

SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE

SHERRI YBARRA, SUPERINTENDENT OF PUBLIC INSTRUCTION



Idaho State Department of Education Strategic Plan

The SDE is guided by the following:

#1 Perseverance

All Idaho students persevere in life and are ready for college and careers

#2 Mutually Responsible

All education stakeholders in Idaho are mutually responsible for accountability and student progress

#3 Attract and Retain

Idaho attracts and retains great teachers and leaders



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Fiscal Requirements: Comparability and Maintenance of Effort

New & Experienced Federal Programs Director's Meeting

September 14-15, 2017

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In this session...

- Comparability
- Maintenance of Effort



Comparability

Summary

- Requirement
- Method and examples
- Timeline
- Exemption
- Failure to meet the requirement



Comparability Requirement

The main purpose of the requirement is to prevent an LEA that receives Title I-A funding from diverting state and local resources away from its Title I, Part A schools.

- Prerequisite for receiving Title I, Part A funds
- Annual Requirement



Comparability Method

Student/instructional staff ratios

- Number of students per one full time equivalent.
- An LEA should be consistent with regard to what day of the year the data collected reflect.



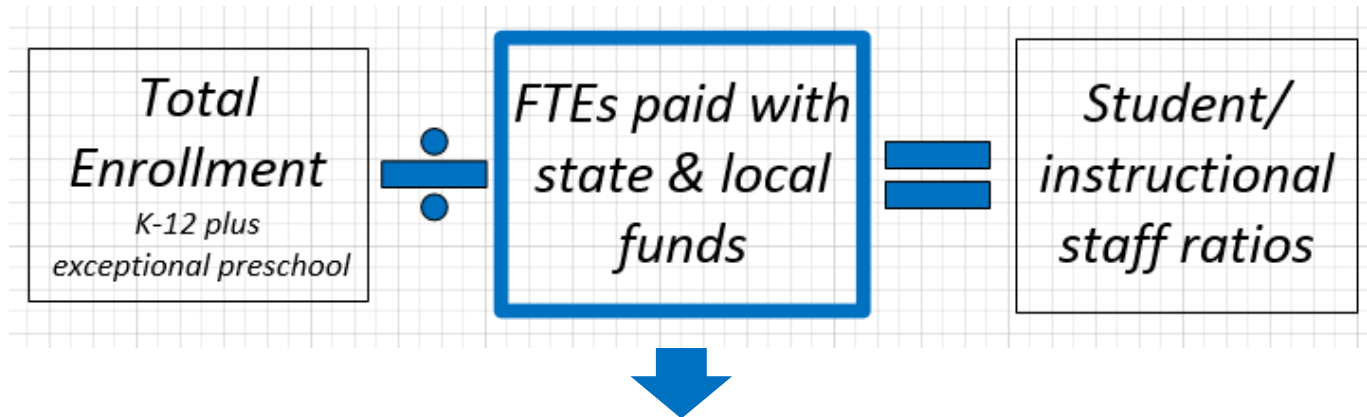
Comparability Method cont.



Generally, preschool should not be considered a grade-span for comparability purposes. However, exceptional preschool count (IEP students) should be included in total enrollment if the IEP distributions to that school are used to pay for FTEs.



Comparability Method cont.



One (1) FTE equivalent may vary depending on an LEA, type of contract etc...

Example of Full-Time Equivalent (FTE)

One (1) teacher FTE = **Six (6)** hours/day. **230** days/year. **1380** hours/year.

The teacher is employed for full 230 days and teaches six (6) classes per day.

Two (2) classes paid with Title I-A funds. **Four (4)** classes paid with state & local funds.

The four classes paid with state & local funds =67% of the day=0.67 FTE



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Comparability Method cont.

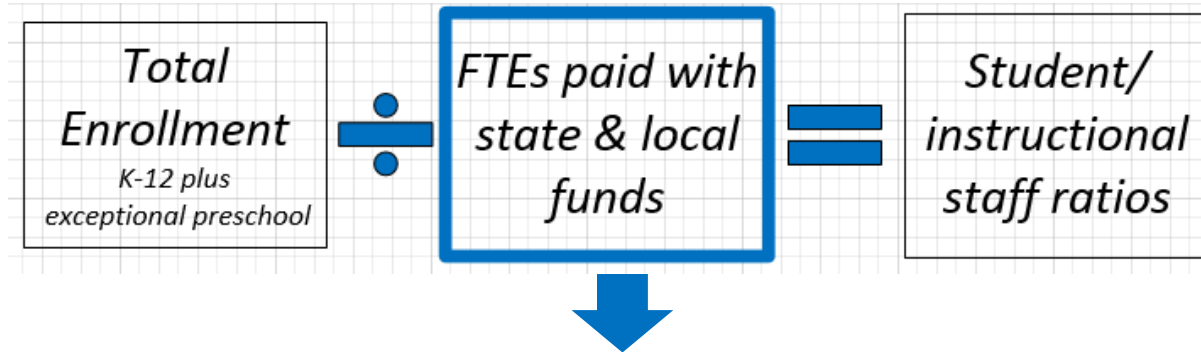


Include FTEs paid with State & Local funds only
This would exclude staff paid with private or Federal funds.

