



OHIO COMMON GROUND RESEARCH CENTER

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Accountability and Funding for Ohio's Public Districts and Nonpublic Scholarship Schools

*A Structured, Descriptive Comparison of What Ohio Requires of Traditional Districts and
of Nonpublic Schools Receiving State Scholarships, and How Those Programs Are Funded*

Prepared by the Ohio Common Ground Research Center

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Executive Summary

This report compares, from Ohio’s own statutes, rules, and data, what is required of two kinds of schools that receive public money: traditional public-school districts, and nonpublic schools that enroll students using state scholarships (vouchers). It documents three things: the scale of the nonpublic and scholarship sector, the public dollars flowing to it and how those have changed, and a structured comparison of the accountability and transparency obligations that attach to each. It also describes how the programs are funded and the current legal and legislative context.

This report is descriptive. Where the record is now populated (2025–26 school year): nonpublic schools enroll about 9.7% of Ohio’s public-and-nonpublic students; 306 nonpublic schools serve high-school grades, spread across 79 of 88 counties; and state scholarship payments across the five programs rose from \$554.5 million in FY2022 to about \$1.09 billion in FY2025, driven mainly by the EdChoice Expansion program. On accountability (Section 3), public districts and scholarship-accepting nonpublic schools operate under different obligations: public districts are subject to independent audit, the state report card, public fiscal reporting, open-records law, and the duty to provide special education, while scholarship schools face a narrower, scholarship-specific set of requirements. The record supports neither a “zero accountability” nor an “equivalent accountability” characterization. This report does not conclude whether any arrangement is adequate, appropriate, or fair, and it takes no position on whether Ohio should maintain, expand, or reduce any scholarship program.

It documents what Ohio law and data show, and states plainly where obligations differ.

Key Findings

- **Scale.** Nonpublic schools enroll about 9.7% of Ohio’s combined public-and-nonpublic students (158,007 of 1,625,190), and 306 nonpublic schools serve high-school grades. This is consistent with the “about 10%” and “over 300 high schools” figures common in public discussion.
- **Geography.** Nonpublic schools operate in 79 of Ohio’s 88 counties; nine counties have none in the state locator.
- **Spending trend.** Total scholarship payments roughly doubled in three years, from \$554.5 million (FY2022) to about \$1.09 billion (FY2025), with the EdChoice Expansion program accounting for most of the growth (\$102.9M in FY2022 to \$492.9M in FY2025).
- **Funding mechanism.** Since FY2022, scholarships are funded directly by state appropriation rather than deducted from resident districts’ foundation aid; they are state-appropriated, not locally voted, dollars.
- **Accountability comparison.** Public districts and scholarship-accepting nonpublic schools face different obligations. Public districts are subject to an Auditor of State audit, a public fiscal forecast, the state report card, open-records law, an elected board, and the duty to provide special education; scholarship schools are subject to none of those, and their obligations are scholarship-specific (student testing, program financial-responsibility rules, and Department review of payments). The record supports neither “zero accountability” nor “equivalent accountability”: obligations exist but are narrower and different (Section 3).

Why This Report Matters

Public districts report their finances and results in unusual detail, and a recurring public question is how the obligations on nonpublic schools that receive state scholarships compare. That question is often characterized differently by supporters and opponents. This report answers it with Ohio’s own law and data, so that Ohioans can see the actual similarities and differences rather than a characterization of them.

Data and Methodology

This report draws on the Ohio Revised Code and Administrative Code, Ohio Department of Education and Workforce (DEW) data and program rules, Ohio Legislative Service Commission (LSC) fiscal analyses, Office of Budget and Management (OBM) records, and Auditor of State (AOS) authorities. Each obligation is classified by what the governing statute or rule actually requires, and each figure is traced to the issuing agency. Advocacy-organization summaries, where consulted, are treated as leads and are not cited; all figures are verified against the primary source before adoption.

Three school categories are compared throughout: traditional public-school districts; nonpublic schools that enroll students under a state scholarship program; and nonpublic schools that enroll no scholarship students. The five scholarship programs in scope are the EdChoice Scholarship, the EdChoice Expansion Scholarship, the Cleveland Scholarship, the Autism Scholarship, and the Jon Peterson Special Needs Scholarship. Where an obligation applies only to schools that participate in a scholarship program, the report distinguishes program-participation requirements from generally applicable requirements.

