

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 – Due 105 days before general election ⁸ | 3318.06 | | | School Finance and Tax Commissioner |
| | 1 | Child Nutrition Program Application | | | Online/CRRS | Child Nutrition |
| | 1 | Report of Transportation Extra Service Days Due | | T-1S | Online/SFPS | Pupil Transportation |
| | 7 | Nonpublic PSEO award and denial notification sent to student and nonpublic school by ODE | OAC 3301-44-09 | | Paper | School Finance |
| | 10 | Court Subsidy Report Due | | SF-500 & SF-510 | Paper | Finance Regional Office |
| | 10 | SOES profiles electronically completed by school | | | Online/SOES | School |

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 |
|-------------------|--|--|----------------------|-------------------------|--|
| | superintendent and due to Department | | | | Finance |
| 10 | Last day a teacher can terminate a teaching contract without consent of the board of education | 3319.15 | | | |
| 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 | Safety, Health and Nutrition |
| 15 | District must receive T-2 contractor forms from transportation contractors | | T-2 Contractor | Downloadable Form | District Office |
| 22 | Project Cash Request advance requests for August approved | | PCR | Online/CCIP | Grants Management |
| 24 | SOES closed for all data entry | | | Online/SOES | School Finance |
| 24 | Resident district review community school student records to ensure monthly deduct is accurate ⁹ | | | Online/SOES | School Finance |
| 30 | Refund of Unencumbered and Unneeded Auxiliary Services Funds Due ¹⁰ | 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 ¹¹ | 3317.063 | SF-240 | Online/SFPS | School Finance |
| 31 | 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 |
| 31 | Last day for SOES Profiles confirmed by sponsor superintendent | | | Online/SOES | School Finance |
| 31 | Department of Youth Services Tuition Reimbursement Report Available | | SF-14Y | Paper | Finance Regional Office |
| August | First Tuesday After First Monday – Special Election Day | 3501.01 | | | Local Board of Elections |
| | Local School Board Petitions Due (in odd years) - 75 days before general election | 3513.254 | | | Local Board of Elections |
| | Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 75 days before general 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 80 days before general election | 5705.194 | | | County Auditor |
| | Classroom Facilities Program Bonds and Other Bond Issue Information – Due 80 days before general election ¹² | 5705.194 | | | School Finance and Tax |

⁹ Flags for community school students enrolled are reviewed pursuant to the posted review schedule found in SOES. Please consult this document for specific timeframes for review.

¹⁰ Refund is for prior fiscal year activity.

¹¹ 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 |
|-------------------|--|----------------------------|----------------------|-------------------------|------------------------------|
| | | | | | Commissioner |
| | School Income Tax Levy – Due 85 days before general election | | | | Tax Commissioner |
| | Non-Emergency Property Tax Levy Resolution Due – Due 85 days before general election | | | | 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 ¹³ | 3313.64 | SF-14H | Downloadable Form | Finance Regional Office |
| 1 | Tuition Certification and Report of Students without Disabilities – 2 nd reporting period due ¹⁴ | 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 | Pilot Treatment Facility ADM actual due ¹⁵ | | ADM-1-P | Paper | Finance Regional Office |
| 15 | Child Nutrition Claim for June due ¹⁶ | | | Online/CRRS | Safety, Health and Nutrition |
| 17 | School Options Enrollment System (SOES) data entry and identification of economically disadvantaged students begins for October period | | SOES | Online/SOES | School Finance |
| 17 | School Options Enrollment System (SOES) opens | | SOES | Online/SOES | School Finance |
| 22 | Project Cash Request advance requests for September approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 31 | Special Ed Catastrophic Cost Form Available | 3317.022 | SF-Cat Cost | Downloadable Form | School Finance |
| 31 | Final Expenditure Reports for paper projects due ¹⁷ | | FER | Downloadable Form | Grants Management |
| 31 | School entity profiles due for new schools opening by September 30 ¹⁸ | | SOES | Online/SOES | School Finance |
| 31 | Driver medical report submitted to ODE ¹⁹ | | T-8 | Downloadable Form | Pupil Transportation |
| September | EMIS Period H financial data (4502 data) due ²⁰ | 3319.33 | | Online/EMIS | EMIS |

¹² 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).

