

Center for School Options and Finance Calendar of Deadlines and Significant Events

Date ¹		Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
July	1	School District Fiscal Year Begins <ul style="list-style-type: none"> • New Federal and state grants begin⁶ • Certify beginning balances to county auditor • Adoption of appropriation measure, which may be temporary until October 1 or later • Request for an amended official certificate of estimated resources (if necessary) • Last day for salary notification to teaching and non-teaching employees for the succeeding year • Comprehensive Continuous Improvement Plan (CCIP) first date to obligate funds⁷ 	9.34 3313.62 3315.15 5705.36 5705.38 5705.39 3319.12 3319.082			
		Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 120 days before general election ⁸	3318.06			School Finance and Tax Commissioner
		Classroom Facilities Program Bonds and Other Bond Issue (Final Info) – Due 98 days before general election	3318.06			School Finance and Tax Commissioner
		School Income Tax Levy – Due 100 days before general election	5748.02			Tax Commissioner
		Non-Emergency Property Tax Levy Resolution Due – Due 100 days before general election				County Auditor
	1	Child Nutrition Program Application			Online/CRRS	Child Nutrition

¹ Date column indicates either the due date of the item listed or the date the item is available from ODE. For a complete list of EMIS processing dates, please see annual EMIS processing schedule. For a complete list of transportation dates, please see the pupil transportation calendar.

² Ohio Revised Code citation, if applicable, for the item.

³ For additional information regarding specific instructions for filing the listed form, please refer to the instructions posted on the ODE website for each form.

⁴ For type of form filed, the following references are used. A downloadable form is a form available on the ODE internet site which is typed and completed on line, printed and mailed to the appropriate location designated. Online submission forms are forms available on the ODE internet site which are typed, completed and submitted electronically to ODE via the system indicated. A paper form is a paper document which is sent by ODE in a paper format and is returned to ODE in a paper format.

⁵ For submitted to column, the reference is the ODE office to where the report or document should be submitted or the office responsible for the activity listed.

⁶ See grant application or CCIP for specific start date. Start dates for grants are typically the later of July 1 or the substantially approved date.

⁷ The first date to obligate grant funds is the later of July 1 or the grant substantially approved date, found in the awarding documents of the grant program.

⁸ For special needs approval for ODE (when the debt-to-valuation ratio exceeds 9%), the following documents are needed: Letter requesting special needs approval; special needs resolution; enrollment history and projections; tax valuation history and projections; treasurer's certification of tax valuation; draft DTE 131 (net indebtedness statement); estimated cost of permanent improvements proposed; and OSFC calculation worksheet (if an OSFC bond). For consent approval from ODE and the Tax Commissioner (when the debt-to-valuation ratio exceeds 4%), the following documents are needed: Letter requesting consent; draft DTE 131 (net indebtedness statement); and certification of school board members.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
1	Report of Transportation Extra Service Days Due		T-1S	Online/SFPS	Pupil Transportation
10	Last day a teacher can terminate a teaching contract without consent of the board of education	3319.15			
13	SOES profiles available in SAFE account for sponsor superintendents for approval ⁹			Online/SOES	School Finance
15	Last date to adopt school library district tax budget on behalf of a library district	5705.28			
15	Child Nutrition Claim for May due			Online/CRRS	Child Nutrition
15	District must receive T-2C contractor forms from transportation contractors		T-2C Contractor	Downloadable Form	District Office
16	SOES data base for <u>prior year</u> closed for data entry ¹⁰			Online/SOES	Policy & Payments
22	Project Cash Request advance requests for August approved		PCR	Online/CCIP	Grants Management
26	Nonpublic PSEO award and denial notification sent to student, college, and nonpublic school	OAC 3301-44-09		Paper	School Finance
30	Refund of Unencumbered and Unneeded Auxiliary Services Funds Due ¹¹	3317.06			Finance Regional Office
31	Withholding taxes for 2 nd Quarter report due and deficiency payable		IRS 941-E		Internal Revenue Service
31	Administrative Cost Reimbursement for Non-public report closed ¹²	3317.063	SF-240	Online/SFPS	School Finance
31	Dept. of Youth Services Statement of Handicapped Children Enrolled in Special Education Programs (Jan. – June) Available		MO-8	Paper	Finance Regional Office
31	Department of Youth Services Tuition Reimbursement Report (Jan. – June) Available		SF-14Y	Paper	Finance Regional Office
August	First Tuesday After First Monday – Special Election Day	3501.01			Local Board of Elections
	Classroom Facilities Program Bonds and Other Bond Issue (Final Info) – Due 98 days before general election	3318.06			School Finance and Tax Commissioner
	Local School Board Emergency Tax Levy Certificate of Necessity – Due 95 days before general election				County Auditor
	Local School Board Petitions Due (in odd years) - 90 days before general election	3513.254			Local Board of Elections
	Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency	5705.195 5705.21			Local Board of Elections and

