Illinois State Board of Education Title Grants Administration

ESSA Title I Comparability

User Guide for Electronic Submission

The web-based ESSA Title I Comparability System gives users the capability to electronically access the ESSA Title I Comparability form and to submit data to ISBE in a timely manner. This guide provides instructions on reporting and submitting ESSA Title I Comparability data to ISBE.



Getting Started

An ISBE Web Application Security (IWAS) account is required for accessing the Every Student Succeeds Act (ESSA) Title I Comparability Documentation System.

The user must have access to an IWAS account. Please register by accessing the <u>IWAS homepage</u>. The user may request ESSA Title I Comparability System access after an account has been established. IWAS account registration instructions and how to obtain ESSA Title I Comparability Documentation System authorization are included in the <u>IWAS User Guide</u>. Please contact the ISBE Help Desk at 217-558-3600 for additional assistance.

Users who have an existing IWAS account with ESSA Title I Comparability Documentation System access can continue with the process to submit data. The following steps provide accessibility guidance.

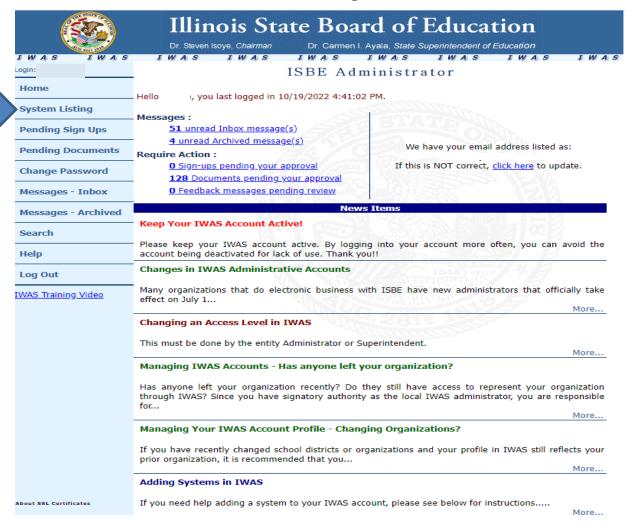
1. Log in to IWAS. (Login name and password required.)

IWAS Homepage Screen

| | Illinois State Boa | ard of Education 1. Ayala, State Superintendent of Education |
|---------------------|--|--|
| IWAS IWAS | IWAS IWAS IWAS | IWAS IWAS IWAS IWAS |
| ISBE Home | Need to access the Educator Licensure Info | rmation System (ELIS)? Click here for ELIS. |
| ELIS Login | Already have an account? Login Here: | New Partner - Sign up Now |
| Home | Login Name Password | Some ISBE web-based systems require electronic signatures. You can create your own logon id and password by clicking on the |
| Sign Up Now | 774 | following link. After you establish your logon, you will then have the ability to request authorization to use ISBE's systems. |
| Get Password | Remember Login Name | |
| Contact Us | LOG IN | <u>Sign Up Now</u> |
| Help | Forgot Your Password? | Need Help? |
| IWAS User Guide | If you have forgotten your login name or password, click on the link below. | If you need help with logging in, the sign up procedure or your password, please click on the link below. |
| IWAS Training Video | Find Login/Password | Help |
| | | pove / Firefox 2.0 or above. You can download the latest version of these ing on the following icons. |

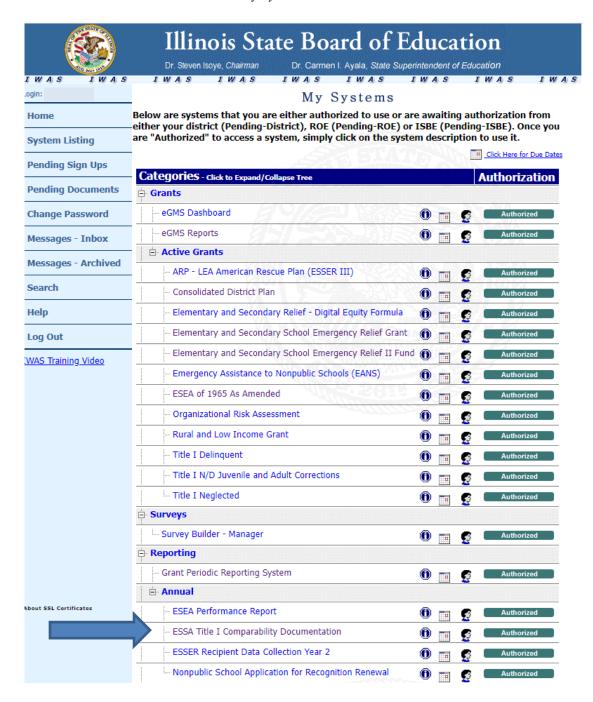
2. Select "System Listing" from the left menu on the IWAS Message Screen.

IWAS Message Screen



Click "System Listing" and the My Systems Screen will display as shown below.

My Systems Screen

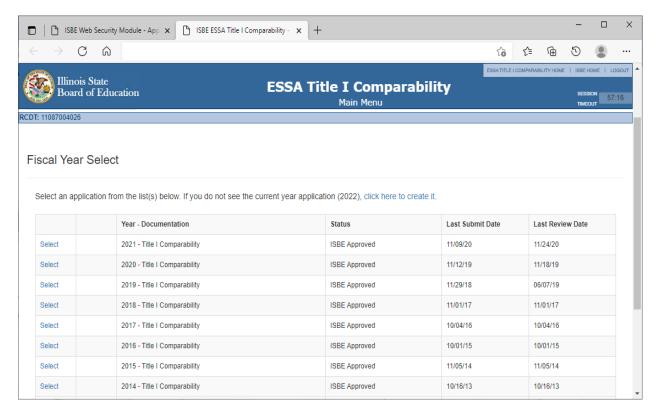


3. Click the "ESSA Title I Comparability Documentation" link under the "Annual" section subtitle on the My Systems Screen. This will route the user to the ESSA Title I Comparability main menu.