Definitions

- **Traditional public school district.** A city, local, or exempted village school district.
- **Nonpublic school.** A privately operated K–12 school; in Ohio, chartered or non-chartered by the state, a distinction that itself carries different obligations.
- **State scholarship (voucher).** A publicly funded payment that a family may apply toward tuition at a participating nonpublic school under one of the five programs named above.
- **Accountability / transparency obligation.** A specific requirement in statute or rule to be audited, to report, to test, to disclose, or to be governed in a particular way.
- **Chartered vs. non-chartered nonpublic school.** A chartered nonpublic school is chartered by the state and meets the Operating Standards for Ohio’s Schools. For the tuition scholarships — EdChoice, EdChoice Expansion, and Cleveland — only chartered nonpublic schools may participate. A non-chartered nonpublic school operates without a state charter and is subject to fewer state requirements; it may not accept the tuition scholarships, but the two disability-specific programs (Autism and Jon Peterson) fund services from registered providers that may include non-chartered schools and non-school entities under separate program rules.
- **Appropriated vs. disbursed.** Dollars authorized in the budget versus dollars actually paid out; this report reports both where available and does not treat them as interchangeable.

Section 1: The Nonpublic and Scholarship Landscape

Ohio’s traditional public-school districts enrolled 1,467,183 students in the 2025–26 October headcount, while Ohio’s nonpublic schools enrolled 158,007. Nonpublic schools therefore account for about 9.7% of combined public-and-nonpublic enrollment, close to the “about 10%” figure often cited in public discussion.

The state’s nonpublic school locator lists 775 nonpublic schools across Ohio, of which 306 serve high-school grades (through grade 12). These schools appear in 79 of Ohio’s 88 counties; nine counties have no nonpublic school in the locator (Figure 2). A separate enrollment file, which counts chartered nonpublic schools reporting average daily membership, independently yields 297 high schools, corroborating the locator count. Non-chartered nonpublic schools, which generally may not accept state scholarships, number about 304 in a separate state list.

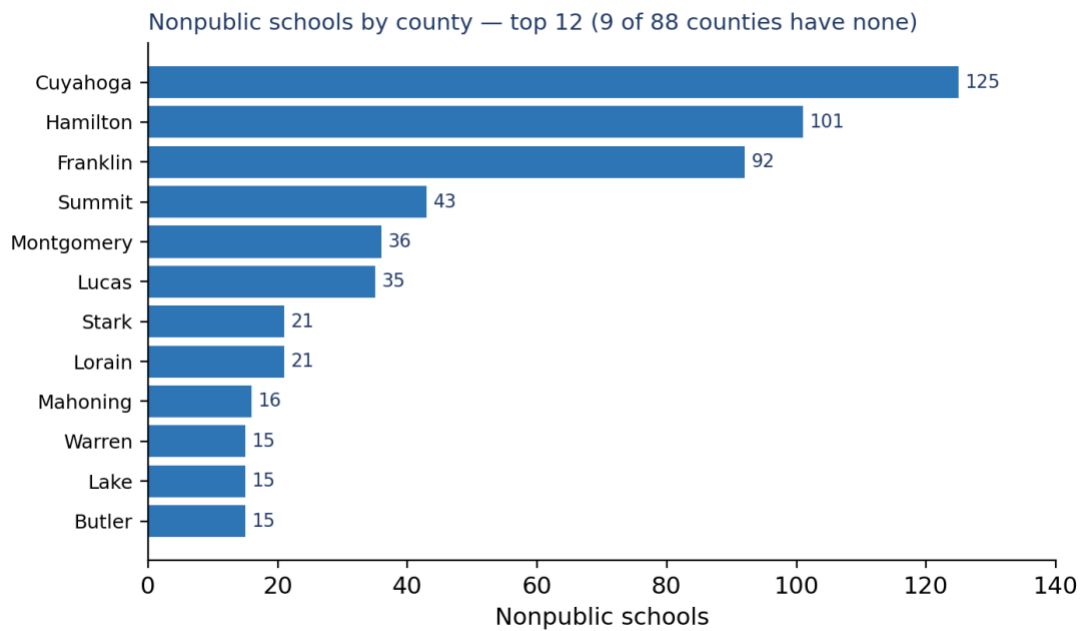


Figure 2. Nonpublic schools by county (twelve highest). Nine of Ohio's 88 counties — Carroll, Champaign, Hardin, Harrison, Holmes, Meigs, Noble, Preble, and Vinton — have no nonpublic school in the state locator. [Some non-chartered schools, including some Amish schools, may not appear in the chartered-school locator; to be reconciled.]

