

Revised : Thursday, July 13, 2006

**JOURNAL VOUCHER CODES  
FOR USE IN FY2006**

**Link to Ohio Revised Code**

**R**=Restricted  
**U**=Unrestricted  
**O**=Other

**R JV01 - FY2006 BUS PURCHASE REIMBURSEMENT (3212)**

Bus purchase reimbursement for FY2006.

**JV02 - FY2004 SF-3 ADJUSTMENT (3110)**

An additional calculation for the FY2004 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, ADM changes and community school adjustments.

**U JV03 - FY2005 3317.028 ADJUSTMENTS (3110)**

028 adjustments for FY2005 based on increases or decreases of taxable value of all tangible personal property, including utility tangible personal property. Additional adjustment to fund @ 100%.

**U JV04 - FY2005 SF-3 ADJUSTMENT (3110)**

An additional calculation for the FY2005 Form SF-3 was completed and this adjustment represents the difference between the "June No. 2" and "Final Version #1" calculations. This payment reflects open enrollment corrections, transportation T-2 cost adjustments and community school adjustments.

**U JV05 - FY2006 3317.028 ADJUSTMENTS (3110)**

028 adjustments for FY2006 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 - FY2005 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)**

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2004-2005 school year.

**U JV08 - INTER-DISTRICT ADJUSTMENT**

**O JV09 - FY2006 POSTSECONDARY DEDUCTION (479)**

Deduction for students enrolled in the postsecondary options program in FY2006.

**JV10 - FY2004 SF-3 ADJUSTMENT (3110)**

An additional calculation for the FY2004 Form SF-3 was completed and this adjustment represents the difference between the "Final Version #3" and "Final Version #4" calculations. This payment reflects open enrollment corrections, transportation T-2 adjustments and community school adjustments.

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

Payment for bus driver training program.

**R JV12 - FY2005 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 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 - FY2006 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.

**U JV16 - FY2006 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.

**U JV17 - FY2005 SPECIAL ED TRANSPORTATION ADJUSTMENT (3110)**

**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 - FY2005 POSTSECONDARY DEDUCTION (479)**

Deduction for students enrolled in the postsecondary option in FY2005.

**R JV20 - BUS PURCHASE HND CP-NP (3212)**

Bus purchase subsidy for FY2006 based on FY2005 T-1 and T-2 nonpublic and special needs

pupils transported on yellow bus.

**U JV21 - FY2005 SF-3 ADJUSTMENT (3110)**

An additional calculation for the FY2005 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, Autism adjustments, Transportation adjustments and community school adjustments.

**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/divisions/communications/cat\\_other\\_tax\\_changes.stm](http://tax.ohio.gov/divisions/communications/cat_other_tax_changes.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/divisions/communications/cat\\_other\\_tax\\_changes.stm](http://tax.ohio.gov/divisions/communications/cat_other_tax_changes.stm)

**JV26 - FY2005 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 - FY2004 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.

**O JV31 - EXCESS COST ADJ. - FY2005 Positive = (122X) Negative = (474)**

Excess cost tuition adjustments.

**JV33 - INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM**

Insufficient funds for State Teachers Retirement System.

**O JV34 - EXCESS COST ADJ. - FY2004 Positive = (122X) Negative = (474)**

Excess cost tuition adjustments.

**U JV35 - FY2005 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)**

Reimbursement to school districts Division of Youth Services tuition payments for the FY2004-2005 school year for students who were not counted in the ADM.

**JV38 - COMMUNITY SCHOOL FY2001 FTE AUDIT ADJUSTMENT**

**JV39 - COMMUNITY SCHOOL FY2004 FINAL ADJUSTMENT**

An additional calculation for the FY2004 Community School Payment Report was completed and this adjustment represents the difference between the "Final Version #3" calculation and the "Final Version #4" calculation.

