

Sub. S.B. 89
As Passed by the Senate

_____ moved to amend as follows:

- In line 1 of the title, after "3313.14" insert ", 3313.25" 1
- In line 2 of the title, after "3313.903" insert ", 3314.011" 2
- In line 9 of the title, after "zones," insert "to revise the 3
law on community school fiscal officer liability," 4
- In line 11, after "3313.14" insert ", 3313.25" 5
- In line 12, after "3313.903" insert ", 3314.011" 6
- After line 106, insert: 7
- "Sec. 3313.25. (A) Except as otherwise provided in section 8
3.061 of the Revised Code, before entering upon the duties of 9
office, the treasurer of each school district board of education 10
or educational service center governing board shall execute a 11
bond, in an amount and with surety to be approved by the board, 12
payable to the state, conditioned for the faithful performance of 13
all the official duties required of the treasurer. Such bond must 14
be deposited with the president of the board, and a copy thereof, 15
certified by the president, shall be filed with the county 16
auditor. 17
- (B)(1) A treasurer shall not be held liable for a loss of 18
public funds when the treasurer has performed all official duties 19
required of the treasurer with reasonable care, but shall be 20

liable only when a loss of public funds results from the 21
treasurer's negligence or other wrongful act. 22

(2) The department of education shall not consider the loss 23
of public funds not resulting from the treasurer's negligence or 24
other wrongful act a violation of the treasurer's professional 25
duties, provided the treasurer has performed all official duties 26
required of the treasurer with reasonable care." 27

After line 305, insert: 28

"Sec. 3314.011. (A) Every community school established under 29
this chapter shall have a designated fiscal officer. Except as 30
provided for in division ~~(C)~~(D) of this section, the fiscal 31
officer shall be employed by or engaged under a contract with the 32
governing authority of the community school. 33

(B) Except as otherwise provided in section 3.061 of the 34
Revised Code, the auditor of state shall require that the fiscal 35
officer of any community school, before entering upon duties as 36
fiscal officer of the school, execute a bond in an amount and with 37
surety to be approved by the governing authority of the school, 38
payable to the state, conditioned for the faithful performance of 39
all the official duties required of the fiscal officer. The bond 40
shall be deposited with the governing authority of the school, and 41
a copy thereof, certified by the governing authority, shall be 42
filed with the county auditor. 43

(C)(1) A fiscal officer shall not be held liable for a loss 44
of public funds when the fiscal officer has performed all official 45
duties required of the fiscal officer with reasonable care, but 46
shall be liable only when a loss of public funds results from the 47
fiscal officer's negligence or other wrongful act. 48

(2) The department of education shall not consider the loss 49

of public funds not resulting from the fiscal officer's negligence
or other wrongful act a violation of the fiscal officers's
professional duties, provided the fiscal officer has performed all
official duties required of the fiscal officer with reasonable
care.

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(3) Except as provided for in division (C) of section 3314.17
of the Revised Code, no fiscal officer shall be liable for a loss
of public funds that results from a fiscal officer's reliance on
the accuracy of nonfinancial information or data of the community
school, including reports in the education management information
system under section 3301.0714 of the Revised Code, student
transportation reports, and licensure or other credentialing
information, unless the loss results from the fiscal officer's
negligence or other wrongful act.

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(4) To the extent that a fiscal officer is required to
receive written statements from the community school's chief
administrative officer that a teacher has filed required reports
and a legal educator license, or true copy of it, prior to payment
to the teacher for services, no fiscal officer shall be liable for
a loss of public funds for any payments to the teacher that are
made by the fiscal officer, unless the loss results from the
fiscal officer's own negligence or other wrongful act.

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(D) Prior to assuming the duties of fiscal officer, the
fiscal officer designated under this section shall be licensed
under section 3301.074 of the Revised Code. Any person serving as
a fiscal officer of a community school on March 22, 2013, who is
not licensed as a treasurer shall be permitted to serve as a
fiscal officer for not more than one year following March 22,
2013. Beginning on that date and thereafter, no community school
shall permit any individual to serve as a fiscal officer without a

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license as required by this section. 80

~~(D)(1)~~(E)(1) The governing authority of a community school 81
may adopt a resolution waiving the requirement that the governing 82
authority is the party responsible to employ or contract with the 83
designated fiscal officer, as prescribed by division (A) of this 84
section, so long as the school's sponsor also approves the 85
resolution. The resolution shall be valid for one year. A new 86
resolution shall be adopted for each year that the governing 87
authority wishes to waive this requirement, so long as the 88
school's sponsor also approves the resolution. 89

No resolution adopted pursuant to this division may waive the 90
requirement for a community school to have a designated fiscal 91
officer. 92

(2) If the governing authority adopts a resolution pursuant 93
to division ~~(D)(1)~~(E)(1) of this section, the school's designated 94
fiscal officer annually shall meet with the governing authority to 95
review the school's financial status. 96

(3) The governing authority shall submit to the department ~~of~~ 97
~~education~~ a copy of each resolution adopted pursuant to division 98
~~(D)(1)~~(E)(1) of this section." 99

In line 1990, after "3313.14" insert ", 3313.25" 100

In line 1991, after "3313.903" insert ", 3314.011" 101

In line 1999, delete "Section 5709.82 of the Revised Code is" 102

Delete lines 2000 through 2007 and insert "The General 103
Assembly, applying the principle stated in division (B) of section 104
1.52 of the Revised Code that amendments are to be harmonized if 105
reasonably capable of simultaneous operation, finds that the 106
following sections, presented in this act as composites of the 107
sections as amended by the acts indicated, are the resulting 108

versions of the sections in effect prior to the effective date of 109
the sections as presented in this act: 110

Section 3313.25 of the Revised Code as amended by both H.B. 111
291 and H.B. 491 of the 132nd General Assembly. 112

Section 5709.82 of the Revised Code is as amended by both 113
H.B. 182 and H.B. 233 of the 131st General Assembly." 114

The motion was _____ agreed to.

SYNOPSIS

Community school fiscal officer liability 115

R.C. 3313.25 and 3314.011 116

Clarifies that the law regarding school treasurer liability 117
applies to a treasurer of either a school district board of 118
education or an educational service center (ESC) governing board. 119
(Current law specifies that the statute's provisions apply to the 120
treasurer of a "board of education," which likely includes an ESC 121
governing board.) 122

In the same manner as under current law for school district 123
and educational service center treasurers, protects a community 124
school fiscal officer from liability for loss of public funds who 125
has performed the officer's duties without the officer's own 126
negligence or wrong doing. 127