Of the chartered nonpublic schools that participate as scholarship providers, the provider directory flags 1,327 as accepting EdChoice or EdChoice Expansion scholarships. Three state files count the nonpublic universe on three different bases, and this report will state which basis each figure uses rather than mixing them.

Reconciliation note: the nonpublic school locator lists 775 schools; the enrollment file reports 749 chartered nonpublic schools with FY2026 average daily membership; and the scholarship provider directory lists 1,409 chartered nonpublic entities. These are three different universes (locator listing, enrolled-and-reporting, and approved providers). A single, defined universe will be selected for each published count before release.

State data file	What it counts	Count
Nonpublic school locator	Schools listed for families, with grade levels and county	775
Chartered nonpublic enrollment file	Chartered nonpublic schools reporting FY2026 daily membership	749
Scholarship provider directory	Approved chartered nonpublic scholarship providers	1,409

Table (Section 1). Three state files count the nonpublic universe on three different bases; the report cites the file appropriate to each figure rather than mixing them.

Section 2: State Scholarship Spending

Ohio funds five scholarship programs: the traditional EdChoice Scholarship, the EdChoice Expansion Scholarship, the Cleveland Scholarship, the Autism Scholarship, and the Jon Peterson Special Needs Scholarship. Total scholarship payments rose from \$554.5 million in FY2022 to \$960.6 million in FY2024 and to about \$1.09 billion in FY2025 — an average increase of roughly 25% per year (Figure 1). Most of the increase is driven by the EdChoice Expansion program, whose eligibility was broadened to a near-universal basis beginning in FY2024.

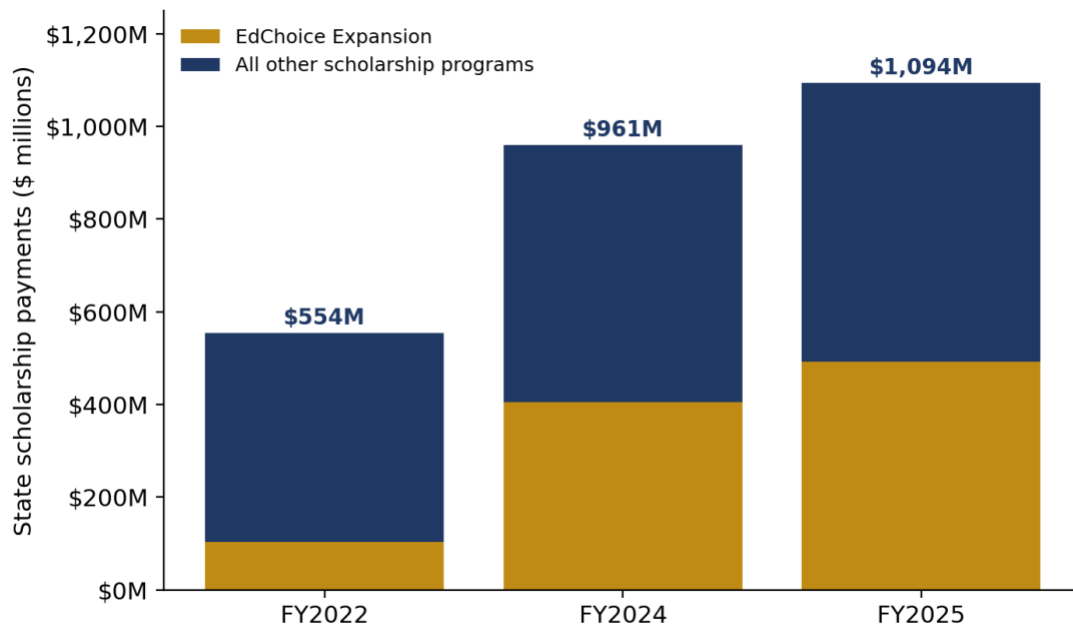


Figure 1. State scholarship payments by fiscal year, with EdChoice Expansion shown separately. Sources: LSC School Choice Program Funding briefs (FY2022, FY2024) and the DEW FY2025 Scholarship Programs Annual Report.

