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DECEMBER 2017						
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JANUARY 2018

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FEBRUARY 2018						
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MARCH 2018						
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	MARTIN LUTHER KING DAY					
21	22	23	24	25	26	27
28	29	30	31	Save the Dates 19th Annual Local Government Officials Conference Thursday, March 22 & Friday, March 23, 2018 Certified Public Records Training, March 21 @ 3 pm - 6:15 pm 18th Annual Emerging Trends in Fraud Investigation & Prevention Conference Monday, May 7 & Tuesday, May 8, 2018		

Financial Due Dates

JANUARY 2018

January 1
Appropriations Measures
To Be Adopted Non-Schools Dec.31 Fiscal Year-End (ORC 5705.38)

Tax Budget Guidelines
The Fiscal Officer 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)

January 2
Ohio Public Employees Retirement System
Monthly Contribution Report And Payment Due

January 8
Annual Inventory
County Fixed Asset Inventory Due Second Monday In January (ORC 305.18)

January 15
Tax Budget Guidelines
School Districts Adopt Tax Budget (ORC 5705.28)

January 16
Ohio Department Of Taxation
Form IT 501 Monthly Due / See Ohio Department Of Taxation Instructions

School Employees Retirement System
Monthly Contribution Reports Due

January 19
Tax Budget Guidelines
School Districts Submit Tax Budget To County Auditor (Before The 20th Day Of January) (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 Employers Annual Federal Tax Return (Instead Of 941 Quarterly Reporting) If Annual Liability Of \$2,500 Or Less For Withheld Income, Social Security And Medicare Tax

Form W-2 Wage And Tax Statement Due And Must Be Given To Employees

Ohio Department of Jobs & Family Services
Employer Quarterly Forms JFS-20125 Due, Electronic Filers Visit:
<https://unemployment.ohio.gov/wp/wps/myportal>

Ohio Department Of Taxation
Form IT 941 Annual Reconciliation Of Income Tax Withheld Due / 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

NOTE: Due dates marked in bold on Calendar. Dates are not all-inclusive



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FEBRUARY 2018

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MARCH 2018						
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25	26 PRESIDENT'S DAY	27	28			

**Financial Due Dates
FEBRUARY 2018**

February 5
County Budget Commission Meeting
(ORC 5705.27)

February 15
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

February 28
Ohio Department Of Taxation
Forms IT 3, Transmittal Of Wage And Tax
Statements Due , IT 2, Combined W-2 Or 1099-R
Due

Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report /
Employee And Employer Contributions Due

Bureau of Workers' Compensation
Self-Insured Assessment Payment Due
First Half

Internal Revenue Service
Form W-3 With Copy A Of All W-2s For Prior Year
Due Unless Filing Electronically. Electronic Filers
Have Until March 31

Forms 1096, 1099 And W-2 All Paper Forms Due



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MARCH 2018

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DAYLIGHT SAVING BEGINS						
18	19	20	21	22	23	24
		SPRING BEGINS	Certified Public Records Training 3 pm - 6:15 pm	19th Annual Local Government Officials Conference		
25	26	27	28	29	30	31

Financial Due Dates
MARCH 2018

March 1
Annual Financial Report
Due From Governments with Dec. 31 Fiscal Year-End And Using Cash Basis (ORC 117.38) (AOS Bulletin 2001-012)
Every County Agency, Board, Or Commission Shall Provide To The County Auditor All Information Determined By The County Auditor To Be Necessary For The Preparation Of The Annual Report (ORC 117.38)

March 2
Ohio Public Employees Retirement System
Monthly Contribution Report And Payment Due

March 15
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Report Due

March 31
Internal Revenue Service
File Electronic Form 1099 And 8027
File Electronic form W-2 With The SSA


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APRIL 2018

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JUNE 2018						
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**Financial Due Dates
APRIL 2018**

April 1
Tax Budget Guidelines
The Taxing Authority Permanent Appropriation To Be Adopted Dec. 31 Fiscal Year-End (ORC 5705.38)

Certify Levy To County Auditor
School Districts (ORC 5705.34)

April 2
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

April 16
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

April 17
Personal Income Tax
Returns Due And Tax Filing Deadline

April 30
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report / Employee And Employer Contributions Due

Ohio Department of Job & Family Services
Monthly Contribution Report and Payment Due

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). 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



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MAY 2018

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JULY 2018						
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	MEMORIAL DAY					

