

Overview of the Annual School Report and the Table 13 Expenditure Report

**Presented to the
Senate Finance Subcommittee on Education**

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Kent C. Dickey
Assistant Superintendent for Finance**



Briefing Topics

- Annual School Report (ASR) Components
- ASR Data Used for SOQ Funding
- Non-Personal Support Costs Eliminated from SOQ Funding in SB 30 as Introduced
- Superintendent's Annual Report - Table 13 Expenditure Report



Background

- The ASR includes financial data from 136 school divisions and 67 regional programs.
- The ASR must be submitted by September 15 each year per Section 22.1-81 COV.
- Two key uses of ASR data: funding the SOQ and division financial tables in the Supts. Annual Report.



ASR Components

- School divisions and regional programs report the following financial data each year:
 - revenues
 - expenditures
 - fund balances
 - position FTEs
 - supplemental schedules (e.g., special education expenditures, health care premium/participation, required local effort data, etc.)
- Both operational and capital expenses are reported.



ASR Expenditure Categories

- School divisions and regional programs report revenues from all fund sources. Expenditures are reported based on the nine categories in Section 22.1-115 COV:
 - Instruction
 - Administration, Attendance and Health
 - Pupil Transportation
 - Operation and Maintenance
 - School Food Services and Other Non-instructional Operations
 - Facilities
 - Technology
 - Debt and Fund Transfers
 - Contingency Reserve



ASR Used for SOQ Funding

- ASR data is updated every two years for SOQ funding as part of the biennial budget process.
- ASR data impact all major components of SOQ costs:
 - prevailing instructional salaries;
 - prevailing number of support positions and prevailing support salaries;
 - prevailing health care premium; and,
 - prevailing non-personal support costs (e.g., supplies, utilities, etc.).



ASR Used for SOQ Funding

- And used to cost out other SOQ cost components, including:
 - pupil transportation;
 - school nurses;
 - school board;
 - division superintendent; and,
 - textbook per pupil amount.



Non-Personal Support Costs in SOQ

- The current non-personal support cost categories funded in the SOQ include (with SB 30 as intro. eliminating certain ASR expenditures from these categories):
 - Instructional Classroom
 - Instructional Support
 - Principal's Office
 - Administration
 - Attendance & Health
 - Utilities
 - Communications
 - Insurance
 - Operations & Maintenance
 - Facilities
 - Unemployment Insurance
 - Other Benefits (*eliminated in SB 30*)
 - Worker's Compensation
 - Disability Insurance
 - Substitute Teacher
 - Improvement
 - Contingency Reserve



Non-Personal Support Costs Eliminated from SOQ Funding in SB 30

- Actions in SB 30 as introduced eliminated certain support costs funded in SOQ Basic Aid:
 - removed regional program expenditures;
 - removed object code 2800: Other Benefits;
 - removed object code 5800: Miscellaneous Costs; and,
 - removed object code 8100: Capital Replacements.



Non-Personal Support Costs Eliminated from SOQ Funding in SB 30

- Removed Regional Program Expenditures:
 - Expenditures by regional programs were previously prorated back to school divisions participating in each program.
 - Elimination of these expenditures from non-personal support costs results in a state savings of \$3.0 million in FY11 and FY12.



Non-Personal Support Costs Eliminated from SOQ Funding in SB 30

- Removed Object Code 2800: Other Benefits
 - Other Benefits include annual and sick leave payments for personnel who terminate employment, pension/ retirement plans that are specific to a locality, and contract buy-outs.
 - Elimination of this object code from non-personal support costs results in a state savings of \$30.0 million in FY11 and FY12.



Non-Personal Support Costs Eliminated from SOQ Funding in SB 30

- Removed Object Code 5800: Miscellaneous Costs
 - The Miscellaneous object code captures expenditures that do not meet other object code definitions.
 - Elimination of this object code from non-personal support costs results in a state savings of \$20.2 million in FY11 and FY12.



Non-Personal Support Costs Eliminated from SOQ Funding in SB 30

- Removed Object Code 8100: Capital Replacements
 - Capital Replacements include the purchase of fixed assets for replacement purposes (such as equipment replacement) with a cost of \$5,000 or greater.
 - Elimination of this object code from non-personal support costs results in a state savings of \$34.0 million in FY11 and FY12.



SOQ Non-Personal Support Costs Funded in SB 30

- Appendix A provides a detailed listing of the recognized non-personal support costs that are funded in SB 30 as intro.



Superintendent's Annual Report - Table 13 Expenditure Report

- Table 13 from the Superintendent's Annual Report shows division level ASR expenditures by certain categories used for many years in this report.
- Appendix B shows Table 13 division expenditures for FY09 and the definitions of the expenditure categories.



Superintendent's Annual Report - Table 13

- A key component of Table 13 is the calculation of the Total Cost for Operations – Regular Day School.
- The Total Cost of Operations for Regular School Day is comprised of K-12 operational expenditures including:
 - Administration
 - Instruction (*defined further on next slide*)
 - Attendance and Health Services
 - Pupil Transportation Services
 - Operations and Maintenance Services



Superintendent's Annual Report - Table 13

- The Instruction category of Table 13 is comprised of the following ASR expenditures:
 - Classroom Instruction
 - Guidance Services
 - Social Work Services
 - Homebound Instruction
 - Improvement of Instruction
 - Media Services
 - Office of the Principal
 - Technology expenditures for classroom instruction and instructional support



Superintendent's Annual Report - Table 13

- Table 13 illustrates one model of categorizing division expenditures. It was not intended to meet any specific definition of classroom instruction expenditures.
- Detailed descriptions of the Table 13 expenditure categories are provided in Appendix B.



Appendix A – SOQ Non-personal Support Costs Funded in SB 30 as Intro.



