

the House Education Committee formally requested that the department develop a template for all school divisions to use to display expenditure information. In response to this request, the department developed and provided a template to the chairman and Delegate Poindexter prior to commencement of the 2009 General Assembly.

Summary of Major Elements: The template is a spreadsheet containing information already reported in every school division's Annual School Report to the department. A copy of the template is attached. Department staff shared the proposed template with local school division representatives during the 2009 General Assembly.

Superintendent's Recommendation: The Superintendent of Public Instruction recommends that the Board of Education waive first review and approve the proposed template so that it can be distributed to local school divisions. Furthermore, the Board authorizes the Superintendent of Public Instruction to make minor modifications to this template, as may be necessary in the future, to conform to the format of the Annual School Report.

Impact on Resources: The impact on resources for the proposed expenditure template is expected to be minimal.

Timetable for Further Review/Action: Upon approval by the Board of Education, staff will disseminate this information and the template to local school divisions so that they can use this template to make the annual expenditure reports available to the public and post the reports on their Web sites.

**TEMPLATE:
ANNUAL REPORT OF EXPENDITURES**

SCHOOL DIVISION NAME:		
SUMMARY OF EXPENDITURES AND BALANCES – FISCAL YEAR _____		
CLASSIFICATION OF EXPENDITURES:	Fiscal Year _____ Total	PERCENT OF TOTAL EXP.
INSTRUCTION		0.00%
ADMINISTRATION, ATTENDANCE AND HEALTH		0.00%
PUPIL TRANSPORTATION		0.00%
OPERATION AND MAINTENANCE SERVICES		0.00%
SCHOOL FOOD SERVICES AND OTHER NON- INSTRUCTIONAL OPERATIONS		0.00%
FACILITIES		0.00%
DEBT SERVICE AND FUND TRANSFER		0.00%
TECHNOLOGY		0.00%
CONTINGENCY RESERVE		0.00%
TOTAL EXPENDITURES	0.00	0.00%
FISCAL YEAR _____ - BALANCES AT CLOSE OF YEAR		
DESCRIPTION	AMOUNT	
SCHOOL OPERATING FUND		
SCHOOL DEBT FUND		
SCHOOL CONSTRUCTION FUND		
TEXTBOOK FUND		
TEXTBOOK ESCROW FUND		
LOTTERY ESCROW FUND		
SCHOOL CONSTRUCTION ESCROW FUND		
SCHOOL FOOD FUND		
CARRY-OVER STATE FUNDS FROM STATE AGENCIES		
DISTRICT FUNDS		
FEDERAL FUNDS		
OTHER FUNDS		
TOTAL END-OF-YEAR BALANCES	0.00	
TOTAL EXPENDITURES AND BALANCES	0.00	

REVENUES REPORTED IN FISCAL YEAR ____

Fiscal Year ____ Revenues:	
Sales Tax Receipts	
State Funds	
Federal Funds	
City - County Funds	
District Funds	
Other Funds	
Loans, Bonds, etc.	
Total Receipts	0.00

BALANCES AT BEGINNING OF YEAR	AMOUNT
School Operating Fund	
School Debt Fund	
School Construction Fund	
Textbook Fund	
Textbook Escrow Fund	
Lottery Escrow Fund	
School Construction Escrow Fund	
School Food Fund	
Carry-Over State Funds from State Agencies	
District Funds (Capital Outlay and Debt Service)	
Federal Funds	
Other Funds	
Total Balances	0.00
Total Receipts and Balances	0.00

INSTRUCTIONS - TEMPLATE FOR THE ANNUAL REPORT OF EXPENDITURES

- I. The information contained in this sheet is derived from the Annual School Report (ASR) submitted every September by school divisions to the Virginia Department of Education, in accordance with § 22.1-81, Code of Virginia.
- II. The two-sheet template is modeled after the ASR template. To complete the sheet, a school division would need to review its corresponding entries in the Revenues section and Recapitulation section of the ASR and copy the entries into the sheet.
- III. In the Summary and Revenues section, the totals for the following sections will calculate automatically:
 - 1) Total Expenditures;
 - 2) Percent of Total Expenditures;
 - 3) Total End-of-Year Balances; and
 - 4) Total Expenditures and Balances.
- IV. In the Revenues section, the totals for the following sections will calculate automatically: 1) Total Receipts; 2) Total Balances; and 3) Total Receipts and Balances.