⁹ The SOES database becomes available on a school by school basis after approval in SAFE by the sponsor superintendent.

¹⁰ On the 16th of every month, an extract is completed to capture all data in the SOES as of midnight on the 15th. This extract is the basis for the following month's funding allocation. On the 23rd of each month, a second extract is completed to capture all the data in the SOES as of midnight on the 22nd. This data is then compared against the first extract completed on the 16th and error flags are updated for records in the previous extract. Any new records entered after the first extract on the 16th are ignored because they were created after the funding date extract.

¹¹ Refund is for prior fiscal year activity.

¹² The report is due the last business day of July but never later than July 31. Report is for prior year activity.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	Tax Levy – Due 90 days before general election	5705.217 5748.03			County Auditor (for bond issue only)
	Local School Board Emergency Tax Levy Resolution Due – Due 90 days before general election	5705.194			County Auditor
	Classroom Facilities Program Bonds and Other Bond Issue Information – Due 90 days before general election ¹³	5705.194			County Auditor
	Auxiliary Services Estimated Allocation Available				School Finance
1	Superintendent/administrator contract year begins	3319.01			
1	Pupil Transportation Report of Expenditures Due		T-2	Online/SFPS	Pupil Transportation
1	Tuition Certification and Report of Students with Disabilities - 2 nd reporting period due ¹⁴	3313.64	SF-14H	Downloadable Form	Finance Regional Office
1	Tuition Certification and Report of Students without Disabilities – 2 nd reporting period due ¹⁵	3313.64	SF-14	Downloadable Form	Finance Regional Office
1	Tuition Certification for Private Treatment Facility due – 2 nd reporting period due	3313.64	SF-14P	Paper	Finance Regional Office
1	Tuition Certification and Report for Students without Disabilities receiving education in a home – 2 nd reporting period due	3313.64	SF-14PD	Downloadable Form	Finance Regional Office
1	Pilot Treatment Facility ADM actual due ¹⁶		ADM-1-P	Paper	Finance Regional Office
15	Child Nutrition Claim for June due ¹⁷			Online/CRRS	Child Nutrition
16	Five Year Forecast closed for data submission	5705.391		Online/EMIS	School Finance
22	Project Cash Request advance requests for September approved		PCR	Online/CCIP	Grants Management
31	Special Ed Catastrophic Cost Form Available	3317.022	SF-Cat Cost	Downloadable Form	School Finance
31	Final Expenditure Reports for paper projects due ¹⁸		FER	Downloadable Form	Grants Management
31	Driver medical report deadline for submission to ODE ¹⁹		T-8	Downloadable Form	Pupil Transportation
September	1	Workers' Compensation premium balance due (55%) ²⁰			Bureau of Workers'

¹³ For consent approval from ODE and the Tax Commissioner, the following documents are needed: final DTE 131 (net indebtedness statement); resolution of necessity; resolution to proceed; and DTE 130 (county auditor's millage certificate).