SOQ Non-Personal Support Costs Funded in SB 30

- Instructional Classroom
- Instructional Support
- Principal's Office
- Administration
- Attendance and Health
- Utilities
- Communications
- Insurance
- Operations and Maintenance
- Facilities
- Unemployment Insurance
- Worker's Compensation
- Disability Insurance
- Substitute Teachers
- Improvement
- Contingency Reserve



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Instructional Classroom		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	Elementary and Secondary Classroom Instruction
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
6030	Instructional Materials	
9000	Other Uses of Funds	

Funded Non-Personal Category: Instructional Support		
Object Code	Object Description	Recognized Category(s) of Expense
3000	Purchased Services	Elementary and Secondary Instructional Support (including guidance, social worker, homebound, improvement, and media services)
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
6030	Instructional Materials	
9000	Other Uses of Funds	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Principal's Office		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	Elementary and Secondary School Administration Support
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
9000	Other Uses of Funds	

Funded Non-Personal Category: Administration		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	District Level Administration (including board, planning , fiscal, purchasing, and personnel services and reprographics)
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
9000	Other Uses of Funds	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Attendance & Health		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	District Level Attendance and Health (including attendance, health, psychological, and speech/audiology services)
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
9000	Other Uses of Funds	

Funded Non-Personal Category: Utilities		
Object Code	Object	Recognized Category(s) of Expense
5100	Utilities	District Level Operation and Maintenance (including management and direction, building, grounds, equipment, vehicle, security, and warehousing and distribution services) and Contingency Reserves



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Communications		
Object Code	Object	Recognized Category(s) of Expense
5200	Communications	Elementary and Secondary Classroom Instruction, Instructional Support, and School Administration Support and District Level Operation and Maintenance, Facilities, and Contingency Reserves

Funded Non-Personal Category: Insurance		
Object Code	Object	Recognized Category(s) of Expense
5300	Insurance	District Level Operation and Maintenance (including management and direction, building, grounds, equipment, vehicle, security, and warehousing and distribution services) and Contingency Reserves



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Other Operations & Maintenance		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	District Level Operation and Maintenance (including management and direction, building, grounds, equipment, vehicle, security, and warehousing and distribution services)
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
5600	Contributions to other Entities	
5700	Public Assistance Payments	
6000	Materials and Supplies	
9000	Other Uses of Funds	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Facilities		
Object Code	Object	Recognized Category(s) of Expense
1110	Admin Salary & Wages	District Level Facilities (including site acquisitions, site improvements, architecture and engineering services, educational specifications, building acquisition and construction services, and building addition and improvement services)
1130	Other Prof. Salary & Wages	
1150	Clerical Salary & Wages	
2100	FICA Benefits	
2210	VRS Benefits	
2300	Health Benefits	
2400	Group Life Benefits	
2750	Retiree Health Care Credit	
4000	Internal Services	
5500	Travel	
6000	Materials and Supplies	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Unemployment Insurance		
Object Code	Object	Recognized Category(s) of Expense
2600	Unemployment Insurance	Elementary and Secondary Classroom Instruction, Instructional Support, and School Administration Support and District Level Administration, Attendance and Health, Operations and Maintenance, Facilities, Technology, and Contingency Reserves

Funded Non-Personal Category: Workers Compensation		
Object Code	Object	Recognized Category(s) of Expense
2700	Worker's Compensation	Elementary and Secondary Classroom Instruction, Instructional Support, and School Administration Support and District Level Administration, Attendance and Health, Operations and Maintenance, Facilities, Technology, and Contingency Reserves



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Disability Insurance		
Object Code	Object	Recognized Category(s) of Expense
2500	Disability Insurance	Elementary and Secondary Classroom Instruction, Instructional Support, and School Administration Support and District Level Administration, Attendance and Health, Operations and Maintenance, Facilities, Technology, and Contingency Reserves

Funded Non-Personal Category: Substitute Teachers (per position)		
Object Code	Object	Recognized Category(s) of Expense
1120	Instructional	Elementary and Secondary Classroom Instruction
1520	Substitute Salaries and Wages	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Improvement (per position)		
Object Code	Object	Recognized Category(s) of Expense
1120	Instructional	Elementary and Secondary Classroom Instruction
1122	Librarian	
1126	Principal	
1127	Assistant Principal	
1151	Teacher Aides	
3000	Purchased Services	
4000	Internal Services	
5400	Leases and Rentals	
5500	Travel	
6000	Materials and Supplies	
9000	Other Uses of Funds	



SOQ Non-Personal Support Costs Funded in SB 30

Funded Non-Personal Category: Contingency Reserve		
Object Code	Object	Recognized Category(s) of Expense
3000	Purchased Services	District Level Contingency Reserve (including classroom instruction, instruction support, administration, attendance and health, pupil transportation, operation and maintenance, school food services, facilities, and debt service)
4000	Internal Services	
5001	Telecommunications	
5400	Leases and Rentals	
5500	Travel	
5600	Contributions to other Entities	
5700	Public Assistance Payments	
6000	Materials and Supplies	
6030	Instructional Materials	
6040	Technology - Software/Online content	
6050	Non-Capitalized Technology Hardware	
6060	Non-Capitalized Technology Infrastructure	
8110	Technology - Hardware	
8120	Technology - Infrastructure	
9000	Other Uses of Funds	



Appendix B – Table 13 Details



2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
COUNTIES									
001	Accomack	4,908.07	964,037	37,455,664	1,328,440	2,962,165	5,286,548	47,996,854	9,779
002	Albemarle	12,599.65	8,674,174	115,502,521	1,754,564	11,124,349	13,265,549	150,321,157	11,931
003	Alleghany	2,811.49	855,471	22,005,864	622,920	2,017,801	3,245,983	28,748,038	10,225
004	Amelia	1,815.74	720,551	12,168,635	389,658	1,491,831	1,725,107	16,495,780	9,085
005	Amherst	4,553.25	1,104,373	34,744,862	963,712	3,001,234	4,295,918	44,110,099	9,688
006	Appomattox	2,178.37	1,095,161	14,822,814	282,169	1,354,736	2,371,542	19,926,421	9,147
007	Arlington	18,597.52	23,958,972	273,115,652	4,299,891	12,803,093	30,936,804	345,114,411	18,557
008	Augusta	10,740.89	2,093,995	79,375,307	1,514,575	6,671,319	9,786,336	99,441,532	9,258
009	Bath	693.48	305,423	6,422,944	88,663	789,464	1,271,780	8,878,275	12,803
010	Bedford	10,671.63	1,593,952	70,836,868	1,840,168	8,137,494	9,291,403	91,699,884	8,593
011	Bland	929.96	403,448	6,417,549	155,191	818,589	789,983	8,584,760	9,231
012	Botetourt	4,893.27	1,295,312	37,418,225	741,318	3,298,961	4,811,977	47,565,792	9,721
013	Brunswick	2,069.04	672,390	17,136,569	248,955	1,837,352	2,796,249	22,691,514	10,967
014	Buchanan	3,255.47	865,890	26,417,181	787,594	2,581,899	4,547,967	35,200,531	10,813
015	Buckingham	1,958.39	885,624	16,215,737	138,415	1,826,514	2,295,339	21,361,628	10,908
016	Campbell	8,484.62	2,165,409	58,859,930	1,967,251	4,370,272	7,652,342	75,015,205	8,841
017	Caroline	4,105.98	957,582	29,908,342	519,278	2,859,540	3,376,820	37,621,563	9,163
018	Carroll	3,916.10	579,021	29,620,637	959,561	2,458,420	3,887,252	37,504,892	9,577
019	Charles City	858.16	621,773	8,105,107	156,173	845,707	1,541,540	11,270,299	13,133
020	Charlotte	2,069.92	579,166	14,257,080	349,065	2,098,904	3,278,652	20,562,868	9,934

