



Ohio Administrative Code

Rule 3301-19-02 Purpose.

Effective: August 26, 2021

The purpose of the rules in this chapter is to:

- (A) Establish the rules, procedures and standards enabling the superintendent of public instruction to annually inspect and analyze the expenditures of each school district and make a determination as to the efficiency of each school's costs, relative to other similar school districts in the state;
 - (B) Analyze financial reports of expenditures in like categories in administration, facilities and operations, teacher support, pupil support, and instruction;
 - (C) Analyze financial reports of expenditures pursuant to the expenditure standards approved by the state board of education , which are available on the department's website (education.ohio.gov).
 - (D) Present the analyses in generally understandable formats to be reported state-wide annually in an effort to encourage efficient school operation, to provide useful information about school finances to the general population.
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