The user is not signed up for this application if the ESSA Title I Comparability Documentation option does not display. Click the "Want to Sign up for Other Systems?" link in the lower right corner or contact the ISBE Help Desk at 217-558-3600 for assistance

Main Menu

Main Menu Screen



The Main Menu Screen lists started or submitted Elementary and Secondary Education Act (ESEA) Title I Comparability applications.

If the current year application does not display in the "Year-Documentation" column, select the "click here to create it" link. The "Status," "Last Submit Date," and "Last Review Date" for each application is displayed. Click "Select" next to the applicable application year to begin/continue.

Status Descriptions:

- 1. *Doc Author* Application has been created at the lowest IWAS user level and is waiting to be completed and submitted to the RCDT Admin for review.
- 2. *Admin* Application has been created at the RCDT Admin level or is awaiting the superintendent's review and submittal to ISBE.
- 3. ISBE Review Application has been submitted to ISBE but is waiting review/approval.
- 4. Returned for Changes ISBE has sent the application back to the district for changes.
- 5. *ISBE Approved* Application has been reviewed and tentatively approved by ISBE. The documentation used to support the Comparability analysis will be verified during an onsite review.

Overview

Overview Screen



Federal statute and Title I rules and regulations regarding comparability require that Local Education Agencies (LEAs) document services that are provided with state and local funds in Title I schools within the LEA boundary are comparable to those provided in non-Title I schools. LEAs must use state and local funds for participating schools to provide services that, taken as a whole, are "at least comparable" to services in schools that do not participate in the Title I program (Every Student Succeeds Act (ESSA) Section 1118(c)(1)(A)). LEAs on a districtive or grade-spean basis must use state and local funds to provide services in project areas that, taken as a whole, are at least comparable to services being provided in school attendance areas that are not receiving Title I funds. An LEA that serves all of its attendance areas in the district with Title I funds must use state and local funds to provide services that, taken as a whole, are substantially comparable in each participating school (ESSA Section 1118(c)(1)(B)).

LEAs may subdivide attendance centers when determining comparability. Determination may be made on grade span-by-grade span basis or by school size (ESSA Section 1118(c)(1)(C

It is important to note that when comparing services in attendance areas, LEAs must exclude federal funding from the calculations. Salaries paid from federal funds must be excluded from a comparison using pupil/salary or pupil/expenditure ratios. Vacant positions cannot be used to calculate the pupil/staff ratios.

A district will implement written procedures for correcting an imbalance if a school is not comparable. Non-comparable Title I comparability documentation will not be approved. LEAs must correct non-comparability in schools using written procedures and submit the analysis to ISBE by November 30. If districts do not submit documentation with an exempt status or demonstrate comparability within all applicable schools, the LEA will receive notification of non-compliant status and must submit corrected documents. Title I funding will be frozen until revisions are made and correct documentation for non-compliant LEAs is submitted. Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Non-compliance with comparability documentation could result in the reduction of current or future Title I funds.

An LEA that is a single school building or has unique grade spans in each building is exempt. Exempt LEAs select the "district is exempt" option on the Information Page, then navigate to the Main Menu and select the "submit" link

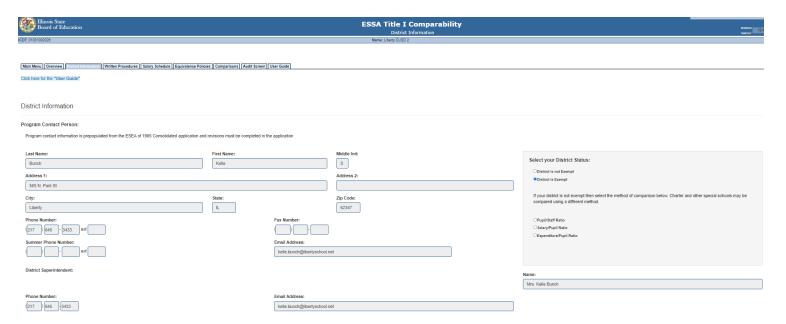
The Overview Screen provides an ESEA Title I Comparability description regarding the data submittal process to ISBE. Local Education Agencies (LEAs) receiving Title I funds must complete and submit for review each year. Districts required to submit the ESEA Title I Comparability analysis include:

- LEAs that have only one attendance area per grade span (exempt or not exempt).
- LEAs that operate regular-year projects.
- LEAs that operate only summer projects (calculated the same as if regular year).
- Each LEA that is a part of a multidistrict or consolidated application.

All schools in the district must be accounted for through either 1) comparison method or 2) unique or exempt exclusion. Should the LEA demonstrate an inability to make necessary changes in the distribution of fiscal and human resources to achieve a comparable level of staff and expenditures comparable throughout the district, an audit citation will be issued. This may affect the district's future Title I allocation eligibility. A Title I funds retrieval process will be implemented for allocating funds to the affected schools.

District Information

District Information Screen



The District Information Screen identifies the program contact. If the ESEA of 1965 consolidated application is approved, the District Information prepopulates to this page. This information is **not required** to submit an ESEA Title I Comparability analysis. The gray box on the right is accessible to the document users. Select the District Status as "District is Exempt" or "District is not Exempt."

- An LEA is exempt if:
 - o There is only one attendance center in the district.
 - O All the attendance centers are unique grade spans (e.g., the district has K-5 for one, 6-8 for another, 9-12, etc.).
 - The two attendance centers with the same grade span have enrollments where one center is twice the size of the other (e.g., one of the district's two K-5 schools has 250 students and the other has 560).
 - o The attendance centers have enrollment of fewer than 100 students.
- An LEA is not exempt if it has:
 - Multiple attendance centers with similar grade spans.
 - o Similar student enrollments. This includes districts with fewer than 1,000 students.

