



# ESSA Fiscal Requirements: Title I, Part A – Comparability of Services Non-Federally Funded Instructional Staff FTEs

Reporting and documenting  
the data for:

2017-2018

Texas Education Agency

Federal Fiscal Compliance  
and Reporting Division

# Comparability of Services Requirement

- Common issues occurring among LEAs
- Issues identified are not occurring within HOW the LEAs are conducting the comparability testing
- Issues are occurring within the DATA the LEAs are using when conducting the comparability testing



## The Source of Data

- LEAs should use **current-year** data
- Example, for school year 2017-2018, LEAs should report the 2017-2018 enrollments, state and local budgeted amounts, FTEs, etc.



# Non-Federally Funded Instructional Staff FTEs



## Common Issues when Reporting Non-Federally Funded Instructional Staff FTEs Per Pupil

- Not excluding:
  - FTEs paid with federal funds
  - FTEs paid with supplemental state and local dollars (optional)
  - FTEs paid with supplemental state and local dollars consistently



- Additional issues:
  - Reporting staff counts instead of FTEs
  - Not including all FTEs considered instructional staff
  - Not having auditable documentation to support the FTEs reported



## Exclude Federal Funds

- Exclude all FTEs, or portions of FTEs, paid with federal funds



### **Exclude FTEs Paid with Supplemental State and Local Dollars**

- Public Law 115-64, Section 1118. Fiscal Requirements (d) EXCLUSION OF FUNDS states that an LEA “may exclude” supplemental state and local dollars
- Exclusion of such funds is not required; however, it creates a more accurate picture
- FTEs must be excluded consistently across the LEA





## **Exclude Supplemental State and Local Dollars**

- May exclude FTEs paid with supplemental state and local funds for the following special programs:
- Language instruction educational programs, such as bilingual education for children with limited English proficiency
- English as a second language (ESL) services
- Excess state and local costs of providing services to children with disabilities, as determined by the LEA
- State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A



### **Exclude FTEs Paid with Supplemental State and Local Dollars Consistently**

- Be consistent when excluding FTEs paid with supplemental state and local dollars
- Exclude the same FTEs paid with supplemental dollars from all campuses' total FTEs



### **Report FTEs Accurately**

- FTE is an acronym for Full-Time Equivalent
- LEAs are required to report non-federally funded instructional staff FTEs or portions of FTEs
- There is no flexibility with this requirement



## Report FTEs Accurately

### Example 1

If a staff member is employed for at least 187 days (which is considered to be full-time by the Texas Education Code), the FTE is calculated by determining the percent of the day spent teaching classes paid with state and local funds, and then dividing the number by 100.



## Report FTEs Accurately

### Example 1 (continued)

In this example, a teacher is employed for 190 days and teaches two classes paid with Title I, Part A funds and four classes paid with state and local funds in a six-period day. The four classes paid with state and local funds make up 67 percent of the day, and 67 divided by 100 is 0.67. The non-federal FTE for this teacher is 0.67.



### Report FTEs Accurately

#### Example 2

If a staff member is employed for less than 187 days, the FTE is calculated by determining the percent of the day spent teaching classes paid with state and local funds, dividing the number by 100, multiplying the result by the number of days employed, then dividing the number by 187 [(percent of day ÷ 100) x days employed] ÷ 187.



### Report FTEs Accurately

#### Example 2 (continued)

In this example, a teacher is employed for 175 days and teaches two classes paid with Title I, Part A funds and four regular classes in a six-period day. The four classes paid with state and local funds make up 67 percent of the day, and 67 divided by 100 is 0.67. This result multiplied by 175 is 117.25, which divided by 187 is 0.63. The non-federal FTE for this teacher is 0.63  $[(67 \div 100) \times 175] \div 187 = 0.63$



### **FTEs Considered Instructional Staff**

- “Instructional staff” refers to various types of personnel
- “Instructional staff” includes staff that provide direct instructional services and/or services that support instruction
- When in doubt - review job description





# Have Auditable Documentation to Support the Reported FTEs

- Official documentation is auditable documentation
- Accounting system records and/or PEIMS records are considered official records and are auditable documents



### **Suggested Methodology**

*It is recommended that the LEA use official financial accounting system or PEIMS records*

- Obtain official FTE records
- Exclude FTEs, or portions of FTEs, paid with supplemental state and local dollars (optional)
- Document and report
- Retain documentation as per the LEA's records retention schedule



## Federal Fiscal Compliance and Reporting Division

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