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
COUNTIES									
001	Accomack	2,459,067	138,533	0	884,217	180,866	458,994	0	52,118,531
002	Albemarle	4,610,309	351,643	216,490	2,547,593	24,549,422	16,694,356	0	199,290,971
003	Alleghany	1,122,824	61,209	0	196,308	779,211	288,968	0	31,196,558
004	Amelia	748,096	97,947	8,359	445,281	475,752	0	0	18,271,216
005	Amherst	2,018,734	157,370	615,907	735,972	1,781,255	2,787,419	0	52,206,756
006	Appomattox	933,216	69,072	69,805	288,998	342,022	670,000	0	22,299,533
007	Arlington	6,898,472	4,715,340	9,379,379	18,365,481	42,411,594	33,600,636	0	460,485,314
008	Augusta	4,260,252	327,317	0	3,484,183	267,559	9,543,329	0	117,324,171
009	Bath	526,522	13,198	444	80,516	0	0	0	9,498,954
010	Bedford	4,580,068	266,180	28,510	1,266,641	8,702,557	9,486,657	0	116,030,497
011	Bland	229,642	0	0	180	48,634	122,316	0	8,985,531
012	Botetourt	2,088,593	69,622	22,125	176,026	1,705,588	1,006,816	0	52,634,561
013	Brunswick	1,221,099	112,132	15,246	665,301	528,626	376,072	0	25,609,992
014	Buchanan	1,949,536	79,708	45,297	451,670	954,154	96,960	0	38,777,856
015	Buckingham	965,426	123,019	0	380,790	20,187	1,331,417	0	24,182,468
016	Campbell	3,507,973	320,261	22,845	900,470	8,626,050	0	0	88,392,804
017	Caroline	1,561,999	172,101	12,583	214,394	3,213,821	3,322,615	0	46,119,075
018	Carroll	1,980,469	230,814	138,553	529,161	108,838	3,891,904	0	44,384,630
019	Charles City	516,945	17,541	5	92,056	3,190	669,092	0	12,569,129
020	Charlotte	1,196,548	77,772	6,701	655,436	0	353,070	0	22,852,394

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
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001	Accomack	2,654,460	54,772,991
002	Albemarle	19,525,731	218,816,703
003	Alleghany	2,225,722	33,422,280
004	Amelia	217,080	18,488,297
005	Amherst	1,169,899	53,376,656
006	Appomattox	2,359,652	24,659,185
007	Arlington	35,943,267	496,428,581
008	Augusta	1,614,051	118,938,222
009	Bath	420,127	9,919,082
010	Bedford	4,932,278	120,962,775
011	Bland	2,920,715	11,906,246
012	Botetourt	2,977,832	55,612,394
013	Brunswick	126,934	25,736,925
014	Buchanan	817,341	39,595,197
015	Buckingham	1,498,626	25,681,094
016	Campbell	4,310,981	92,703,785
017	Caroline	0	46,119,075
018	Carroll	1,554,126	45,938,755
019	Charles City	115,630	12,684,759
020	Charlotte	496,394	23,348,788

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
021	Chesterfield	58,286.29	14,829,596	416,224,226	6,930,935	29,708,778	60,717,659	528,411,194	9,066
022	Clarke	2,166.00	1,007,240	15,399,345	523,764	1,211,399	2,177,755	20,319,502	9,381
023	Craig	697.23	377,777	4,908,434	118,408	471,249	680,370	6,556,238	9,403
024	Culpeper	7,252.75	3,785,001	52,203,961	1,460,403	4,038,645	7,194,164	68,682,174	9,470
025	Cumberland	1,445.93	1,056,407	10,703,907	321,129	1,634,018	1,739,780	15,455,241	10,689
026	Dickenson	2,442.64	1,215,161	18,794,139	455,283	2,125,148	3,111,184	25,700,914	10,522
027	Dinwiddie	4,638.47	914,280	32,405,929	1,025,198	3,773,969	5,405,616	43,524,992	9,383
028	Essex	1,605.80	875,062	12,131,294	473,597	1,272,584	1,520,162	16,272,699	10,134
029	Fairfax	166,072.38	42,941,962	1,692,505,719	37,767,497	115,684,372	210,424,940	2,099,324,491	12,641
030	Fauquier	11,113.07	1,473,444	96,848,207	3,092,182	8,228,514	11,873,892	121,516,240	10,935
031	Floyd	2,049.94	653,810	14,343,047	249,537	1,732,856	2,062,307	19,041,557	9,289
032	Fluvanna	3,645.88	969,440	29,982,174	407,240	2,260,697	3,358,648	36,978,199	10,142
033	Franklin	7,174.54	1,347,068	54,229,588	1,013,646	6,334,880	7,240,537	70,165,718	9,780
034	Frederick	12,829.13	4,447,337	100,522,290	2,111,155	7,693,075	12,681,825	127,455,683	9,935
035	Giles	2,573.14	556,165	17,452,106	292,037	1,810,817	2,373,045	22,484,170	8,738
036	Gloucester	5,894.28	1,506,925	43,373,872	1,037,296	4,572,383	6,459,570	56,950,046	9,662
037	Goochland	2,430.46	656,079	20,187,413	230,217	2,947,661	2,520,000	26,541,370	10,920
038	Grayson	2,007.69	548,166	16,667,107	327,905	1,913,106	2,313,196	21,769,480	10,843
039	Greene	2,752.20	1,347,711	22,488,226	398,137	1,435,023	2,281,164	27,950,262	10,156
040	Greenville	2,562.17	802,967	19,890,857	215,312	2,037,170	3,328,167	26,274,473	10,255

