Supt’s Memo 086-18  
Attachment A  
April 6, 2018

DATE: January 24, 2018  
TO: Division Superintendents

FROM: Steven M. Constantino, Ed.D., Acting Superintendent of Public Instruction

# SUBJECT: ESSA School-Level Expenditure Reporting Requirement

The federal *Every Student Succeeds Act* (ESSA), which reauthorizes the *Elementary and Secondary Education Act of 1965,* includes a provision that each state education agency (SEA) must include on its annual state report cards (i.e., School Quality Profiles in Virginia) the following information:

*“The per-­pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency* ***and each school*** *in the State for the preceding fiscal year.”*

School divisions will report school-level expenditures for purposes of satisfying this federal requirement beginning with fiscal year 2019 data. In order to satisfy the federal requirement, school divisions must be able to 1) indicate that expenditures are sourced with a.) state or local funds, and b.) federal funds, separately, and 2) identify the location of the expense at the school-level or the central office. The reporting is intended to convey primarily operational expenses so that some expenses, such as debt service and capital, will be excluded from the per pupil expenditure computations that are reported on the school division and school report cards.

A sample illustration is attached for informational purposes showing a possible reporting format of the school-level and central office per pupil expenditures on the school report cards.

The Virginia Department of Education (VDOE) will provide additional information to school divisions on the ESSA per pupil expenditure reporting requirement in a Superintendent’s Memorandum anticipated to be released in March. This information will include the school-level expenditure chart of accounts to be used in reporting school-level expenditures.

At this time, it is expected that school divisions will report school-level expenditures to VDOE after the close of fiscal year 2019 via a standard, tab-delimited file layout.

If you have questions regarding this ESSA reporting requirement, please contact the Budget Office at DOEBUDGETOFFICE@doe.virginia.gov or (804)-225-2025.