

# ESEA Maintenance of Effort and Title I Comparability Requirements

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WASBO  
FEDERAL FUNDING  
CONFERENCE

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## MOE: Definition & Purpose

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- A year-by-year analysis to ensure LEAs are supporting core education in Title I schools
- An LEA may receive its full allocation of Title I, Part A funds if the State determines the LEA has maintained its fiscal effort

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## MOE: Definition & Purpose

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- LEAs demonstrate MOE by either the combined fiscal effort per student OR the aggregate expenditures (non-federal funds) of the LEA for the preceding fiscal year was not less than 90% of combined fiscal effort or aggregate expenditure for the second preceding fiscal year

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## MOE: Calculations

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- The annual financial report (PI-1505) is used to determine MOE
- Amount from preceding year must not be less than 90 percent of the second preceding year
- Example: To receive funds available July 2015, DPI will compare 2013-14 school year expenditures to 2012-13 school year expenditures

Slide adapted from Brustein and Manasevit Fall 2012 Forum

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## Annual Report

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2/15/2015

## Per Student

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2/15/2015

## MOE: Consequences for Failure

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- The state must reduce amount of allocation in the exact proportion by which LEA fails to maintain effort below 90 percent
- Reduction applies all applicable ESEA programs that are still funded by USDE (not just Title I)



Slide adapted from Brustein and Manasevit Fall 2012 Forum

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## MOE: Example

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Analysis for 2014-15 Funds	Aggregate Expenditures	Amount per Student
2011-12 Actual Amount	\$1,000,000	\$6,100
90% of 2011-12 Amount	\$900,000	\$5,490
2012-13 Actual Amount	\$950,000	\$5,495
Difference	\$50,000	\$5
Percent Reduction in Award for 2014-15	0%	0%

Maintenance of Effort was met.

Slide adapted from Brustein and Manasevit Fall 2012 Forum

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## MOE: Example

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Analysis for 2014-15 Funds	Aggregate Expenditures	Amount per Student
2011-12 Actual Amount	\$1,000,000	\$6,100
90% of 2011-12 Amount	\$900,000	\$5,490
2012-13 Actual Amount	\$850,000	\$5,200
Difference (Shortfall)	<\$50,000>	<\$290>
Percent Shortfall/ Reduction in Award for 2014-15	-5.6%	-5.3%

**The LEA's awards under ESEA for 2014-15 will be reduced by 5.3%.**

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## MOE: Example

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Analysis for 2014-15 Funds	Aggregate Expenditures	Amount per Student
2011-12 Actual Amount	\$1,000,000	\$6,100
90% of 2011-12 Amount	\$900,000	\$5,490
2012-13 Actual Amount	\$890,000	\$5,495
Difference	<\$10,000>	\$5
Percent Reduction in Award for 2014-15	-1.11%	0%

**Maintenance of Effort was met.**

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## MOE: Waivers

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- USDE Secretary may waive if:
  - There are exceptional or uncontrollable circumstances such as natural disaster OR
  - Precipitous decline in financial resources of the LEA
- Waivers in Wisconsin
  - DPI will contact LEAs if MOE is not met
  - LEAs will notify DPI if they want to request a waiver
  - DPI will request waivers on behalf of all LEAs needing waivers
  - DPI will notify LEAs if waivers are granted or not

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## Maintenance of Effort

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**QUESTIONS???**

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## Title I Comparability Requirement

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## Definition

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- An LEA may receive Title I, Part A funds only if it uses state and local funds to provide services in Title I schools that, taken as a whole, are at least comparable to the services provided in non-Title I schools
- If all schools in a grade span within the LEA are Title I schools, all schools must be “substantially comparable”

ESEA Section 1120A(c)

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## Timing

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- LEAs must determine comparability ***annually***
  - DPI is only required to collect comparability data at least once every two years
- Comparability is completed in the fall because LEAs need to review current-year resources and ***make adjustments*** for the current year as necessary

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## Required LEAs

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- Comparability is determined on a grade span-by-grade span basis
- If an LEA has at least one non-Title I school and at least one Title I school within a grade span, the LEA must demonstrate comparability for that grade span
- If an LEA has more than one Title I school at the same grade span (even without the presence of a non-Title I school), the LEA must demonstrate comparability for that grade span