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
021	Chesterfield	17,642,216	2,439,779	1,161,138	2,960,629	54,622,226	61,777,434	0	669,014,616
022	Clarke	752,423	55,824	2,040	252,926	3,788,762	3,528,668	0	28,700,146
023	Craig	363,203	30,608	2,641	0	0	616,616	0	7,569,307
024	Culpeper	3,286,776	23,433	0	346,221	8,419,664	8,026,966	0	88,785,234
025	Cumberland	484,557	139,873	294,973	1,087,544	0	249,451	0	17,711,638
026	Dickenson	1,698,666	18,760	22,919	450,419	0	336,000	0	28,227,679
027	Dinwiddie	1,643,404	180,843	5,227	338,788	5,694,992	7,581,534	0	58,969,781
028	Essex	702,965	76,290	3,000	77,940	2,160,394	1,798,554	0	21,091,842
029	Fairfax	82,661,122	11,975,418	18,096,647	49,512,564	155,192,768	77,099,198	0	2,493,862,208
030	Fauquier	4,505,156	134,083	266,240	0	1,375	14,562,694	0	140,985,788
031	Floyd	444,196	30,080	7,467	307,543	0	1,343,154	0	21,173,998
032	Fluvanna	357,003	125,701	224,680	205,499	0	991,870	0	38,882,952
033	Franklin	4,060,442	209,242	1,004,053	1,952,820	9,474,803	3,157,001	0	90,024,079
034	Frederick	4,506,367	139,373	144,146	1,469,867	17,192,155	14,656,454	0	165,564,046
035	Giles	935,378	48,014	138,306	164,552	1,817,051	1,620,145	0	27,207,616
036	Gloucester	2,216,567	146,522	75,753	586,204	4,274,212	3,479,703	0	67,729,007
037	Goochland	904,497	103,284	0	353,530	108,684	498,507	0	28,509,871
038	Grayson	698,305	102,306	7,671	168,522	5,471,965	273,764	0	28,492,013
039	Greene	417,832	113,756	20,415	413,687	0	1,910,613	0	30,826,565
040	Greensville	1,119,978	123,026	5,059	331,700	4,628,380	1,413,311	0	33,895,927

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
021	Chesterfield	131,277,590	800,292,206
022	Clarke	23,557,003	52,257,149
023	Craig	557,227	8,126,534
024	Culpeper	3,606,235	92,391,470
025	Cumberland	0	17,711,638
026	Dickenson	2,838,779	31,066,459
027	Dinwiddie	4,335,711	63,305,492
028	Essex	70,757	21,162,599
029	Fairfax	180,261,493	2,674,123,701
030	Fauquier	7,186,228	148,172,017
031	Floyd	138,221	21,312,219
032	Fluvanna	(554,432)	38,328,520
033	Franklin	761,671	90,785,751
034	Frederick	7,245,979	172,810,025
035	Giles	713,591	27,921,207
036	Gloucester	859,627	68,588,634
037	Goochland	52,840	28,562,712
038	Grayson	3,253,682	31,745,695
039	Greene	0	30,826,565
040	Greensville	508,789	34,404,716

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
041	Halifax	5,713.99	1,732,132	42,967,887	954,409	5,082,863	8,590,077	59,327,367	10,383
042	Hanover	18,641.72	5,465,355	141,596,768	2,340,647	10,645,719	13,097,279	173,145,767	9,288
043	Henrico	48,013.95	13,244,779	348,497,104	6,346,682	24,875,914	47,409,359	440,373,838	9,172
044	Henry	7,214.35	1,594,105	52,559,786	1,340,337	4,751,585	8,038,115	68,283,928	9,465
045	Highland	257.54	137,033	2,996,768	0	211,339	304,804	3,649,944	14,172
046	Isle Of Wight	5,325.36	1,773,776	44,118,353	719,107	3,703,229	5,338,786	55,653,251	10,451
047	James City County	0.00	0	0	0	0	0	0	
048	King George	4,007.65	746,405	25,882,092	439,482	2,645,918	3,330,903	33,044,799	8,245
049	King And Queen	752.52	578,774	7,019,490	216,978	1,143,753	1,110,406	10,069,401	13,381
050	King William	2,122.21	884,675	15,958,546	359,089	1,500,082	1,898,813	20,601,205	9,707
051	Lancaster	1,321.73	692,499	10,477,678	178,407	1,113,736	1,819,024	14,281,343	10,805
052	Lee	3,422.81	1,611,421	29,171,702	947,051	2,621,916	3,934,317	38,286,408	11,186
053	Loudoun	56,359.87	24,341,777	563,037,853	13,582,548	51,992,676	59,901,787	712,856,642	12,648
054	Louisa	4,521.64	1,083,432	35,834,759	702,286	4,647,710	4,066,817	46,335,004	10,247
055	Lunenburg	1,598.45	505,319	12,496,909	234,072	1,365,402	1,468,839	16,070,542	10,054
056	Madison	1,818.66	909,502	12,853,205	162,185	1,266,692	1,785,814	16,977,399	9,335
057	Mathews	1,249.39	415,805	9,196,782	443,071	696,278	1,342,235	12,094,171	9,680
058	Mecklenburg	4,595.40	1,003,161	34,045,659	479,792	3,892,920	3,442,345	42,863,876	9,328
059	Middlesex	1,245.84	373,474	8,835,507	414,791	903,952	1,473,940	12,001,664	9,633
060	Montgomery	9,541.73	1,989,566	74,383,100	1,480,234	5,063,569	13,420,916	96,337,386	10,096

Appendix B

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
041	Halifax	3,147,064	140,976	5,824	978,903	0	61,934	0	63,662,068
042	Hanover	7,131,923	380,581	241,476	1,715,525	10,599,204	42,426,142	0	235,640,619
043	Henrico	17,281,727	1,650,316	2,138,344	1,276,941	62,487,168	34,732,807	0	559,941,141
044	Henry	3,820,571	246,389	195,155	1,496,302	3,176,602	3,187,918	0	80,406,864
045	Highland	169,697	5,172	0	28,144	0	193,040	397,180	4,443,178
046	Isle Of Wight	1,995,695	142,362	0	737,307	1,473,466	5,062,578	0	65,064,659
047	James City County	0	0	0	0	0	0	0	0
048	King George	1,082,660	47,613	13,811	0	274,799	4,851,390	0	39,315,073
049	King And Queen	433,149	0	237,937	449,287	0	469,666	0	11,659,439
050	King William	986,106	42,919	4,606	342,621	191,361	3,256,392	0	25,425,209
051	Lancaster	623,639	63,202	3,759	255,506	0	377,284	0	15,604,732
052	Lee	1,613,515	51,673	17,320	1,291,720	370,190	891,708	0	42,522,533
053	Loudoun	20,477,963	2,705,790	609,336	2,861,738	161,448,206	120,227,962	0	1,021,187,637
054	Louisa	1,906,861	103,050	65,510	455,708	7,340,110	1,880,331	0	58,086,574
055	Lunenburg	875,811	0	76,937	386,579	15,021	1,065,126	0	18,490,016
056	Madison	618,462	31,381	0	75,232	61,779	772,064	0	18,536,317
057	Mathews	310,291	0	0	0	0	1,072,608	0	13,477,070
058	Mecklenburg	1,895,954	177,068	24,806	947,645	3,144	923,670	0	46,836,162
059	Middlesex	514,513	15,091	3,000	170,838	102,786	1,247,707	0	14,055,599
060	Montgomery	4,166,464	344,099	333,162	1,075,249	0	8,955,299	0	111,211,660

