ESEA Maintenance of Effort and Title I Comparability Requirements

By Kathy Guralski and Shelly Babler

WASBO
FEDERAL FUNDING CONFERENCE

FEBRUARY 2015

MOE: Definition & Purpose

- 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

MOE: Definition & Purpose

- 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

MOE: Calculations

- 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

Annual Report

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https://www2.dpi.state.wi.us/safr_ro/moe_district_detail.asp?year=2014&dist=0007

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Related Links
· SPED Licensure
· All-District Reports
· Activity Reports
· SFS Data Warehouse

Fund 10: General Fund			
10E-000000-000	Total Expenditures	7,835,574.68	
10E-255000-000	Total Fac Acquis/remod		1.00
10E-280000-000	Total Debt Services		98,292.00
10E-411000-827	Transfer To Special Education Fund		584,493.22
10E-411000-830	Debt Services		518,692.63
10E-491000-935	State Grants Transited To Others		0.00
10E-491000-937	Federal Grants Transited To Others		0.00
10R-000000-317	Federal Aid Transits From Wisconsin Districts		0.00
10R-000000-517	Federal Aids Transited Through Cesas Or Intermediate Sources		51,774.27
10R-000000-581	Medicaid Reimbursements Through Cesas		0.00
10R-000000-700	Total Federal Revenue		176,567.97
10R-000000-878	Long-term Debt Proceeds - Capital Leases		0.00
Fund 27: Special Education Fund			
27E-000000-000	Total Expenditures	810,027.21	
27E-255000-000	Total Fac Acquis/remod		0.00
27E-280000-000	Total Debt Services		0.00
27E-491000-935	State Grants Transited To Others		0.00
27E-491000-936	State Special Education Aid Transited To Others		0.00
27E-491000-937	Federal Grants Transited To Others		0.00
27R-000000-317	Federal Aid Transits From Wisconsin Districts		0.00
27R-000000-517	Federal Aids Transited Through Cesas Or Intermediate Sources		0.00
27R-000000-581	Medicaid Transit From Cesa		0.00
27R-000000-700	Total Federal Revenue		171,161.96
27R-000000-878	Long-term Debt Proceeds - Capital Leases		0.00
Fund 29: Other Special Projects Fund			
29E-000000-000	Total Expenditures	0.00	
29E-255000-000	Total Fac Acquis/remod		0.00
29E-280000-000	Total Debt Services		0.00
29E-419000-810	Transfer To General Fund		0.00
29E-491000-935	State Grants Transited To Others		0.00
29E-491000-937	Federal Grants Transited To Others		0.00
29R-000000-317	Federal Aid Transits From Wisconsin Districts		0.00
29R-000000-517	Federal Aids Transited Through Cesas Or Intermediate Sources		0.00
29R-000000-700	Total Federal Revenue		0.00
29R-000000-878	Long-term Debt Proceeds - Capital Leases		0.00
	Subtotals	8,645,601.89	1,600,983.05
	Subtractions	-1,600,983.05	
	Net State and Local Expenditures	**$7,044,618.84**	

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Per Student

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https://www2.dpi.state.wi.us/safr_ro/moe_district_detail.asp?year=2014&dist=0007

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27E-280000-000	Total Debt Services		0.00
27E-491000-935	State Grants Transited To Others		0.00
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	Subtotals	8,645,601.89	1,600,983.05
	Subtractions	-1,600,983.05	
	Net State and Local Expenditures	**$7,044,618.84**	
	October 15, 2014 Aid Membership	685	
	State and Local Expenditures per Member	**$10,284.12**	

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Questions about this page should be directed to dpifin@dpi.state.wi.us.

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MOE: Consequences for Failure

- 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

MOE: Example

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

MOE: Example

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%.

Slide adapted from Brustein and Manasevit Fall 2012 Forum

MOE: Example

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.

Slide adapted from Brustein and Manasevit Fall 2012 Forum

MOE: Waivers

- 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

Slide adapted from Brustein and Manasevit Fall 2012 Forum

Maintenance of Effort

QUESTIONS???

Title I Comparability Requirement

Definition

- 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)

Timing

- 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

Required LEAs

- 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

Grade Spans

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

Exemptions

- 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

Required LEAs Q and A

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?

Required LEAs Q and A

ANSWER

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

Required LEAs Q and A

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?

Required LEAs Q and A

ANSWER

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

Required LEAs Q and A

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?

Required LEAs Q and A

ANSWER

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

Required LEAs Q and A

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?

Required LEAs Q and A

ANSWER

No, because the grade spans do not overlap

BUT, if the district had two PK – 2 schools and two 3-5 schools that received Title I funds, then the district would be required to complete comparability for each grade span

Required LEAs Q and A

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?