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## Grade Spans

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- **Elementary**
  - PK – 5
  - K – 8
- **High**
  - 9 – 12
  - 9 – 10
  - 11 – 12
- **Middle**
  - 6 – 8
  - 6 – 9



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## Exemptions

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- **LEAs are exempt if there is only one school per grade span (nothing to compare)**
  - Example: Phelps School District has two schools, a 4K – 8 and 9 – 12. Phelps School District is exempt from completing the comparability report.
- **Schools are exempt if the a school has fewer than 100 students**



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## Required LEAs Q and A

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A district consists of

- One elementary school (Title I Schoolwide)
- One middle school (Title I Targeted Assistance)
- One high school (Non-Title I)

Is this district required to complete the Comparability Report?



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## Required LEAs Q and A

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**A  
N  
S  
W  
E  
R**

**No, this district is exempt because there is only one school per grade span**

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## Required LEAs Q and A

21

A district consists of

- One elementary school (Title I Schoolwide)
- One middle school (Title I Schoolwide)
- One high school (Title I Schoolwide)

Is this district required to complete the Comparability Report?



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## Required LEAs Q and A

22

A  
N  
S  
W  
E  
R

No, this district is exempt because there is only one school per grade span

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## Required LEAs Q and A

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A district has

- Three elementary schools (all Title I Schoolwide)
- One middle school (Title I Targeted Assistance)
- One high school (Non-Title I)

Is this district required to complete the Comparability Report?



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## Required LEAs Q and A

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A  
N  
S  
W  
E  
R

Yes, the district is required to complete the comparability report to demonstrate comparability among the ***elementary schools only***

The district is not required to complete the comparability report for the middle school because there is no other school in that grade span to compare it to

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## Required LEAs Q and A

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A district has four schools:

- Two elementary schools: PK – 2 and 3 – 5
- One middle school: 6 – 8, and a
- One high school: 9 – 12.
- The two elementary schools receive Title I funds

Is this district required to complete the Comparability Report?



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## Required LEAs Q and A

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**A** No, because the grade spans do not overlap  
**N**  
**S** BUT, if the district had two PK – 2  
**W** schools and two 3-5 schools that  
**E** received Title I funds, then the  
**R** district would be required to complete comparability for each grade span

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## Required LEAs Q and A

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A district has four schools:

- One elementary school: PK – 5 (TI Schoolwide)
- One middle school: 6 – 8 (TI Schoolwide)
- One high school: 9 – 12 (TI TAS)
- One alternative high school: 9 – 12 (Non-Title I)

Is this district required to complete the Comparability Report for the high school?



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## Required LEAs Q and A

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**A** Only if the district entered an  
**N** enrollment greater than 100  
**S** students for the alternative high  
**W** school in the Title I application.  
**E** This district would be exempt from  
**R** the comparability report if the alternative high school has less than 100 students.

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## Web-based Comparability Report

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- Log in into the LEA's ESEA Application
  - Same user credentials as the application
- Submit the Title I application before completing the comparability report
- If an LEA is exempt from comparability, the link will state "N/A Exempt." No action is required
- Click the comparability report's "Enter Data" link on the ESEA Main Menu to complete the report

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## Screenshot: Exempt LEA

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Help	LEA Data (Click on link below to see data)	Required Action	Due Date
?	2012-2013 End of Year Report	N/A (Report Submitted)	03/15/2013
?	2013-2014 Comparability Report	N/A (Exempt)	11/20/2013

Required Documents

Help: Click on link below to enter required information

- ESRA Contact Information
- Other Required Contacts
- Assurances/Declaration
- Private School Affirmations
- Application Requirements Checklist

Screenshots are hypothetical

## Screenshot: Exempt LEA

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Help	LEA Data (Click on link below to see data)	Required Action	Due Date
?	2013-2014 End of Year Report	N/A (Report Submitted)	03/15/2013
?	2013-2014 Comparability Report	N/A (Exempt)	11/20/2013

Required Documents

Help: Click on link below to enter required information

- ESRA Contact Information
- Other Required Contacts
- Assurances/Declaration
- Private School Affirmations
- Application Requirements Checklist

Screenshots are hypothetical

## Screenshot: Required LEA

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Help	LEA Data (Click on link below to see data)	Required Action	Due Date
?	2013-2014 End of Year Report	N/A (Report Submitted)	03/15/2013
?	2014-2015 Comparability Report	Enter Data	02/29/2014

