

## Appendix F

### LEGAL MATRICES

This appendix contains three matrices. Each matrix matches the applicability of OCS steps to various entity types. The information in the matrices does not necessarily encompass every item requiring testing for these entities. Additionally, when footnotes in the matrices reference specific sections of the Ohio Rev. Code, you should read those sections when planning and/or conducting the audit.

Matrix 1 lists the following entities:

- Joint mental health districts
- Joint juvenile detention facilities
- Regional planning commissions
- Solid waste districts
- Union cemeteries
- Union cemetery districts
- Airport authorities
- Family and children first councils
- Soil and water districts
- Educational service centers
- Conservancy districts

Matrix 3 includes a discussion of Home Rule Powers and lists the following entities:

- County
- Township
- City
- Village
- Public school districts and STEM schools
- Community schools

**NOTE:** Generally, the same laws applicable to city, local, exempted village, and joint vocational school districts are also applicable to STEM schools [ORC §3326.11].

Matrix 2 lists the following entities:

- Libraries<sup>1</sup>
- Regional water & sewer districts
- General health districts
- Joint recreation districts
- Park districts
- Community and technical colleges
- State colleges and universities
- Joint ambulance districts
- Port Authorities
- Community Improvement and Development Corporations
- Joint Fire Districts
- Councils of Government
- Agricultural Societies<sup>2</sup>

<sup>1</sup> An association library organized and operating prior to January 1, 1968 may participate in the proceeds of a county library and local government support fund ONLY where there are rules in place guaranteeing the benefit of the library to all inhabitants [Ohio Rev. Code §5705.28(D)]. Libraries receiving this funding are considered to be public libraries subject to Ohio Rev. Code §5705.28(B)(1) [OAG Opinion 2002-016]. (Association libraries receiving monies from the library and local government support fund must also follow the depositing and investing requirements of Chapter 135. See OCS Chapter 5 for Chapter 135 requirements.)

<sup>2</sup> Auditors use Appendix H in conjunction with this Appendix when determining the applicability of certain compliance requirements to Agricultural Societies.

## Matrix 1

### Chapter 1: Budgetary & Certain Related Requirements

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>General Budgetary Requirements</b>				<sup>3</sup>				<sup>4</sup>	<sup>3</sup>		<sup>3</sup>
4.	<del>5705.28 Tax budget</del>	✓	✓		✓		✓			✓		✓
2.	<del>5705.281 Waiver of tax budget</del>	✓	✓		✓		✓			✓		✓
1.	5705.34 Certify tax levies	✓	✓		✓		✓			✓		✓
2.	5705.36 Cert. of revenue	✓	✓		✓		✓			✓		✓
3.	5705.36 Amended cert. of est. resources	✓	✓		✓		✓			✓		✓
4.	5705.38 Annual appropriation measure	✓	✓		✓		✓			✓		✓
5.	5705.39 Limitation of appropriations	✓	✓		✓		✓			✓		✓
6.	5705.40 Amending or supplementing appropriations; contingencies	✓	✓		✓		✓			✓		✓
7.	5705.38; 5705.41(A), (B), (C) and (D); and 5705.42 Restrictions on appropriating/expending money	✓	✓		✓		✓			✓		✓
8.	5705.41(D) "Blanket" fiscal officer certificates	✓	✓		✓		✓			✓		✓

<sup>3</sup> If these entities levy taxes, the checkmarks noted above apply. However, often they do not levy taxes. When they do not levy taxes, Ohio Rev. Code §5705.28 (B)(2) requires a comparable, but somewhat streamlined budget process. Refer to OCS step 1-13. Finally, while §5705.39 does not apply, §5705.28(B)(2)(c) prohibits appropriations from exceeding estimated revenue (i.e. receipts + beginning unencumbered cash).

<sup>4</sup> Ohio Rev. Code Chapter 5705 does not apply. However, §121.37(B)(5)(a) requires the council to file an annual budget with its administrative agent.

## Matrix 1

### Chapter 1: Budgetary & Certain Related Requirements (continued)

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>General Budgetary Requirements</b>											
9.	9.34 Establish different fiscal year-ends for entities other than schools	✓	✓		✓		✓			✓		✓
11.	5705 Requirements for taxing districts that do not levy a tax	✓	✓		✓		✓			✓		✓
17.	5705.02, .07, .18, and Art. XII Sec 2 of Const. of Ohio Ten Mill limitations	✓	✓		✓		✓			✓		✓
18.	5705.09 Establish funds	✓	✓		✓		✓			✓		✓
19.	5705.10, 5731.48 Distribution of levy revenue	✓	✓		✓		✓			✓		✓
20.	5705.12 Permission to establish funds	✓	✓		✓		✓			✓		✓
21.	5705.14-.16 Transfer funds <sup>5</sup>	✓	✓		✓		✓			✓		✓
22.	Various 5705 Sections & AOS Bulletin 97-003 – Advances <sup>5</sup>	✓	✓		✓		✓			✓		✓
23.	5705.13 Reserve Accounts & Funds	✓	✓		✓		✓			✓		✓

<sup>5</sup> Bulletin 97-03 applies to entities subject to RC 5705. This Bulletin describes the AOS' position regarding using transfers to advance / loan money from one fund to another. Auditors should also refer to OCS Chapter 1, Appendix A, *Transfers and Advances*, for additional guidance related to transfers and advances.