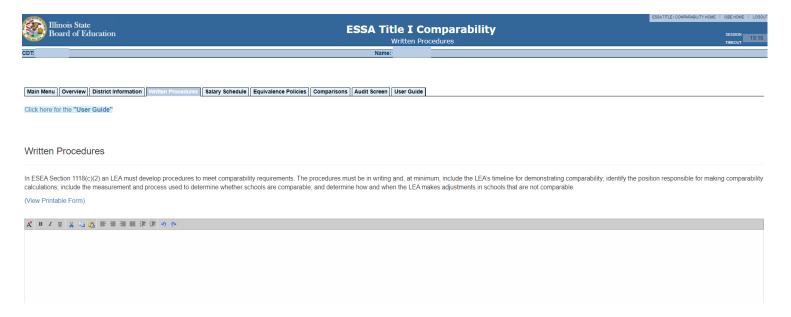
If LEA is not exempt, select "District is not Exempt" and choose a comparison methodology:

- Pupil/Staff Ratio
- Salary/Pupil Ratio
- Expenditure/Pupil Ratio

Districts can analyze multiple methods to determine comparability. The previous comparison data will be retained should the district decide to retry.

Written Procedures

Written Procedures Screen



The Written Procedures Screen requires the district to identify procedures for complying with comparability requirements. Per the ESEA of 1965 as Amended Section 1118(c)(2), an LEA must develop procedures for complying with the comparability requirements. The procedures should be documented and, at a minimum, include:

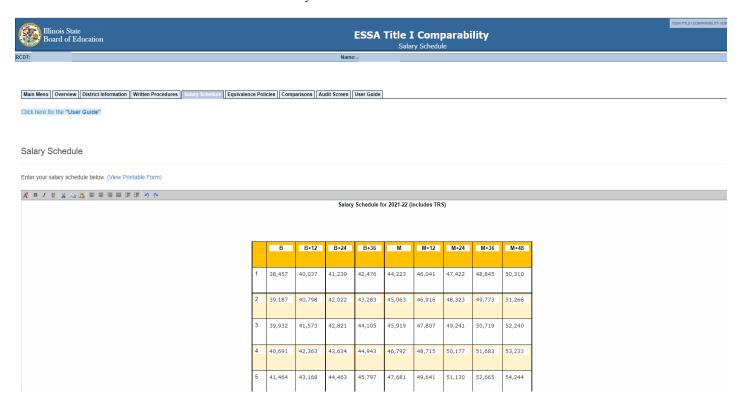
- o Timeline for demonstrating comparability,
- o Identification of the position responsible for making comparability calculations,
- o Measurement and process used to determine whether schools are comparable, and
- o How and when the LEA will adjust schools that are not comparable.

The district's written procedures should contain enough specificity for an auditor to replicate the process and duplicate the results. These procedures will be instrumental when personnel fluctuates and transfer of responsibility for completing the analysis occur. The LEA must also maintain supportive documentation of the calculations as well as documentation demonstrating adjustments to staff assignments to achieve comparability among schools. [ESEA of 1965 as Amended Section 1118(c)(2) Section 443 of the General Education Provisions Act and 34 CFR 76.730 and 80.42]

Written procedures are only required for "non-exempt" districts that compare schools.

Salary Schedule

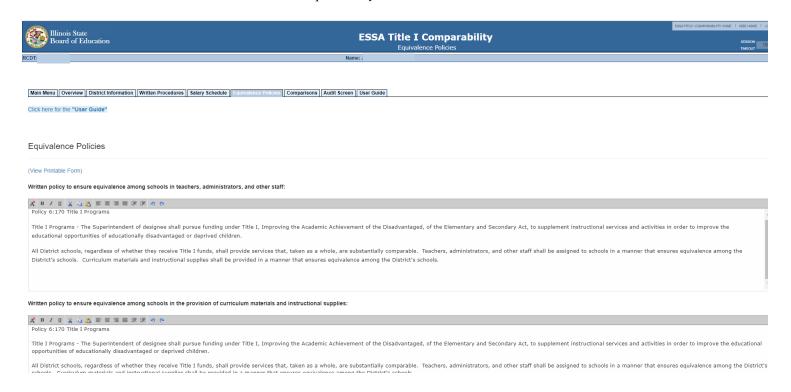
Salary Schedule Screen



The Salary Schedule Screen requires a district to identify its current salary schedule. Cut and copy a TXT, Word, or other text type document or highlight the appropriate Excel spreadsheet cells representing the salary schedule and paste into this window. "Paste" copies of a document formatted in Adobe PDF cannot be inserted. This application accepts a wide range of text data but does not interpret PDF format as pictures.

Equivalence Policies

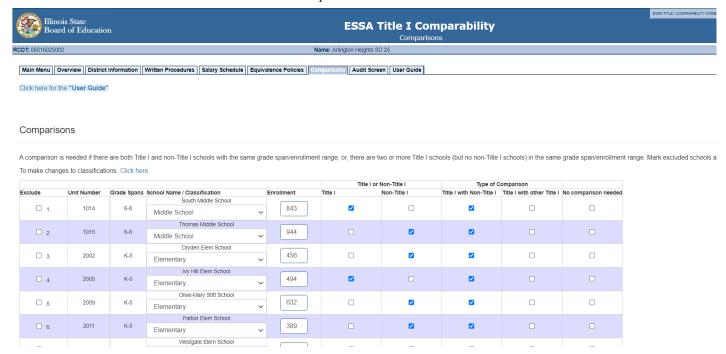
Equivalency Policies Screen



The Equivalence Policies Screen requires an LEA to identify its policy for ensuring equality among schools within the district. Districts must have a policy ensuring schools equivalence among teachers, administrators, and auxiliary personnel. Districts must also have a policy ensuring schools equivalence pertaining to the provision of curriculum materials and instructional supplies. The <u>Illinois Association of School Boards</u> (IASB) has sample policies available for districts that are members. The IASB reference number for equivalency policies is 6:170 – Title I Programs.

Comparisons

Comparisons Screen



A district may identify its school classifications by selecting "Click here, which is to the right of "To make changes to classification." The link provides enrollment data for each school. It is important to correctly identify all the Title I-allocated recipient schools by placing a check mark in the correct column. The type of comparison within a group depends on whether or not the school received a Title I allocation.