Required Documents

Help: Click on link below to enter required information

- ESRA Contact Information
- Other Required Contacts
- Assurances/Declaration
- Private School Affirmations
- Application Requirements Checklist

Screenshots are hypothetical



## Determining Comparability

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- LEAs should use current-year data
- LEAs should **not** include federal resources in the calculations
- LEAs *may* exclude state/local funds expended for:
  - Language instruction for LEP students;
  - Excess costs of providing services to students with disabilities;
  - Staff salary differentials for years of employment; and
  - Supplemental programs that meet the intent and purpose of Title I (for example, SAGE)

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## Determining Comparability

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Non-Title I Title I Elementary

Criteria for Demonstrating Comparability:

	1.	2.	3.	4.	5.	6.	7.	8.
	Grades Enrolled	FTE Staff	Student/Staff Ratio	Total Budgeted for Instr. Staff Excludes Admin. Longevity	Average per Enroll Amount for Instr. Staff	Total Budgeted for Instr. Staff Excludes Admin. Longevity	Average per Enroll Amount for Instr. Staff	Total Budgeted for Instr. Staff Excludes Admin. Longevity
School:								
(0100) A C Kiefer Educational Center	K-12	124	0	0.00	0.00	0	0.00	0.00
(0120) Hewitt Texas Elementary	K-12	124	0	0.00	0.00	0	0.00	0.00
(0140) South Houston Elementary	K-12	124	0	0.00	0.00	0	0.00	0.00
(0160) Wardsville-Henderson Charter	K-12	124	0	0.00	0.00	0	0.00	0.00
(0180) Maine Elementary	K-12	124	0	0.00	0.00	0	0.00	0.00
(0200) Rite-Hour Elementary	K-12	124	0	0.00	0.00	0	0.00	0.00
(0220) Shafter Elementary	K-12	124	0	0.00	0.00	0	0.00	0.00

LEAs need to be comparable in **ONE** option only.

Screenshots are hypothetical

## Definition of Instructional Staff

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- Teachers and other personnel assigned to schools who provide direct instructional services
  - Music, art, and physical education teachers; school counselors, speech therapists, and librarians
- Other personnel who provide services that support instruction
  - School social workers and psychologists
- The LEA must be consistent with the categories of staff included for its schools

Section B-5, US Department of Education, Non-Regulatory Guidance, Title I Fiscal Issues, February 2008

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## Instructional Staff Q and A

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Should LEAs include teachers' aides in the calculations for instructional staff salaries or instructional staff?



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## Instructional Staff Q and A

37

**A  
N  
S  
W  
E  
R**

It depends on the function of the position

If the person is providing direct instructional support to students, then yes. This person is considered a paraprofessional and must be included in the calculation

If the person is providing other support services such as lunch/recess duty, taking attendance, making copies, and decorating bulletin boards, then no. This person shall not be used in the calculations for comparability

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## Instructional Staff Q and A

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How should LEAs count an instructional staff person that is shared between two or more schools, but not across all schools within the LEA?



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## Instructional Staff Q and A

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**A  
N  
S  
W  
E  
R**

LEAs should determine the FTE/salary for the staff person and include each school's share in the comparability calculation.

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## Instructional Staff Q and A

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How should LEAs count an instructional staff person that supports all the schools equally across the entire district (i.e. one art teacher for the entire district)?



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## Instructional Staff Q and A

41

**A  
N  
S  
W  
E  
R**

LEAs could either divide the staff person's time/salary equally for each school's comparability calculation or the LEA could exclude the staff person from the comparability calculations for all of the schools. Either way the LEA must be consistent across all schools

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## Definition of Instructional Materials

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- Instructional materials and supplies include:
  - General supplies for instruction;
  - Instructional media;
  - Textbooks and workbooks;
  - Computers, software and other technology; and
  - Library books and media center learning materials

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## Determining Comparability

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Comparable School Options:

\* Non-Title I \* Title I

\* Elementary

Criteria for Demonstrating Comparability:

