

A photograph of a female teacher with short dark hair and glasses, wearing a white t-shirt, sitting on the floor and reading a book to a group of young students. The students are also sitting on the floor, looking at the book. They are in a classroom setting with bookshelves in the background.

**Title I, Part A
Comparability of Services
Non-Federally Funded
Instructional Staff FTEs**

Federal Fiscal Compliance and Reporting Division

Legal Disclaimer

1. This presentation is intended solely to provide general information and guidance to Texas LEAs, ESCs, non-profit subgrantees, and participating Private Schools receiving equitable services. The content in this presentation reflects the Texas Education Agency's current understanding of statute and applicable federal guidance.
2. The content of this presentation is subject to change as a result of future guidance and or other updates provided by federal agencies with regulatory oversight of these programs.
3. This presentation does not constitute legal advice, and entities are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting upon the information provided.

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

Common Issue Across All Data

The source of data:

- LEAs should use **current-year** data
- Example, for school year 2024-2025, LEAs should report the 2024-2025 enrollments, state and local budgeted amounts, FTEs, etc.



Non-Federally Funded Instructional Staff FTEs

Common Issues: 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

Common Issues: Non-Federally Funded Instructional Staff FTEs

Additional issues:

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

Success Tips: Non-Federally Funded Instructional Staff FTEs

Exclude Federal Funds:

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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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 emergent bilingual (EL) students
 - 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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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

Success Tips: Non-Federally Funded Instructional Staff 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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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.

Success Tips: Non-Federally Funded Instructional Staff FTEs

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.

Success Tips: Non-Federally Funded Instructional Staff FTEs

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.

Success Tips: Non-Federally Funded Instructional Staff FTEs

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 $[(67 \div 100) \times 175] \div 187 = 0.63$

Success Tips: Non-Federally Funded Instructional Staff FTEs

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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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

Success Tips: Non-Federally Funded Instructional Staff FTEs

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

Questions

Federal Fiscal Compliance and Reporting Division
compliance@tea.texas.gov

Copyright © Notice

The materials are copyrighted © and trademarked ™ as the property of the Texas Education Agency (TEA) and may not be reproduced without the express written permission of TEA, except under the following conditions:

1. Texas public school districts, charter schools, and Education Service Centers may reproduce and use copies of the Materials and Related Materials for the districts' and schools' educational use without obtaining permission from TEA.
2. Residents of the state of Texas may reproduce and use copies of the Materials and Related Materials for individual personal use only without obtaining written permission of TEA.
3. Any portion reproduced must be reproduced in its entirety and remain unedited, unaltered and unchanged in any way.
4. No monetary charge can be made for the reproduced materials or any document containing them; however, a reasonable charge to cover only the cost of reproduction and distribution may be charged.

Private entities or persons located in Texas that are not Texas public school districts, Texas Education Service Centers, or Texas charter schools or any entity, whether public or private, educational or non-educational, located outside the state of Texas MUST obtain written approval from TEA and will be required to enter into a license agreement that may involve the payment of a licensing fee or a royalty.

For information contact: Texas Education Agency, 1701 N. Congress Ave., Austin, TX 78701-1494; email: copyrights@tea.state.tx.us.