

Report to the Governor and the General Assembly of Virginia

State Spending on the K-12 Standards of Quality: 2018 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K-12 Standards of Quality: 2018 Update

WHAT WE FOUND

- In FY18 the state spent about \$6 billion to fund Virginia’s constitutionally mandated K-12 standards of quality (SOQ). This equates to \$4,806, on average, for each of the state’s 1.25 million elementary and secondary school students.
- Total state SOQ spending in FY18 was 1.4 percent more than in FY17.
- State SOQ spending per student in FY18 was 1.1 percent more than in FY17.
- Fairfax County has by far the most K-12 students and received the most SOQ funds, about \$606 million, in FY18.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$7,773.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,416.

WHY WE DID THIS STUDY

The Code of Virginia requires JLARC to report on the state expenditure provided to each locality for an educational program that meets the Standards of Quality (§ 22.1-97).

ABOUT VIRGINIA’S K-12 STANDARDS OF QUALITY

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to prescribe standards governing the quality of education that school divisions must provide. These standards of quality apply to various aspects of K-12 education, including the type and minimum number of staff resources in each school division. The state and its localities share the responsibility to provide school divisions with funds to meet the standards.

State Spending on the K-12 Standards of Quality: 2018 Update

The Code of Virginia requires the Joint Legislative Audit and Review Commission (JLARC) to report on “the state expenditure provided each locality for an educational program meeting the Standards of Quality” (§ 22.1-97). The Virginia Department of Education (VDOE) is required to produce a similar report each year detailing local expenditures. (See Appendix A, report mandate.)

State and localities both provide funds for school divisions to meet the standards of quality

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to set standards governing the quality of education that school divisions must provide. These standards of quality (SOQ) apply to various aspects of K-12 education, including the type and minimum number of staff resources in each school division. The Constitution stipulates:

Standards of quality for the several school divisions shall be determined and prescribed from time to time by the Board of Education, subject to revision only by the General Assembly. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. (Constitution of Virginia, Article VIII, Section 2)

There are two key steps in the process of funding K-12 education. First, the state determines the costs that localities incur by meeting the standards of quality. These costs have several primary components, including number of staff needed to meet the standards and the costs of employing these staff. Various methodologies are used to calculate instructional and support staffing levels and costs. The methodologies may change over time as directed through the Appropriation Act.

The second step is calculating the state’s share of the costs that were determined in the first step. The state’s share consists of (1) sales tax revenue that is generated and appropriated by the state for public education purposes and (2) payment of a share of remaining K-12 SOQ costs after the sales tax funds and other applicable deductions are made. Since FY93, the state’s aggregate share has been 55 percent. The state’s actual share varies by locality based on each locality’s ability to pay, as measured through the “local composite index.” The index compares the size of a locality’s tax base (relative to local population and number of students in public school) to the collective

statewide size of local tax bases (relative to statewide population and number of students in public school).

The local composite index is calculated every two years to measure a locality's ability to pay relative to other localities.

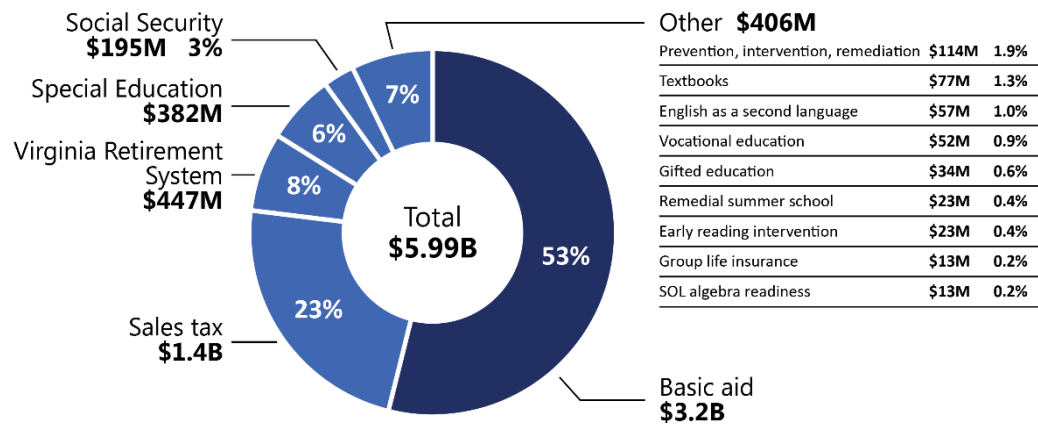
The index considers property value, adjusted gross income, taxable retail sales, and the student and total population in each division.

