



Ohio Administrative Code Rule 3301-40-03 Procedures.

Effective: [October 28, 2022](#)

A nonpublic school requesting administrative cost reimbursement shall maintain at least the following records in support of a claim for reimbursement:

- (A) A separate account or system of accounts for the expenses incurred in rendering the required services for which reimbursement is sought. These shall include accounts for salaries and fringe benefits.
 - (B) A time record for each employee involved in providing services for which reimbursement is requested. This record shall clearly indicate the amount of time devoted to each service and shall be certified by the employee and by the employee's supervisor.
 - (C) Salary records for each employee involved in providing services for which reimbursement is requested. These records shall show gross salary, benefits, employee costs, and hourly rate.
 - (D) A voucher file to include all paid vouchers, in whole or in part, used to substantiate costs included in the request for reimbursement.
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