If a school is excluded from comparison, mark the "Exclude" box in that row. An exclusion reason will be required on the next screen. Charter and other special schools (e.g., special education, magnet, alternative, etc.) are not excluded from comparison unless the population has fewer than 100 students or the charter or special school does not have comparable enrollment and/or grade spans.

An LEA that receives a Title I allocation must 1) include all schools with 100 or more students, and 2) compare schools with other schools with similar enrollments and grade spans regardless of that school's Title I recipient status (Title I or non-Title I). Grouping all grade spans into one classification is allowable; a separate classification comparison may be completed for two or more of the same special schools with similar student populations (e.g., magnet, charter, alternative, special ed schools, etc.). See the "Classification Maintenance" section on the next page on how to set up a variety of school groupings or classifications.

Select the type of comparison to be created for each school in each grade span group and enrollment-size range that you created.

- 1. If group contains both Title I schools and non-Title I schools (grade span and enrollment-size range), a comparison is needed. Check the "Title I with Non-Title I" box.
- 2. If group contains two or more schools and all the schools are Title I, a comparison is necessary. Check the box in the "Title I with other Title I" column.
- 3. If there is only one school in the classification or none of the schools are Title I, comparison is not necessary. Check the box in the "No comparison needed" column.

Once the classification, enrollment, Title I designation, and type of comparison are completed for each school, click the "Save and Continue" button at the bottom of the screen.

Classification Maintenance

Classification Maintenance Screen



Click here for the "User Guide"

Classification Maintenance

Define the grouping classification of the schools within your district (Elementary, High School, etc). Once defined, these classifications can be used over multiple years. Keep in mind that modifying an existing description would also affect past years of data that may have used that classification.



The Classification Maintenance Screen allows a district to define its own set of comparison classifications. For example, if there are both large and small elementary schools, the district may create both large and small classifications in that grade span. However, the large school classification must have an enrollment that is at least *twice the size* of the smaller classification. The district may create a classification for charter, alternative," and other special schools.

Enter the "Classification Description" and click the "Add" button to create a new grouping. Click the "Edit" link to modify an existing classification description. Make the description change and click the "Update" link. Click "Cancel" in the description bar to exit the Classification Maintenance Screen.

Note: Making changes to an existing description will affect all applications that used the classification in previous years.

Comparisons - Exclusions

Exclusions Screen



The Exclusions Screen lists all schools identified as excluded from any comparisons. If a school was accidently identified as excluded, it can be edited by checking the "Include" box. If it remains excluded, enter an exclusion reason for each school that appears. Reasons for excluding a school may include:

- School has fewer than 100 students enrolled.
- There are no Title I schools in that grade span.
- There is only one school with that grade span.
- It is a unique, one-of-a-kind school.

Once the reason for exclusion is entered, click the "Save and Continue" button.

Comparisons – FTEs

FTE Staff – Develop a full-time equivalent (FTE) list of regularly assigned school instructional staff paid with state and local funds for comparison in this analysis. Select FTE positions from the dropdown menu. Do not include school FTEs that are *not compared* or *excluded*.

Fully federally funded FTEs must be excluded from the comparison. If the FTE salary is funded from multiple sources, the local and state portions may be represented in the analysis by an equivalent FTE percentage. For example, if the staff member is funded by both state/local and federal dollars, the portion must be allocated to the funding source (e.g., local/state sources 50%). Enter .5 FTE. Enter data to the nearest tenth. <u>Vacant positions cannot be used in the calculation</u>. "Instructional staff" includes a staff member who provides direct instruction to children or assists or supervises other staff members who provide instruction. The FTE positions are listed in the dropdown.

- A. Teachers, principals, and consultants
- B. Supervisors of instruction
- C. Librarians and music, art, and physical education instructors
- D. Guidance and psychological personnel
- E. Other personnel assigned to schools to provide direct instructional services, such as music, art, speech therapy, school social work, and physical education
- F. Aides, clerical personnel, and other paraprofessionals assisting other instructional staff members who provide instructional services.

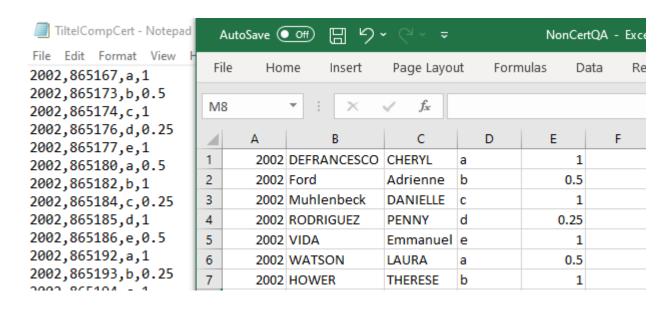
Staff FTE cannot exceed 1.0. Superintendents, assistant superintendents, staff, building maintenance employees, cafeteria and playground employees, or bus drivers should not be included in the FTE calculations.

Deleting FTE Files - Delete FTE files one at a time when there are few changes or by entire school listing. The user may delete and replace an entire school listing to update the FTE. Click the FTE box that is to be deleted and then click "Delete Selected."

Uploading a large amount of FTE information can be completed by utilizing comma-separated value (CSV) formats. The FTE information order should be in the following sequence:

<u>Certified Staff</u>: School Code | Illinois Educator Identification Number (IEIN) | Position | FTE <u>Non-Certified Staff</u>: School Code | Last Name | First Name | Position | FTE

The Position should use the FTE Staff codes above.