The EdChoice Expansion program illustrates the trend most sharply. Its payments grew from \$124.4 million for 22,600 full-time-equivalent students in FY2023, to \$404.6 million for 86,800 in FY2024, to \$492.9 million for 100,939 students in FY2025. Table 1 shows all five programs for the two most recent years with complete figures.

Scholarship program	FY2024 payments	FY2025 payments	FY2025 students
Traditional EdChoice	\$272.1M	\$283.1M	42,607
EdChoice Expansion	\$404.6M	\$492.9M	100,939
Autism	\$135.3M	\$160.0M	6,016
Jon Peterson Special Needs	\$95.2M	~\$103.0M	8,680
Cleveland	\$53.3M	\$55.2M	8,345
Total	\$960.6M	~\$1,094.2M	

Table 1. Scholarship payments by program, FY2024 (LSC) and FY2025 (DEW annual report). Student counts are the served-student figures reported in the DEW FY2025 Scholarship Programs Annual Report (Traditional EdChoice 42,607; EdChoice Expansion 100,939; Autism 6,016; Jon Peterson 8,680; Cleveland 8,345). The Jon Peterson FY2025 payment total is stated as approximate pending confirmation of the exact figure.

Section 3: Accountability and Transparency — A Structured Comparison

Table 2 compares the accountability and transparency obligations that attach to each school category, drawn from Ohio statute and rule. Read across a row to see how one obligation applies, or does not, to a traditional public district, to a nonpublic school that enrolls scholarship students, and to a nonpublic school that enrolls none. The third column spans both chartered and non-chartered nonpublic schools, which themselves differ; non-chartered schools may not accept state scholarships. Authorities for each row are in Appendix A.

Accountability / transparency dimension	Traditional public district	Nonpublic school taking state scholarships	Nonpublic school, no scholarships
Independent financial audit (Auditor of State)	Required	Not required	Not required
Public multi-year fiscal forecast	Required	Not required	Not required
Uniform expenditure reporting (USAS / EFM)	Required	Not required	Not required

Accountability / transparency dimension	Traditional public district	Nonpublic school taking state scholarships	Nonpublic school, no scholarships
Online expenditure transparency (Ohio Checkbook)	Optional	Not required	Not required
Public disclosure of tuition and fees	N/A	Not required	Not required
State report card	Required	Not required	Not required
State achievement tests (which students)	Required	Scholarship students	Not required
Graduation and dropout reporting	Required	Not required	Not required
Open-meetings and open-records law	Required	Not required	Not required
Publicly elected governing board	Required	No	No
Teacher licensure requirements	Required (licensed)	Required (credentialed)	Varies
Employee background checks	Required	Required	Varies
Special education / IEP obligations (FAPE)	Required (FAPE)	No FAPE duty	No FAPE duty
Admissions and nondiscrimination rules	Open to residents	Private admissions	Private admissions
Enrollment and attendance reporting (EMIS)	Required	Scholarship students	Limited
Annual financial report / statements	Required	Not required	Not required
Competitive bidding / procurement rules	Required	Not required	Not required
Public-employee ethics and conflict-of-interest law	Required	Not required	Not required
Teacher evaluation system	Required	Not required	Not required
Public-records retention schedule	Required	Not required	Not required
Collective bargaining regime	State (R.C. 4117)	Federal (NLRA)	Federal (NLRA)
Scholarship-student testing requirement	N/A	Required	N/A
Program financial-responsibility requirements	N/A	Required	N/A
DEW administrative review of scholarship funds	N/A	Required	N/A

Table 2. Accountability and transparency obligations by school category, from Ohio statute and rule. Cells are color-coded for reading only, without evaluative intent: navy = required; gold = applies in part (for example, to scholarship students); grey = not required or not applicable. “Scholarship students” marks an obligation that reaches only a school’s scholarship students. “Varies” reflects the chartered / non-chartered difference within the third category. See Appendix A for authorities.

