A deduction is to repay the state for foundation payments made in FY 2003 that contained insufficient funds to cover adjustments made at that time and therefore caused the deficit of funds.

O JV82 - FY2004 FIXED-RATE TAX LOSS REIMBURSEMENT - ADDITIONAL (3190)

One-half the additional amount certified from the Department of Taxation for Benton-Carroll-Salem per H.B. 95

U JV83 - FY2003 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2003 Form SF-3 was completed and this adjustment represents the difference between the "Final version #4" calculation and the "Final version #5" calculation.

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.

U JV85 - FY2003 SF-3 ADJUSTMENT

SF-3 recalculation to correct GRADS FTE error. This adjustment represents the difference between "Final Version #2" and "Final Version #3" calculation.

U JV86 - FY2003 SF-3 ADJUSTMENT (3110)

An additional calculation for the FY2003 Form SF-3 was completed and this adjustment represents the difference between the "Final version #3" calculation and the "Final version #4" calculation.

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.

U JV89 - FY2003 DPIA CLEVELAND SCHOLARSHIP REFUND (3110)

Refund of unused DPIA monies allocated for the Cleveland Scholarship fund.

O JV90 - FY2004 FIXED RATE TAX LOSS REIMBURSEMENT (3190)

One-half amount certified from the Department of Taxation. Please see the following web site address: <http://www.state.oh.us/tax/publications.html>

O JV91 - FY2004 FIXED-SUM TAX LOSS REIMBURSEMENT (3190)

One-half amount certified from the Department of Taxation. Please see the following web site address: <http://www.state.oh.us/tax/publications.html>

R JV92 - FY2004 PSYCHOLOGIST INTERN PAYMENT

JV93 - FY2003 T11 TRANSPORTATION ADJUSTMENT(3110)

The calculated transportation amount was restored to 100%.

R JV94 - FY2003 PSYCHOLOGIST INTERN PAYMENT CORRECTION

In the F2003 May #2 foundation payment, the psychologist Intern payment was incorrectly calculated using \$20,000 as the base salary instead of \$17,000 causing an overpayment to districts, This adjustment recovers those monies. We apologize for any inconvenience that this may cause.

JV95 - FY2004 T11 TRANSPORTATION ADJUSTMENT(3110)

O JV96 - SPECIAL ED CATASTROPHIC AID REIMBURSEMENT (3219)

Catastrophic Aid Reimbursement for FY2003 -- Paid in FY2004

O JV97 - FY2003 SPECIAL ED CATASTROPHIC AID REIMBURSEMENT (3219)

Catastrophic Aid Reimbursement

U JV98 - FY2003 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.

U JV99 - FY2003 SF-3 ADJUSTMENT

Corrected June #2 SF-3 to reverse transportation and special education transportation reduction to 97.5% for budget reduction purposes and charge-off supplement reduction to 97.087147415% to stay within appropriation.