



**Keith Faber**  
Auditor of State

In some instances, the required deadline falls on a day when government offices may be closed. In those instances, the deadlines are reflected on the business day immediately preceding or following the deadline date, as appropriate, based upon the statutory or regulatory requirement.

**Sheriff's Due Dates**  
marked in **BOLD**  
Dates are not all inclusive

**JANUARY 3**  
**Furtherance of Justice (FOJ)**  
Sheriff shall file annual FOJ itemized statement with County Auditor (ORC 325.071)

**Concealed Carry License**  
Sheriff shall report to the Ohio peace officer training commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter

**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**JANUARY 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**JANUARY 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**JANUARY 31**  
**Law Enforcement Trust Fund (LETF)**  
Report of moneys expended the prior year from LETF fund from sale of forfeited property (ORC 2981.13)

**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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**Financial Due Dates**  
marked in **BOLD**

Dates are not all inclusive

**JANUARY 3**  
**Tax Budget Guidelines**  
The Fiscal Officer (non-schools) shall certify to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance, taxing authority (ORC 5705.36)

**Appropriations Measures**  
Appropriation measures to be adopted by Dec. 31 fiscal year-end governments, which may be temporary until April 1 (ORC 5705.38)

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**JANUARY 9**  
**Annual Inventory**  
County fixed asset inventory due (ORC 305.18)

**JANUARY 13**  
**Tax Budget Guidelines**  
School districts adopt tax budget (ORC 5705.28)

**JANUARY 17**  
**Ohio Department of Taxation**  
**Form IT 501** monthly due

**JANUARY 19**  
**Tax Budget Guidelines**  
School districts submit tax budget to County Auditor (ORC 5705.30)

**JANUARY 31**  
**Internal Revenue Service**  
**Form 940** Employers annual federal unemployment tax return due  
**Form 941** Federal tax return for the fourth quarter due  
**Form 944** Employer's annual federal tax return (instead of 941 quarterly reporting) if annual liability of \$1,000 or less  
**Form W-2** Wage and tax statement must be given to employees. File Electronic or Paper Form W-2 with the SSA  
**Form W-3** with Copy A of all W-2s for prior year due

**Ohio Department of Taxation**  
**Form IT 501** quarterly due **Form IT 941** Annual reconciliation of income tax withheld due **Forms IT 3** Transmittal of wage and tax statements due, IT 2, combined W-2 or 1099-R due

**Ohio Department of Job & Family Services**  
**Contributory Employers**  
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)  
**Employer Quarterly**  
Tax return filing due  
**Reimbursing Employers**  
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report/employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
NEW YEAR'S DAY	NEW YEAR'S DAY OBSERVED					
8	9	10	11	12	13	14
15	16	17	18	19	20	21
	MARTIN LUTHER KING JR DAY					
22	23	24	25	26	27	28
29	30	31	<b>Upcoming Events</b> 2023 Local Government Officials Conference 2023 Emerging Trends in Fraud Investigation & Prevention Conference  Further details on the Local Government Officials Conference and Emerging Trends in Fraud Investigation & Prevention Conference, will be forthcoming. Please check <a href="http://www.ohioauditor.gov/trainings/registration.html">www.ohioauditor.gov/trainings/registration.html</a> often as more information will be added in the future.			

DECEMBER						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

# JANUARY 2023

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FEBRUARY						
S	M	T	W	TH	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				



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**Sheriff's Due Dates**  
marked in **BOLD**  
Dates are not all inclusive

**FEBRUARY 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**FEBRUARY 6**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**FEBRUARY 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**FEBRUARY 28**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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**Financial Due Dates**  
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**FEBRUARY 6**  
**County Budget Commission Meeting**  
The commission shall meet (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213)

**FEBRUARY 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**Bureau of Workers Compensation**  
True-Up (payroll reporting) due

**FEBRUARY 28**  
**Bureau of Workers' Compensation**  
Self-insured assessment payment due first half

**Internal Revenue Service**  
Form 1099 Paper due  
Forms 1096 and W-2 all paper forms due

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b>	2	3	4
5	<b>6</b>	7	8	9	10	11
12	13	14	<b>15</b>	16	17	18
19	<b>20</b>	21	22	23	24	25
26	27	<b>28</b>				

