

**VIRGINIA BOARD OF EDUCATION
CLASSIFICATION OF EXPENDITURES
8 VAC 20-210**

8 VAC 20-210-10. Classification of expenditures.

The following major classification of expenditures is prescribed for use by local school boards when the division superintendent, with the approval of the school board, prepares the estimate of moneys needed for public schools.

1. Instruction;
2. ~~General Support~~ Administration, attendance and health;
3. ~~Noninstructional Operation~~ Pupil transportation;
4. ~~Other Uses of Funds; and~~ Operation and maintenance;
5. School food services and other nonoperations;
6. Facilities;
7. Debt and fund transfers; and
8. Contingency reserves.