## Matrix 1

### Chapter 2: Contracts and Expenditures

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>General</b>											
21.	153.50, 153.51, 153.52 Bids and contracts for buildings/structures <sup>6</sup>							✓		✓		✓
22.	4115.04, 4115.05 Prevailing wage		✓	✓	✓	✓	✓	✓		✓	✓	✓
23.	9.314 Reverse Internet auction in lieu of sealed bids	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
24.	9.24 Unresolved Findings for Recovery	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Not in OCS	<b>Other bidding requirements<sup>7</sup></b>											
	340.04 Jt. Mental Health District <sup>8</sup>	✓										
	713.23 Regional Planning Comm. <sup>9</sup>			✓								
	308.13 Airport competitive bidding							✓				
	121.37(B)(4) FCFC competitive bidding <sup>10</sup>								✓			

<sup>6</sup> These sections apply if the entity is required to bid in the circumstances listed under footnote 5, **Other bidding requirements**.

<sup>7</sup> The OCS does not include descriptions or recommended tests for the **Other bidding requirements** listed, but auditors should refer to these Ohio Rev. Code sections and test them if material procurement occurred.

<sup>8</sup> For joint mental health districts, bidding is not required, but the board should establish a contract review process. See Ohio Rev. Code §340.03(A)(6)(a).

<sup>9</sup> When a regional planning commission enters into a purchase contract on behalf of a political subdivision, it shall follow the competitive bidding procedures in Ohio Rev. Code §307.86-.92. (OCS step 2-5 includes a summary of Ohio Rev. Code §307.86.)

<sup>10</sup> Agreements and contracts a council's administrative agent enters into for the purchase of family and child welfare or child protection services or other social or human services for families and children are exempt from the competitive bidding requirements of §307.86, if the FCFC council approved them. Please see §121.37(B)(4)(a) for further details.

## Matrix 1

### Chapter 2: Contracts and Expenditures (continued)

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conservancy District
Not in OCS	1515.08(H) Soil & Water District competitive bidding									✓		
	6101.16 Conservancy district competitive bidding											✓

## Matrix 1

### Chapter 3: Debt <sup>11</sup>

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
1.	133.22 Leg. auth. anticip. securities		✓		✓							✓
1.	133.24 Tax anticipation notes		✓		✓							✓
1.	5705.03 Auth. to levy taxes	✓	✓		✓ <sup>12</sup>		✓					✓ <sup>12</sup>
1.	5705.05 Gen. levy for current exp.	✓	✓				✓					
1.	5705.09 Est. of funds	✓	✓				✓					
1.	5705.10 Disp. and use of tax rev.	✓	✓				✓					
1.	321.34 Advance payments to local authorities <sup>13</sup>											
2.	133.10, 133.22, and 133.24 Anticipation securities		✓		✓							✓
4.	17 CFR § 240.15c2-12 Municipal securities <sup>14</sup>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	133.29 Governments investing in their own securities		✓		✓							

<sup>11</sup> If the entity has a specific Ohio Rev. Code Section that refers to its ability to issue bonds, notes or anticipatory securities, that section takes precedence if there was a conflict between it and the general debt provisions in Chapter 133.

<sup>12</sup> For solid waste districts and conservancy districts, the only parts of Ohio Rev. Code §5705.03 that apply are those sentences referring to a “taxing unit.”

<sup>13</sup> If any entity receives money from that county and the county is holding this money on behalf of the entity, the entity may ask for an advance.

<sup>14</sup> The term *Municipal Security* refers to any local government security, not just those municipalities issue, pursuant to 15 U.S.C. §78c(a)(29).

## Matrix 1

### Chapter 4: Accounting and Reporting

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>Accounting &amp; Reporting Chapter</b>											
1.	ORC 117.38 and 1724.05; OAC 117-2-03 (B): Annual Financial Reporting	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5.	OAC 117-2-02 Required accounting records	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Note: ESCs are the only entities on this matrix required to follow GAAP. However for all entities listed on this matrix, auditors and financial statement preparers should read the guidance in AOS Bulletin 2008-01.

## Matrix 1

### Chapter 5: Deposits and Investments

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>Subdivisions Other Than Counties</b>											
1 through 3	135.14 and 135.144 Eligible investments of interim monies	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
4.	135.18 & 135.181 Collateral for public deposits	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
5.	135.21 Crediting invest. earnings	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
5.	5705.10 Disposition of tax revenues and proceeds	✓	✓				✓					
6. Through 9.	(Airports follow county investing requirements per RC 308.12.)							✓				
9.	135.351 Crediting interest	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓



## Matrix 1

### Chapter 6: Other Potentially Direct and Material Laws and Regulations

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
1.	ORC 9.833 and 305.172: Health Care Self Insurance	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2.	2744.081 Liability self-insurance	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## Matrix 1

### Chapter7: Checklist for Other Laws and Regulations

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conser-vancy District
	<b>Contracting &amp; Purchasing</b>											
2.	Various – use of government credit/ purchasing cards, cell phones, government-owned equipment, etc.)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3.	Various – travel reimbursements (including “frequent flyer miles” accruals/ usage)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	<b>Accounting and Reporting</b>											
5.	9.38 Deposits of public money	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	121.22 Meeting of public bodies	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7.	149.43 Availability of public records	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	<b>Payroll Taxes</b>											
24.	Federal, state and local taxes	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
25.	Employees' retirement system	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	<b>Deposits and Investments</b>											
30.	135.03, .32, etc. designating depositories etc.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
31.	Various - investment education	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## Matrix 1

