



## Ohio Administrative Code Rule 117-6-02 Appropriation measures.

Effective: July 16, 2021

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At a minimum, appropriation measures shall be classified to set forth separately the amounts appropriated by fund. The appropriation measure as passed by the school board shall be the legal level of control. This is the level at which compliance with statutory budgetary requirements will be determined. A board of education may, but is not required to, pass appropriations at a more detailed level. The degree of detail is a discretionary decision to be exercised by the board of education based on the degree of control the board of education wishes to maintain over the financial activity of the school district.

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