**JV40 - FTE Audit Adjustment for FY2002, FY2003 and FY2005**

**JV42 - COMMUNITY SCHOOL FY2005 FINAL ADJUSTMENT**

An additional calculation for the FY2005 Community School Payment Report was completed and this adjustment represents the difference between the "June" calculation and the "Final Version #1" calculation.

**JV43 - FY2005 AUDITOR FEE ADJUSTMENT**

FY2005 community school auditor fee deduction for outstanding Auditor fees

**JV44 - Community School FY2005 Final Version 2 Adjustment**

An additional calculation for the FY2005 Community School Payment Report was completed and this adjustment represents the difference between the FY2005 final version #1 calculation and the FY2005 final version #2 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.

**JV48 - ODE TEMPORARY WITHHOLDING (3110)**

Ohio Department of Education temporary withholding of the payment.

**JV49 - COMMUNITY SCHOOL FINAL FY2004**

Final FY2004 adjustment based on data in the FY2004 CSADM as of 9/30/2004. This adjustment represents the difference between the "Final Version #2" calculation and the "Final Version #3" calculation.

**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 JV58 - INTER-DISTRICT TUITION ADJUSTMENT**

Positive = (1221) Negative = (471)

**U JV59 - ISLAND DISTRICT ADJUSTMENT (3110)**

Adjustment to island districts.

**O JV60 - FY2006 SOLVENCY ASSISTANCE REPAYMENT (816)**

Deduction for repayment of district's solvency assistance advance beginning in FY2006.

**O JV61 - FY2005 SOLVENCY ASSISTANCE REPAYMENT (816)**

Deduction for repayment of district's solvency assistance advance beginning in FY2005.

**U JV63 - FY2005 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. Additional adjustment to fund @ 100%.

**U JV67 – 3317.0210 BANKRUPTCY ADJUSTMENT (3110)**

Adjustment based on certification of total taxes charged and payable in calendar year 2004 for those school districts identified as having uncollectible taxes in 2003 from a Chapter 11 corporation.

**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 payment.

**U JV79 - FY2005 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. Additional adjustment to fund @ 100%.

**O JV80 - FY2005 MRDD OVERPAYMENT ADJUSTMENT (3110)**

Adjustment to recover an overpayment of funds to MRDDs.

**O JV81 - FY2005 MRDD SCHOOL AGE ADJUSTMENT (3110)**

MRDD adjustment for school-aged pupils.

**O JV82 - FIXED-RATE TAX LOSS REIMBURSEMENT - ADDITIONAL (3130)**

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

**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.

**JV86 - FY2006 INSUFFICIENT FUNDS REPAYMENT**

Repayment of insufficient funds adjustments from fiscal year 2006

**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 - FY2006 INSUFFICIENT FUNDS REPAYMENT**

Repayment of insufficient funds adjustments from fiscal year 2006

**O JV90 - PUBLIC UTILITY FIXED RATE TAX LOSS REIMBURSEMENT (3130)**

One-half amount certified from the Department of Taxation. Please see the following web site address: [http://tax.ohio.gov/channels/research/informative\\_papers-documents.stm](http://tax.ohio.gov/channels/research/informative_papers-documents.stm)

**O JV91 - PUBLIC UTILITY FIXED SUM TAX LOSS REIMBURSEMENT (3130)**

One-half amount certified from the Department of Taxation. Please see the following web site address: [http://tax.ohio.gov/channels/research/informative\\_papers-documents.stm](http://tax.ohio.gov/channels/research/informative_papers-documents.stm)

**O JV94 - FY2005 T1-S REPAYMENT (48X)**

Repayment of T1-S overpayment paid in FY2005 pursuant to agreement with ODE.

**JV95 - SPECIAL ED TRANSPORTATION ADJUSTMENT(3110)**

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

Catastrophic Aid Reimbursement for FY2005 -- Paid in FY2006

**JV97 - FY2005 INSUFFICIENT FUNDS REPAYMENT**

Repayment of insufficient funds adjustments from fiscal year 2005

**U JV98 - FY2004 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.

**JV99 - 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.