¹³ Report is for prior fiscal year activity

¹⁴ Report is for prior fiscal year activity

¹⁵ Report is obtained from the private treatment facility and not from a school district.

¹⁶ 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.

¹⁷ Report is for prior fiscal year activity

¹⁸ For drop out recovery schools that open after September 30 must submit a profile prior to initiation and may modify profile until 30 days after opening.

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

| Date ¹ | Item Description | ORC Reference ² | Form ID ³ | Form Filed ⁴ | Submitted to ⁵ |
|-------------------|---|----------------------------|----------------------|-------------------------|------------------------------------|
| 1 | Workers' Compensation premium balance due (55%) ²¹ | | | | Bureau of Workers' 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 ²² | | | Online/CRRS | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for October approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 30 | PBA Final Expenditure Report Due ²³ | | | Online/CCIP | School Finance |
| 30 | CCIP Final Expenditure Report Due ²⁴ | | FER | Online/CCIP | Grants Management |
| 30 | Court Subsidy Report Available | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 30 | Single Audit Report due for calendar year entities | | | Paper | Grants Management |
| October | Classroom Facilities Program Bonds and Other Bond Issue – Due 105 days before February special election ²⁵ | | | | |
| | 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 | School Finance |
| | First Processing Period for EMIS period K (October count data) ²⁶ | | | Online/EMIS | EMIS |
| | School Board to provide written notice not to reemploy treasurer ²⁷ | 3313.22 | | | |
| 1 | Last day for temporary appropriations in effect. Annual appropriation must be adopted. | 5705.38 5705.39 | | | |

²⁰ Consult with the EMIS processing schedule for specific due dates for EMIS submissions

²¹ Required only if not paid in full in preceding May.

²² 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.

²³ Report is for prior fiscal year activity

²⁴ Report is for prior fiscal year activity

²⁵ 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.

²⁶ Consult with the EMIS processing schedule for specific due dates for EMIS submissions.

²⁷ Notice must be provided not later than the first meeting in October.

| Date ¹ | Item Description | ORC Reference ² | Form ID ³ | Form Filed ⁴ | Submitted to ⁵ |
|-------------------|--|--|----------------------|-------------------------|--|
| 9 | Nonpublic Student Count Report Available | 3317.024 3317.06 | ADM-1 | Online/SFPS | School Finance |
| 10 | Court Subsidy Report due | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 15 | Salary Schedules due | 3317.061 3317.12 3317.14 | | Paper | Finance Regional Office |
| 15 | Child Nutrition Claims for August due ²⁸ | | | Online/CRRS | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for November approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 21 | First extract pulled from SOES for Federal Low Income Count for October period | | SOES | Online/SOES | School Finance |
| 26 | 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 | School Finance |
| 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 | 5705.391 | | Online/EMIS | School Finance |
| 31 | Community School transportation ridership due | | | Online/SOES | School Finance |
| 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 – Due 105 days before March primary (presidential year only) election ²⁹ | | | | School Finance and Tax Commissioner |
| | Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 75 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 – Due 80 days before February | 5705.194 | | | County Auditor |

²⁸ 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.