¹⁴ Report is for prior fiscal year activity

¹⁵ Report is for prior fiscal year activity

¹⁶ Report is obtained from the private treatment facility and not from a school district.

¹⁷ If claim is for 10 days or less, then the claim may be combined with another month. Contact the Office of Safety, Health and Nutrition for additional information.

¹⁸ Report is for prior fiscal year activity

¹⁹ Medical report must be submitted to ODE prior to this date or the driver is invalid to transport pupils.

²⁰ Required only if not paid in full in preceding May.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
					Compensation
15	Teacher to file with treasurer transcript of additional training.	3317.14			
15	Noncontributing employees salary report due to SERS	3309.55		Paper	School Employees Retirement System
15	Child Nutrition Claims for July due ²¹			Online/CRRS	Child Nutrition
22	Project Cash Request advance requests for October approved		PCR	Online/CCIP	Grants Management
30	CCIP Final Expenditure Report due ²²		FER	Online/CCIP	Grants Management
30	Single Audit Report due for calendar year entities			Paper	Grants Management
30	EMIS Period H financial data closes	3319.33		Online/EMIS	EMIS
October	Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 120 days before February special election ²³	3318.06		Online/EMIS	School Finance and Tax Commissioner
	Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 98 days before February special election ²⁴	3318.06		Online/EMIS	School Finance and Tax Commissioner
	School Income Tax Levy – Due 100 days before February special election	5748.02			Tax Commissioner
	Non-Emergency Property Tax Levy Resolution Due – Due 100 days before February election				County Auditor
	Student Count (ADM) - First Full Week in October	3317.03		Online/EMIS	EMIS
	Pupil Transportation miles and pupil count for traditional schools - First full week of October			Online/SFPS	Pupil Transportation
	Pupil Transportation miles and pupil count for community schools - First full week of October			Online/SOES	Policy & Payments
	School Board to provide written notice not to reemploy treasurer ²⁴	3313.22			
1	First Processing of EMIS period K data (October count data) ²⁵			Online/EMIS	EMIS
1	Jon Peterson Special Needs Scholarship Application Opens			Online/SAFE	JPSN Scholarship
1	Last day for temporary appropriations in effect. Annual appropriation must be adopted.	5705.38 5705.39			
1	Five Year Forecast open for data submission	5705.391	Period P:	Online/EMIS	School

²¹ If claim is for 10 days or less, then the claim may be combined with another month. Contact the Office of Safety, Health and Nutrition for additional information.

²² Report is for prior fiscal year activity

²³ For special needs approval for ODE (when the debt-to-valuation ratio exceeds 9%), the following documents are needed: Letter requesting special needs approval; special needs resolution; enrollment history and projections; tax valuation history and projections; treasurer's certification of tax valuation; draft DTE 131 (net indebtedness statement); estimated cost of permanent improvements proposed; and OSFC calculation worksheet (if an OSFC bond). For consent approval from ODE and the Tax Commissioner (when the debt-to valuation ratio exceeds 4%), the following documents are needed: Letter requesting consent; draft DTE 131 (net indebtedness statement); and certification of school board members.

²⁴ Notice must be provided not later than the first meeting in October.