PRESIDENT'S DAY

JANUARY

S	M	T	W	TH	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

# FEBRUARY 2023

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MARCH

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	



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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b>	<b>2</b>	3	4
5	<b>6</b>	7	8	9	10	11
12	13	14	<b>15</b>	16	17	18
DAYLIGHT SAVING BEGINS						
19	<b>20</b>	21	22	23	24	25
SPRING BEGINS						
26	27	28	29	30	<b>31</b>	

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**MARCH 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**MARCH 6**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**MARCH 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**MARCH 31**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

**Arson Offender Registration Fees**  
Sheriff shall send to attorney general any arson offender registration fees collected during preceding three month period

**MARCH 1**  
**Annual Financial Report**  
If prepared on a cash basis for governments with Dec 31 fiscal year-end filing due (ORC 117.38) (AOS Bulletin 2015-007)

**MARCH 2**  
**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**MARCH 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**MARCH 31**  
**Internal Revenue Service**  
File Electronic Form 1099  
File Electronic Form W-3 with Copy A of all W-2s for prior year

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**Certify Levy to County Auditor**  
Schools and City of Cincinnati shall authorize the necessary tax levies and certify them to the county auditor (ORC 5705.34)

**Tax Budget Guidelines**  
Taxing authority permanent appropriation to be adopted Dec. 31 fiscal year-end (ORC 5705.38)

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FEBRUARY						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

# MARCH 2023

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APRIL						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24	25	26	27	28	29



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**APRIL 3**  
**Concealed Carry License**  
Sheriff shall report to the Ohio peace officer training commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter

**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**APRIL 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**APRIL 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**APRIL 28**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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**APRIL 14**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**APRIL 28**  
**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report /  
employee and employer contributions due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	<b>3</b>	4	<b>5</b>	6	7	8
9	10	11	12	13	<b>14</b>	15
16	17	18	19	<b>20</b>	21	22
	PERSONAL INCOME TAX FILING DUE					
23	24	25	26	27	<b>28</b>	29
30						

MARCH						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

# APRIL 2023

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MAY						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



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**MAY 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**MAY 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**MAY 19**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**MAY 31**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<b>1</b>	2 PRIMARY ELECTION	3	4	<b>5</b>	6
7	8	9	10	11	12	13
14	<b>15</b>	16	17	18	<b>19</b>	20
21	22	23	24	25	26	27
28	29 MEMORIAL DAY	<b>30</b>	<b>31</b>			

**MAY 1**  
**Internal Revenue Service**  
**Form 941** Federal tax return for the first quarter due

**Ohio Department of Job & Family Services**  
**Contributory Employers**

File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

**Employer Quarterly**  
Tax return filing due

**Reimbursing Employers**  
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

**Ohio Department of Taxation**  
**Form IT 501** quarterly due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**Tax Budget Guidelines**

The Fiscal Officer shall certify to the taxing authority the amount necessary for the payment of final judgments (non-school) (ORC 5705.08)

**MAY 15**  
**Ohio Department of Taxation**  
**Form IT 501** monthly due

**MAY 30**  
**Annual Financial Report**  
If prepared on a cash basis for governments with Dec 31 fiscal year-end filing due (ORC 117.38) (AOS Bulletin 2015-007)

**MAY 31**  
**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**Schools Five-Year Projection**  
Schools shall submit to the department of education updated five-year projection

APRIL						
S	M	T	W	TH	F	S
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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24	25	26	27	28	29

# MAY 2023

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JUNE						
S	M	T	W	TH	F	S
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4	5	6	7	8	9	10
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				<b>1</b>	<b>2</b>	<b>3</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
<b>25</b>	JUNETEENTH		SUMMER BEGINS	<b>29</b>	<b>30</b>	
	<b>26</b>	<b>27</b>	<b>28</b>			

**JUNE 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**JUNE 30**  
**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report /  
employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