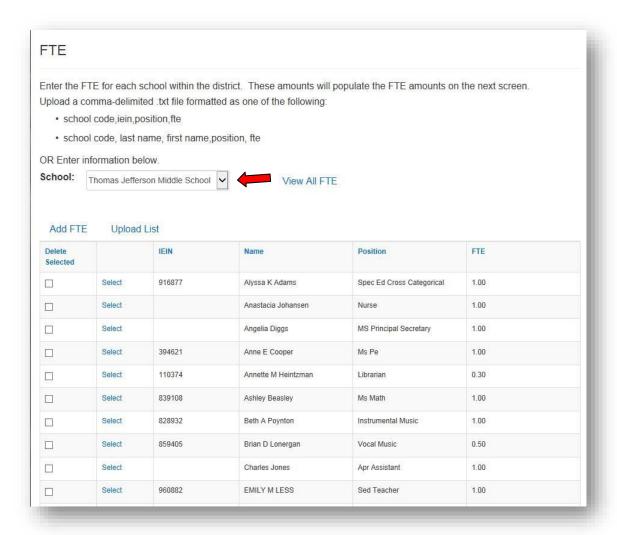


A TXT or CSV file can be used for this purpose. If the FTE is a certified staff member, use their IEIN. The Comparability document will automatically populate the name into the analysis. Enter both certified and non-certified staff on the same CSV list. An Excel worksheet with personnel data may be saved as a CSV file. School codes are also located on the main "Comparisons" page in the column titled "Unit Number."

The Comparability application will search the Educator Licensure Information System for the individual's IEIN, download the name, and add it to the information provided. These personal identification numbers are required for federal and state reporting requirements and verification. They ensure transparency and validity in the analysis.

Once the FTEs are uploaded, changes can be made to the staff assignments, names, position, or FTE portions. This list of personnel can be sorted by clicking on the title columns. For example, sorting the FTEs by the IEIN number will display IEIN duplications and determine if the individual's total FTE amount is less than 1.0. If there are duplications or the staff person is no longer employed in the district, click "delete" to remove the information.

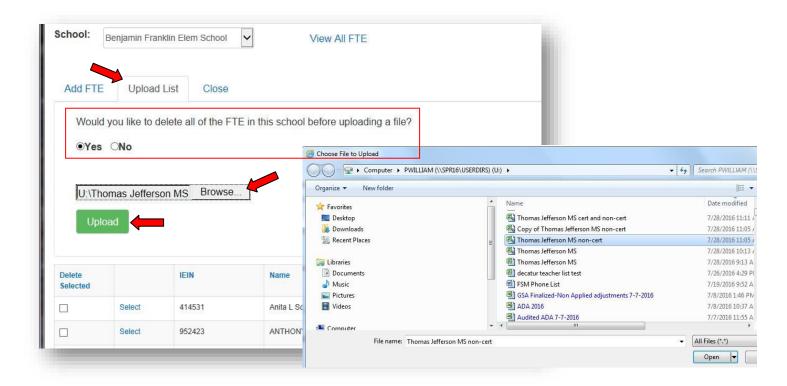
Select the school where a new certified staff member individual will be assigned and enter the IEIN and FTE amount, as illustrated below, and click the "Add FTE" button. If changes are necessary, select "Clear" to remove the information.



The dropdown menu allows the user to view a different school's FTE listing. The FTE screen is listed by school.

Uploading FTE Files –Click "Upload List," then "Browse" for the TXT or CSV file containing the list of FTEs to upload. Locate the file, as illustrated below, and click "Open."

The file name will appear in the box next to the "Browse" button. Click the "Upload" button. The school code, IEINs, positions, and FTEs will load. While loading the new file, there is an option to delete the current FTEs.



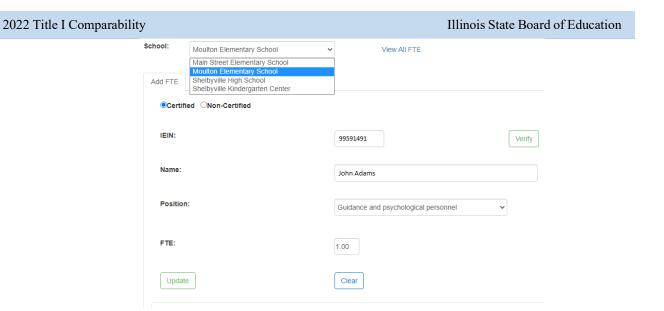
If there is a problem with the file, an error message that lists the problem will display. The error may occur because of an attempt to load the FTEs of schools that are not part of the analysis. The user needs to edit, delete, or change the school codes to one of the schools being compared in the analysis. Do not include column headings in the FTE file. The upload function will not load the FTEs until all the code and formatting issues have been corrected. An error message will not display if the upload has been successful.

It is important to initially segregate the FTEs by school code and load each school's FTEs separately. This will prevent large numbers of FTE transfers to other schools before submittal. If an analysis requires transferability to achieve comparability, the transfer may occur once loaded. If IEINs are incorrect, the system will provide an error list, and it will be necessary to validate the numbers.

The same IEIN number may be used at different locations when loading FTE files. This will allow staffs who have multiple positions in several schools to separate the total FTE time among the schools or functions.

Transferring Personnel – To transfer personnel from one school to another, select the individual's name and use the dropdown menu from the "Assigned to School" list to select a new school for that person. This option also allows for editing of name, if name change occurs. FTE portions and positions may be modified should staff change subject matters and amount of time. A person can have several positions at different schools as long as the total FTE is not more than "1.0."

Locate and select the new school; change the name, position, or FTE portion; and click the "Update" button to complete.



To ensure nonduplicated staff person's position or check the totals of FTE amounts, use the "View All FTE" feature next to the School drop down menu and then sort the names alphabetically. This will group all occurrences of a person's name into one area to determine if an error has been made.

FTE - View All FTE List (names listed alphabetically



Tips on Using the FTE List—In the FTE list illustration, the FTEs are sorted by *Name*. The staff person's name has occurred in two different schools and positions. The individual's total FTE cannot exceed 1.0. While the individual can work in several schools, the FTE must be adjusted in each school so that the total FTE is 1.0 or less. If the individual no longer works in one of the schools, delete the individual school FTE listing.

The system will sum the FTE amounts and transfer them to the Comparison Details Screen, which determines the school's pupil/staff ratio. Select the "Continue" button at the bottom of the page after FTE changes for all the schools have been completed.