²⁵ Close date for period K reporting not yet known. Depends in part on student counts for casino revenue.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
			FYF		Finance
14	Nonpublic Student Count Report available	3317.024 3317.06	ADM-1	Online/SFPS	School Finance
15	Salary Schedules due	3317.061 3317.12 3317.14		Online/EMIS	School Finance
15	Child Nutrition Claims for August due ²⁶			Online/CRRS	Child Nutrition
17	Identification of economically disadvantaged students in SOES to be used for October reporting period for Federal Low Income Count (FLICS)		SOES	Online/SOES	Policy & Payments
22	Project Cash Request advance requests for November approved		PCR	Online/CCIP	Grants Management
24	Federal Low Income Count summary reports posted to SAFE account; SOES data entry begins for students with no EMIS record from the prior October child count		SOES	Online/SOES	Policy & Payments
30	Withholding taxes for 3 rd quarter report due and any deficiency payable		IRS 941-E	Paper	Internal Revenue Service
31	Five Year Forecast due ²⁷	5705.391		Online/EMIS	School Finance
31	Community School transportation ridership due			Online/SOES	Policy & Payments
31	Nonpublic student count closed	3317.024 3317.06	ADM-1	Online/SFPS	School Finance
November	First Tuesday after First Monday – General Election Election of board members in odd numbered years	3501.01 3501.02			Local Board of Elections
	Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 120 days before March primary election (in presidential years only) ²⁸	3318.06			School Finance and Tax Commissioner
	Local School Board Emergency Tax Levy Certificate of Necessity – Due 95 days before general election				County Auditor
	Classroom Facilities Program Bonds and Other Bond Issue Information – Due 90 days before February special election	5705.194			County Auditor
	Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 90 days before February special election	5705.195 5705.21 5705.217 5748.03			Local Board of Elections County Auditor (for bond issue only)
	Local School Board Emergency Tax Levy	5705.194			County

²⁶ If claim is for 10 days or less, then the claim may be combined with another month. Contact the Office of Safety, Health and Nutrition for additional information.

²⁷ This date is consistent for both community schools and traditional public school districts.

²⁸ For consent approval from ODE and the Tax Commissioner, the following documents are needed: final DTE 131 (net indebtedness statement); resolution of necessity; resolution to proceed; and DTE 130 (county auditor's millage certificate).

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	Resolution Due – Due 90 days before February special election				Auditor
	School Income Tax Levy – 100 days before February special election	5748.02			Tax Commissioner
	Non-Emergency Property Tax Levy Resolution Due – 100 days before February special election				County Auditor
	Treasurer certifies to board of education the amount necessary to provide payment of final judgments against the district	5705.08			
	Treasurer to file annual financial report with Auditor of State. Notice of completion and availability of financial report published.	117.38			Auditor of State
	BCII billing sent to school districts for transportation RAP-back monitoring from Attorney General's Office				Pupil Transportation
1	Pupil Transportation Ridership Report due		T-1	Online/SFPS	Pupil Transportation
7	Missing data corrections in SOES for economically disadvantaged students due for October reporting period		SOES	Online/SOES	Policy & Payments
14	Period K data first used for December #1 foundation payment, including deductions for Ed Choice program			Online/EMIS	School Finance
15	Jon Peterson Special Needs Scholarship Applications Closes			Online/SAFE	JPSN Scholarship
15	Auxiliary Services Final Expenditure Report due	3317.06	SF-230	Online/SFPS	School Finance
15	9/30 Obligation Report for Federal funds due		9/30 report	Online/CCIP	Grants Management
15	Child Nutrition Claims for September due			Online/CRRS	Child Nutrition
15	Resident district last day to flag transportation records for community school pupils ²⁹			Online/SOES	Policy & Payments
22	Project Cash Request advance requests for December approved		PCR	Online/CCIP	Grants Management
25	Refund due for Auxiliary Services (if necessary)	3317.06		Paper	Finance Regional Office
30	GAAP Financial Report of District due to Auditor of State				Auditor of State
December	Local School Board Petitions Due (in odd years) - 90 days before February special election	3501.02			Local Board of Elections
	Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – 90 days before February special election	5705.195 5705.21 5705.217 5748.03			Local Board of Elections County Auditor (for bond issue only)
	Local School Board Emergency Tax Levy Resolution Due – 90 days before February special election	5705.194			County Auditor
	Classroom Facilities Program Bonds and Other Bond Issue Information – Due 90 days before	5705.194			School Finance and