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
041	Halifax	647,939	64,310,007
042	Hanover	7,987,325	243,627,944
043	Henrico	156,339,262	716,280,402
044	Henry	1,312,016	81,718,880
045	Highland	0	4,443,178
046	Isle Of Wight	1,301,013	66,365,672
047	James City County	0	0
048	King George	1,265,670	40,580,742
049	King And Queen	1,321,843	12,981,282
050	King William	1,204,654	26,629,863
051	Lancaster	289,234	15,893,966
052	Lee	974,162	43,496,695
053	Loudoun	20,000,000	1,041,187,637
054	Louisa	5,926	58,092,500
055	Lunenburg	643,215	19,133,231
056	Madison	328,757	18,865,074
057	Mathews	0	13,477,070
058	Mecklenburg	2,808,230	49,644,392
059	Middlesex	305,236	14,360,835
060	Montgomery	997,393	112,209,053

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
062	Nelson	1,919.30	1,152,465	14,982,502	523,069	2,459,026	2,737,728	21,854,791	11,387
063	New Kent	2,725.37	1,181,033	18,628,995	782,737	2,422,222	2,718,393	25,733,380	9,442
065	Northampton	1,734.09	1,129,310	14,402,052	491,280	1,151,967	2,368,514	19,543,123	11,270
066	Northumberland	1,391.82	345,268	11,487,913	228,602	1,211,900	1,454,426	14,728,110	10,582
067	Nottoway	2,212.99	739,943	16,249,676	340,432	1,452,546	2,312,613	21,095,212	9,532
068	Orange	5,106.41	1,998,212	33,244,430	570,927	3,698,620	4,640,311	44,152,501	8,646
069	Page	3,541.70	959,406	26,911,331	667,455	2,099,696	2,557,941	33,195,830	9,373
070	Patrick	2,557.53	480,637	17,862,852	516,140	2,254,315	2,137,359	23,251,303	9,091
071	Pittsylvania	8,991.46	2,766,861	59,565,404	2,023,397	5,903,758	7,761,731	78,021,151	8,677
072	Powhatan	4,408.95	1,367,765	33,289,141	956,817	3,342,101	4,627,121	43,582,946	9,885
073	Prince Edward	2,478.70	1,174,612	20,589,234	405,018	1,830,042	2,043,098	26,042,003	10,506
074	Prince George	6,125.30	1,860,631	43,935,791	817,747	4,764,377	5,570,034	56,948,580	9,297
075	Prince William	73,135.51	37,538,493	568,501,015	13,129,733	44,117,849	76,882,207	740,169,298	10,121
077	Pulaski	4,731.18	3,459,284	30,883,419	1,868,093	2,160,146	5,426,623	43,797,565	9,257
078	Rappahannock	930.44	541,322	8,325,908	178,061	868,821	889,357	10,803,468	11,611
079	Richmond	1,199.45	752,335	9,018,699	106,162	919,500	1,373,182	12,169,878	10,146
080	Roanoke	14,723.67	3,326,508	112,474,502	3,015,477	5,608,327	12,164,530	136,589,345	9,277
081	Rockbridge	2,676.64	1,102,669	21,677,439	397,225	1,866,293	2,927,761	27,971,385	10,450
082	Rockingham	11,486.05	2,468,928	86,169,074	2,852,004	8,113,892	10,594,292	110,198,189	9,594
083	Russell	4,096.49	1,059,590	29,686,970	501,070	3,019,715	4,342,591	38,609,936	9,425

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
062	Nelson	968,739	101,004	0	493,019	71,095	0	0	23,488,647
063	New Kent	861,857	66,227	3,000	0	0	0	0	26,664,464
065	Northampton	873,075	86,460	0	334,114	1,852,242	37,154	0	22,726,168
066	Northumberland	305,759	2,035	0	230,790	43,128	994,550	0	16,304,372
067	Nottoway	823,658	134,930	9,202	759,817	1,919,951	343,458	0	25,086,227
068	Orange	1,691,239	114,431	289,524	1,451,633	4,406,971	50,095	0	52,156,395
069	Page	2,363,181	82,148	102,545	465,578	23,498,914	4,293,409	0	64,001,605
070	Patrick	1,518,926	112,219	272,072	189,233	653,813	1,281,202	0	27,278,768
071	Pittsylvania	4,866,475	163,984	231,936	856,160	22,598,617	2,347,141	0	109,085,465
072	Powhatan	1,453,911	190,991	52,506	242,064	198,330	1,413,666	0	47,134,414
073	Prince Edward	994,309	112,013	13,290	648,270	281,712	958,755	0	29,050,353
074	Prince George	2,628,983	283,367	820,338	1,101,560	12,731,165	4,553,016	12,870	79,079,878
075	Prince William	28,171,912	2,482,252	1,398,085	3,428,938	93,446,127	59,869,629	0	928,966,241
077	Pulaski	2,301,804	255,002	0	509,741	586,431	455,752	0	47,906,294
078	Rappahannock	453,640	0	0	0	110,394	709,557	0	12,077,059
079	Richmond	300,171	54,412	5,169	54,787	0	224,539	0	12,808,956
080	Roanoke	6,025,500	232,220	203,181	1,669,909	13,888,813	16,255,412	0	174,864,380
081	Rockbridge	1,105,999	88,384	126,426	326,633	332,895	2,722,147	0	32,673,870
082	Rockingham	4,317,141	496,937	0	1,279,158	35,305,546	0	0	151,596,971
083	Russell	1,908,585	22,710	565,777	303,975	1,173,328	2,520,725	0	45,105,036

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
062	Nelson	365,817	23,854,465
063	New Kent	111,855	26,776,319
065	Northampton	0	22,726,168
066	Northumberland	0	16,304,372
067	Nottoway	537,028	25,623,255
068	Orange	35,290,244	87,446,640
069	Page	9,791,789	73,793,393
070	Patrick	1,414,864	28,693,632
071	Pittsylvania	51,031,185	160,116,650
072	Powhatan	264,672	47,399,085
073	Prince Edward	302,244	29,352,597
074	Prince George	(483,779)	78,596,099
075	Prince William	268,078,186	1,197,044,427
077	Pulaski	604,268	48,510,563
078	Rappahannock	0	12,077,059
079	Richmond	0	12,808,956
080	Roanoke	68,541,938	243,406,318
081	Rockbridge	(762,306)	31,911,564
082	Rockingham	332,202	151,929,173
083	Russell	585,674	45,690,710