Localities are required to provide the remaining education funds, beyond the state share, to meet the K-12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically provide additional funds beyond the required minimum.

State spent \$6 billion on the K-12 SOQ in FY18

For FY18, Virginia school divisions collectively spent \$5.99 billion in state K-12 SOQ funds, or \$4,806 for each of the 1,246,931 elementary and secondary school students in Virginia. (See Appendix B for state K-12 SOQ spending in each school division and per student.) Two SOQ accounts funded three-fourths of total state SOQ spending: basic aid and sales tax (Figure 1). Fifty-three percent of total state spending on the SOQ was through the basic aid account, which can be used for a variety of purposes (in particular, school division employee compensation for positions required under the SOQ) to provide a basic education program. Twenty-three percent of total state SOQ spending was funded through state sales tax revenue collected for educational purposes.

FIGURE 1
Basic aid accounted for about 53 percent of total state K-12 SOQ spending (FY18)



SOURCE: VDOE data on state K-12 SOQ payments to school divisions, FY18.

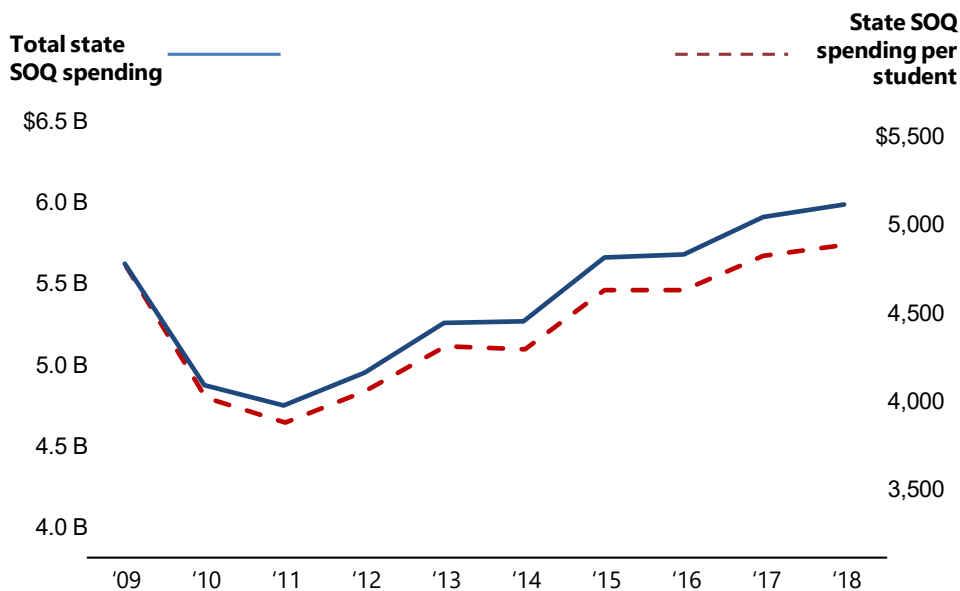
NOTE: K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Early reading intervention and SOL algebra readiness were funded with lottery funds in FY18. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts because items are included in Standard 2 of the SOQ.

State K-12 SOQ spending and spending per student increased slightly over previous year

State SOQ spending increased by 1.4 percent from FY17 to FY18, from \$5.91 to \$5.99 billion. This is the seventh consecutive annual increase, reflecting a general upward trend as revenues have recovered from the Great Recession. (Figure 2). Contributions to the Virginia Retirement System accounted for more than half of the total increase, (\$46 million), reflecting the General Assembly’s established schedule to fully fund the recommended contributions by FY19.

State K-12 SOQ spending per student increased by 1.1 percent from FY17 to FY18, from \$4,754 in FY17 to \$4,806 in FY18. This represented a statewide increase in spending per student of \$52. The total number of students statewide increased by 0.3 percent, or 3,213 students.

FIGURE 2
Total state SOQ spending increased by one percent from FY17 to FY18



SOURCE: VDOE data on state K-12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2018. JLARC state SOQ spending reports, 2009-2018.

NOTE: Not adjusted for inflation. State SOQ spending only. Excludes local “required minimum effort” spending and additional local spending.

