

STATE OF OHIO

SCHEDULE OF DIRECT AND MATERIAL LAWS AND REGULATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

AGENCY	TRANSACTION CYCLE (Opinion Unit)	LAW OR REGULATION OR CONTRACT PROVISION
DODD	Federal Government Revenues	CFDA 93.778 - Medical Assistance - Federal Compliance Req. A, B & M
DOT	Federal Government Revenues / Expenditures (Highway Operating & GTA)	Highway Planning and Construction (Fed. Comp. CFDA # 20.205)- Federal Compliance Req. A, B
DOT	Expenditures (Highway Operating & GTA)	Highway Obligations Construction Section 2i of Article VIII, Ohio Constitution, ORC Chap 5525.01
DOT	Expenditures (Highway Operating & GTA)	ORC 5525.14, Change Orders or Extra work contracts
DOT	Expenditures (Highway Operating & GTA)	ORC 125.05 - Purchases by state agencies.
DOT	Expenditures (Highway Operating & GTA)	Highway Planning & Construction ORC Chapter 5501.43
DOT	Expenditures (Highway Operating & GTA)	ORC 127.16 - Purchases and leases; waiver of competitive selection.
DOT	Expenditures (Highway Operating & GTA)	ORC 5517.02& 117.16(A) - Force Accounts
EDU	Expenditures (Education/General & GTA)	School Foundation Program - ORC Section 3317 (OAKS funds GRF & 7017)
EDU	Expenditures (General & GTA)	Homestead & Rollback disbursements - ORC Section 323.156 & Am. Sub. H.B. No. 66 of the 126th G.A. (OAKS fund GRF)
EDU	Federal Government Revenues / Expenditures (Education & GTA)	CFDA 10.553 / 10.555 / 10.556 /10.558 / 10.559 - Child Nutrition Cluster and CACFP - Fed. Comp. Req. A & B)
EDU	Federal Government Revenues / Expenditures (Education & GTA)	CFDA # 84.010, (Title 1 - OAKS Fund 3M00) / 84.027 & 84.173 - (Special Education Programs - OAKS Fund 3M20, 3C50) / 84.367 (Improving Teacher Quality - OAKS Fund 3Y60) - Federal Compliance Reqs. A & B.
EDU	Revenue / Expenditures (Education & GTA)	OMB Circular A-133 Subrecipient Monitoring (All Federal Funds)
JFS	Federal Government Expenditures (Unemployment Compensation & BTA)	CFDA # 17.225 Unemployment Insurance (UI) federal compliance requirements related to Activities Allowed or Unallowed and Eligibility
JFS	Federal Government Revenues (Unemployment Compensation & BTA)	Unemployment compensation contributions (ORC 4141.23)
JFS	Federal Government Revenues (Unemployment Compensation & BTA)	Employer's account for Unemployment Compensation (ORC 4141.24)
JFS	Federal Government Revenues (Unemployment Compensation & BTA)	Contribution rates (ORC 4141.25)
JFS	Expenditure (Unemployment Compensation & BTA)	Claim for benefits; procedure (ORC 4141.28)
JFS	Expenditure (Unemployment Compensation & BTA)	Eligibility and qualification for benefits (ORC 4141.29)
JFS	Expenditure (Unemployment Compensation & BTA)	Payment of benefit; computation (ORC 4141.30)
JFS	Federal Government Revenues / Expenditures - Subsidy Vouchers (HMS & GTA)	CFDA 10.551/10.561 - Food Stamp Cluster - Federal Compliance Req. A, B, & N
JFS	Federal Government Revenues / Expenditures - Subsidy Vouchers (HMS & GTA)	CFDA 93.558 Temporary Aid to Needy Families - Federal Compliance Req. A, B, & E
JFS	Federal Government Revenues / Expenditures - Subsidy Vouchers (HMS, General & GTA)	CFDA 93.778 - Medical Assistance - Federal Compliance Req. A, B & E
JFS	Expenditures (HMS & GTA)	Medicaid (HCAP) Disproportionate Share Hospital - Sections 1923 of the Social Security Act, 42 USC chapter 7, subchapter XIX, section 1396r-4, and ORC section 5101:3-2-075, 5101:3-2-08, 5101:3-2-09.
JFS	Other Governmental Revenue (HMS & GTA)	Medicaid (HCAP) Disproportionate Share Hospital - Sections 1923 of the Social Security Act, 42 USC chapter 7, subchapter XIX, section 1396r-4, and ORC section 5101:3-2-075, 5101:3-2-08, 5101:3-2-09.
TAX	Revenue - Commerical Activity Tax (General/RDN & GTA)	Commerical Activity tax rate / computation (ORC 5751.03)
TAX	Revenue - Commerical Activity Tax (General/RDN & GTA)	Penalty for late filing or delinquent payment (ORC 5751.06)
TAX	Revenue - Commerical Activity Tax (General/RDN & GTA)	Filing of tax return required - minimum interim payment (ORC 5751.051)
TAX	Revenue- Sales Tax (General, RTN & GTA)	Schedules for Collection of Taxes (ORC 5739.02(A) and 5739.025)
TAX	Revenue - Sales Tax (General, RTN & GTA)	Monthly and semiannual return by vendor, payments; prompt payment discount (ORC 5739.12)
TAX	Revenue - Income Tax (General, RTN & GTA)	(ORC 5747.03 A (1), A (2), A (4))
TAX	Expenditures - (RDN & GTA)	Local Government distributions - Library & Local Govt. Support Fund (ORC 5735.27)
TAX	Expenditures - (RDN & GTA)	Local Government distributions - Library & Local Govt. Support Fund (ORC 5747.47)
TAX	Expenditures - (RDN & GTA)	Local Government distributions - Local Govt. Fund (ORC 5747.50)
TAX	Expenditures - (RDN & GTA)	Local Government distributions - Local Govt. Fund (ORC 5747.51)
TAX	Revenue - Corporate Franchise (General / RDN)	Corporate Franchise; Computation of tax - ORC 5733.01 and 5733.06
TAX	Revenue - Sales & use Tax, Corporate Franchise Tax, Personal Income Tax (General, RDN & GTA)	Temporary Adjustment to Local Government Distributions of taxes collected and the transfer of funds from GRF to SRF. H.B. 119, Sections 757.03, 757.04, and 815.09.
TAX	Revenue - Motor Vehicle Fuel Tax (HWY, RDN & GTA)	Monthly Report; computation of tax (ORC 5735.06)(A)(B); (HB 119, section 557.10).
TAX	Revenue - Motor Vehicle Fuel Tax (HWY, RDN & GTA)	Monthly report; computation of tax (ORC 5735.26 (A-D))
TAX	Revenue- Motor Vehicle Fuel Tax (HWY, RDN & GTA)	Monthly report; computation of tax (ORC 5735.23 (B))
TAX	Revenue- Motor Vehicle Fuel Tax (HWY, RDN & GTA)	Monthly report; computation of tax (ORC 5735.29)
TAX	Revenue- Motor Vehicle Fuel Tax (HWY, RDN & GTA)	Monthly report; computation of tax (ORC 5735.30)
TAX	Revenue - Motor Vehicle Fuel Tax (HWY, RDN, & GTA)	Liability for additional charge or assessment for noncompliance (ORC 5735.12)
TOS	Collateral on Lent Securities & Obligations Under Securities Lending (All)	TOS Securities Lending Policy
TOS	Revenue (All)	State treasury, deposits, custodial funds (ORC 113.05)
TOS	Revenue - Collateral on State Funds (General & GTA)	ORC 135.18
TOS	Revenue - Types of Investments Permitted by Law (General & GTA)	ORC 135.143
SFC	Expenditures - Component Units	ORC 3318.07

