Link to Ohio Revised Code

R=Restricted U=Unrestricted O=Other

O JV01 – FY10 KDG SF-14 TUITION ADJUSTMENT (1221)

Tuition adjustment (s) for non-handicapped children to district of attendance pursuant to Section 3313.64, O.R.C. Adjust reflects correction for KDG students who were deducted as ½ an FTE instead of a full FTE pursuant to changes in KDG funding reflected in Am. Sub. H.B.1 of the 128th General Assembly.

O JV02 - FY10 KDG SF-14 TUITION ADJUSTMENT EXPENDITURE (471)

Tuition adjustment (s) for non-handicapped children to district of residence pursuant to Section 3313.64, O.R.C. Adjust reflects correction for KDG students who were deducted as ½ an FTE instead of a full FTE pursuant to changes in KDG funding reflected in Am. Sub. H.B.1 of the 128th General Assembly.

O JV03 - FY10 KDG SF-14H TUITION 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. Adjust reflects correction for KDG students who were deducted as ½ an FTE instead of a full FTE pursuant to changes in KDG funding reflected in Am. Sub. H.B.1 of the 128th General Assembly.

O JV04 - FY10 KDG SF-14H TUITION 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. Adjust reflects correction for KDG students who were deducted as ½ an FTE instead of a full FTE pursuant to changes in KDG funding reflected in Am. Sub. H.B.1 of the 128th General Assembly.

U JV05 - FY2010 PASS ADJUSTMENT (3110)

An additional calculation for the FY2010 PASS Summary 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 EMIS yearend reporting period (N) data.

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 - FY2010 T-1S NONPUBLIC SUPPLEMENTAL PAYMENT (3110)

Supplemental payment for transporting nonpublic students on days when the public school is not in session for the 2009-2010 school year.

U JV08 - INTER-DISTRICT ADJUSTMENT

O JV09 - FY2009 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2009.

O JV10 - FY2010 POST SECONDARY DEDUCTION (479)

Deduction for students enrolled in the post secondary options program in FY2010.

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)

Paid at (percentage to be determined at time of payment).

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 - FY2010 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 F2010 June #2 PASS form.

U JV16 - FY2010 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 F2010 June #2 PASS form.

U JV17 - FY2010 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 F2010 June #2 PASS form.

U JV20 - FY2010 PASS ADJUSTMENT (3110)

An additional calculation for the FY2010 PASS form was completed and this adjustment represents the difference between the "Final Version #1" and "Final Version #2" calculations.

U JV21 - FY2010 PASS ADJUSTMENT (3110)

An additional calculation for the FY2010 PASS form 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.

U JV23 - FY2010 PASS ADJUSTMENT (3110)

An additional calculation for the FY2010 PASS form was completed and this adjustment represents the difference between the "Final Version #3" and "Final Version #4" calculations. Areas of note include autism scholarship, community school and open enrollment.

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 - FY2010 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 - FY2010 ESC ADJUSTMENT

A recalculation of the ESC settlement was performed and this adjustment represents the difference between the "Final Version #2" and the "Final Version #3" calculations.

JV28 - FY2010 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.

JV30 - FY2010 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 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.

JV31 - FY2010 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 - FY2010 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 - 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 - FY2010 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the FY2009-2010 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 - 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 - FY2010 COMMUNITY SCHOOL FINAL VERSION #2 ADJUSTMENT

An additional calculation for the FY2010 Community School Payment Report was completed and this adjustment represents the difference between the "Final version #1" and the "Final version #2" calculations.

JV42 - FY2010 POST SECONDARY DEDUCTION (479) - CLEANUP

Additional calculation for students enrolled in the post secondary options program in FY2010 to correct errors in the calculation of JV10 adjustments and/or to pick up additional students reported after the original calculation was performed.

JV43 - AUDITOR FEE ADJUSTMENT

Auditor fee deduction for outstanding auditor fees

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 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 - 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.

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.

O JV65 – FY2010 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 during fiscal year 2010.

O JV66 – FY2010 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 during fiscal year 2010.

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.

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 JV80 – RECOVERY OF FEDERAL FUNDS (7500)

Adjustment to recover previously paid federal funds.

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 – FY2011 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2011.

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 – SB181 SUPPLEMENTAL PAYMENT

Supplemental FY2010 foundation payment made to meet requirements for use of state fiscal stabilization funds in accordance with Am. Sub. S.B. 181.

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 – FY2010 FIXED RATE OVERPAYMENT CORRECTION

Corrections to the calculation of public utility property tax reimbursement provided by the Department of Taxation. The initial calculations were completed pursuant to divisions A through C of section 5727.85 of the Ohio Revised Code; the revisions reflect the provisions of division J of section 5727.85 of the Ohio Revised Code providing for an alternative method of calculating the public utility property tax reimbursements for certain school districts.

JV94 – FY2011 FIXED RATE OVERPAYMENT CORRECTION

Corrections to the calculation of public utility property tax reimbursement provided by the Department of Taxation. The initial calculations were completed pursuant to divisions A through C of section 5727.85 of the Ohio Revised Code; the revisions reflect the provisions

of division J of section 5727.85 of the Ohio Revised Code providing for an alternative method of calculating the public utility property tax reimbursements for certain school districts.

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 form 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 FY2010 -- Paid in FY2011.

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.