Over the longer term, the growth in state K-12 SOQ spending per student has not kept pace with inflation as measured by the Consumer Price Index (sidebar). Adjusted for inflation, state SOQ spending per student was \$649 less in FY18 than in FY09, in part because of the decrease in SOQ spending during the recession years (FY10 through FY12).

To measure inflation and K-12 education spending, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U) to adjust SOQ spending for inflation between FY09 and FY18.

State K-12 SOQ spending in each school division is driven by number of students and local ability to pay

State K-12 SOQ spending in each school division is partially driven by the number of students included in the average daily membership of each division. About 49 percent of all state SOQ spending was for 10 school divisions. These 10 divisions had about 52 percent of the state’s total average daily membership of elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY18, because it had by far the most students (Table 1). In FY18, Loudoun County surpassed Virginia Beach as the third largest school division in terms of total state SOQ spending.

TABLE 1
Ten divisions account for nearly half of total state K-12 SOQ spending

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax (Co.)	\$605,621,896	180,295	\$3,359
2	Prince William	451,944,801	87,313	5,176
3	Loudoun	325,607,979	80,271	4,056
4	Virginia Beach	323,050,175	67,091	4,815
5	Chesterfield	306,987,317	60,061	5,111
6	Henrico	240,425,484	50,284	4,781
7	Chesapeake	214,248,826	39,613	5,409
8	Norfolk	157,903,552	28,432	5,554
9	Newport News	156,789,282	26,873	5,835
10	Stafford	147,084,661	28,487	5,163
Top 10 totals		\$2,929,663,973	648,719	
Top 10 as % of total		48.9%	52.0%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2018

State K-12 SOQ spending in each school division is also partially driven by each locality’s composite index score. The local composite index is used to determine local ability to pay, and state funding is allocated accordingly. Localities with a lower score on the local composite index—indicating a lower ability to pay—receive more state funding. Localities with a higher score receive less. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For Lee County, the locality with the lowest local composite index score, currently 0.1701, the state funds more than 80 percent of total SOQ spending.

In FY18, Lee County received \$7,773 per student in state K-12 SOQ funds. In contrast, Falls Church, Arlington, Alexandria, Fairfax (City), and Goochland were among

those with the highest possible local composite index, and each received less than \$2,700 per student in state SOQ funds (Table 2). (See Appendix B for K-12 SOQ spending per student and local composite index for each division.)

TABLE 2
State K-12 SOQ spending per student ranged from \$7,773 to \$2,416

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Lee	\$7,773	0.1701	Falls Church	\$2,416	0.8000
Westmoreland	7,459	0.4557	Arlington	2,463	0.8000
Scott	7,122	0.1888	Alexandria	2,560	0.8000
Brunswick	6,964	0.2808	Fairfax (City)	2,560	0.8000
Buena Vista	6,834	0.1773	Goochland	2,632	0.8000
Sussex	6,717	0.3481	Williamsburg	2,633	0.7747
Charlotte	6,695	0.2539	Bath	2,921	0.8000
Nottoway	6,663	0.2366	Surry	2,945	0.8000
Franklin (City)	6,638	0.2930	Northumberland	2,961	0.7542
Greensville	6,560	0.2236	Lancaster	3,040	0.7566

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2018; calculation of local composite index 2016-2018.

Appendix A: Study mandate

§ 22.1-97. Calculation and reporting of required local expenditures; procedure if locality fails to appropriate sufficient educational funds.

A. The Department of Education shall collect annually the data necessary to make calculations and reports required by this subsection.

At the beginning of each school year, the Department shall make calculations to ensure that each school division has appropriated sufficient funds to support its estimated required local expenditure for providing an educational program meeting the prescribed Standards of Quality, required by Article VIII of the Constitution of Virginia and Chapter 13.2 (§ 22.1-253.13:1 et seq.) of this title. At the conclusion of the school year, the Department shall make calculations to verify whether the locality has provided the required expenditure, based on average daily membership as of March 31 of the relevant school year.

The Department shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the results of such calculations and the degree to which each school division has met, failed to meet, or surpassed its required expenditure.

The Joint Legislative Audit and Review Commission shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the state expenditure provided each locality for an educational program meeting the Standards of Quality.

The Department and the Joint Legislative Audit and Review Commission shall coordinate to ensure that their respective reports are based upon comparable data and are delivered together, or as closely following one another as practicable, to the appropriate standing committees.