²⁹ Due date is the third Friday in November, which would never be earlier than the 15th.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	February election ³⁰				Tax Commissioner
1	Completion of internal budget process for succeeding year ³¹	5705.28			
1	Individual Education Plans (IEPs) in place for special education students	Chapter 3323			Exceptional Children
1	Certified Excess Cost for Pupils Who Were Provided Education and Related Service	3323.14	SF-6	Downloadable Form	Finance Regional Office
1	Private Treatment Facility ADM Estimate available		ADM-1-P	Paper	Finance Regional Office
1	SF-14Y "Redline" Report available for prior year.		SF-14Y	Paper	Finance Regional Office
8	Last day for resolution to community school and resident district transportation flags in order for transportation record to be funded ³²			Online/SOES	Policy & Payments
15	Tuition Certification for Private Treatment Facility Available	3313.64	SF-14P	Paper	Finance Regional Office
15	Child Nutrition Claims for October due			Online/CRRS	Child Nutrition
22	Project Cash Request advance requests for January approved		PCR	Online/CCIP	Grants Management
31	Innovative Education Pilot Program waivers due	3306.40		Downloadable Form	School Finance
31	Tuition Reimbursement for students placed in Department of Youth Services but not included in District ADM		SF-14Y Redline	Paper	Finance Regional Office
31	School Board member terms expire in applicable years ³³	3313.09			
31	Treasurer to canvass board to establish date of January board meeting	3313.14			
January	Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 120 days before May primary election ³⁴	3318.06			School Finance and Tax Commissioner
	School Income Tax Levy – Due 100 days before May primary election				Tax Commissioner
	Non-Emergency Property Tax Levy Resolution				County

³⁰ For consent approval from ODE and the Tax Commissioner, the following documents are needed: final DTE 131 (net indebtedness statement); resolution of necessity; resolution to proceed; and DTE 130 (county auditor's millage certificate).

³¹ Publication of tax budget hearing and availability of tax budget for review. Also, tax budget must be available for public inspection for 10 days prior to adoption.

³² Due date is the 2nd Friday in December. The date would be no earlier than the 8th.

³³ Board members should review and update board member compensation for members starting a new term in January. Salaries cannot be increased during the term per ORC 3313.12

³⁴ For special needs approval for ODE (when the debt-to-valuation ratio exceeds 9%), the following documents are needed: Letter requesting special needs approval; special needs resolution; enrollment history and projections; tax valuation history and projections; treasurer's certification of tax valuation; draft DTE 131 (net indebtedness statement); estimated cost of permanent improvements proposed; and OSFC calculation worksheet (if an OSFC bond). For consent approval from ODE and the Tax Commissioner (when the debt-to-valuation ratio exceeds 4%), the following documents are needed: Letter requesting consent; draft DTE 131 (net indebtedness statement); and certification of school board members.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	Due – Due 100 days before May primary election				Auditor
	Classroom Facilities Program Bonds and Other Bond Issue (Final Info) – Due 98 days before May primary election	3318.06			School Finance and Tax Commissioner
	Education Monetary Assistance Database (EMAD) open ³⁵				
	Written Preliminary evaluation of administrators 60 days before action on contracts. Action must be taken on or before March 31.	3319.02			
1	New terms of elected board members begin	3313.09			
11	First extract pulled from SOES for Federal low income count for February reporting period			Online/SOES	Policy & Payments
15	Organizational Meeting of School Board not later than this date. <ul style="list-style-type: none"> • Certificates of Election • Oaths of Office Board establishes service fund by resolution	3313.10 3313.14 3315.15			
15	Last day for board of education to hold tax budget hearing. Last day for board of education to adopt tax budget	5705.28 5705.30			
15	Child Nutrition Claims for November due			Online/CRRS	Child Nutrition
18	SOES summary reports posted to SAFE account; SOES data entry begins for students with no EMIS record from the prior October child count		SOES	Online/SOES	Policy & Payments
20	Tax Budget (or alternate form) filed	5705.30		Paper	County Auditor
22	Project Cash Request advance requests for February approved		PCR	Online/CCIP	Grants Management
25	Written report of first evaluation must be received by teacher if board wishes to not reemploy teacher on limited or extended contract.	3319.111			
31	SOES missing data corrections for economically disadvantaged students due for February reporting period		SOES	Online/SOES	Policy & Payments
31	Dept. of Youth Services Statement of Handicapped Children Enrolled in Special Education Programs Available (June – Dec)		MO-8	Paper	Finance Regional Office
31	Department of Youth Services Tuition Reimbursement Report Available (June – Dec)		SF-14Y	Paper	Finance Regional Office
31	SF-14Y (“Redline” Report from prior year due ³⁶)		SF-14Y	Paper	Finance Regional Office
31	Special Education Catastrophic Costs due	3317.022	SF-Cat Cost	Downloadable Form	Finance Regional Office
31	Pupil Transportation Ridership Report Amendments due		T-1 Amendment	Online/SFPS	Pupil Transportation
31	Organizational Meeting of ESC Board not later than this date	3313.14			

