



COMMONWEALTH of VIRGINIA
Department of Education

DATE: May 4, 2018
TO: Division Superintendents
FROM: Steven M. Constantino, Ed.D., Acting Superintendent of Public Instruction
SUBJECT: ESSA School-Level Expenditure Reporting Account Code Schema

Beginning with state fiscal year 2019, school divisions will begin reporting school-level expenditures in order to meet the school-level per pupil reporting requirement under the federal *Every Student Succeeds Act* (ESSA). The existing Annual School Report (ASR) expenditures data collection will be modified in order to collect school-level expenditure data from school divisions used to meet the ESSA reporting requirement. Superintendent's Memo 086-18, dated April 6, 2018, provided the school-level expenditure chart of accounts structure that school divisions must use for fiscal year 2019 ASR expenditure reporting towards meeting the ESSA reporting requirement. At the request of school divisions, this memorandum provides additional information on the account code schema and file layout structure that will be used by school divisions in submitting expenditure data for fiscal year 2019 based on the revised expenditure chart of accounts. Due to the volume of data resulting from school-level reporting, the Virginia Department of Education (VDOE) will no longer be able to use an Excel template in collecting expenditure data from school divisions.

Attachment A is an Excel file that serves as a description of the file layout structure. It outlines Record A (descriptors, such as division ID and reporting name) and Record B (including the account code order) items for the expenditure data collection. This structure is similar to other annual VDOE data collections. Attachment A includes the necessary data restrictions for each field in the account code schema.

Attachment B is a 14-record text file example of what the expenditure file to be submitted by school divisions would look like using sample data. Please use the order of data elements shown in Attachment A to identify which codes are in which column fields of the file layout. The sample file uses a fictional school division (ID 100). While the example provided is in a text file format, file submissions from school divisions will not be required to be submitted in this manner; however, the data file to be submitted by school divisions at the completion of fiscal year 2019 must be in a tab delineated format in order to be accepted by VDOE's data base. In order for VDOE's data integrity checks to perform properly, all unique account code combinations should be "rolled up" into a single line item total in the submitted file.

Attachment C is a copy of the chart of accounts business rules provided to school divisions in Superintendent's Memo 086-18 for your reference.

The school-level per pupil expenditure amounts calculated for fiscal year 2019 will not be posted by VDOE to the school report cards (School Quality Profiles in Virginia) until all fiscal year 2019 ASR data is received from school divisions and certified, and following a data review process to be conducted with school divisions prior to the per pupil expenditure data being posted to the School Quality Profiles.

For the fiscal year 2019 Annual School Report, it is anticipated that school divisions will continue to report revenues, full-time equivalent positions, and the supplemental schedules in Excel format; VDOE anticipates transitioning these items to a new reporting format in future years.

If you have questions regarding the ESSA school-level expenditure reporting requirement that will begin with fiscal year 2019 ASR reporting to VDOE, please contact the Budget Office at DOEBUDGETOFFICE@doe.virginia.gov or (804)-225-2025.

SMC/eml

Attachments:

- A. [ESSA School-Level Expenditure Reporting Account Code Schema](#) (XLS)
- B. [Expenditure Data File Example](#) (Word)
- C. [Chart of Accounts](#) (XLS)

Virginia Department of Education © Commonwealth of Virginia, 2018