- Teachers
- Instructional staff:
 - ✓ *Music, Art*
 - ✓ *Physical education teachers*
 - ✓ *Guidance counselors*
 - ✓ *Speech therapists*
 - ✓ *Librarians*
 - ✓ *School social workers and Psychologists*
 - ✓ *Other direct instructional staff*



Comparability Method cont.



An LEA may exclude

- ✓ Language instruction (EL services)
- ✓ Excess state & local costs of providing services to children with disabilities
- ✓ *State or local supplemental programs **meeting the intent and purposes of Title I, Part A** (34 CFR, Part [200.79](#))

Supplemental-in addition to the regular mandated foundation program.
Supplemental Levy?



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Comparability Method cont.

Examples of exclusions of state & local supplemental funds

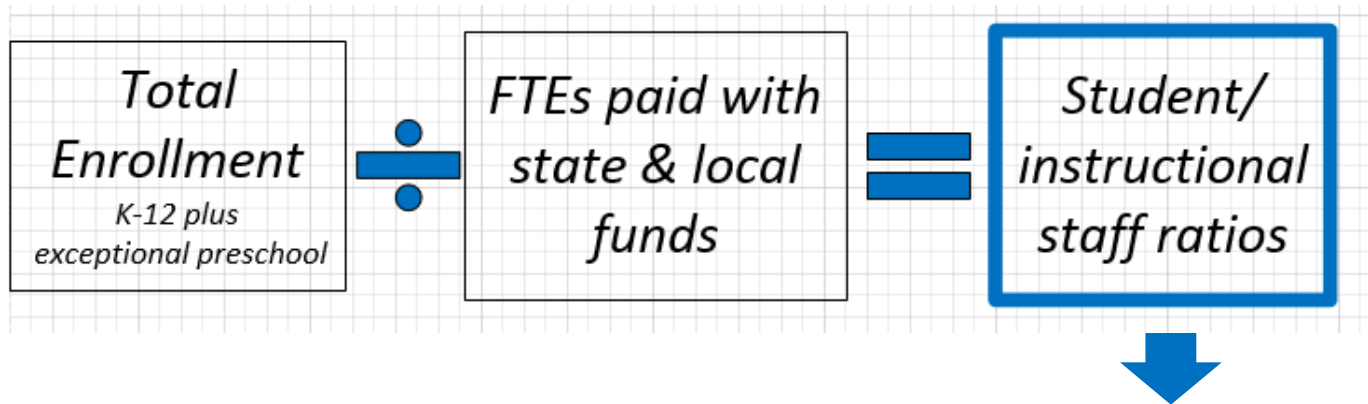
A teacher is performing Title I, Part A services 100 % of the time.

Salary funding

- Title I, Part A funds - 50%
- Supplemental local funds - 50%
- ✓ Supplemental local funds are not used for implementing the regular state foundation program.
- ✓ The teacher works in the Title I program 100%, regardless of the salary funding.



Comparability Method cont.



Comparability Rule:

Title I schools vs. non-Title Schools

- Title I school is comparable if its average does not exceed **110 %** of the average of non-Title I schools.

Title I school vs. other Title I schools

- Title I school is comparable if its average is between **90% & 110%** of the average for all schools



Example 1

Title I and non-Title I elementary schools are compared

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Title I Elementary Schools					
Beaufort Elementary	KG - 5	528	70.2	7.5	Yes
Broad River Elementary	KG - 5	510	49.4	10.3	Yes
Davis Elementary	KG - 5	417	38.7	10.8	Yes
Shanklin Elementary	KG - 5	726	59	12.3	Yes
Port Royal Elementary	KG - 5	189	16	11.8	Yes
St. Helena Elementary	KG - 5	808	58	13.9	Yes
Shell Point Elementary	KG - 5	673	60	11.2	Yes
Non-Title I Elementary Schools					
Hilton Head	KG - 5	1,764	114.5	15.4	
Lady's Island	KG - 5	757	70.0	10.8	
MC Riley	KG - 5	1,005	88.0	11.4	
Mossy Oaks	KG - 5	484	42.0	11.5	
Total		4,010	314.5	12.8	
110% of Student/FTE ratio for non-Title I schools				14.1	



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Comparability Timeline

January-September: LEAs gather all data.