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**JUNE 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**JUNE 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**JUNE 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**JUNE 21**  
**Allowance for Prisoners Budget**  
Sheriff shall prepare and submit a budget estimating cost of operating the jail and feeding its inmates for ensuing fiscal year (ORC 311.20)

**JUNE 30**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

**Arson Offender Registration Fees**  
Sheriff shall send to attorney general any arson offender registration fees collected during preceding three month period

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MAY						
S	M	T	W	TH	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

# JUNE 2023

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JULY						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



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**JULY 3**  
**Concealed Carry License**  
Sheriff shall report to the Ohio peace officer training commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter

**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**JULY 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**JULY 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**JULY 31**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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Dates are not all inclusive

**JULY 3**  
**Tax Budget Guidelines**  
The Fiscal Officer (schools) shall certify to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance (ORC 5705.36)

**Appropriations Measures**  
Appropriation measures to be adopted by schools, which may be temporary until Oct. 1 (ORC 5705.38)

**JULY 14**  
**Tax Budget Guidelines**  
Non-school districts adopt tax budget (ORC 5705.28)

**JULY 17**  
**Ohio Department of Taxation**  
**Form IT 501** monthly due

**JULY 20**  
**Tax Budget Guidelines**  
Non-school districts submit tax budget to County Auditor (ORC 5705.30)

**JULY 31**  
**Internal Revenue Service**  
**Form 941** Federal tax return for the second quarter due

**Ohio Department of Job & Family Services**  
**Contributory Employers**  
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

**Employer Quarterly**  
Tax return filing due  
**Reimbursing Employers**  
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

**Ohio Department of Taxation**  
**Form IT 501** quarterly due

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
		INDEPENDENCE DAY				
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

S	M	T	W	TH	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**JULY 2023**

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AUGUST

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



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In some instances, the required deadline falls on a day when government offices may be closed. In those instances, the deadlines are reflected on the business day immediately preceding or following the deadline date, as appropriate, based upon the statutory or regulatory requirement.

**Sheriff's Due Dates**  
marked in **BOLD**  
Dates are not all inclusive

**AUGUST 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**AUGUST 4**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**AUGUST 21**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**AUGUST 31**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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Dates are not all inclusive

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<b>1</b>	2	3	<b>4</b>	5
6	<b>7</b>	8	9	10	11	12
13	14	<b>15</b>	16	17	18	19
20	<b>21</b>	22	23	24	25	26
27	28	<b>29</b>	30	<b>31</b>		

**AUGUST 4**  
**State Teachers Retirement System**  
Report due for preceding school year certifying service credit, compensation on earned contributions for each teacher employed during the 12 - month period ending on the preceding June 30 (OAC 3307-3-02)

**AUGUST 7**  
**County Budget Commission Meeting**  
The commission shall meet (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213)

**AUGUST 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**AUGUST 29**  
**Annual Financial Report**  
If prepared on a cash basis for governments with June 30 fiscal year-end filing due (ORC 117.38) (AOS Bulletin 2015-007)

**AUGUST 31**  
**Bureau of Workers Compensation**  
Self-insured assessment payment due second half

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

JULY

S	M	T	W	TH	F	S
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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25	26	27	28	29

# AUGUST 2023

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SEPTEMBER

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30





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**Sheriff's Due Dates**  
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Dates are not all inclusive

**SEPTEMBER 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**SEPTEMBER 5**  
**Sheriff Annual Report**  
Sheriff shall file annual report of all fines and costs during the year next preceding such date with county commissioners (ORC 311.16)

**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**SEPTEMBER 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**SEPTEMBER 29**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

**Arson Offender Registration Fees**  
Sheriff shall send to attorney general any arson offender registration fees collected during preceding three month period

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**SEPTEMBER 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**SEPTEMBER 29**  
**Certify Levy to County Auditor**  
All governments with a Dec. 31 fiscal year-end certify levy to County Auditor (ORC 5705.34)

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**School Permanent Appropriations**  
Measure to be adopted (ORC 5705.38)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					<b>1</b>	2
3	4	<b>5</b>	6	7	8	9
	LABOR DAY					
10	11	12	13	14	<b>15</b>	16
17	18	19	<b>20</b>	21	22	23
						AUTUMN BEGINS
24	25	26	27	28	<b>29</b>	30