Required LEAs Q and A

ANSWER

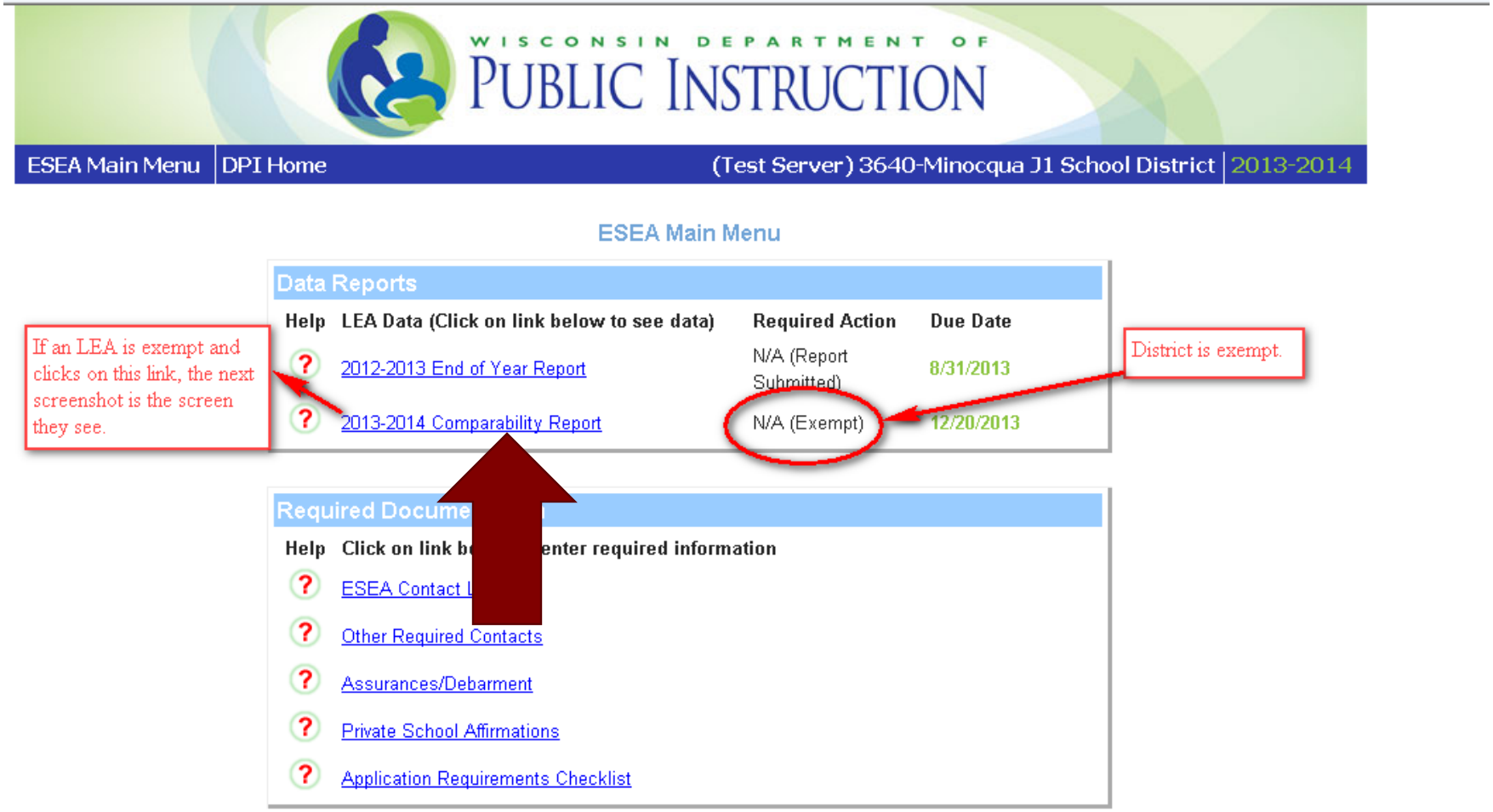
Only if the district entered an enrollment greater than 100 students for the alternative high school in the Title I application.

This district would be exempt from the comparability report if the alternative high school has less than 100 students.