### Chapter 7: Checklist for Other Laws and Regulations (continued)

Step No.	Requirement	Joint Mental Health District	Jt. Juv. Detention Facility	Regional Planning Comm'n	Solid Waste District	Union Cemetery	Union Cemetery District	Airport Authority	FCFC	Soil and Water District	ESC	Conservancy District
	<b>Fraud, Abuse, and Illegal Acts; Conflict of Interest; Ethics</b>											
32.	1979 Op. Atty Gen. No. 79-111 Prohibitions from holding office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
32.	Various fraud, abuse & illegal acts <sup>15</sup>											
	<b>Prohibited Political Activity</b>											
33.	Various <sup>15</sup>											
	<b>Bonding Requirements</b>											
34.	2151.70 Jt. Juv. Detention Facility		✓									
34.	759.36 Union Cemetery District <sup>16</sup>						✓					
34.	308.12 Airport Authority <sup>17</sup>							✓				
34.	1515.07 Soil & Water District									✓		
34.	6101.12 Conservancy District <sup>18</sup>											✓
	<b>Other Special Entity Requirements</b>											
43.	121.37(B)(1) Establishment and membership on Family and Children First Councils								✓			
44.	121.37(B)(5)(a) Administrative Agent								✓			

<sup>15</sup> Some provisions of these OCS Sections have general applicability while others do not. Also, other requirements may apply. Auditors should be alert for circumstances which raise questions about whether such activity has occurred and seek legal counsel when questionable activity is noted.

<sup>16</sup> The clerk-treasurer shall be bonded in an amount equal to or greater than the cemetery fund, but not less than \$1,000.

<sup>17</sup> The secretary-treasurer shall be bonded in an amount required by the board.

<sup>18</sup> For Conservancy Districts, the board may require any officer or employee to give bond and the board may determine the amount.

## Matrix 2

### Chapter 1: Budgetary & Certain Related Requirements

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
	<b>General Budgetary Requirements</b>			19	20		19					19	21	22
4.	<del>5705.28 Tax budget</del>			✓		✓	✓	✓		✓	✓	✓		

<sup>19</sup> If these entities levy taxes, the checkmarks apply. However, often they do not levy taxes. When they do not levy taxes, Ohio Rev. Code §5705.28 (B)(2) requires a comparable, but somewhat streamlined budget process. Ohio Rev. Code §5705.28(B)(2) requires entities to follow §5705.36, .38, .40, .41, .43, .44, and .45. However, documents prepared in accordance with these sections need not be filed with the county auditor or county budget commission. Also, while Ohio Rev. Code §5705.39 does not apply, §5705.28(B)(2)(c) prohibits appropriations from exceeding estimated revenue (i.e. receipts + beginning unencumbered cash). Ohio Rev. Code §4582.13 requires re-appropriation of surplus funds for Port Authorities.

<sup>20</sup> Ohio Rev. Code §3709.28 establishes budgetary requirements for General Health Districts, which are similar to certain Ohio Rev. Code Chapter 5705 budgetary requirements. On or about the first Monday of April the district must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the board of health may, by resolution, transfer funds from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

You should cite Ohio Rev. Code § 3709.28 if a General Health District: (1) does not adopt an itemized appropriation; (2) does not itemize estimated resources; or (3) appropriates more than its estimated resources as submitted to the county budget commission. Cite Ohio Rev. Code §5705.41(B) & (D) if a general health district: (1) disburses or encumbers more than appropriations at the legal level of control, or (2) obligates district moneys without the certification that section requires.

Ohio Rev. Code §5705.28(C)(1) requires general health districts to file an estimate of contemplated revenue and expenses with the municipalities and townships within the district. They must file this by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the district if such filing has not been made (1984 Op. Atty. Gen. No. 84-013).

<sup>21</sup> This column indicates which general compliance requirements are applicable to agricultural societies. However, auditors must also test the compliance requirements specific to agricultural societies that are described within OCS Appendix H.

<sup>22</sup> Ohio Rev. Code Chapters 1724 and 1726 apply to community improvement corporations (CICs) and development corporations (DCs), respectively. Other than financial reporting (see OCS Chapter 4) the OCS does not include requirements generally considered to be direct and material. When auditing these entities, auditors should review the entity's articles of incorporation, by-laws, and contract, grant and debt agreements, to determine whether potentially direct and material requirements apply.

## Matrix 2

### Chapter 1: Budgetary & Certain Related Requirements (continued)

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag Soc.	DC & CIC
2.	<del>5705.281 Waive tax budget</del>			✓		✓	✓	✓		✓	✓	✓		
1.	5705.34 Certify tax levies			✓		✓	✓	✓		✓	✓	✓		
2.	5705.36 Cert. of revenue			✓		✓	✓	✓		✓	✓	✓		
3.	5705.36 Amended cert. est res.			✓		✓	✓	✓		✓	✓	✓		
4.	5705.38 Annual appropriations	23		✓		✓	✓	✓		✓	✓	✓		
5.	5705.39 Limitation of appropriations			✓		✓	✓	✓		✓	✓	✓		
6.	5705.40 Amending or supplementing appropriations			✓		✓	✓	✓		✓	✓	✓		
7.	5705.38; 5705.41(A), (B), (C) and (D); and 5705.42 Restrictions on appropriating/expending money	24		✓	25	✓	✓	✓		✓	✓	✓		
8.	5705.41(D) "Blanket" fiscal officer certificates	24		✓	✓	✓	✓	✓		✓	✓	✓		
9.	9.34 Establish different fiscal year-ends for entities other than schools			✓		✓	✓	✓		✓	✓	✓		

<sup>23</sup> Ohio Admin. Code §117-8-02 requires libraries to appropriate annually, and prohibits expending more than appropriated. Auditors should also consider internal control deficiencies reportable under SAS 112 if libraries do not base appropriations on reasonable estimates of available resources.