18th Annual Emerging Trends in Fraud Investigation & Prevention Conference

**Financial Due Dates
MAY 2017**

**May 7
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 8
Primary Election**

**May 15
Ohio Department Of Taxation**
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

**May 30
Annual Financial Report**
If Prepared On A GAAP Basis For Entities With A Dec. 31 Fiscal Year-End Due (ORC 117.38)

**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


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JUNE 2018

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SUMMER BEGINS

Financial Due Dates
JUNE 2017

June 15
School Employees Retirement System
Monthly Contribution Reports Due

Ohio Department Of Taxation
Form IT 501 Monthly Due


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JULY 2018

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Financial Due Dates

JULY 2017

July 1

Tax Budget Guidelines

The Fiscal Officer 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)

Taxing Authority

Appropriation Measures To Be Adopted by Schools June 30 Fiscal Year-End (ORC 5705.38)

July 2

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

Bureau of Workers' Compensation

Annual Premium Due

July 15

Tax Budget Guidelines

For Local Governments Each Department, Board Or Commission Shall File With The Taxing Authority Estimates Of Contemplated Revenue And Expenditures For The Ensuing Fiscal Year (ORC 5705.28) / Adopt Tax Budget (Non-Schools) (ORC 5705.28)

July 16

Ohio Department Of Taxation

Form IT 501 Monthly Due

School Employees Retirement System

Monthly Contribution Reports Due

July 20

Tax Budget Guidelines

For Local Governments The Taxing Authority Shall Submit All Budgets To The County Auditor And Further Amendments Are Not Allowed (Non-Schools) (ORC 5705.30)

July 31

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). 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

Internal Revenue Service

Form 941 Federal Tax Return For The Second Quarter Due

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JULY 2018						
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AUGUST 2018

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SEPTEMBER 2018						
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OCTOBER 2018						
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Financial Due Dates
AUGUST 2017

August 6
County Budget Commission Meeting
(ORC 5705.27) And Filing Deadline To Renew
Ballot Levy (ORC 5705.213)

August 10
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 15
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

Bureau of Workers Compensation
True-Up (Payroll Reporting) Due Via Online @:
<http://bit.ly/2xS0ZbV>

August 23
75 Days Before Election

August 30
Annual Financial Report
Governments With June 30 Fiscal Year-End Filing
on A Cash Basis Due (ORC 117.38)
(AOS Bulletin 2001-012)

August 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

Bureau Of Workers' Compensation
Self-Insured Assessment Payment Due
Second Half



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AUGUST 2018						
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SEPTEMBER 2018

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OCTOBER 2018						
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NOVEMBER 2018						
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9	10 LABOR DAY	11	12	13	14	15
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30						AUTUMN BEGINS

Financial Due Dates
SEPTEMBER 2017

September 17
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

September 28
Tax Budget Guidelines
Dec. 31 Fiscal Year-End Certify Levy To County
Auditor (ORC 5705.34)



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OCTOBER 2018

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DECEMBER 2018						
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14	15 COLUMBUS DAY	16	17	18	19	20
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Financial Due Dates
OCTOBER 2017

October 1
School Permanent Appropriations Measure
To Be Adopted (ORC 5705.38)

Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report /
Employee And Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Reports Due

October 9
Voter Registration Deadline
For General Election

October 15
Internal Revenue Service
Additional Extended Income Tax Return Due

School Employees Retirement System
Monthly Contribution Reports Due

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 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 Reports And Quarterly
Reports 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).
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



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NOVEMBER 2018

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DECEMBER 2018						
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JANUARY 2019						
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DAYLIGHT SAVING ENDS						
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VETERAN'S DAY						
18	19	20	21	22	23	24
				THANKSGIVING		
25	26	27	28	29	30	

**Financial Due Dates
NOVEMBER 2017**

November 1
Tax Budget Guidelines
Board Of County Hospital Trustees Must Submit
Next Year's Proposed Budget To Board Of County
Commissioners (ORC 339.06 (D) (3))

November 5
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 6
General Election Day

November 15
School Employees Retirement System
Monthly Contribution Reports Due

Ohio Department Of Taxation
Form IT 501 Monthly Due

November 27
Annual Financial Report
Due From Schools And Other Governments
With A June 30 Fiscal Year-End And Filing
On GAAP Basis (ORC 117.38)
(AOS Bulletin 2001-012)

November 30
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report /
Employee And Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Reports Due



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DECEMBER 2018

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FEBRUARY 2019						
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30	31	CHRISTMAS DAY				

**Financial Due Dates
DECEMBER 2017**

December 17
Ohio Department Of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

December 31
Ohio Police And Fire Pension Funds
Employee's Monthly Deduction Report /
Employee And Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Reports and Payment
Due

WINTER BEGINS



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