Appendix B: State SOQ spending by division

	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Statewide totals	\$3,179,476,032	\$1,383,208,413	\$1,430,520,443	\$5,993,204,888	\$4,806	n.a.
Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	15,640,752	4,994,997	8,208,110	28,843,859	5,749	0.3462
Albemarle	21,445,858	16,364,830	9,444,828	47,255,516	3,498	0.6394
Alleghany	7,239,301	2,343,354	3,375,921	12,958,576	6,261	0.2423
Amelia	5,476,750	2,097,424	2,522,626	10,096,800	5,811	0.3182
Amherst	11,977,526	4,966,013	5,895,426	22,838,964	5,906	0.3132
Appomattox	7,277,403	2,491,790	3,164,182	12,933,375	5,935	0.2917
Arlington	24,243,426	26,332,866	12,842,562	63,418,854	2,463	0.8000
Augusta	28,907,218	11,595,560	9,770,787	50,273,566	5,058	0.3508
Bath	629,815	596,378	283,257	1,509,450	2,921	0.8000
Bedford (Co.)	27,722,302	12,750,549	11,792,861	52,265,712	5,525	0.3132
Bland	2,454,889	858,995	1,001,415	4,315,300	5,971	0.3002
Botetourt	12,596,674	5,609,820	5,344,787	23,551,281	5,179	0.3766
Brunswick	5,254,923	2,304,708	3,298,934	10,858,564	6,964	0.2808
Buchanan	8,694,880	3,178,635	5,129,317	17,002,832	6,235	0.3171
Buckingham	6,446,043	2,318,761	3,146,750	11,911,553	6,108	0.3405
Campbell	23,541,582	8,784,063	10,278,946	42,604,591	5,587	0.2746
Caroline	12,531,047	5,054,723	5,541,512	23,127,282	5,623	0.3258
Carroll	11,734,911	4,465,371	5,800,128	22,000,410	6,092	0.2722
Charles City	1,567,797	945,071	840,291	3,353,159	5,530	0.4910
Charlotte	6,554,236	2,056,144	3,264,397	11,874,776	6,695	0.2539
Chesterfield	174,764,793	63,499,790	68,722,735	306,987,317	5,111	0.3510
Clarke	4,205,180	2,347,745	1,757,535	8,310,460	4,303	0.5437
Craig	1,985,447	786,095	983,705	3,755,246	6,472	0.3026
Culpeper	22,648,050	9,234,640	9,924,455	41,807,145	5,257	0.3576
Cumberland	4,379,467	1,565,164	1,958,062	7,902,693	6,378	0.2817
Dickenson	7,000,536	2,369,703	3,390,488	12,760,727	6,385	0.2700
Dinwiddie	14,415,045	4,632,252	6,422,859	25,470,155	5,981	0.2777
Essex	3,618,472	1,696,033	1,771,259	7,085,765	5,326	0.4316
Fairfax (Co.)	271,756,893	197,395,926	136,469,076	605,621,896	3,359	0.6844
Fauquier	21,564,831	12,561,711	9,668,123	43,794,664	3,998	0.5827