²⁹ 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 |
|-------------------|--|--|----------------------|-------------------------|--|
| | special election | | | | |
| | Classroom Facilities Program Bonds and Other Bond Issue Information – Due 80 days before February election ³⁰ | 5705.194 | | | School Finance and Tax Commissioner |
| | School Income Tax Levy – Due 85 days before February special election | | | | Tax Commissioner |
| | Non-Emergency Property Tax Levy Resolution Due – Due 85 days before February 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 |
| 1 | Pupil Transportation Ridership Report due | | T-1 | Online/SFPS | Pupil Transportation |
| 6 | SOES missing data corrections due for October reporting period | | SOES | Online/SOES | School Finance |
| 9 | SOES data entry and identification of economically disadvantaged students begins for February reporting period | | SOES | Online/SOES | School Finance |
| 14 | Period K data first used for December #1 foundation payment, including deductions for Ed Choice program | | | Online/EMIS | School Finance |
| 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 | Safety, Health and Nutrition |
| 21 | Resident district last day to flag transportation records for community school pupils | | | Online/SOES | School Finance |
| 22 | Project Cash Request advance requests for December approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 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) - 75 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 – 75 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 |

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).

| Date ¹ | Item Description | ORC Reference ² | Form ID ³ | Form Filed ⁴ | Submitted to ⁵ |
|-------------------|--|----------------------------|----------------------|-------------------------|-------------------------------------|
| | Resolution Due – 80 days before February special election | | | | Auditor |
| | Classroom Facilities Program Bonds and Other Bond Issue Information – Due 80 days before February election ³¹ | 5705.194 | | | School Finance and Tax Commissioner |
| | School Income Tax Levy – 85 days before February special election | | | | Tax Commissioner |
| | Non-Emergency Property Tax Levy Resolution Due – 85 days before February special election | | | | County Auditor |
| 1 | Completion of internal budget process for succeeding year ³² | 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 | | SF-14Y | Paper | Finance Regional Office |
| 12 | Last day for resolution to community school and resident district transportation flags in order for transportation record to be funded | | | Online/SOES | School Finance |
| 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 | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for January approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 31 | Court Subsidy Report Available | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 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 – Due 105 days before primary | | | | |

³¹ 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).

³² 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.

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

| Date ¹ | Item Description | ORC Reference ² | Form ID ³ | Form Filed ⁴ | Submitted to ⁵ |
|-------------------|---|-----------------------------------|----------------------|-------------------------|------------------------------|
| | election ³⁴ | | | | |
| | Education Monetary Assistance Database (EMAD) open ³⁵ | | | | |
| | EMIS Period K (October Data) Last Processing Date ³⁶ | | | Online/EMIS | EMIS |
| | 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 | | | |
| 10 | Court Subsidy Report Due | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 13 | First extract pulled from SOES for Federal low income count for February reporting period | | | Online/SOES | School Finance |
| 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 | Safety, Health and 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 | School Finance |
| 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 |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 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 | | | |
| 29 | SOES missing data corrections due for February reporting period | | SOES | Online/SOES | School Finance |
| 31 | Youth Services Tuition Report (redline) due ³⁷ | | SF-14Y | Paper | Finance Regional Office |
| 31 | Special Education Catastrophic Costs due | 3317.022 | SF-Cat Cost | Downloadable Form | Finance Regional Office |

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.

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

³⁶ Consult with the EMIS processing schedule for specific due dates for EMIS submissions.

³⁷ 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 | 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 | | | |
| 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 ³⁸ | 3501.01 | | | Local Board of Elections and County Auditor |
| | Local School Board Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 75 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 80 days before May primary election | 5705.194 | | | County Auditor |
| | Classroom Facilities Program Bonds and Other Bond Issue Information – Due 80 days before May primary election ³⁹ | 5705.194 | | | School Finance and Tax Commissioner |
| | School Income Tax Levy – Due 85 days before May primary election | | | | Tax Commissioner |
| | Non-Emergency Property Tax Levy Resolution Due – Due 85 days before May primary election | | | | County Auditor |
| | Chapter 133 bond issue election material due – 75 days before May primary election | | | | Local Board of Elections |
| | Auxiliary Services Actual Allocation Available | | | | School Finance |
| 1 | Private Treatment Facility ADM Actual due ⁴⁰ | | 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 ⁴¹ | | | 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 | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for March | | PCR | Online/CCIP | Grants |

³⁸ Except in presidential election years

³⁹ 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).