From ISSE4 Consolidated Application

School	Grades	Public Enroll.	FTE Staff	Student/Staff Ratio	Option A		Option B		Option C	
					Total Budgeted for Inst. Staff Salaries & Room Longevity	Average Per Pupil Amount for Inst. Staff Salaries	Total Budgeted for Inst. Materials & Supplies	Average Per Pupil Amount for Inst. Materials & Supplies	Total Budgeted for Inst. Materials & Supplies	Average Per Pupil Amount for Inst. Materials & Supplies
(0080) Casper Elementary	PK-04	270	30	9.00	0	0.00	0	0.00	0	0.00
(0150) Lyons Center	PK-04	134	13.7	10.15	0	0.00	0	0.00	0	0.00
(0190) Walker Elementary	PK-04	334	60	5.57	0	0.00	0	0.00	0	0.00

Total number of students for Non-Title I Elementary Schools: 608  
(Total for column 2--note that this does not include enrollment from exempt schools)

A. Totals for comparability options:

(Totals for columns 4, 5, and 7)

B. Averages for comparability options:

(For Option A, number of students for Non-Title I Elementary Schools divided by the total for the options)

(For Options B and C, total for the option divided by the number of students for Non-Title I Elementary Schools)

C. Allowable variances:

(The variance level for each school must fall within the defined percentage for each option's average)

Option	4A	5A	7A
Option A	112.180	18.000	18.000
Option B	48.290	68.000	68.000
Option C	14.000	14.000	14.000

Screenshots are hypothetical

## Determining Comparability

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Comparable School Options:

\* Non-Title I \* Title I

\* Elementary

Criteria for Demonstrating Comparability:

From ISSE4 Consolidated Application

School	Grades	Public Enroll.	FTE Staff	Student/Staff Ratio	Option A		Option B		Option C	
					Total Budgeted for Inst. Staff Salaries & Room Longevity	Average Per Pupil Amount for Inst. Staff Salaries	Total Budgeted for Inst. Materials & Supplies	Average Per Pupil Amount for Inst. Materials & Supplies	Total Budgeted for Inst. Materials & Supplies	Average Per Pupil Amount for Inst. Materials & Supplies
(0080) Casper Elementary	PK-04	270	30	9.00	0	0.00	0	0.00	0	0.00
(0150) Lyons Center	PK-04	134	13.7	10.15	0	0.00	0	0.00	0	0.00
(0190) Walker Elementary	PK-04	334	60	5.57	0	0.00	0	0.00	0	0.00

Title I is not comparable.

Total number of students for Title I Elementary Schools: 018

(Total for column 2--note that this does not include enrollment from exempt schools)

Allowable variance levels from the Non-Title I schools--

criteria section -- cells 4C, 5C, and 7C. Compare each Title I school average at this grade level to these numbers.

Option	4C	5C	7C
Option A	shall not exceed 110% of average: 6.56	shall not be less than 90% of average: 0.00	shall not be less than 90% of average: 0.00

Screenshots are hypothetical

## Determining Comparability

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## Determining Comparability Q and A

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A district is required to demonstrate comparability between their three elementary schools (all of which are Title I receiving)

The district tried all three comparability options in the application, but they did not meet comparability

What should the district do?



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## Determining Comparability Q and A

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**A  
N  
S  
W  
E  
R**

A district may recalculate their figures with the exclusion of state/local funds expended for:

- Language instruction for LEP students;
- Excess costs of providing services to students with disabilities;
- Staff salary differentials for years of employment; and
- Supplemental programs that meet the intent and purpose of Title I (for example, SAGE)

If the district is still not comparable, the district will need to reallocate resources and adjust their general ledger to become comparable

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## Determining Comparability

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- When in doubt contact your Title I Consultant
  - [http://titleone.dpi.wi.gov/t1consultant\\_dir](http://titleone.dpi.wi.gov/t1consultant_dir)



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## Documentation

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- LEAs shall:
  - Develop procedures to be in compliance with the comparability requirement
  - Maintain supporting documentation used for the web-based report



ESEA Section 1120A(c)(3)

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## Audits

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At the end of the fiscal year, auditors make sure that actual expenditures are comparable.

If not, the consequence *may* result in returning funds to DPI/USDE.



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## Title I Comparability Requirements

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Questions????

Contact your Title I Consultant for assistance  
[http://titleone.dpi.wi.gov/t1consultant\\_dir](http://titleone.dpi.wi.gov/t1consultant_dir)

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