<sup>24</sup> The majority of ORC Chapter 5705 applies to "subdivision", "taxing units", and "taxing authorities". However, R.C. 5705.41 also applies to "district authorities". Public library boards do not fall under any of these definitions, except, under certain circumstances, they can be considered district authorities. OAG 82-056 concluded that a board of public library trustees deriving funds from two or more subdivisions is therefore a district authority, subject to Ohio Rev. Code §5705.41. The Opinion provides that library funds derived from property tax proceeds are actually funds derived from the state, rather than funds derived from two or more subdivisions. The Opinion also provides that a special tax levied pursuant to R.C. 5705.23 would similarly not be considered "funds derived from two or more subdivisions" since the taxing authority's role would be strictly ministerial. The Opinion concludes by offering some examples of what could meet this definition, including the following levies: R.C. 5705.06(B), 5705.19(D), 3375.07, 3375.23, 3375.09, 3375.18, 3375.31, 3375.31 and 3375.42.

<sup>25</sup> The only part of Ohio Rev. Code §5705.41 that does not apply to a general health district is §5705.41(A). Instead, Ohio Rev. Code §3709.28 applies to health districts. See related footnote on preceding page.

## Matrix 2

### Chapter 1: Budgetary & Certain Related Requirements (continued)

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
11.	ORC 5705 Requirements for taxing districts that do not levy a tax			✓		✓	✓	✓		✓	✓	✓		
	<b>Additional Public Library Requirements</b>													
16.	5705.23 Special levy	✓												
49.	<del>5705.28(B)(1) Tax budgets</del>	✓												
20.	<del>5705.281 Waiver of tax budget submission requirement</del>	✓												
	<b>Generic Requirements of Revenue, Funds and Transfers</b>													
17.	5705.02, .07, .18, and Art. XII Sec 2 of the Const. of Ohio Ten mill limitations			✓		✓	✓	✓		✓	✓	✓		
18.	5705.09 Establish funds			✓		✓	✓	✓		✓	✓	✓		
19.	5705.10, 5731.48, and 3315.20(A) Distribution of levy revenue			✓		✓	✓	✓		✓	✓	✓		
20.	5705.12 Approval to establish funds			✓		✓	✓	✓		✓	✓	✓		
21.	5705.14-.16 Transfer funds			✓		✓	✓	✓		✓	✓	✓		
22.	Various 5705 Sections & AOS Bulletin 97-003 – Advances <sup>26</sup>			✓		✓	✓	✓		✓	✓	✓		
23.	5705.13 Reserve Accounts & Funds			✓		✓	✓	✓		✓	✓	✓		
	<b>Add'l College Requirement</b>													
26.	3354.10(A), 3357.10, 3358.06, 5705.41(D) Treas. fiscal certificate							✓	✓					

<sup>26</sup> Auditors should refer to OCS Chapter 1, Appendix A, *Transfers and Advances*, for guidance on using transfers and advances.

## Matrix 2

### Chapter 2: Contracts and Expenditures

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
	<b>Colleges and Universities</b>													
18.	9.312, 3354.16, 3355.12, 3357.16, 3358.10 Bidding on improvement contracts							✓						
	<b>Libraries</b>													
19.	3375.41 Contracts over \$25,000	✓												
	<b>General</b>													
21.	153.50, 153.51, 153.52 Bids and contracts for buildings/structures <sup>27</sup>	✓		✓				✓	✓	✓	✓			
22.	4115.04, 4115.05 Prevailing wage	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
23.	9.314 Reverse Internet auction in lieu of sealed bids	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
24.	9.24 Unresolved Findings for Recovery	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓		
	<b>Other</b> <sup>28</sup>													
Not in OCS	167.08 Councils of government: contracts for services to political subdivisions		✓											
	6119.10 Regional water and sewer district: competitive bidding			✓										
	3709.08, 3709.081, 3709.085 General health district contracting provisions				✓									

<sup>27</sup> These sections are applicable if the entity is required to bid.

<sup>28</sup> These sections are not included in the OCS, but auditors should test if material activity occurred.

## Matrix 2

### Chapter 2: Contracts and Expenditures

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
Not in OCS	1545.09 Park district: contracting procedures required in bylaws						✓							
	505.72 Gen. contracting procedures									✓				
	505.42 Contracts										✓ <sup>29</sup>			
	4582.12 Competitive Bidding											✓ <sup>30</sup>		

<sup>29</sup> Joint fire districts are subject to contracting provisions in Ohio Rev. Code §731.14 (\$25,000 bidding threshold) to §731.16.

<sup>30</sup> In addition to Ohio Rev. Code §4582.12 bidding requirements, note that port authorities need not bid for the lease, sale or lease with an option to purchase certain land and equipment. See Ohio Rev. Code §4582.06(F)(1).