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	5,964,233	2,429,429	2,637,240	11,030,901	5,596	0.3402
Fluvanna	9,840,232	4,283,559	3,721,340	17,845,131	5,140	0.3759
Franklin	18,617,347	8,576,780	8,943,705	36,137,831	5,269	0.3948
Frederick	37,953,504	14,693,390	16,205,317	68,852,211	5,160	0.3889
Giles	7,699,160	2,768,460	3,696,541	14,164,161	5,935	0.2740
Gloucester	14,836,329	5,877,707	6,019,316	26,733,352	5,072	0.3730
Goochland	2,270,753	3,407,876	1,034,204	6,712,832	2,632	0.8000
Grayson	5,008,216	2,122,017	2,493,845	9,624,078	6,370	0.3338
Greene	8,994,751	3,592,322	4,071,549	16,658,623	5,585	0.3281
Greensville	4,368,230	1,423,754	2,197,850	7,989,834	6,560	0.2236
Halifax	15,400,272	5,779,336	9,073,484	30,253,092	6,406	0.3024
Hanover	45,805,681	19,229,904	19,196,402	84,231,988	4,782	0.4285
Henrico	127,175,484	55,591,411	57,658,590	240,425,484	4,781	0.4158
Henry	23,838,692	7,961,079	11,269,400	43,069,171	6,113	0.2331
Highland	339,288	236,268	136,266	711,822	3,688	0.8000
Isle of Wight	14,770,620	6,193,902	5,902,370	26,866,892	5,033	0.4011
James City	20,350,807	11,777,372	8,331,723	40,459,903	3,882	0.5641
King George	12,988,316	4,800,889	4,959,433	22,748,638	5,214	0.3664
King and Queen	2,291,074	1,062,765	1,258,374	4,612,214	5,965	0.4154
King William	7,454,990	2,893,181	2,900,589	13,248,759	6,098	0.3120
Lancaster	1,230,958	1,290,250	708,452	3,229,660	3,040	0.7566
Lee	12,786,335	3,629,212	7,319,764	23,735,310	7,773	0.1701
Loudoun	174,924,569	80,819,352	69,864,058	325,607,979	4,056	0.5497
Louisa	10,010,729	5,333,150	4,560,528	19,904,406	4,231	0.5436
Lunenburg	5,145,094	1,782,986	2,505,788	9,433,869	6,544	0.2434
Madison	4,409,280	2,158,907	2,014,402	8,582,589	5,129	0.4411
Mathews	2,548,713	1,208,566	1,240,270	4,997,549	4,646	0.5232
Mecklenburg	12,338,357	4,648,940	5,872,663	22,859,959	5,571	0.3491
Middlesex	2,099,160	1,317,478	861,982	4,278,620	3,583	0.6336
Montgomery	26,547,658	11,593,804	11,857,317	49,998,779	5,188	0.3832
Nelson	3,549,879	2,169,447	1,668,446	7,387,772	4,117	0.5933
New Kent	8,707,964	3,393,823	3,309,682	15,411,469	4,880	0.4152
Northampton	3,890,312	1,772,447	2,011,059	7,673,817	5,021	0.4913
Northumberland	1,447,966	1,489,628	667,508	3,605,103	2,961	0.7542
Nottoway	7,134,323	2,259,913	3,651,627	13,045,863	6,663	0.2366
Orange	13,415,345	5,529,893	5,425,025	24,370,263	5,135	0.3811
Page	10,647,252	3,746,028	4,351,199	18,744,479	5,797	0.2960

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Patrick	9,619,123	2,701,708	4,544,784	16,865,615	6,516	0.2479
Pittsylvania	28,938,362	10,109,446	14,548,369	53,596,176	6,218	0.2410
Powhatan	11,751,612	4,627,860	4,370,152	20,749,624	4,917	0.4033
Prince Edward	5,940,363	2,958,177	3,222,595	12,121,134	6,158	0.3377
Prince George	21,838,804	6,063,911	8,771,951	36,674,665	5,926	0.2454
Prince William	259,954,479	89,909,948	102,080,374	451,944,801	5,176	0.3848
Pulaski	12,650,538	4,777,174	6,055,421	23,483,134	5,850	0.3105
Rappahannock	1,129,594	1,046,956	456,086	2,632,635	3,220	0.7398
Richmond (Co.)	4,301,089	1,202,418	2,052,538	7,556,045	5,924	0.3180
Roanoke (Co.)	39,495,891	15,308,213	18,107,128	72,911,232	5,291	0.3587
Rockbridge	7,348,455	3,043,373	2,987,098	13,378,927	5,197	0.4522
Rockingham	31,875,928	13,707,916	12,810,750	58,394,594	5,189	0.3561
Russell	12,666,560	4,222,077	5,903,552	22,792,189	6,280	0.2375
Scott	13,950,560	3,320,922	7,167,629	24,439,112	7,122	0.1888
Shenandoah	16,488,550	6,892,165	7,384,044	30,764,759	5,292	0.3663
Smyth	15,187,238	4,802,645	7,209,547	27,199,430	6,449	0.2136
Southampton	9,596,550	2,711,369	3,528,212	15,836,131	6,003	0.2856
Spotsylvania	68,869,116	25,538,866	28,443,057	122,851,040	5,299	0.3617
Stafford	85,308,991	29,231,317	32,544,354	147,084,661	5,163	0.3445
Surry	739,765	966,150	447,432	2,153,347	2,945	0.8000
Sussex	3,512,510	1,380,717	1,954,260	6,847,487	6,717	0.3481
Tazewell	17,996,875	6,593,537	8,843,778	33,434,190	5,943	0.2745
Warren	13,619,184	6,587,388	5,952,287	26,158,859	4,954	0.4043
Washington	19,970,724	7,814,399	8,536,566	36,321,690	5,204	0.3494
Westmoreland	6,671,151	2,405,714	2,251,100	11,327,965	7,459	0.4557
Wise	18,385,581	5,931,285	8,040,049	32,356,915	5,804	0.2669
Wythe	12,499,312	4,479,424	4,905,797	21,884,533	5,472	0.3122
York	34,706,077	13,606,031	12,773,400	61,085,508	4,844	0.3905
Alexandria	13,539,259	17,078,902	7,747,270	38,365,432	2,560	0.8000
Bristol	6,243,424	2,814,132	3,375,297	12,432,853	5,763	0.3043
Buena Vista	3,234,018	1,072,427	1,793,661	6,100,106	6,834	0.1773
Charlottesville	6,347,777	5,019,590	3,147,347	14,514,714	3,464	0.6467
Colonial Heights	7,027,011	2,893,181	3,645,303	13,565,495	4,917	0.4182
Covington	3,234,931	972,299	1,741,942	5,949,172	6,188	0.2803
Danville	17,127,694	6,635,696	9,368,078	33,131,468	6,003	0.2629
Falls Church	2,459,846	2,765,825	1,072,974	6,298,644	2,416	0.8000
Fredericksburg	6,668,774	3,558,068	3,026,128	13,252,970	3,898	0.6071

