



Ohio Administrative Code Rule 3301-19-01 Definitions.

Effective: August 26, 2021

The following definitions are used in Chapter 3301-19 of the Administrative Code:

(A) "Functions" means expenditure areas within the school district expenditure flow report. The functions are listed as:

(1) "Administration" functions are those expenditures dealing with the administration, management and educational leadership of a school district or building.

(2) "Facilities and operations" functions include expenditures for the provision and maintenance of the district and school housing, transportation and utilities, and other environmental support.

(3) "Staff support" functions, as used in the expenditure flow report, include expenditures for staff development and training.

(4) "Pupil support" functions include outside the classroom support such as counseling, field trips, student activities, etc.

(5) "Instructional support" functions, as used in the expenditure flow report, include teachers, teacher aides, paraprofessionals, books, materials and supplies and instructional equipment, and tests used in a classroom setting.

(B) "State board" is the state board of education authorized under section 3301.12 of the Revised Code to adopt rules, standards and procedures for producing the financial expenditure report.

(C) "Department" is the state department of education whose responsibility it is to construct rules, standards and procedures as directed by the state board; analyze data from the expenditure report; and publish a comparative report and analysis of the data.



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DOCUMENT #291573

(D) "School building" means any individual building as identified by the information retrieval number (IRN) within the discretion and authority of the board of education of a chartered school district.