## Matrix 2

### Chapter 3: Debt <sup>31</sup>

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
1.	133.22 Leg. auth. Anticipation securities			✓		✓	✓	✓	✓	✓	✓			
1.	133.24 Tax anticipation notes			✓		✓	✓	✓	<sup>32</sup>	✓	✓			
1.	5705.03 Auth. to levy taxes			✓ <sup>33</sup>		✓	✓ <sup>33</sup>	✓		✓	✓	✓		
1.	5705.05 Gen. levy for current exp.					✓		✓		✓	✓	✓		
1.	5705.09 Est. of funds					✓		✓		✓	✓			
1.	5705.10 Disp. and use of tax rev.					✓		✓		✓	✓	✓		
2.	133.10, 133.22, and 133.24 Anticipation securities	✓ <sup>34</sup>		✓		✓	✓	✓	✓	✓	✓	✓		
3.	3375.404 Additional borrowing authority (Libraries)	✓												
4.	17 CFR § 240.15c2-12 Municipal securities <sup>35</sup>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
5.	505.401 Additional borrowing authority (Fire Districts)										✓			
6.	133.29 Governments investing in their own securities	✓		✓		✓				✓	✓			

<sup>31</sup> If the entity has a specific section that refers to its ability to issue bonds, notes or anticipatory securities, that section would supersede the general debt provisions in Chapter 133.

<sup>32</sup> For state universities, under Ohio Rev. Code §3345.66, they can issue notes, and this section states that Chapter 133 does not apply. However, if issuing bonds, Chapter 133 applies.

<sup>33</sup> For regional water and sewer districts and park districts, the only parts of Ohio Rev. Code §5705.03 that apply are those sentences referring to a “taxing unit.”

<sup>34</sup> County Library districts and regional library districts must follow Ohio Rev. Code Chapter 133. For all other libraries, only parts (A) and (B) of Ohio Rev. Code §133.10 apply.

<sup>35</sup> The term *Municipal Security* refers to any local government security, not just those municipalities issue.

## Matrix 2

### Chapter 4: Accounting and Reporting

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
	<b>Accounting and Reporting Chapter</b>													
1.	ORC 117.38 and 1724.05; OAC 117-2-03 (B): Annual Financial Reporting	✓	✓	✓	✓	✓	✓	✓	✓ <sup>36</sup>	✓	✓	✓		✓
2.	ORC 1724.05 & 1726.11; Annual Reporting													✓
5.	OAC 117-2-02 Required accounting records	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

Note: Community improvement corporations and development corporations are the only entities on this matrix required to follow GAAP. However for all entities listed on this matrix, auditors and financial statement preparers should read the guidance in AOS Bulletin 2008-01.

---

<sup>36</sup> Ohio Rev. Code §3345.72(b) requires state universities and colleges to submit annual financial reports to the Auditor of State within 4 months after the end of the fiscal year (see Auditor of State Bulletin 2001-012).

## Matrix 2

### Chapter 5: Deposits and Investments

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
	<b>Subdivisions Other Than Counties</b>		37	38				39						
1 through 3	135.14 and 135.144 Eligible investments of interim monies	✓				✓	✓			✓	✓	✓	✓	
4.	135.18 & 135.181 Security for repayment of public deposits	✓		✓		✓	✓ <sup>40</sup>			✓	✓	✓	✓	
5.	135.21 and 135.351 Crediting invest. earnings	✓				✓	✓ <sup>41</sup>			✓	✓	✓	✓	
5.	5705.10 Disposition of tax revenues and proceeds					✓				✓	✓	✓	✓	
8.	135.37 Security for county deposits						✓							

<sup>37</sup> While not subject to Ohio Rev. Code Chapter 135, Ohio Rev. Code §167.04 requires a council of government's bylaws to address investing, depositing and disbursing funds.

<sup>38</sup> For regional water and sewer districts, Ohio Rev. Code §6119.16 addresses investing funds and crediting interest.

<sup>39</sup> Ohio Rev. Code §3354.10(A) and §3357.10 prescribe depository and security requirements for community and technical colleges.

<sup>40</sup> If a park district appoints a treasurer, then Ohio Rev. Code §131.18 and §131.181 may apply. If a treasurer is not appointed, two things could happen:  
a. The board can resolve to select a depository per §135.01-135.21, in which case §135.18 or §135.181 apply (OCS step 5-4); or  
b. If board resolutions are silent on this matter, the district must follow the procedures for county funds, which is Ohio Rev. Code §135.37 (OCS step 5-8)

<sup>41</sup> If a park district appoints a treasurer, Ohio Rev. Code §135.21 applies. If a park district does not appoint a treasurer, §135.351 applies. Ohio Rev. Code §135.351 requires park districts to credit interest as provided in §1545.22.

## Matrix 2

### Chapter 6: Other Potentially Direct and Material Laws and Regulations

Step No.	Requirement	LibraryError! Bookmark not defined.	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
1.	ORC 9.833 and 305.172: Health Care Self Insurance	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	
2.	2744.081 Liability self-insurance	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
11.	3375.49: Statutory Funding for Counties and County Law Library Associations	✓												

## Matrix 2

### Chapter 7: Checklist for Other Laws and Regulations

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	DC & CIC
	<b>Contracting and Purchasing</b>													
2.	Various – use of government credit/ purchasing cards, cell phones, government-owned equipment, etc.)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3.	Various – travel reimbursements (including “frequent flyer miles” accruals/ usage)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	<b>Accounting and Reporting</b>													
5.	9.38 Deposits of public money	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
6.	121.22 Meeting of public bodies	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
7.	149.43 and 149.431 Availability of public records	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	<b>Libraries</b>													
20.	3375.36 Statements; depository	✓												
	<b>Payroll Taxes</b>													
24.	Federal, state and local taxes	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
25.	Employees' Retirement Sys.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

