

**TO: School Business Managers, Treasurers and Other Finance Personnel**

**FROM: IDOE Office of School Finance**

**DATE: October 22, 2018**

**RE: Every Student Succeeds Act (ESSA) Test Report**

Between October 24 – November 16, 2018, the Indiana Department of Education (Department) will afford all Local Education Agencies (LEAs) the opportunity to submit actual Form 9 financial data for the period of July 1, 2018 through November 16, 2018, or the most recent data available, for purposes of having a “preview” of the new detailed ESSA School Building Level Report for LEAs. LEA participation is optional. The submission will be part of a tool that provides the following opportunities for participating LEAs:

1. Previewing expenditures at the school building level report by individual school building as well as at the school corporation level;
2. Determining whether or not the LEA is properly coding expenditures at the school building level;
3. Implementing any noted changes with respect to coding expenditures at the school building level prior to submission of July through December 2018 Form 9 Financial data in January 2019;
4. Analyzing the report to determine the effect of the per pupil expenditures at each school building; and
5. Beginning to develop internal communication tools and methods to properly share information about the report being released in the fall of 2019.

**LEA Submission Process:**

In order to submit Test Data, school corporations should send their Form 9 financial data file, which includes all sections normally submitted at the end of each six month period. The updated Form 9 file format, including the school building number and subcategory, should be used. The test data file can either be in .txt or .csv format as is consistent with a usual Form 9 data submission. The file should contain fields one through eight to meet requirements of the new reporting format. School corporations are encouraged to test their file for readability by using the Optional Error Review “Test a File” button in DOE Online in the Form 9 Submission section. Please note that if the period has not yet been finalized, fund balance error messages will be received when testing a file and can be ignored for the purposes of the test. Once the file is error-free (with the exception of fund balance errors) upon test upload, the file may be sent to Department staff. Between October 24 and November 16, please email the file to [Form9@doe.in.gov](mailto:Form9@doe.in.gov). Do not send a file containing only expenditure data.

**Department Review Process**

The Department will upload the financial data into our DOE Online staging area established to populate the report. Department staff will not validate or correct the data file but feed the various expenditure lines into the Sample Report. The Department will email the draft report back to the school contact for internal review. Department staff will bring obvious errors to the contact’s attention but anticipate

participating school corporations will conduct their own thorough review of the data. The Department plans to generate one output per participating school corporation during the testing period.

### **LEA Review Process**

It is the school corporation's responsibility to review the information on the report which was populated using the school corporation's test Form 9 financial data. When reviewing the draft report, schools can refer to the ESSA Form 9 Guidance document distributed by the Department, Appendix A, to view the specifics of the expenditure mapping performed during creation of the report.

If the expenditures per pupil at a particular school building appear to be higher or lower than anticipated some initial points to consider might include:

1. Are there special programs in that building?
2. Could there be a coding issue?
3. Should certain expenditures have been allocated to more than one school building?
4. Does the report accurately reflect the programs and services provided in each building?

LEA participation in this process should provide ample opportunity to evaluate report output against expectations, preview preliminary results and better understand the flow of data before actual reports are released in the fall of 2019.

Additional information about Form 9 changes related to ESSA can be found in the Finance Community of the Learning Connection under Files and Bookmarks > ESSA. Please email questions regarding this memorandum to [Form9@doe.in.gov](mailto:Form9@doe.in.gov).