A note on program structure: the middle column describes the predominant case — a chartered nonpublic school participating in the tuition scholarships (EdChoice, EdChoice Expansion, and Cleveland). Ohio’s two disability-specific programs work differently: the Autism and Jon Peterson scholarships fund services from registered providers that may include non-chartered schools and non-school entities, each subject to that program’s own registration, testing, background-check, and service requirements. Determinations in the middle column should be read as applying to chartered tuition-scholarship schools; where a disability program differs, the difference is noted in the text.

The pattern is consistent across the financial and public-reporting rows. Traditional public districts are subject to an annual independent audit by the Auditor of State, a public five-year fiscal forecast, uniform expenditure reporting, the state report card, open-meetings and open-records law, and an elected governing board. Nonpublic schools that accept scholarships are subject to none of those. Their obligations are scholarship-specific: participating students must complete required assessments, the school must meet the program’s financial-responsibility requirements and accept the scholarship as full payment for the lowest-income students, and the Department administers and reviews the scholarship payments. Within the dimensions examined in Table 2, nonpublic schools that accept no scholarships generally carry the fewest public-finance and public-governance obligations; chartered and non-chartered nonpublic schools nonetheless remain subject to different sets of generally applicable requirements, including the Operating Standards for Ohio’s Schools for chartered schools.

Two rows show partial obligations rather than a clean yes or no. On testing, scholarship students must complete required assessments — the state tests or a nationally normed test the school selects — but that requirement reaches only the scholarship students at a participating school, not its other students; it is established for EdChoice scholarship students by statute and is subject to exceptions, and the disability-specific programs follow their own rules. On special education, a public district must provide a free appropriate public education under federal law. A nonpublic school itself generally does not owe that duty to a parentally placed student; the public school district where the nonpublic school is located retains federal child-find, consultation, proportionate-share, and equitable-services responsibilities and develops any individual services plan for an eligible child. Ohio’s two disability-specific programs, the Autism and Jon Peterson scholarships, fund services tied to an individualized education program or services plan through registered providers, under separate program rules.

Read together, the table does not support a claim that scholarship schools operate with no accountability: several requirements apply, chiefly to scholarship students and to program participation. It also does not support a claim that the obligations are equivalent: on independent financial audit, public financial reporting, the state report card, open-records law, and the provision of special education, requirements that bind public districts do not attach to nonpublic schools. This report describes that difference; it does not judge whether it is appropriate.

The three categories also differ in their primary mechanism of accountability and describing that difference is not the same as ranking it. A traditional public district is accountable chiefly through public governance: an elected board, public elections, open-meetings and open-records law, competitive-bidding and public-ethics rules, and statutory oversight by the state. A nonpublic school that accepts scholarships is accountable chiefly through private governance, the choices of parents who may enroll their children or withdraw them, the scholarship program’s participation and testing requirements, and the Department’s oversight of scholarship funds. Both are forms of accountability; they are not the same form, and this report describes each rather than declaring one sufficient and the other not.

Section 4: How the Programs Are Funded

Scholarship payments are made from state appropriations rather than from locally voted property-tax levies. According to the Legislative Service Commission, beginning in FY2022 most school-choice funding is provided directly by the state; previously, the state deducted most of this funding from the resident district’s state foundation aid and transferred it to the educating school. Scholarship payments are appropriated by the General Assembly through the state budget rather than approved directly through local property-tax levies.

Under the current system, the state pays scholarship amounts directly to participating schools from state appropriations. The Legislative Service Commission notes that since FY2022 most school-choice funding is provided directly by the state rather than deducted from the resident district’s foundation aid, as it was previously. The scholarship programs are carried as line items in the state budget; the exact appropriation and disbursement figures are documented in LSC budget materials and Office of Budget and Management records and are reported by program and year in Section 2. Because these dollars are appropriated by the General Assembly rather than approved directly through local levies, they are commonly described as state-appropriated rather than locally voted funds. This report notes that characterization descriptively; it does not address the separate question of how scholarship programs may indirectly affect district budgets or local tax decisions, which is outside its scope.

Section 5: Legal and Legislative Context

Two developments frame the current debate over nonpublic-school accountability. This report describes their status and content; it takes no position on either. The descriptions below are drawn from public court and legislative records; the specific holdings and bill provisions will be confirmed against the primary court filings and the enrolled bill text before public release.