## Matrix 2

### Chapter 7: Checklist for Other Laws and Regulations (continued)

Step No.	Requirement	Library	Council of Gov't	Regional Water & Sewer	General Health District	Joint Rec. District	Park District	Comm. & Technical College	State Colg./ Univ.	Joint Amb. Dist.	Joint Fire Dist.	Port Auth.	Ag. Soc.	CDC & CIC
	<b>Compensation Requirements</b>													
29.	Compensation, etc.							✓	✓					
	<b>Deposits and Investments</b>													
30.	135.22 Eligible deposits, etc. <sup>42</sup>	✓				✓	✓			✓	✓	✓		
31.	Various - investment education	✓				✓	✓			✓	✓	✓	✓	
	<b>Fraud, Abuse, and Illegal Acts; Conflict of Interest; Ethics</b>													
32.	1979 Op. Atty Gen. No. 79-111 Prohibitions from holding office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
32.	Various <sup>43</sup>													
	<b>Prohibited Political Activity</b>													
33.	Various <sup>43</sup>													
	<b>Bonding Requirements</b>													
34.	1545.05 Park commission						✓ <sup>44</sup>							
34.	3375.32 Library clerk	✓ <sup>44</sup>												
34.	505.71 Joint ambulance district									✓ <sup>44</sup>				
34.	505.372 Joint fire district clerk										✓ <sup>44</sup>			

<sup>42</sup> If the treasurer of an entity invests under Ohio Rev. Code §135.14, the training requirements in §135.22 may apply.

<sup>43</sup> Some of the provisions of this OCS Section have general applicability while others do not. Also, other requirements may apply. Auditors should be alert for circumstances which raise questions about whether such activity has occurred and seek legal counsel when questionable activity is noted.

<sup>44</sup> For park districts, the bond amount is \$5,000. For libraries, joint ambulance districts and joint fire districts, the board determines the clerk's bond amount. Each university's Ohio Rev. Code section prescribes its bonding requirements.

### Matrix 3

#### Chapter 1: Budgetary & Certain Related Requirements

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
1.	5705.28: Adoption of tax budget	✓	✓	✓	✓	✓	
2.	5705.284: Waiver of tax budget submission requirement	✓	✓	✓	✓	✓	
1.	5705.34: Certification of tax levies	✓	✓	✓	✓	✓	
2.	5705.36: Certification of available revenue	✓	✓	✓	✓	✓	
3.	5705.36: Amended certificates of estimated resources	✓	✓	✓	✓	✓	
4.	5705.38: Annual appropriation measure	✓	✓	✓	✓	✓	
5.	5705.39: Appropriations limited by estimated resources	✓	✓	✓	✓	✓	
6.	5705.40: Amending or supplementing appropriations	✓	✓	✓	✓	✓	
7.	5705.38; 5705.41 (A)(B)(C) and (D); 5705.42: Restrictions on the appropriation/expd. of money	✓	✓	✓	✓	✓	
8.	5705.41 (D): "Blanket" fiscal officer certificates	✓	✓	✓	✓	✓	
9.	9.34: Establishing different fiscal year ends for subdivisions other than school districts or a county school financing district	✓	✓	✓	✓		
10.	118: Fiscal watch or fiscal emergency for a municipal corporation, county or township	✓	✓	✓	✓		
11.	5705.28 Requirements for taxing districts that do not levy a tax:	✓	✓	✓	✓	✓	
12.	5705.391 and OAC 3301-92-04: School districts and community schools prepare 5-year projections					✓	✓
13.	5705.412: Restriction upon school district expenditures					✓	
14.	3315, 3317; and 117-2: Textbook and, capital reserve accounts					✓	

### Matrix 3

#### Chapter 1: Budgetary & Certain Related Requirements (continued)

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
14(A).	5705.29 (F); 3315.18(C); Budget reserve accounts					✓	
15.	3316.03: School district fiscal caution/watch/emergency					✓	
17.	5705.02: Ten-mill limitation	✓	✓	✓	✓	✓	
18.	5705.09: Establishing funds	✓	✓	✓	✓	✓	
19.	5705.10, 5731.48 and 3315.20(A): Distributing revenue derived from tax levies, etc.	✓	✓	✓	✓	✓	
20.	5705.12: Permission to establish funds	✓	✓	✓	✓	✓	
21.	5705.14, 5705.15, 5705.16: Transfer of funds	✓	✓	✓	✓	✓	
22.	Auditor of State Bulletin 97-003, and various ORC Sections: Advances	✓	✓	✓	✓	✓	
23.	5705.13 (A): Reserve balance accounts and funds	✓	✓	✓	✓	✓	
24.	5101.144: Use of Children Services Fund for all such receipts	✓					
25.	339.06: Organization of board of trustees; funds; administrator (hospitals)	✓					