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SFC	Expenditures - Component Units	ORC 3318.36
OBM	Expenditures (Nonmajor Governmental) / Bonds Payable (GTA)	ORC 5705.09, and 5705.10
OBM	Revenue - Bond Proceeds (General Fund & Nonmajor Governmental) / Bonds Payable (GTA)	ORC 151.01 (R), issuance of general obligations for certain capital facilities or projects, Debt Covenant; Investments
OBM	Revenue - Bond Proceeds (Nonmajor Governmental) / Bonds Payable (GTA)	Highway Capital Improvement Bonds (ORC 5528.54 (B), (D) & (E))
OBM	Revenue - Bond Proceeds (Nonmajor Governmental) / Bonds Payable (GTA)	Debt Covenant; General Obligation Bonds
OBM	Expenditures (Nonmajor Governmental) / Bonds Payable (GTA)	Debt Covenants; Underwriting, Purpose and Application of Proceeds
OBM	Expenditures (Nonmajor Governmental & GTA)	ORC 151.01 (C), issuance of general obligations for certain capital facilities or projects
OBM	Expenditures (Nonmajor Governmental & GTA)	O Const. Art. VIII 2k, 2m, & 2p issuance of general obligations of the state to finance gov't. public infrastructure capital improvements, research & development, site development
OBM	Expenditures (Nonmajor Governmental & GTA)	Debt Covenant; Prior redemption of bonds.
OBM	Expenditures (Nonmajor Governmental & GTA) -	O Const. Art. VIII 17 limitations on obligations state may issue; ORC 126.16; Debt Covenant
OBM	Expenditures (Nonmajor Governmental & GTA)	Debt Covenant; Issuance of State Bonds and loan guarantees secured by a pledge of portions of the State profits from liquor sales. ORC 166.11 A&B
OBM	Revenue - Bond Proceeds (Nonmajor Governmental) / Bonds Payable (GTA)	OCS - 3-4, Financial Reporting, 17 C.F.R. Section 240.15c2-12
Various	Federal Government Revenues (Major Governmental Funds- GEN, HMS, HWY & EDU)	Cash Management Improvement Act (CMIA) 31 CFR 205 Final Rule; ORC 131.36 & 131.37
Various	Expenditures/Expenses (All governmental and proprietary funds)	ORC 127.14 (Transfers of funds & items of appropriation)