



Ohio Revised Code

Section 131.38 Annual report regarding segregated custodial funds.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

(A) As used in this section, "segregated custodial fund" means a fund of a state agency that is established by law that consists of moneys, claims, bonds, notes, other obligations, stocks, and other securities, receipts or other evidences of ownership, and other intangible assets that is neither required to be kept in the custody of the treasurer of state nor required to be part of the state treasury.

(B) A state agency that possesses, controls, maintains, or holds a segregated custodial fund or otherwise evidences ownership of the contents of a segregated custodial fund shall provide to the director of budget and management a report related to such fund by the first day of May of each fiscal year. The report shall be in such form and contain such information as the director requires.