³⁵ System records disadvantaged students for the calculation of the poverty percentage used in poverty based assistance.

³⁶ Report is submitted by the Department of Youth Services

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
31	W-2 wage and tax statements must be given to past and present employees		W-2	Paper	Internal Revenue Service
31	Withholding taxes for 4 th quarter report due and any deficiency payable.		IRS 941-E	Paper	Internal Revenue Service
February	First Tuesday after First Monday – Special Election ³⁷	3501.01			Local Board of Elections and County Auditor
	Local School Board Emergency Tax Levy Certificate of Necessity – Due 95 days before general election				County Auditor
	Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 90 days before May primary election	5705.195 5705.21 5705.217 5748.03			Local Board of Elections County Auditor (for bond issue only)
	Local School Board Emergency Tax Levy Resolution Due – Due 90 days before May primary election	5705.194			County Auditor
	Classroom Facilities Program Bonds and Other Bond Issue Information – Due 90 days before May primary election ³⁸	5705.194			County Auditor
	Chapter 133 bond issue election material due – 90 days before May primary election				Local Board of Elections
	Auxiliary Services actual allocation available				School Finance
1	Cleveland Scholarship Program Application opens			Online/SAFE	Cleveland Scholarship
1	Jon Peterson Special Needs Scholarship Program Application opens			Online/SAFE	JPSN Scholarship
1	Private Treatment Facility ADM Actual due ³⁹		ADM-1-P	Paper	Finance Regional Office
1	Tuition Certification for Private Treatment Facility due – 1 st reporting period		SF-14P	Paper	Finance Regional Office
1	Ed Choice Scholarship Program Application open ⁴⁰			Online/Ed Choice	Ed Choice
15	New W-4 forms from each employee who claimed total exemption from withholding during previous year		W-4	Paper	Internal Revenue Service
15	Child Nutrition Claims for December due			Online/CRRS	Child Nutrition
22	Project Cash Request advance requests for March approved		PCR	Online/CCIP	Grants Management
27	Data Accuracy/Completeness Signoff Due for			Paper	School

³⁷ Except in presidential election years

³⁸ For consent approval from ODE and the Tax Commissioner, the following documents are needed: final DTE 131 (net indebtedness statement); resolution of necessity; resolution to proceed; and DTE 130 (county auditor's millage certificate).

³⁹ Report is obtained from the private treatment facility and not from a school district.

