# Superintendent’s Memo #262-19

[](http://www.doe.virginia.gov/administrators/index.shtml)  
**COMMONWEALTH of VIRGINIA   
Department of Education**

DATE: November 1, 2019

TO: Division Superintendents

FROM: James F. Lane, Ed.D., 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.”*

During the fiscal year 2019 Annual School Report cycle, school divisions began reporting school-level expenditures for purposes of satisfying this federal requirement. The reporting is primarily intended to convey operational expenses, therefore, some reported expenses such as debt service, capital, school nutrition, non-regular day programs, etc. will be excluded from the per pupil expenditure computations that are reported on the School Quality Profiles. However, all excluded categories of expense will be noted as such on the School Quality Profiles and total excluded costs shown.

Attached is an updated listing of the reporting level (i.e., school-level, district-level, or excluded) for the Annual School Report expenditures that will be used for the per pupil calculations appearing on the School Quality Profiles. The Virginia Department of Education (VDOE) requests that division superintendents and/or designees review the attached document, specifically for expenditures proposed to be excluded from the per-pupil expenditure calculation, and provide feedback to VDOE as we prepare the roll-over of Annual School Report data onto the School Quality Profiles. We request that all feedback be submitted to the VDOE budget office on or before November 15, 2019. Your input will assist VDOE in making final decisions regarding the specific expenditures to be excluded from the per-pupil expenditure calculations appearing on the School Quality Profiles.

VDOE is continuing development of the per pupil expenditure reporting layout to be included on the School Quality Profiles. As a reminder, the initial public release of the school-level per pupil expenditure data on the School Quality Profiles for individual schools will occur in Spring 2020, prior to the required June 30, 2020 deadline. Additional information on specific release timelines and process will be provided at a later date. Pre-release review of data by school divisions is planned.

If you have questions regarding this ESSA reporting requirement, please contact the Budget Office at [DOEBUDGETOFFICE@doe.virginia.gov](file:///\\WCS02021\wellss$\Supt's%20Memos\262-19%20ESSA%20School-Level%20Expenditure%20Reporting%20Requirements\DOEBUDGETOFFICE@doe.virginia.gov) or (804)-225-2025. Thank you for your assistance in this review process.

JFL/CPB/sw

Attachment A: [Proposed Business Rules for School-Level Expenditures Reporting for Federal ESSA School-Level Per Pupil Expenditures Reporting Requirement](http://www.doe.virginia.gov/administrators/superintendents_memos/2019/262-19a.xlsx) (Excel)