⁴⁰ Report is obtained from the private treatment facility and not from a school district.

⁴¹ 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 |
|-------------------|--|----------------------------|----------------------|-------------------------|------------------------------|
| | approved | | | | Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 27 | Data Accuracy/Completeness Signoff Due for Period K (October Data) | | | Paper | School 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 (presidential years only) | 3501.01 | | | Local Board of Elections |
| | Education Monetary Assistance Database (EMAD) closes ⁴² | | | | |
| | EMIS accuracy and completeness report sign-off due for Period K | | | | |
| 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 |
| 15 | Child Nutrition Claims for January due | | | Online/CRRS | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for April approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 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 – Due 105 days before August special election ⁴³ | | | | School Finance and Tax |

⁴² System records disadvantaged students for the calculation of the poverty percentage used in poverty based assistance.

| Date ¹ | Item Description | ORC Reference ² | Form ID ³ | Form Filed ⁴ | Submitted to ⁵ |
|-------------------|---|--|----------------------|-------------------------|--|
| | | | | | Commissioner |
| 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 |
| 10 | Court Subsidy Report Due | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 15 | Ed Choice Application Deadline ⁴⁵ | | | Online/Ed Choice | Ed Choice |
| 15 | Ethics Disclosure Statement due to Ohio Ethics Commission | 102.02 | | | Ethics Commission |
| 15 | Child Nutrition Claims for February due | | | Online/CRRS | Safety, Health and Nutrition |
| 22 | Project Cash Request advance requests for May approved | | PCR | Online/CCIP | Grants Management |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 30 | PSEO funding application form | | 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 Bond Issue, Non-emergency Tax Levy, School Income Tax and Emergency Tax Levy – Due 75 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 80 days before August | 5705.194 | | | County Auditor |

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 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 | |
|-------------------|--|--|----------------------|-------------------------|-------------------------------------|-------------------------|
| | special election | | | | | |
| | Classroom Facilities Program Bonds and Other Bond Issue Information – Due 80 days before August special election ⁴⁶ | 5705.194 | | | School Finance and Tax Commissioner | |
| | School Income Tax Levy – Due 85 days before August special election | | | | Tax Commissioner | |
| | Non-Emergency Property Tax Levy Resolution Due – Due 85 days before August special election | | | | 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 | Safety, Health and Nutrition | |
| 22 | Project Cash Request advance requests for June approved | | PCR | Online/CCIP | Grants Management | |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance | |
| 31 | Updated Five Year Forecast due | 5705.391 | | Online/EMIS | School Finance | |
| 31 | CCIP Entitlement Grant Application Available | | | Online/CCIP | Federal Student Programs | |
| June | 1 | Open enrollment (educating district) due | | SF-OE | Downloadable Form | Finance Regional Office |
| | 1 | Administrative Cost Reimbursement for Non Public Report Available ⁴⁷ | | 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 ⁴⁸ | | | Online/ Ed Choice | Ed Choice |
| | 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 ⁴⁹ | | 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 The report is available the first business day of June but never earlier than June 1. Report is for prior year activity.

⁴⁸ The review is completed by the second Friday of June but not earlier than June 8.

⁴⁹ 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 | Open enrollment (resident district) due ⁵⁰ | | SF-OE | Downloadable Form | Finance Regional Office |
| 15 | Child Nutrition Claims for April due | | | Online/CRRS | Safety, Health and Nutrition |
| 22 | Resident district review community school student records to ensure monthly deduct is accurate | | | Online/SOES | School Finance |
| 30 | Court Subsidy Report Available | | SF-500 & SF-510 | Paper | Finance Regional Office |
| 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 | | | |

⁵⁰ Report is for prior fiscal year activity.