⁴⁰ The application is available the first business day of February but never earlier than February 1.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	Period K (October Data)				Finance
28	Statement of Handicapped Children Enrolled in Special Education Program under 22 Years of Age (Department of Youth Services Billing) Available		MO-8	Paper	Finance Regional Office
28	Department of Youth Services Tuition Reimbursement Report available		SF-14Y	Paper	Finance Regional Office
March	First Tuesday after First Monday - Primary Election Day (presidential years only)	3501.01			Local Board of Elections
	Education Monetary Assistance Database (EMAD) closes ⁴¹				
	EMIS accuracy and completeness report sign-off due for Period K ⁴²				
1	Budget commission certify action and return copy of tax budget and its Official Certificate of Estimated Resources to the board of education	5705.35			
1	Last date for board action on expiration of superintendent's contract. Board must provide written notice by this date to not re-employ	3319.01			
1	Tuition Certification and Report of Students with Disabilities – 1 st reporting period	3313.64	SF-14H	Downloadable Form	Finance Regional Office
1	Tuition Certification and Report of Students without Disabilities – 1 st reporting period	3313.64	SF-14	Downloadable Form	Finance Regional Office
1	Tuition Certification and Report for Students without Disabilities receiving education in a home – 1 st reporting period due	3313.64	SF-14PD	Downloadable Form	Finance Regional Office
15	Child Nutrition Claims for January due			Online/CRRS	Child Nutrition
22	Project Cash Request advance requests for April approved		PCR	Online/CCIP	Grants Management
31	Single Audit Report due for school districts			Paper	Grants Management
31	Open enrollment policy changes for subsequent school year due	3313.98		Paper	Finance Regional Office
31	Court Subsidy Report available		SF-500 & SF-510	Paper	Finance Regional Office
31	Last day for board action on administrator contracts. Board must provide written notice not to re-employ administrators by this date.	3319.02			
April	Classroom Facilities Program Bonds and Other Bond Issue (Preliminary Info) – Due 120 days before August special election ⁴³	3318.06			School Finance and Tax

⁴¹ System records disadvantaged students for the calculation of the poverty percentage used in poverty based assistance.

⁴² Specific due date not yet known. Depends on date period K reporting ends.

⁴³ For special needs approval for ODE (when the debt-to-valuation ratio exceeds 9%), the following documents are needed: Letter requesting special needs approval; special needs resolution; enrollment history and projections; tax valuation history and projections; treasurer's certification of tax valuation; draft DTE 131 (net indebtedness statement); estimated cost of permanent improvements proposed; and OSFC calculation worksheet (if an OSFC bond). For consent approval from ODE and the Tax Commissioner (when the

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					Commissioner
	Classroom Facilities Program Bonds and Other Bond Issue (Final Info) – Due 98 days before August special election	3318.06			School Finance and Tax Commissioner
	School Income Tax Levy – Due 100 days before August special election	5748.02			Tax Commissioner
	Non-Emergency Property Tax Levy Resolution Due – Due 100 days before August special election				County Auditor
1	Nonpublic PSEO Intent to Participate Notification due from nonpublic school	OAC 3301-44-09		Paper	School Finance
1	Report to Ohio Department of Development the total amount of Payments in Lieu of Taxes (PILOTs) district received in previous tax year for certain TIF agreements	3317.021 (E)		Paper	Department of Development
1	Updated Five Year Forecast mandatory submission period begins ⁴⁴	5705.391		Online/EMIS	School Finance
1	Filing date for certification of resolution authorizing necessary tax levies on current duplicate for collection in next calendar year.	5705.34		Paper	County Auditor
15	Ed Choice Application Deadline ⁴⁵			Online/Ed Choice	Ed Choice
15	Jon Peterson Special Needs Scholarship Program Application closes			Online/SAFE	JPSN Scholarship
15	Ethics Disclosure Statement due to Ohio Ethics Commission	102.02			Ethics Commission
15	Child Nutrition Claims for February due			Online/CRRS	Child Nutrition
22	Project Cash Request advance requests for May approved		PCR	Online/CCIP	Grants Management
30	Funding Application for PSEO option B		SF-140A	Downloadable Form	Finance Regional Office
30	Last date to give written notice on intent not to re-employ teachers and nonteaching employees	3319.11 4141.29 (I)(1)(e)			
30	Withholding taxes for 1 st Quarter report due and any deficiency payable.		IRS 941-E	Paper	Internal Revenue Service
May	First Tuesday after First Monday – Special Election Day (non-presidential years only)	3501.01			Local Board of Elections
	Local School Board Emergency Tax Levy Certificate of Necessity – Due 95 days before general election				County Auditor
	Classroom Facilities Program Bonds and Other Bond Issue Information – Due 90 days before August special election ⁴⁶	5705.194			County Auditor

debt-to valuation ratio exceeds 4%), the following documents are needed: Letter requesting consent; draft DTE 131 (net indebtedness statement); and certification of school board members.