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
084	Scott	3,762.36	694,171	27,659,544	891,809	2,153,873	5,120,518	36,519,915	9,707
085	Shenandoah	6,186.23	861,131	51,047,794	1,147,255	4,052,510	7,993,284	65,101,974	10,524
086	Smyth	4,869.95	1,263,978	36,962,123	548,746	2,333,375	4,682,867	45,791,089	9,403
087	Southampton	2,762.57	1,107,122	20,234,031	663,014	2,784,733	3,353,142	28,142,042	10,187
088	Spotsylvania	23,728.52	5,578,910	182,267,209	3,830,388	15,825,668	21,527,940	229,030,114	9,652
089	Stafford	26,384.18	7,070,726	189,993,347	7,796,748	12,662,306	23,328,516	240,851,644	9,129
090	Surry	975.65	1,608,623	10,569,130	143,297	1,395,183	1,894,830	15,611,064	16,001
091	Sussex	1,210.62	573,969	13,613,299	271,828	1,974,759	1,991,270	18,425,125	15,220
092	Tazewell	6,619.13	859,511	44,508,796	1,056,873	3,529,795	7,034,219	56,989,194	8,610
093	Warren	5,309.57	1,054,330	35,942,974	709,343	2,163,987	5,809,277	45,679,911	8,603
094	Washington	7,300.64	1,643,644	51,556,474	1,116,859	4,553,839	7,315,575	66,186,392	9,066
095	Westmoreland	1,715.94	1,111,136	11,750,697	288,902	1,781,632	1,933,596	16,865,962	9,829
096	Wise	6,510.49	1,042,914	51,748,808	1,174,600	3,895,717	5,863,219	63,725,258	9,788
097	Wythe	4,272.26	612,072	30,427,376	463,753	2,184,245	4,653,681	38,341,127	8,974
098	York	12,746.17	4,445,342	93,204,691	2,849,366	7,634,784	12,378,296	120,512,478	9,455
CITIES									
101	Alexandria	11,095.45	15,642,562	151,446,534	5,391,153	7,921,023	15,940,483	196,341,754	17,696
102	Bristol	2,288.76	887,665	17,743,386	422,946	919,786	2,002,661	21,976,444	9,602
103	Buena Vista	1,119.95	350,803	8,632,928	253,882	380,546	1,250,814	10,868,973	9,705
104	Charlottesville	3,886.66	2,969,724	47,224,726	1,757,451	2,409,558	6,217,955	60,579,413	15,587
106	Colonial Heights	2,870.66	1,326,092	26,093,703	638,590	752,762	4,435,632	33,246,779	11,582

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
084	Scott	1,840,481	218,626	0	0	174,840	482,254	0	39,236,116
085	Shenandoah	1,827,659	77,864	9,970	207,353	0	165,063	0	67,389,882
086	Smyth	2,356,141	76,362	209,309	1,114,776	457,412	1,263,642	0	51,268,732
087	Southampton	1,237,692	217,647	104,177	427,737	516,047	1,766,827	0	32,412,168
088	Spotsylvania	8,848,727	366,078	916,128	1,392,739	11,760,241	35,776,512	0	288,090,538
089	Stafford	10,333,020	993,523	43,700	2,199,960	15,846,272	5,466,434	0	275,734,552
090	Surry	580,211	65,980	2,338	177,353	0	400,125	0	16,837,070
091	Sussex	932,344	119,337	11,990	383,430	2,184	42,084	0	19,916,494
092	Tazewell	3,251,198	96,290	49,122	939,062	10,000	1,791,176	0	63,126,042
093	Warren	2,078,255	43,205	8,871	206,252	149,994	2,154,437	0	50,320,925
094	Washington	3,390,219	178,612	21,509	2,066,600	4,733,152	2,946,065	0	79,522,549
095	Westmoreland	968,322	138,214	6,358	298,058	27,046	754,356	0	19,058,316
096	Wise	2,740,966	81,767	1,209,859	2,835,004	5,409,278	1,386,566	0	77,388,698
097	Wythe	1,704,979	64,265	43,839	619,822	4,140,022	2,331,306	0	47,245,361
098	York	4,138,012	299,466	80,009	48,655	5,789,498	111,834	0	130,979,953
CITIES									
101	Alexandria	5,691,605	1,853,172	1,304,553	3,671,916	3,285,342	0	0	212,148,343
102	Bristol	1,173,457	66,118	7,859	750,590	549,508	595,562	0	25,119,538
103	Buena Vista	413,559	47,935	2,068	157,329	0	300,637	0	11,790,502
104	Charlottesville	1,873,059	353,304	719,869	3,483,394	331,255	0	0	67,340,294
106	Colonial Heights	950,326	208,504	0	140,538	2,152,063	883,247	0	37,581,458

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
084	Scott	71,065	39,307,181
085	Shenandoah	631,830	68,021,712
086	Smyth	2,831	51,271,563
087	Southampton	1,730,793	34,142,962
088	Spotsylvania	(550,456)	287,540,082
089	Stafford	23,014,624	298,749,176
090	Surry	0	16,837,070
091	Sussex	1,036,974	20,953,468
092	Tazewell	3,577,004	66,703,046
093	Warren	779,713	51,100,638
094	Washington	3,444,047	82,966,597
095	Westmoreland	123,849	19,182,165
096	Wise	5,198,707	82,587,405
097	Wythe	3,189	47,248,550
098	York	9,663,627	140,643,580
CITIES			
101	Alexandria	16,671,760	228,820,103
102	Bristol	1,509,230	26,628,768
103	Buena Vista	0	11,790,502
104	Charlottesville	5,958,504	73,298,798
106	Colonial Heights	1,455,979	39,037,437