### **Matrix 3**

#### **Chapter 2: Contracts and Expenditures**

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
1.	715.18, 731.02, 731.14, 731.141, 735.05, 735.051, 735.052, 735.053, 737.03 and 2921.42: Municipal contracts			✓	✓		
2.	731.16, 735.07: Altering or modifying municipal contracts			✓	✓		
3.	117.16(A), 723.52 – Force Accounts [Certain] Municipal Corporations [Cities/Villages]			✓	✓		
4.	305.30: Responsibilities of the county administrator	✓					
5.	305.27, 319.16, 307.86, 307.87, 307.88, 307.91, and 9.37 County payments to be by auditor's warrant; Competitive bidding	✓					
6.	117.16(A), 5543.19 – Force Accounts – Counties	✓					
7.	505.08, 505.101, 505.42, 505.267, 505.37, 505.42, 505.46, 507.11(B), 511.12, 515.01, 5549.21, and 5575.01: Township expenditures		✓				
8.	117.16(A), 5575.01 – Force Accounts – Townships		✓				
9.	3313.33: Conveyances and contracts					✓	
10.	125.04(C), 3313.46, and 3313.533: Procedures for bidding and letting of contracts					✓	
11.	3313.33(B), .37, .375, .40, and .41: Acquisition of school real estate, building, equipment					✓	✓ <sup>45</sup>

<sup>45</sup> Ohio Rev. Code §3313.33(B) and 3313.37 do not apply to community schools. Ohio Rev. Code § 3313.375 does apply to community schools.

### Matrix 3

#### Chapter 2: Contracts and Expenditures

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
12.	Chapter 3318: Permissible expenditures for school districts participating in the Classroom Facilities Loan Program (and related classroom facility programs)					✓	
13.	3318: School Building Assistance Limited Fund for the Big 8 school districts					✓	
<del>14.</del>	<del>3327.08: School bus purchases</del>					<del>✓</del>	<del>✓</del>
14.	Community School Bidding Requirements						✓
15.	3314.24(A) E-school leases for instructional space						✓
16.	339.05: County hospital bidding procedures and purchasing policies for supplies/equipment	✓					
17.	749.26, 749.27, 749.28, 749.29, 749.30, and 749.31: Municipal hospital contract procedures			✓			
20.	9.48: Joint contracting and purchasing programs for counties and townships	✓	✓				
21.	153.50, 153.51, 153.52: Bids and contracts for buildings/structures	✓	✓	✓	✓	✓	
22.	4115.04, 4115.05: Prevailing wage rates <sup>46</sup>	✓	✓	✓	✓		
23.	9.314: Reverse Internet auction in lieu of sealed bids (all political subdivisions)	✓	✓	✓	✓	✓	
24.	9.24 Unresolved Findings for Recovery	✓	✓	✓	✓	✓	

<sup>46</sup> This step cannot be superseded by home rule powers.

### Matrix 3

#### Chapter 3:Debt

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
1.	Ohio Const. Art. XII, Section 11; Ohio Const. Art. XVIII, Section 12, ORC 133.10, 133.22 133.24, 321.34, 5705.03, 5705.05, 5705.09 and 5705.10; 1981 Op. Atty Gen. No. 81-035: Retiring Debt	✓	✓	✓	✓	✓	
2.	133.10, 133.22 & 133.24: Anticipation Notes	✓	✓	✓	✓	✓	
4.	17 C.F.R. § 240.15c2-12: Issuing Municipal Securities	✓	✓	✓	✓	✓	
6.	133.29 Governments Investing in Their Own Securities	✓	✓	✓	✓	✓	
7.	3314.08(J): Foundation Anticipation Notes						✓
8.	3318.50(B); School Classroom Facilities Loan Guarantee Program						✓
9.	3314.30 Community school revolving loan program						✓

### **Matrix 3**

#### **Chapter 4:Accounting and Reporting**

<b>Step No.</b>	<b>Requirement</b>	<b>County</b>	<b>Township</b>	<b>City</b>	<b>Village</b>	<b>Public &amp; STEM Schools</b>	<b>Community School</b>
1.	OAC 117-2-03 (B): GAAP Financial Reporting (counties, cities, school districts, and community schools)	✓		✓		✓	✓
3.	3314.024 Footnote disclosure of management company expenses						✓
4.	117.111(A) Security controls over counties' electronic records	✓					
5.	OAC 117-2-02 Required accounting records	✓	✓	✓	✓	✓	✓

### Matrix 3

#### Chapter 5: Deposits and Investments

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
1.	135.14, 135.144, 133.03(A)(1): Eligible investments for interim monies		✓	✓	✓	✓	
2.	135.14, 133.03(A)(1): Other requirements		✓	✓	✓	✓	
3.	135.142, 135.14(B)(7): Other allowable investments		✓	✓	✓	✓	
4.	135.18, 135.181: Security for repayment of public deposits		✓	✓	✓	✓	
5.	Article XII, Section 5a, Ohio Constitution; ORC 135.21, 5705.131, and 5705.10; 1982 Op. Atty. Gen. No. 82-031: Allocating interest among funds		✓	✓	✓	✓	
6.	135.34, 135.341: Investment advisory committee	✓					
7a.	135.35: Eligible investments	✓					
7b.	135.35: Other requirements	✓					
8.	135.37: Security for repayment of public deposits	✓					
9.	Article XII, Section 5a, Ohio Constitution; ORC 135.351 and 5705.10; 1982 Op. Atty. Gen. No. 82-031: Allocation of interest among funds	✓					
10.	Community School Investments						✓

