



## Ohio Administrative Code

### Rule 3301-19-03 Procedures for submitting data and presenting information.

Effective: June 15, 2026

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- (A) The expenditure reports generated pursuant to the rules in this chapter will be derived from data collected electronically - including financial records that utilize the data coding structure of the uniform school accounting system in accordance with section 117.101 of the Revised Code available on the auditor of state's website - through the education management information system (EMIS) or any other reporting system designated for data collection by the director of education and workforce.
- (B) The director of education and workforce may conduct an inspection and analysis of the data submitted by the use of standards developed by the department of education and workforce pursuant to section 3302.20 of the Revised Code.
- (C) All city, exempted village, local, and joint vocational school districts, educational service centers, and community schools will be required to submit the EMIS data necessary for the expenditure reports per deadlines established by EMIS procedures available on the department's website ([education.ohio.gov](http://education.ohio.gov)).
- (D) School districts will submit all required electronic data as specified in the EMIS procedures.
- (E) Administrative procedures for reporting the information and revising the reports will be determined by the director of education and workforce.
- (F) The director of education and workforce will make available reports that summarize district and statewide expenditures by function area, total expenditure data, per pupil expenditure data, and the functional expenditures as a percentage of all expenditures. Any district information released by the director will be organized in a manner that promotes meaningful comparisons.
- (G) At the discretion of the director of education and workforce, reports may be distributed that summarize expenditure data by any other useful categorization to provide meaningful measures of district operational efficiencies.
- (H) The director of education and workforce will provide access to an electronic data base that will provide individual school districts and the public with electronic access to the summary data.