⁴⁴ Updated five year forecasts may be submitted by districts at any time; however, a submission to ODE is required between April 1 and May 31 each year.

⁴⁵ The application is closed the third Friday of April but not earlier than April 15.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
	Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 90 days before August special election	5705.195 5705.21 5705.217 5748.03			Local Board of Elections County Auditor (for bond issue only)
	Local School Board Emergency Tax Levy Resolution Due – Due 90 days before August special election	5705.194			County Auditor
	1 Board of education to appoint district superintendent for a term not to exceed five years beginning August 1	3319.01			
	1 Workers' compensation premium for previous calendar year due (all or 45%)			Paper	Bureau of Workers' Compensation
	15 Non-public PSEO application submission window begins		SF-140NPP	Downloadable Form	School Finance
	15 Child Nutrition Claims for March due			Online/CRRS	Child Nutrition
	22 Project Cash Request advance requests for June approved		PCR	Online/CCIP	Grants Management
	31 Updated Five Year Forecast due ⁴⁷	5705.391		Online/EMIS	School Finance
	31 CCIP Entitlement Grant Application available			Online/CCIP	Federal Student Programs
	31 Cleveland Scholarship Program Application closes			Online/SAFE	Cleveland Scholarship
June	1 Administrative Cost Reimbursement for Non Public Report available ⁴⁸		SF-240	Online/SFPS	School Finance
	1 Post-secondary institution reimbursement form due from colleges and universities		SF-140B	Downloadable Form	Finance Regional Office
	1 Last day for notification of contract termination of non-teaching employees	3319.083			
	1 Last day for teaching employees to notify board in writing of refusal to accept contract	3319.11			
	8 Ed Choice application public school review closed ⁴⁹			Online/Ed Choice	Ed Choice
	10 ESC Service Contracts due for inclusion in subsequent year #1 foundation payment			Paper	School Finance
	12 Project Cash Request advance requests for July approved		PCR	Online/CCIP	Grants Management
	15 Non-public PSEO application submission window closes		SF-140NPP	Downloadable Form	School Finance
	15 Private Treatment Facility ADM Estimate available ⁵⁰		ADM-1-P	Paper	Finance Regional

⁴⁶ For consent approval from ODE and the Tax Commissioner, the following documents are needed: final DTE 131 (net indebtedness statement); resolution of necessity; resolution to proceed; and DTE 130 (county auditor's millage certificate).

⁴⁷ This date is consistent for both community schools and traditional public school districts.

⁴⁸ The report is available the first business day of June but never earlier than June 1. Report is for prior year activity.

⁴⁹ The review is completed by the second Friday of June but not earlier than June 8.

⁵⁰ Report is obtained from the private treatment facility and not from a school district.

Date ¹	Item Description	ORC Reference ²	Form ID ³	Form Filed ⁴	Submitted to ⁵
					Office
15	Child Nutrition Claims for April due			Online/CRRS	Child Nutrition
30	Innovative Education Pilot Program waiver end of year report due	3306.40		Downloadable form	School Finance
30	School District Fiscal Year End <ul style="list-style-type: none"> • Final appropriation measure approved by board and submitted to county auditor • Final amended certificate of estimated resources for fiscal year • Temporary appropriations measure for next fiscal year adopted • Last date to obligate Federal & state grant funds • Tax settlement of general personal and classified property taxes 	9.34 319.49 3313.62 5705.38 5705.39			