Litigation. A coalition of Ohio public school districts, together with parents, students, and allied organizations including the Ohio Coalition for Equity and Adequacy of School Funding, filed suit in the Franklin County Court of Common Pleas in early 2022 challenging the EdChoice program on state-constitutional grounds; the group of districts participating in or supporting the litigation grew to roughly 330 by 2026. The operative complaint pleaded five counts. On June 24, 2025, the trial court (Judge Jaiza Page) granted summary judgment to plaintiffs on three of them: that EdChoice creates an unconstitutional second, “uncommon” system of schools under Article VI, Section 2 of the Ohio Constitution; that the program undermines the state’s constitutional duty to secure a thorough and efficient system of common schools, also under Article VI, Section 2; and that the program diverts public school funds to religious and other private sects, which the complaint pleads under Article VI, Section 2 (the court’s own order text cites this count as “Article IV, Section 2,” an apparent drafting inconsistency this report has not independently reconciled against the certified order). The court denied summary judgment to both sides on a fourth count, alleging that EdChoice contributes to school segregation, holding the underlying legal theory cognizable under Article VI, Section 2 but finding that neither side had developed a sufficient factual record on discriminatory conduct or demographics. It granted summary judgment to the state on the fifth count, an Article I, Section 2 equal-protection claim brought only by the complaint’s four individual student plaintiffs, finding no evidence that any of the four had been denied EdChoice participation by a private school. The court declared EdChoice unconstitutional and enjoined the program on the three counts decided in plaintiffs’ favor but stayed that judgment pending appeal under Civ.R. 62(B), and the program continues to operate. The state appealed to the Tenth District Court of Appeals (case Nos. 25AP-000603, 25AP-000604, and 25AP-000605, consolidated), which heard oral argument on May 12, 2026, before Judges Kristin Boggs, David Leland, and Shawn Dingus. **As of the report’s August 2026 status date, the Tenth District had not yet ruled, and the case is widely expected ultimately to reach the Ohio Supreme Court.**

Legislation. In May 2026, Senators Kent Smith and Louis W. Blessing III introduced Senate Bill 443, titled the “Take the Dough, We Gotta Know Act,” which would extend several public-school accountability requirements to nonpublic schools that accept scholarships. Among its provisions, the bill would require an annual Auditor of State audit of each participating school’s scholarship funds, a state report card for chartered nonpublic schools, annual state assessments, weekly attendance reporting, employee background checks, a five-year tuition-and-fee cost trend, reporting of the number of students with an individualized education program, and publication of graduation and dropout rates. Those provisions map closely onto the obligations that Table 2 shows are currently absent for scholarship schools. The bill’s two primary sponsors are Senator Kent Smith, a Democrat, and Senator Louis W. Blessing III, a Republican. As of the report’s status date it had been referred to the Senate Education Committee; its status and any amendments will be updated as it moves.

Interpretive Considerations

- **Different school types serve different roles.** Public districts are governmental bodies; nonpublic schools are private entities. Some obligation differences follow from that status difference rather than from any choice about scholarships.
- **“Accountability” has several meanings.** Financial audit, academic reporting, public governance, and market choice are distinct forms of accountability; this report separates them rather than collapsing them into a single verdict.
- **Requirements are changing.** Both litigation and pending legislation could alter the obligations documented here; the report states the law as of its status date.

Limitations and What This Report Does Not Claim

- **Descriptive, not evaluative.** This report documents obligations and dollars. It does not conclude whether any arrangement is adequate or fair, and it does not compare student outcomes across sectors.
- **No policy recommendation.** It does not recommend maintaining, expanding, or reducing any scholarship program, or adding or removing any requirement.
- **Obligation, not practice.** It documents what is required, not how consistently each requirement is met in practice, which is a separate empirical question.
- **Scope.** Community (charter) schools and STEM schools are outside this comparison, which concerns traditional districts and nonpublic schools.

Future Research

- A companion analysis of what each requirement produces in practice (audit findings, reporting completeness), as distinct from what is required.
- A descriptive look at scholarship-student academic data where it exists, kept separate from this obligation-focused comparison.
- A parallel treatment of community and STEM schools, which face a third, distinct set of obligations.
- Updates as the EdChoice litigation and any accountability legislation are resolved.