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Galax	4,019,979	1,214,715	2,151,665	7,386,358	6,007	0.2609
Hampton	57,707,540	21,685,683	28,375,560	107,768,783	5,668	0.2773
Harrisonburg	16,721,602	5,888,247	8,440,598	31,050,447	5,274	0.3855
Hopewell	13,383,982	4,157,960	7,392,296	24,934,238	6,270	0.2108
Lynchburg	21,775,461	10,654,881	11,068,983	43,499,325	5,452	0.3630
Martinsville	6,338,051	2,200,188	3,755,330	12,293,568	6,491	0.2111
Newport News	85,292,484	29,825,938	41,670,860	156,789,282	5,835	0.2821
Norfolk	84,532,306	32,661,150	40,710,096	157,903,552	5,554	0.2988
Norton	2,436,496	743,936	1,127,864	4,308,296	5,623	0.2857
Petersburg	12,260,587	4,484,694	7,458,711	24,203,993	6,474	0.2365
Portsmouth	42,686,523	15,454,013	20,090,091	78,230,628	5,805	0.2506
Radford	5,156,797	1,674,075	2,511,829	9,342,701	5,941	0.2512
Richmond (City)	54,672,110	26,329,353	37,082,813	118,084,276	5,145	0.4758
Roanoke (City)	36,786,196	15,196,666	19,738,388	71,721,250	5,593	0.3443
Staunton	6,687,055	3,415,781	2,952,041	13,054,877	5,093	0.3827
Suffolk	38,882,644	16,849,661	18,088,509	73,820,815	5,356	0.3409
Virginia Beach	178,412,666	74,022,923	70,614,585	323,050,175	4,815	0.3925
Waynesboro	7,818,858	3,589,688	3,552,265	14,960,810	5,099	0.3556
Williamsburg	1,030,188	1,147,084	451,473	2,628,745	2,633	0.7747
Winchester	10,602,403	4,325,718	5,366,843	20,294,965	4,867	0.4326
Fairfax (City)	2,938,524	3,455,305	1,488,673	7,882,503	2,560	0.8000
Franklin (City)	3,102,220	1,486,115	2,265,797	6,854,132	6,638	0.2930
Chesapeake	117,907,768	44,117,058	52,224,000	214,248,826	5,409	0.3439
Lexington	1,785,939	649,077	691,403	3,126,419	4,739	0.4054
Emporia	3,729,018	1,177,825	1,768,174	6,675,017	6,532	0.2163
Salem	10,611,221	3,832,982	4,447,302	18,891,505	4,879	0.3704
Poquoson	5,601,961	2,358,285	2,450,780	10,411,026	4,969	0.3797
Manassas	22,884,424	7,723,054	11,817,728	42,425,206	5,717	0.3582
Manassas Park	12,922,021	3,090,803	6,176,958	22,189,782	6,266	0.2676
Colonial Beach	1,990,916	--	1,068,824	3,059,740	5,113	0.3402
West Point	2,824,455	--	1,097,052	3,921,506	4,969	0.2422

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2018; calculation of local composite index 2016-2018.

NOTE: Divisions shown in order of school division number. K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Early reading intervention and SOL algebra readiness were funded with lottery funds in FY18. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts because items are included in Standard 2 of the SOQ.



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