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
107	Covington	852.76	281,261	7,971,265	277,195	241,372	1,156,366	9,927,459	11,642
108	Danville	6,223.17	3,141,326	51,567,761	1,594,632	2,410,823	6,856,266	65,570,808	10,537
109	Falls Church	1,965.58	1,900,609	27,380,827	422,342	972,634	3,960,853	34,637,264	17,622
110	Fredericksburg	2,655.64	1,801,450	25,705,352	681,829	1,373,275	3,757,327	33,319,233	12,547
111	Galax	1,307.81	593,897	9,333,405	178,695	416,308	1,283,847	11,806,151	9,027
112	Hampton	20,954.60	12,665,533	169,995,909	4,548,032	14,184,383	19,870,354	221,264,211	10,559
113	Harrisonburg	4,322.66	1,452,340	43,227,269	1,770,933	1,885,392	4,681,253	53,017,186	12,265
114	Hopewell	3,860.87	1,392,164	31,332,533	722,652	1,389,933	4,311,747	39,149,030	10,140
115	Lynchburg	8,338.84	2,848,259	70,500,614	2,175,321	4,567,924	10,507,468	90,599,586	10,865
116	Martinsville	2,430.96	2,570,981	18,780,673	280,127	1,133,320	3,267,036	26,032,137	10,709
117	Newport News	29,137.28	16,404,402	231,155,504	5,585,079	19,046,427	33,702,231	305,893,643	10,498
118	Norfolk	31,746.44	17,120,909	265,403,422	4,234,136	10,726,191	36,053,810	333,538,469	10,506
119	Norton	785.72	630,864	5,807,707	72,411	224,363	879,406	7,614,751	9,691
120	Petersburg	4,398.40	2,409,696	36,120,883	982,042	2,102,037	5,751,530	47,366,188	10,769
121	Portsmouth	14,421.57	7,237,629	116,271,908	3,238,687	7,304,765	17,547,058	151,600,046	10,512
122	Radford	1,476.09	477,816	11,664,595	548,914	313,854	1,268,098	14,273,277	9,670
123	Richmond	21,691.32	7,482,861	223,928,465	7,802,443	10,850,727	31,104,756	281,169,252	12,962
124	Roanoke	12,299.11	6,473,617	104,582,792	4,253,346	8,491,580	16,996,175	140,797,510	11,448
126	Staunton	2,619.99	1,474,296	22,658,762	1,028,397	999,190	2,593,103	28,753,748	10,975
127	Suffolk	13,645.22	3,485,233	107,877,194	1,928,738	9,354,940	14,396,398	137,042,504	10,043

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
107	Covington	342,033	17,904	0	256,696	394,275	366,003	0	11,304,369
108	Danville	3,367,522	378,774	771,573	2,684,661	771,556	755,618	0	74,300,512
109	Falls Church	735,599	121,051	34,501	2,247,134	0	109,803	0	37,885,351
110	Fredericksburg	1,332,000	260,285	4,113	1,950,566	73,695	85,409	0	37,025,301
111	Galax	603,121	48,016	15,204	319,130	2,730,996	806,577	0	16,329,197
112	Hampton	10,067,630	498,451	826,731	4,696,413	406,028	1,412,902	0	239,172,367
113	Harrisonburg	3,684,473	382,229	0	830,466	2,334,054	471,597	0	60,720,005
114	Hopewell	2,239,739	94,798	4,735	2,090,259	1,089,749	1,782,388	0	46,450,697
115	Lynchburg	3,344,041	290,334	788,137	1,768,991	118,690	1,829,712	0	98,739,491
116	Martinsville	1,353,388	82,723	0	300,408	0	150,409	0	27,919,066
117	Newport News	13,929,459	2,295,573	1,371,812	7,870,504	11,123,733	14,692,786	0	357,177,510
118	Norfolk	15,135,106	2,324,881	1,790,733	17,843,121	10,945,895	1,722,165	0	383,300,369
119	Norton	186,589	0	0	0	5,260,856	175,912	0	13,238,108
120	Petersburg	2,018,169	366,921	97,297	2,194,236	3,833,271	423,198	0	56,299,279
121	Portsmouth	6,820,185	634,832	1,300,717	4,364,053	8,732,884	821,114	0	174,273,831
122	Radford	588,493	47,621	162,239	178,542	11,023,567	363,726	0	26,637,464
123	Richmond	10,234,914	2,581,661	1,696,609	20,487,841	3,978,138	2,523,475	0	322,671,890
124	Roanoke	5,378,088	811,345	535,193	1,596,026	31,418,287	18,560,621	0	199,097,070
126	Staunton	1,072,273	119,825	0	2,571,836	276,402	641,908	0	33,435,991
127	Suffolk	5,809,930	601,203	647,126	2,418,358	5,613,440	11,952,538	0	164,085,100

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
107	Covington	327,772	11,632,141
108	Danville	5,665,554	79,966,067
109	Falls Church	2,715,789	40,601,141
110	Fredericksburg	1,759,678	38,784,979
111	Galax	2,624,773	18,953,969
112	Hampton	7,181,550	246,353,917
113	Harrisonburg	4,307,344	65,027,350
114	Hopewell	2,089,860	48,540,557
115	Lynchburg	1,721,018	100,460,509
116	Martinsville	510,158	28,429,224
117	Newport News	18,555,516	375,733,026
118	Norfolk	2,929,447	386,229,816
119	Norton	98,110	13,336,219
120	Petersburg	2,019,382	58,318,661
121	Portsmouth	32,410,291	206,684,122
122	Radford	1,769,362	28,406,826
123	Richmond	35,227,435	357,899,325
124	Roanoke	37,495,683	236,592,752
126	Staunton	3,803,904	37,239,895
127	Suffolk	11,822,135	175,907,235

2008-2009 Table 13

Division Number	School Division/ Regional Program	End-of-Year ADM for Determining Cost Per Pupil	Administration	Instruction	Attendance and Health Services	Pupil Transportation Services	Operations and Maintenance Services	Total Cost of Operation Regular Day School	Per-Pupil Expenditure for Operation Regular Day School
128	Virginia Beach	69,648.38	17,019,711	566,668,139	11,194,240	33,570,902	102,535,093	730,988,085	10,495
130	Waynesboro	3,009.23	1,642,974	22,902,778	465,447	852,937	3,149,536	29,013,671	9,642
131	Williamsburg	10,240.03	4,115,354	88,046,434	4,410,865	6,608,040	11,457,721	114,638,412	11,195
132	Winchester	3,749.42	1,937,302	35,355,591	758,047	1,769,039	4,978,933	44,798,912	11,948
134	Fairfax	0.00	0	0	0	0	0	0	
135	Franklin	1,223.16	641,320	12,197,804	213,853	636,297	1,442,689	15,131,963	12,371
136	Chesapeake	39,108.76	9,686,844	331,164,307	6,469,615	24,400,153	45,998,362	417,719,280	10,681
137	Lexington	607.28	327,227	4,707,639	86,830	0	387,697	5,509,393	9,072
138	Emporia	0.00	0	0	0	0	0	0	
139	Salem	3,918.13	1,197,401	31,903,917	1,016,406	1,320,830	3,146,196	38,584,751	9,848
140	Bedford	0.00	0	0	0	0	0	0	
142	Poquoson	2,458.91	1,173,816	17,715,404	415,066	1,057,434	1,930,876	22,292,596	9,066
143	Manassas	6,470.83	3,425,511	63,577,356	1,540,848	4,125,376	9,059,099	81,728,190	12,630
144	Manassas Park	2,456.08	1,714,815	20,710,494	291,294	1,690,644	3,033,453	27,440,700	11,173
TOWNS									
202	Colonial Beach	561.30	642,947	4,679,542	58,804	379,756	636,150	6,397,198	11,397
207	West Point	764.64	335,133	7,135,956	68,984	383,017	1,264,339	9,187,429	12,015