# SEPTEMBER 2023

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AUGUST

S	M	T	W	TH	F	S
		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

OCTOBER

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



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**Sheriff's Due Dates**  
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Dates are not all inclusive

**OCTOBER 2**  
**Concealed Carry License**  
Sheriff shall report to the Ohio peace officer training commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**OCTOBER 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**OCTOBER 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**OCTOBER 31**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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**OCTOBER 2**  
**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**OCTOBER 16**  
**Ohio Department of Taxation**  
**Form IT 501** monthly due

**OCTOBER 31**  
**Internal Revenue Service**  
**Form 941** Federal tax return for the third quarter due

**Ohio Department of Job & Family Services**  
**Contributory Employers**  
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

**Employer Quarterly**  
Tax return filing due

**Reimbursing Employers**  
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

**Ohio Department of Taxation**  
**Form IT 501** quarterly due

**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9 COLUMBUS DAY	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

# OCTOBER 2023

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NOVEMBER						
S	M	T	W	TH	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



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**NOVEMBER 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**NOVEMBER 6**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**NOVEMBER 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**NOVEMBER 30**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

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**NOVEMBER 6**  
**Tax Budget Guidelines**  
The Fiscal Officer shall certify to the Board of Education the amount necessary for the payment of final judgments (Schools) (ORC 5705.08)

**NOVEMBER 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**NOVEMBER 27**  
**Annual Financial Report**  
If prepared on a GAAP Basis for governments with a June 30 fiscal year-end due (ORC 117.38) (AOS Bulletin 2015-007)

**NOVEMBER 30**  
**Ohio Police and Fire Pension Fund**  
Monthly employee deduction report / employee and employer contributions due

**Ohio Public Employees Retirement System**  
Monthly contribution report and payment due

**Schools Five-Year Projection**  
Schools shall submit to the department of education a five-year projection of revenues and expenditures for the current fiscal year and the ensuing four fiscal years

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
DAYLIGHT SAVING ENDS		GENERAL ELECTION			VETERANS DAY OBSERVED	VETERANS DAY
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
				THANKSGIVING		
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>		

OCTOBER						
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

# NOVEMBER 2023

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DECEMBER						
S	M	T	W	TH	F	S
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17	18	19	20	21	22	23
24 31	25	26	27	28	29	30



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**DECEMBER 1**  
**Sheriffs Monthly Allowance**  
Sheriff files with county commissioners itemized account of all actual and necessary transportation expenses for prior month (ORC 325.07)

**DECEMBER 5**  
**Prisoner Expenses**  
Sheriff shall provide county commissioners itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20)

**DECEMBER 20**  
**Sexual Offender Registration Fees**  
Sheriff shall transmit to county treasurer all sexual offender registration fees collected during the prior month

**DECEMBER 29**  
**Sheriff Record of Office**  
Sheriff shall provide county auditor a detail record of all money paid into county treasury for prior month (ORC 2335.38)

**Annual Unpaid Fines**  
Annual report of fines and costs unpaid for more than one year prior to the date filed with county commissioners (ORC 325.31(C))

**Unpaid Sexual Offender Registration Fees**  
Sheriff shall report to attorney general all fees that have been due and unpaid for more than one year

**Arson Offender Registration Fees**  
Sheriff shall send to attorney general any arson offender registration fees collected during preceding three month period

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**Southwest** - 513-361-8550  
**West** - 937-285-6677

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					<b>1</b>	<b>2</b>
<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>
<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>
<b>31</b>	<b>CHRISTMAS DAY</b>			<b>WINTER BEGINS</b>		

**DECEMBER 15**  
**Ohio Department of Taxation**  
Form IT 501 monthly due

**DECEMBER 29**  
**Ohio Police and Fire Pension Fund**  
Employee's monthly deduction report /  
employee and employer contributions due

NOVEMBER

S	M	T	W	TH	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

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S	M	T	W	TH	F	S
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28	29	30	31			