


## Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding sections numbered 22.1-18.2 and 22.1-90.1 as follows:
§22.1-18.2. Annual report to General Assembly on instructional spending.
Beginning on July 1, 2013, the Board shall report annually to the House Committees on Appropriations and Education and the Senate Committees on Finance and Education and Health the percentage of each division's annual operating budget allocated to instructional costs for each fiscal year based on the reports submitted to the Board in accordance with § 22.1-90.1.
§ 22.1-90.1. Annual report to the Board of Education on instructional spending.
A.Each local school board shall report annually to the Board of Education the percentage of its operating budget allocated to instructional costs for each fiscal year.
B. The Board of Education shall include in the annual School Performance Report Card for school divisions the percentage of each division's annual operating budget allocated to instructional costs.
C. For the purpose of these reports, the Superintendent of Public Instruction shall establish a methodology for allocating each school division's expenditures to instructional and non-instructional costs in a manner that is consistent with the funding of the Standards of Quality as approved by the General Assembly. Further, at the discretion of the Superintendent, the Board may also report on other methods of measuring instructional spending such as those used by the U.S. Census Bureau and the U.S. Department of Education.
