



## Ohio Administrative Code Rule 3301-19-01 Definitions.

Effective: June 15, 2026

---

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