For the purpose of determining comparability, a district may choose to exclude excess state and local funds (or FTEs) expended for bilingual education, for children of limited English proficiency, and excess costs (or FTEs) for providing services to children with disabilities as determined by the district. Excluding the excess costs of bilingual and special education schools allows such schools to be more effectively compared to other regular schools with similar grade spans and student enrollment. The following positions in special education can be considered "excess":

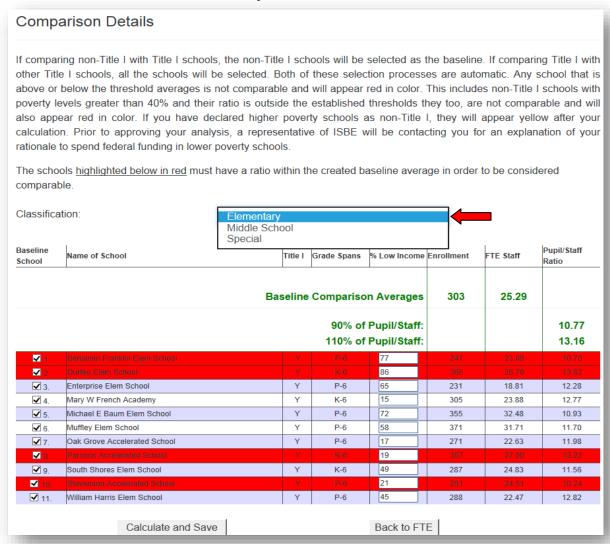
- "One-on-one" or medically fragile assistants
- Behavior specialists
- Social workers, psychologists
- Speech therapists, translators, etc.

Positions of this nature can represent "excess cost" because they only serve the special education populations. Deleting these excess positions will automatically adjust the school's FTE total and the pupil/staff ratio for that school. When deleting these "excess" costs or positions, be *consistent in all the schools that have these positions*. Elimination should not occur at one school and not the other.

Keep in mind that the user should reflect on what is utilized in the regular classrooms when choosing to delete these positions. If there is only one teacher per classroom, that should be the case in your special education classrooms. If there is an assistant included in the regular classroom, include one teaching assistant in the special education classroom. Be consistent with the positions included and excluded in all the schools that are part of the Comparability analysis. The written procedures should expand to include language about the positions included in the analysis.

Comparisons – Comparison Details Title I with Other Title I Schools Pupil/Staff Ratio

Comparison Details Screen



The Comparison Details Screen isolates the comparison analysis by classification. As indicated by the arrow, change the screen to show the different classifications by selecting one from the dropdown menu. A baseline average will be calculated for all classifications in the district where schools are being compared. All the schools in the illustration above are Title I recipients. When Title I schools are compared with other Title I schools, the analysis will use all of the schools in the grouping or classification to set the baselines. All schools will be automatically selected and used to establish high and low thresholds into which all the schools must fall.

In the above illustration, the *higher* threshold is 13.16 (11.98 x 110%) and the lower threshold is 10.77 (11.98 x 90%). Schools that have a pupil/staff ratio higher than 13.16 and fall below 10.77 are not considered comparable. Non-comparable schools will appear as red rows. Schools numbered 1, 2, 8, and 10 above would not be considered comparable.

Title I with Other Title I Schools Salary/Pupil and Expenditure Ratios

Salaries for the Pupil/Salary Ratio – Enter the staff members total amount of state and local funds spent on salaries less the amount of such salaries based on length of service (longevity/salary differentials). Enter the data to the nearest dollar. Do not include salaries paid from federal funds. For simplicity, exclude benefits because they may derive from various funding sources.

| Classific | ation: | Elementary | Elementary | | | ~ | | |
|--------------------------------------|--|------------|------------------|--------------------------|----------------------------|---------------------------------|---|---|
| aseline chool | Name of School | | Title I | Grade Spans | % Low Income | Enrollment | Salaries | Salary per Pupil |
| | | Bas | seline | Compariso | n Averages | 303 | 1114223.45 | |
| | | | | | alary/Pupil: | | | 3309.57 4045.04 |
| ✓ 1. | Benjamin Franklin Elem School | | Υ | P-6 | 82 | 247 | 1087071.00 | 4401.10 |
| | | | | | | | | |
| ✓ 2. | Durfee Elem School | | Y | K-6 | 77 | 365 | 1228654.00 | 3366.18 |
| ✓ 2. | Durfee Elem School Enterprise Elem School | | Y | K-6 P-6 | 77 76 | 365 231 | 1228654.00 844700.00 | 3366.18 3656.71 |
| | | | _ | | | | |] |
| ✓ 3. | Enterprise Elem School | | Υ | P-6 | 76 | 231 | 844700.00 | 3656.71 |
| ✓ 3. | Enterprise Elem School Mary W French Academy | | Y | P-6 K-6 | 76 78 | 231 305 | 844700.00 1138905.00 | 3656.71 3734.11 |
| ✓ 3. ✓ 4. ✓ 5. | Enterprise Elem School Mary W French Academy Michael E Baum Elem School | | Y Y | P-6 K-6 P-6 | 76 78 79 | 231 305 355 | 844700.00 1138905.00 1389435.00 | 3656.71 3734.11 3913.90 |
| ✓ 3. ✓ 4. ✓ 5. ✓ 6. | Enterprise Elem School Mary W French Academy Michael E Baum Elem School Muffley Elem School | | Y Y Y | P-6 K-6 P-6 P-6 | 76 78 79 69 | 231 305 355 371 | 844700.00 1138905.00 1389435.00 1273289.00 | 3656.71 3734.11 3913.90 3432.05 |
| ✓ 3. ✓ 4. ✓ 5. ✓ 6. ✓ 7. | Enterprise Elem School Mary W French Academy Michael E Baum Elem School Muffley Elem School Oak Grove Accelerated School | | Y Y Y Y | P-6 K-6 P-6 P-6 | 76 78 79 69 80 | 231 305 355 371 271 | 844700.00 1138905.00 1389435.00 1273289.00 1095230.00 | 3656.71 3734.11 3913.90 3432.05 4041.44 |

The example above compares Title I with other Title I schools and calculates the baseline using all of the Title I schools. When all schools are Title I, the entire group will be included in the calculation. This will determine the average high and low thresholds that all the schools must fit between to be considered comparable. Any school above or below the threshold averages is not considered comparable. Ratios that are too low reflect an inadequate distribution of the district's resources compared to the other schools. A ratio that is above the high threshold is indicative of a school receiving excess resources and is not considered comparable to the other schools in that classification. If the line is red, the school is either above or below the established thresholds and is not comparable to the other schools in the group or classification.