### Matrix 3

#### Chapter 6: Other Direct and Material Laws

Step No.	Requirement	County	Township	City	Village	Public & STEM Schools	Community School
1.	ORC 9.833 and 305.172: Health Care Self Insurance	✓	✓	✓	✓		
2.	2744.081: Liability Self Insurance	✓	✓	✓	✓	✓	✓
3.	OAC 3745-27-15 through 18: Landfill Certifications	✓	✓	✓	✓		
4.	3313.981(F), 3317.01, 3317.02, 3317.03 and 3321.04 :School District Average Daily Membership					✓	
5.	ORC 3313.64, 3314.03, 3314.08 – Community School Funding						✓
6.	3314.03(A)(11)(b): Community School Liability insurance						✓
7.	3314.08(I): Community School Tuition						✓
8.	3314.03 Sponsor monitoring of community schools						✓
9.	505.24(C) and OAG Op. 2004-036 Allocating trustee per diem costs to funds		✓				
10.	315.12: Allocating motor vehicle license and fuel tax receipts to support the county engineer	✓					
11.	3375.49: Statutory Funding for Counties and County Law Library Associations	✓					

### **Matrix 3**

#### **Chapter 7: Checklist**

<b>Step No.</b>	<b>Requirement</b>	<b>County</b>	<b>Township</b>	<b>City</b>	<b>Village</b>	<b>Public &amp; STEM Schools</b>	<b>Community School</b>
1.	307.93(F), 341.25, 753.22, and 2301.57: Establishment and accounting treatment of Commissaries	✓		✓	✓		
2.	Misc. local legislative body policies; charter requirements (for use of cell phones, government credit cards and purchasing cards, and government-owned vehicles and equipment)	✓	✓	✓	✓	✓	✓
3.	Misc. local legislative body policies; charter requirements; Ohio Ethics Commission Advisory Opinion No. 91-010; Ohio Rev. Code Sections 102.03(D) and (E), 2921.42(A)(4), and 2921.43(A) (travel reimbursements; "frequent flyer miles" accrual/usage)	✓	✓	✓	✓	✓	✓
4.	301.27, 301.29 County credit and procurement cards	✓					
5.	9.38: Deposits of public money	✓	✓	✓	✓	✓	✓
6.	121.22: Meeting of public bodies to be open, exceptions, and notice	✓	✓	✓	✓	✓	✓
7.	149.43: Availability of public records	✓	✓	✓	✓	✓	✓
8.	2335.25: Cashbook of costs etc	✓					
9.	2303.12: Books to be kept by clerk of the court of common pleas	✓					
10.	2101.12: Records to be kept by the probate courts	✓					
11.	2335.34 - .35: Unclaimed costs and fees (court of common pleas and probate court)	✓					
12.	2151.18: Records; annual report; distribution (juvenile court)	✓					
13.	1907.20: Records required of county courts	✓					
14.	1901.31-.32: Municipal court records	✓		✓			

### **Matrix 3**

#### **Chapter 7: Checklist**

<b>Step No.</b>	<b>Requirement</b>	<b>County</b>	<b>Township</b>	<b>City</b>	<b>Village</b>	<b>Public &amp; STEM Schools</b>	<b>Community School</b>
15.	1905.21 and 733.40: Records required and disposition of receipts for mayor's court			✓	✓		
16.	Various ORC Sections: Collection, custody and disbursement of fees, fines	✓		✓	✓		
17.	2743.70, 2949.091, 2949.093 and 2949.094: Additional court costs	✓		✓	✓		
18.	Various ORC Sections: Fines and penalties to be paid to law libraries	✓		✓	✓		
19.	2113.64, 2113.65: Unclaimed money (probate court)	✓					
21.	319.04: Training and continuing education requirements for county auditors	✓					
22.	319.11: County financial reports	✓					
23.	517.15: Permanent cemetery endowment fund		✓				
24.	Various federal and state codes: Income tax collection, liability etc	✓	✓	✓	✓	✓	✓
25.	Various ORC sections: Definitions, rates of contributions etc	✓	✓	✓	✓	✓	✓
26.	505.60, 505.601, and 2005 Op. Atty. Gen. No. 2005-038: Reimbursement of insurance premiums – Townships		✓				
27.	505.603 - "Cafeteria Plans" – Townships		✓				
28.	Various ORC sections: Vacation and sick leave benefits	✓	✓	✓	✓	✓	
29.	Various ORC sections: Appointments, compensation, contracts etc	✓	✓	✓	✓	✓	✓
30.	Various ORC sections: Designating depositories	✓	✓	✓	✓	✓	



### **Matrix 3**

#### **Chapter 7: Checklist**

<b>Step No.</b>	<b>Requirement</b>	<b>County</b>	<b>Township</b>	<b>City</b>	<b>Village</b>	<b>Public &amp; STEM Schools</b>	<b>Community School</b>
31.	135.22, 321.46: Education requirements	✓	✓	✓	✓	✓	
32.	Various ORC Sections: Fraud, Abuse, and Illegal Acts; Conflict of Interest; Ethics	✓	✓	✓	✓	✓	✓
33.	9.03, 124.57, 124.59, 124.61, 3315.07(C): Political activities prohibited	✓	✓	✓	✓	✓	
34.	Various ORC Sections: Bonding requirements	✓	✓	✓	✓	✓	✓
35.	325.071, 325.12, and 325.13: Furtherance of justice allowance	✓					
36.	325.07: Sheriff's transportation of prisoners allowance	✓					
37.	Various ORC Sections: Electric kilowatt-hour tax <sup>46</sup>	✓		✓	✓		
38.	Various ORC and OAC Sections: School licensing requirements					✓	✓
39.	3313.291 - School District Petty Cash Accounts					✓	
40.	3314.03(A) Community School Tax Status						✓
41.	3701.93, 3701.931, 3701.932 Jarod's Law/School Health Inspections					✓	✓
42.	3313.666(A), (B), and (C) and 3314.03(A)(11)(d) Anti-Bullying Provisions					✓	✓