Web-based Comparability Report

- 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

Screenshot: Exempt LEA



Screenshot: Exempt LEA

Minocqua J1 School District - 3640

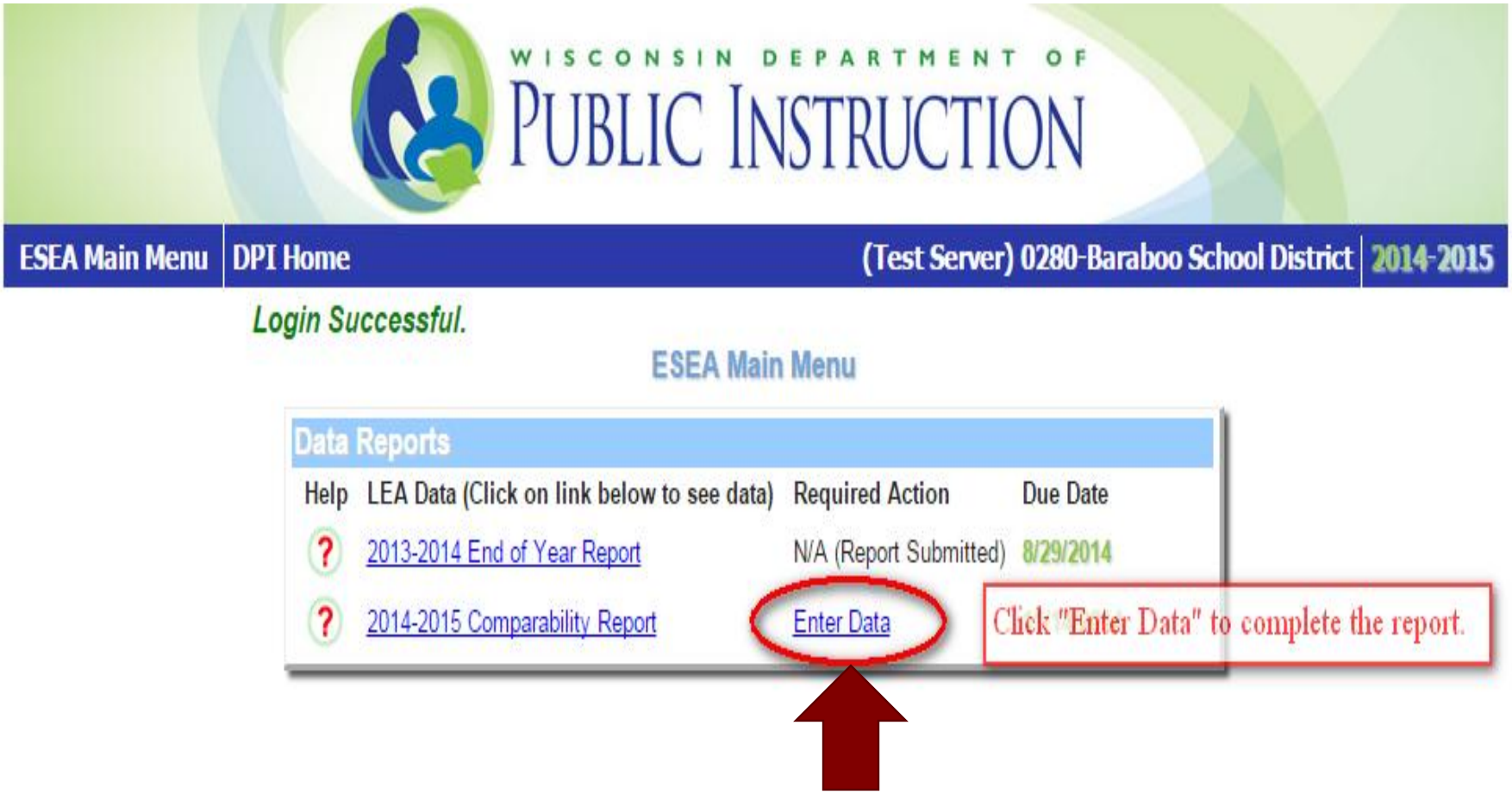
2013-2014 Title I-A Comparability Report Home

Minocqua J1 School District is exempt and does not need to submit a comparability report.

Districts receiving Title I, Part A funds are required by federal legislation to conduct an annual review of their local and state expenditures to ensure Title I and non-Title I schools receive a distribution of those funds on an equivalent basis, and to maintain documentation of the results and the action taken, if necessary, to remedy findings of non-comparability.{Section 1120A}

Federal guidance on comparability can be found here: http://www.ed.gov/programs/titleiparta/fiscalguid.doc

Screenshot: Required LEA



Determining Comparability

- 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)

Determining Comparability

Non-Title I Title I

Elementary

Criteria for Demonstrating Comparability:

From ESEA Consolidated Application			Option A		Option B		Option C	
	1.	2.	3.	4.	5.	6.	7.	8.
School	**Grades**	**Public Enroll.**	**FTE Staff**	**Student/ Staff Ratio**	**Total Budgeted for Instr. Staff Salaries Minus Longevity**	**Average Per Pupil Amount for Instr. Staff Salaries**	**Total Budgeted for Instr. Materials & Supplies**	**Average Per Pupil Amount for Instr. Materials & Supplies**
(0010) A C Kiefer Educational Center	K4-KG	0	School Exempt: Enrollment for the school is less than 100					
(0120) Hewitt-Texas Elementary	K4-05	124	0	0.00	0	0.00	0	0.00
(0130) South Mountain Elementary	K4-05	217	0	0.00	0	0.00	0	0.00
(0150) WausauAreaMontessoriCharter	KG-06	77	School Exempt: Enrollment for the school is less than 100					
(0260) Maine Elementary	KG-05	233	0	0.00	0	0.00	0	0.00
(0280) Rib Mountain Elementary	K4-05	259	0	0.00	0	0.00	0	0.00
(0320) Stettin Elementary	KG-05	322	0	0.00	0	0.00	0	0.00

Save Submit Report to DPI

Total number of students for Non-Title I Elementary Schools: 1155
(Total for column 2--note that this does not include enrollment from exempt schools)

A. Totals for comparability options: *(Totals for columns 3, 5, and 7)*	3A. 0.00		5A. 0.00		7A. 0.00
B. Averages for comparability options: *(For Option A, number of Schools divided by the to (For Options B and C, tot students for Non-Title I E*					8B. 0.00
C. Allowable variance: *(The variance level for each school must fall within the defined percentage for each option's average)*	4C. Shall not exceed 110% of average: 0.00		6C. Shall not be less than 90% of average: 0.00		8C. Shall not be less than 90% of average: 0.00

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

Screenshots are hypothetical

Definition of Instructional Staff

- 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

Instructional Staff Q and A

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

Instructional Staff Q and A

ANSWER

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

Instructional Staff Q and A

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

Instructional Staff Q and A

ANSWER

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

Instructional Staff Q and A

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)?

Instructional Staff Q and A

ANSWER

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

Definition of Instructional Materials

- 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

Determining Comparability

Comparable School Options:

- (●) Non-Title I
- ( ) Title I

- (●) Elementary

Criteria for Demonstrating Comparability:

From ESEA Consolidated Application			Option A		Option B		Option C	
	1.	2.	3.	4.	5.	6.	7.	8.
School	Grades	Public Enroll.	FTE Staff	Student/ Staff Ratio	Total Budgeted for Instr. Staff Salaries Minus Longevity	Average Per Pupil Amount for Instr. Staff Salaries	Total Budgeted for Instr. Materials & Supplies	Average Per Pupil Amount for Instr. Materials & Supplies
(0110) Dr Edward G Dyer School	04-06	438	72	6.08	0	0.00	0	0.00
(0160) Winkler Elementary	PK-04	170	30	5.67	0	0.00	0	0.00

Save | Submit Report to DPI

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 3, 5, and 7)*	3A. 102.00		5A. 0.00		7A. 0.00
B. Averages for comparability options: *(For Option A, number of students for Non-Title I Elementary Schools divided by the total for the option) (For Options B and C, total for the option divided by the number of students for Non-Title I Elementary Schools)*	4B. 5.96		6B. 0.00		8B. 0.00
C. Allowable variance: *(The variance level for each school must fall within the defined percentage for each option's average)*	4C. Shall not exceed 110% of average: 6.56		6C. Shall not be less than 90% of average: 0.00		8C. Shall not be less than 90% of average: 0.00

Screenshots are hypothetical

Determining Comparability

Comparable School Options:

○ Non-Title I ◉ Title I

◉ Elementary

Criteria for Demonstrating Comparability:

From ESEA Consolidated Application			Option A		Option B		Option C	
	1.	2.	3.	4.	5.	6.	7.	8.
School	Grades	Public Enroll.	FTE Staff	Student/ Staff Ratio	Longevity	Salaries	Supplies	Supplies
(0060) Cooper Elementary	PK-04	350	65	5.38	0	0.00	0	0.00
(0120) Lyons Center	PK-04	134	13.2	10.15	0	0.00	0	0.00
(0140) Waller Elementary	PK-04	334	60	5.57	[illegible]	[illegible]	[illegible]	[illegible].00

Green font is used when the school is within the allowed varience (comparable).

Red font is used when the school is not comparabile.

Title I is not comparable.