A district must make corrections if a school is not comparable. As stated in the "Tips on Using the FTE List on page 20, the district may begin by verifying which salaries were included in the analysis. When a school has a higher ratio than the threshold, the district may explore the salaries that represent excess costs associated with special education services or bilingual education in that school. There may also be salaries that include longevity, which should not be included. If schools have ratios that are too low, a district needs to consider if there are salaries that have been inadvertently omitted but should be included. Other remedies may include transferring

existing staff or hiring additional staff to make the schools comparable. Salaries for vacant positions are not to be included in the analysis. <u>Salaries paid from federal grants should **not** be included</u>. The salaries used in the analysis will be verified through payroll records; any that is inclusive of longevity or from federal sources will place the school's entire allocation of Title I allocation in question.

Expenditures for the Pupil/Expenditure Ratio - State and local funds as reported in the current approved budget for curriculum materials and instructional supplies for the current school year <u>for each school</u> should be entered in the appropriate "expenditures" cell/columns. Salaries or other expenditures paid from federal sources must be excluded from a comparison using a pupil/expenditure ratio.

Should a district audit occur -- and the Expenditure methodology was used -- the figures will be traced back to the approved budget. Figures that cannot be verified or are found to be from federal sources but were used in the calculations may result in questions. The school's allocation will also be questioned and returned. Each school's expenditures will be divided by the enrollment to determine a per pupil expenditure. Capital Outlay is not an allowable expenditure. Employee Benefits can be derived from various funding sources, making them difficult to aggregate and exclude. These expenditures should be excluded from the analysis as well. The following chart illustrates those funds that may be included in each school's expenditures total.

Schedule of Approved Expenditures for "Expenditure/Pupil"
Ratio

| LINE | FUNC | EXPENDITURE ACCOUNTING 2 | SALARIES 3 (Obj 100's) | EMPLOYEE BENEFITS 4 (Obj 200's) | PURCHASED SERVICES 5 (Obj 300's) | SUPPLIES & MATERIALS 6 (Obj 400's) | CAPITAL OUTLAY** 7 (Obj 500's) | OTHER OBJECTS 8 (Obj 600's) |
|------|------|--|------------------------------|--|---|------------------------------------|---|--------------------------------------|
| 1 | 1000 | Instruction | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 2 | 2110 | Attendance & Social Work Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 3 | 2120 | Guidance Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 5 | 2140 | Psychological Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 6 | 2150 | Speech Pathology and Audiology Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 7 | 2210 | Improvement of Instruction Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 8 | 2220 | Educational Media Services | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |
| 11 | 2400 | School Administratio | \$XXX,XXX | | \$XXX,XXX | \$XXX,XXX | | |

Salaries included in the school expenditure total must not include longevity or salary differentials for step increases or those from federal sources. The base salary for each staff person is the only portion that can be included in the total. For this reason, consider limited the expenditure categories to purchased supplies and materials allocated to each building from state and local sources. The written procedures should specify which categories are included and retain the source documents necessary to support the data included in the comparability analysis.

Title I with Non-Title I Schools Pupil/Staff Ratio

When comparing Title I with non-Title I schools, all non-Title I schools will be automatically selected as the baseline for comparison. The average for the non-Title schools will be multiplied by 110% to provide a threshold that is 10% higher. This helps the Title I schools reflect a comparable status. In the illustration below, the average baseline for non-Title I schools has been multiplied by 110%, creating a threshold of 13.29 pupils per staff person. All the Title I schools should have a pupil/staff ratio lower than 13.29 to be considered comparable. The red bar indicates the school is not comparable. The district will need to refer to its written procedures to remedy this situation.

Comparisons Detail Screen (Pupil/Staff Ratio)

| Classifica | tion: | Elementary | | | ~ | | |
|--------------------|-------------------------------|------------|-------------|----------------|------------|-----------|----------------------|
| Baseline School | Name of School | | Grade Spans | % Low Income | Enrollment | FTE Staff | Pupil/Staff Ratio |
| | 24.51 | | | | | | |
| | | | 110% o | f Pupil/Staff: | | | 13.29 |
| ✓ 1. | Mary W French Academy | N | K-6 | 74 | 305 | 23.88 | 12.77 |
| ✓ 2. | Oak Grove Accelerated School | N | P-6 | 84 | 271 | 22.63 | 11.98 |
| ✓ 3. | Parsons Accelerated School | N | K-6 | 72 | 357 | 27.00 | 13.22 |
| ✓ 4. | Stevenson Accelerated School | | P-6 | 69 | 251 | 24.51 | 10.24 |
| □ 5. | Benjamin Franklin Elem School | | P-6 | 77 | 247 | 23.09 | 10.70 |
| □ 6. | Durfee Elem School | | | 76 | | | |
| □7. | Enterprise Elem School | | P-6 | 76 | 231 | 18.81 | 12.28 |
| □8. | Michael E Baum Elem School | | P-6 | 78 | 355 | 32.48 | 10.93 |
| □ 9. | Muffley Elem School | Υ | P-6 | 80 | 371 | 31.71 | 11.70 |
| □ 10. | South Shores Elem School | Y | K-6 | 82 | 287 | 24.83 | 11.56 |
| 11. | William Harris Elem School | | P-6 | 76 | 288 | 22.47 | 12.82 |