October 15th *(the next business day if weekend):* Reports are submitted by LEAs to the SDE.

October-November: Reports are reviewed by the SDE for errors, omissions, and comparability.



Comparability Timeline cont.

This year it is due October 16, 2017.

The following forms should be submitted to the SDE:

All LEAs -Assurance **(Form A)**

LEAs with Title I & Non-Title I schools **(Form B)**

LEAs with ALL Title I schools **(Form C)**

Combination of both: LEAs with Title I schools AND Non-Title I schools. The LEA has several grade spans. Certain grade spans (i.e. elementary) include Title I-A schools only.



Comparability Timeline cont.

When filling out the forms-

- The LEA may group schools by grade spans
- The number of grade spans should match the basic organization of schools in the LEA (*elementary, junior high, and senior high schools*)
- The LEA can further divide its grade span (elementary schools) between large and small schools



Comparability Exemption

- LEA with one building for each grade span
- LEA may exclude schools with fewer than 100 students from its comparability determinations.
- Charter LEAs that are geographically located within an LEA (one LEA).
- Districts that are exempt must still complete and return Form A only to show an exemption.
- Charter LEAs don't need to file any forms.



Comparability Resources

Resources

<http://www.sde.idaho.gov/federal-programs/funding/#comp>

Forms and Examples

[Comparability Quick Reference Guide](#)

[Form A: Assurance of Comparability of Services](#)

[Forms B and C: Sample Comparability Report](#)



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Comparability – Failure to Meet the Requirement

If an LEA Fails to Meet Comparability-
adjustments must be done within the same school year.

November –January:

The LEA has 30 days (from the notice) to address the issue and make adjustments *within the same school year (by the beginning of the second semester-January 15th)* to achieve comparability.



Comparability

Remedies for Noncompliance (Reference 2 CFR Part 200.338)

- Temporarily withholding cash payments - *2 CFR 200.338(a)*
- Disallow all or part of the cost - *2 CFR 200.338(b)*
- Wholly or partly suspend the award - (*2 CFR 200.338(c)*)
- Recommend to federal awarding agency suspension and debarment - *2 CFR 200.338(d)*
- Withhold further federal awards - *2 CFR 200.338(e)*
- Other remedies that are legally applicable (i.e. repayment of federal funds) - *2 CFR 200.338(f)*



Questions



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Maintenance of Effort (MOE)

Summary

- Requirement
- Verification and Calculation process
- Example
- Failure to meet the requirement
- Waiver



MOE Requirement

An LEA must demonstrate that the level of State and local funding remains constant from year to year, regardless of Federal funding.

For Title I-A, it is 90% of the combined fiscal effort or aggregate expenditures of the preceding school year.



MOE Verification & Calculation

Verification process

Calculations are administered by two departments: Public Finance and Federal Programs

Calculation process

- Calculation
 - Compare results
 - Communication to LEAs which failed to meet MOE
 - Waiver



MOE Verification & Calculation cont.

Expenditures to be Included

State and local funds: Administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities.

Expenditures to be Excluded

Federal funds, community services, capital outlay, debt service, or supplemental expenses made as a result of a Presidentially declared disaster.



MOE - Failure to Meet the Requirement

If an LEA fails to meet the MOE requirement, the SEA must reduce the amount of funds allocated under the programs covered by the MOE requirement in any fiscal year in the exact proportion by which the LEA fails to maintain effort.



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MOE Waiver

Waiver from the SDE (new under ESSA)

LEA is not subject to sanctions for failing if it has not failed to meet MOE ***for one or more of five*** immediately preceding fiscal years.

ESSA section 8521(b)(1)



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MOE Waiver cont.

Waiver from the US Department of Education

- Exceptional or uncontrollable circumstances
- A precipitous decline in the financial resources of the LEA
- A change in the organizational structure of the LEA (**new under ESSA**).



MOE Waiver cont.

Examples of changes in the organizational structure

- **The LEA changes its configuration**

- ✓ The LEA merges with another LEA.
- ✓ The LEA divides into two or more LEAs.
- ✓ The LEA eliminates grade levels (e.g., previously served grades K-12 and now serves grades K-8).

- **The LEA changes its management or operations structure to create economies of scale to be more efficient**

- ✓ Each school in the LEA employs budget and fiscal management staff.
- ✓ The LEA makes the decision to consolidate budget and fiscal management staff into a single team located in the central office.



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