2008-2009 Table 13

Division Number	School Division/ Regional Program	School Food Services	Summer School	Adult Education	Other Educational Programs	Facilities	Debt Service and Transfers	Contingency Reserve	Total Disbursements
128	Virginia Beach	26,180,636	2,715,304	2,199,799	4,582,068	81,886,363	0	0	848,552,255
130	Waynesboro	1,210,195	82,194	148,589	777,155	131,743	3,600,245	0	34,963,793
131	Williamsburg	3,817,805	586,215	505,470	4,291,433	18,707,476	24,809	0	142,571,619
132	Winchester	1,824,499	136,220	14,558	766,001	13,027,539	0	0	60,567,730
134	Fairfax	0	0	0	0	0	0	0	0
135	Franklin	590,545	102,399	32,586	369,497	147,924	708,685	0	17,083,599
136	Chesapeake	11,553,909	2,801,030	928,672	5,736,592	30,298,388	4,064,695	0	473,102,566
137	Lexington	162,283	14,561	0	0	264,754	215,692	0	6,166,682
138	Emporia	0	0	0	0	0	0	0	0
139	Salem	1,643,927	75,383	83,028	203,182	319,138	1,153,911	0	42,063,320
140	Bedford	0	0	0	0	0	0	0	0
142	Poquoson	388,501	30,790	4,969	107,485	12,086	355,373	0	23,191,799
143	Manassas	2,809,521	248,340	13,709	1,100,290	1,098,306	5,897,892	0	92,896,248
144	Manassas Park	1,485,312	101,631	0	401,881	18,992,362	4,374,186	0	52,796,072
	TOWNS								
202	Colonial Beach	244,189	0	0	0	0	110,327	73,059	6,824,773
207	West Point	122,687	32,594	8,002	0	34,061	113,377	0	9,498,150

2008-2009 Table 13

Division Number	School Division/ Regional Program	Total Year End Balances	Total Disbursements and Balances
128	Virginia Beach	129,935,234	978,487,489
130	Waynesboro	1,016,762	35,980,555
131	Williamsburg	4,614,841	147,186,460
132	Winchester	2,014,751	62,582,481
134	Fairfax	0	0
135	Franklin	10,789,184	27,872,784
136	Chesapeake	63,144,694	536,247,260
137	Lexington	554,572	6,721,255
138	Emporia	0	0
139	Salem	3,998,572	46,061,892
140	Bedford	0	0
142	Poquoson	108,607	23,300,406
143	Manassas	5,443,592	98,339,840
144	Manassas Park	4,779,511	57,575,583
TOWNS			
202	Colonial Beach	59,750	6,884,523
207	West Point	0	9,498,150

Table 13 Category Definitions

- The remaining slides list the specific definitions of the Table 13 expenditure categories.
- Total Cost of Operation – Regular Day School
 - Administration
 - District-wide expenditures concerned with establishing and administering policy;
 - Examples include Board, Superintendent, Planning, & Fiscal Services;
 - Expenditures incurred for technology-related activities associated with administration.



Table 13 Category Definitions

- Total Cost of Operation – Regular Day School, continued
 - Instruction
 - Includes classroom instruction, guidance services, social work services, homebound instruction, improvement of instruction, media services, and office of the principal. Does not include summer school or adult education; these reported separately.
 - Expenditures incurred for technology-related activities associated with classroom instruction and instructional support.



Table 13 Category Definitions

- Total Cost of Operation – Regular Day School, continued
 - Attendance & Health Services
 - Represents expenditures for activities that promote and improve attendance at school and those activities relating to health services for public school students and employees. Medical, dental, psychological, psychiatric, and nursing services are included in this category.
 - Expenditures incurred for technology-related activities associated with attendance and health services.
 - Pupil Transportation Services
 - Represents expenditures related to conveying students between home and school, and to and from school activities, as provided by state and federal law. Costs related to vehicle maintenance and the management and monitoring of the transportation process are included in this category.
 - Expenditures incurred for technology-related activities associated with pupil transportation.



Table 13 Category Definitions

- Total Cost of Operation – Regular Day School, continued
 - Operations & Maintenance Services
 - Represents expenditures incurred to keep grounds, buildings, and equipment safe for use and in effective working condition. Costs related to operations management are included in this category.
 - Expenditures incurred for technology-related activities associated with operations and maintenance services.



Table 13 Category Definitions

- Other Disbursements
 - School Food Services
 - Represents expenditures for providing food to students and staff, including preparing and serving meals for school-related activities.
 - Expenditures incurred for technology-related activities associated with school food services.
 - Summer School
 - Represents expenditures incurred for the delivery and improvement of summer school programs.
 - Adult Education
 - Represents expenditures incurred for the delivery of adult education programs.



Table 13 Category Definitions

- Other Disbursements, continued
 - Other Educational Programs
 - Represents expenditures for activities sponsored by the school division that do not involve the delivery of instruction or other ancillary activities for grades K-12 students (such as Head Start and other preschool programs). These activities also include enterprise operations, community service programs and other non-LEA programs.
 - Facilities
 - Represents facilities-related expenditures including acquiring land and buildings, remodeling and constructing buildings, initially installing or extending service systems and other built-in equipment, and improving sites.
 - Expenditures incurred for technology-related activities associated with facilities.



Table 13 Category Definitions

- Other Disbursements, continued
 - Debt Service & Transfers
 - Represents expenditures related to paying the school division's debt, including payments of both principal and interest. Includes transactions that account for transfers between funds or local government entities.
 - Expenditures incurred for technology-related activities associated with debt services and transfers.
 - Contingency Reserve
- Year End Balances
 - Represents balances from all fund sources as reported by school divisions.