Sources

This report is built from primary sources only. Sources used for the populated sections (1, 2, and 4): the Ohio Department of Education and Workforce FY2026 October headcount and nonpublic enrollment files; the DEW nonpublic school locator (school, grade levels, county); the DEW scholarship provider directory; the DEW FY2025 Scholarship Programs Annual Report; and the Ohio Legislative Service Commission School Choice Program Funding Members Briefs (Vol. 134 Issue 76, FY2022; Vol. 135, FY2024). Sources still to be acquired and verified for Sections 3 and 5 are listed in Appendix B; the authorities for each comparison dimension are in Appendix A. Additional supporting authorities for Section 3 include Auditor of State audit manuals, Ohio Treasurer of State transparency guidance, and Ohio Ethics Commission guidance. Advocacy-organization summaries, where consulted, are treated as leads and are not cited.

Conclusion

In the 2025–26 school year, nonpublic schools enroll about one in ten of Ohio’s public-and-nonpublic students across 79 of the state’s 88 counties, and state scholarship payments have roughly doubled in three years to about \$1.09 billion, funded directly by state appropriation rather than by local levy. Public districts and nonpublic schools that accept scholarships operate under different accountability regimes: public districts carry a full set of financial-audit, public-reporting, governance, testing, and special-education obligations, while scholarship schools carry a narrower, scholarship-specific set and are not subject to independent financial audit, the state report card, open-records law, or the duty to provide a free appropriate public education. These are descriptive facts drawn from Ohio’s statutes, rules, and data. This report does not conclude whether the current arrangement is adequate, appropriate, or fair, and it takes no position on whether Ohio should maintain, expand, reduce, or add requirements to any program. Readers can check every figure and determination against the primary sources cited.

Revision History

Version 1.0 — August 10, 2026

Appendix A. Comparison Dimensions and Authorities to Verify

Each dimension in Table 2 will be determined for every school category by reading the authority below against the current code and agency rules. Section references are provided for verification; they are to be confirmed to their most specific citation at codes.ohio.gov or with the issuing agency before public release.

Comparison dimension	Primary authority to verify against (confirm exact citation at codes.ohio.gov / issuing agency)
Independent financial audit	R.C. Chapter 117 (Auditor of State); AOS audit scope for scholarship schools
Multi-year fiscal forecast	R.C. 5705.391 and DEW/OAC forecast rules
USAS / EFM expenditure reporting	R.C. 3301.0714 (EMIS); R.C. 3302.20 (report-card financial standards)
Ohio Checkbook	Treasurer of State / OBM transparency program (participation basis)
Tuition and fee disclosure	Current law vs. proposed SB 443 (136th G.A.)
State report card	R.C. 3302.03; chartered-nonpublic report-card status
State achievement tests	R.C. 3301.0710/.0711; scholarship-student testing under EdChoice statute
Graduation / dropout reporting	R.C. 3302 series; EMIS reporting rules
Open meetings / open records	R.C. 121.22; R.C. 149.43 (application to public bodies)
Elected governing board	R.C. 3313.01 et seq. vs. private governance
Teacher licensure	R.C. 3319.22 (districts); OAC 3301-35 nonpublic operating standards
Background checks	R.C. 3319.39 and scholarship-program requirements
Special education / FAPE	IDEA (20 U.S.C. 1400 et seq.); R.C. 3323; scholarship-student rights
Admissions / nondiscrimination	Scholarship-program nondiscrimination provisions; district open-enrollment rules
Enrollment / attendance	R.C. 3301.0714 (EMIS)
Annual financial report / statements	R.C. 117.38; GAAP financial reporting (public districts)
Competitive bidding / procurement	R.C. 3313.46 (school district contracts)
Ethics and conflict-of-interest	R.C. Chapter 102 and R.C. 2921.42 (public officials)

Comparison dimension	Primary authority to verify against (confirm exact citation at codes.ohio.gov / issuing agency)
Teacher evaluation system	R.C. 3319.111 (state teacher-evaluation framework)
Public-records retention	R.C. 149.351 and records-retention schedules
Collective bargaining regime	R.C. Chapter 4117 (public employees) vs. federal NLRA (private)
Scholarship-student testing	EdChoice statute (R.C. 3310 series) and DEW program rules
Financial-responsibility requirements	DEW EdChoice participation requirements / OAC
DEW administrative review	DEW scholarship-program administrative rules