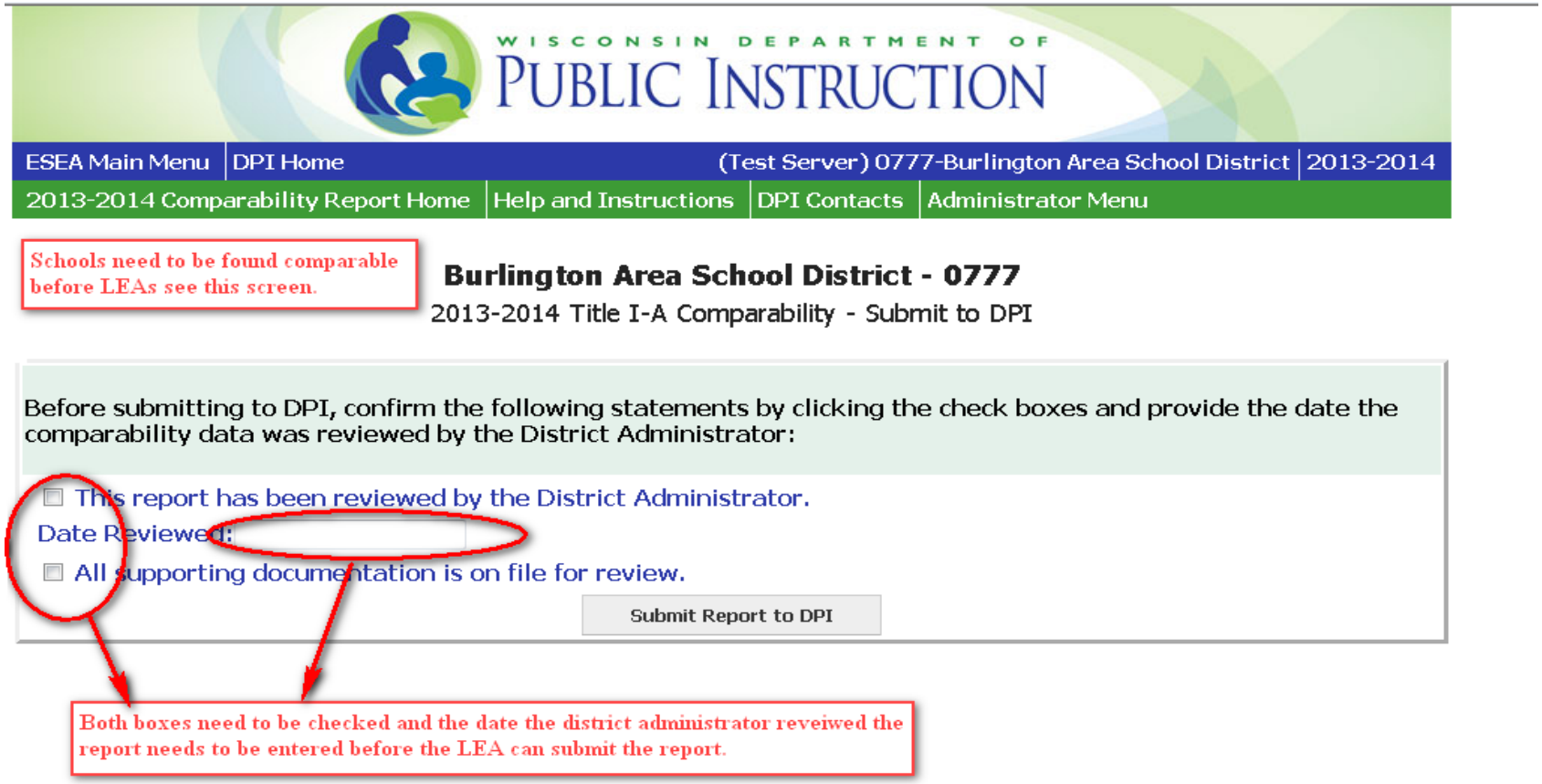
Save | Submit Report to DPI

Total number of students for Title I Elementary Schools: 818
(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, 6C, and 8C. Compare each Title I school average at this grade level to those numbers.	4C. Shall not exceed 110% of average: 6.56		6C. Shall not be less than 90% of average: 0.00		8C. Shall not be less than 90% of average: 0.00

Screenshots are hypothetical

Determining Comparability



Determining Comparability Q and A

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?

Determining Comparability Q and A

ANSWER

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

Determining Comparability

- When in doubt contact your Title I Consultant
  - http://titleone.dpi.wi.gov/t1consultant_dir

Documentation

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

ESEA Section1120A(c)(3)

Audits

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.

Title I Comparability Requirements

Questions????

Contact your Title I Consultant for assistance
http://titleone.dpi.wi.gov/t1consultant_dir