Title I with Non-Title I Schools Salary/Pupil and Expenditure Ratios

When comparing Title I with non-Title I schools, all non-Title I schools will automatically be selected as the baseline for the comparison. The average for non-Title schools will be multiplied by 90% to provide a 10% cushion. This will help the Title I schools be comparable. All Title I schools that have a higher salary/pupil ratio than the non-Title I schools are considered comparable. In the illustration below, the average baseline expenditure per pupil for the non-Title I schools is \$3,436.74. That average is multiplied by 90%, which results in the \$3,093.07 baseline. All Title I schools should have a salary/pupil ratio higher than \$3,093.07 to be considered comparable.

| Classification: | | Elementary | | | ~ | Salaries | Salary per Pupil |
|--------------------|-------------------------------|------------|----------------------------------|---------------|------------|------------|---------------------|
| Baseline School | Name of School | Title | Title I Grade Spans % Low Income | | Enrollment | | |
| | | Baseli | ne Compari | son Averages | 296 | 1017275.50 | |
| | | | 90% of | Salary/Pupil: | | | 3093.07 |
| ✓ 1. | Mary W French Academy | ٨ | K-6 | 77 | 305 | 1095530.00 | 3591.90 |
| ✓ 2. | Oak Grove Accelerated School | N | P-6 | 76 | 271 | 868649.00 | 3205.35 |
| ✓ 3. | Parsons Accelerated School | N | K-6 | 78 | 357 | 1243728.00 | 3483.83 |
| ✓ 4. | Stevenson Accelerated School | N | P-6 | 69 | 251 | 861195.00 | 3431.06 |
| □ 5. | Benjamin Franklin Elem School | Υ | P-6 | 82 | 247 | 847210.00 | 3430.00 |
| ☐ 6 . | Durfee Elem School | Y | ′ K-6 | 79 | 365 | 1180045.00 | 3233.00 |
| □7. | Enterprise Elem School | Y | P-6 | 80 | 231 | 862785.00 | 3735.00 |
| □ 8. | Michael E Baum Elem School | Υ | P-6 | 84 | 355 | 1236820.00 | 3484.00 |
| □ 9. | Muffley Elem School | Υ | P-6 | 82 | 371 | 1310001.00 | 3531.00 |
| □ 10. | South Shores Elem School | Y | ′ K-6 | 83 | 287 | 969773.00 | 3379.00 |
| 11. | William Harris Elem School | Y | P-6 | 81 | 288 | 923040.00 | 3205.00 |

In the above scenario, if any Title I schools were below \$3,093.07 threshold, the lines would appear red and the district would need to implement its written procedures and correct the analysis. If the non-Title I schools reflect a significantly higher ratio, making it difficult for the Title I schools to be comparable, the district may need to follow the suggestions in the sections titled, "Salaries for the Pupil/Salary Ratio" on page 22 and "Tips on Using the FTE List" on page 20. Even non-Title I schools in the analysis with poverty levels above 40% must meet the per pupil salary threshold.

Expenditures for the Pupil/Expenditure Ratio - State and local funds as reported in the current school year's approved budget for curriculum materials and instructional supplies <u>for each school</u> should be entered in the appropriate cell in the "expenditures" columns. Salaries or other expenditures paid from State Fiscal Stabilization Funds or any other federal sources must be excluded from a comparison using a pupil/expenditure ratio. Salary differentials or longevity pay should also be excluded.

Should an audit of a occur -- and the Expenditure methodology was used -- the figures will be traced back to the approved budget. Any figures that cannot be verified or are found to be from federal sources but were used in the calculations will be questioned. The allocation for that school will also be questioned and will be returned. Each school's expenditures will be divided by the enrollment for each school to determine a per pupil expenditure. Capital Outlay is not an allowable expenditure. The "Schedule of Approved Expenditures" chart on page 23 illustrates those funds that may be included in the expenditures total for each school.

Submitting the Analysis

Choose each classification (Elementary, Junior High, High School, etc.) in the district from the dropdown box and click the "Calculate and Save" button at the bottom of the screen. The system will compute the baseline comparison average as well as identify all schools that exceed the baselines. The percentage of poverty must be included for all the schools in the analysis. Omitting them will result in errors.

All schools must be within the average thresholds that are calculated regardless of the method chosen for analysis. The lines of any schools higher or lower than the thresholds will turn red. The district must use its written procedures to correct the incomparable schools and recalculate the classification.

When Title I schools are compared with non-Title I schools, all of the non-Title I schools are automatically selected to be part of the baseline calculation. Non-Title I schools with poverty levels at 40% or higher must also fall within the established ratios. The line of any Title I school higher than the threshold will turn red. The district must use its written procedures to correct the incomparable schools and recalculate the classification.

Note the "Submit" link on the Fiscal Year Select screen. Submit the analysis to the district's superintendent. The superintendent, or appointee on the IWAS system, is authorized to submit to ISBE. The system will perform an "edit check" on the analysis to determine errors after the "Submit" link is clicked.

FISCAL YEAR SELECT

| Select an | application fo | orm the list(s) below. If you do not see the current year application | k |
|---------------|----------------|---|---|
| | | Year - Documentation | |
| <u>Select</u> | <u>Submit</u> | 2022 - Title I Comparability | |
| <u>Select</u> | | 2021 - Title I Comparability | |
| <u>Select</u> | | 2020 - Title I Comparability | |
| Select | | 2019 - Title I Comparability | |
| Select | | 2018 - Title I Comparability | |
| <u>Select</u> | | 2017 - Title I Comparability | |

Errors in the analysis will be listed, and the user is required to address each one before the system will allow submittal; otherwise, a message will display stating "All edit checks passed. Data may be submitted." If that occurs as illustrated below, the submittal is complete.

REVIEW

Basic edit checks must be passed prior to submittal. Click on the 'Perform Edit Checks' button below to run the edit checking program. All errors must be corrected prior to being allowed to submit.

All edit checks passed. Data may be submitted.

Perform Edit Checks Submit Cancel

The district's contact information on the District Information tab is not required for submittal. District contact information will automatically prepopulate into the Information tab once the Consolidated Application is approved. **An approved Consolidated Application is not required to submit this document**. Submit to ISBE to avoid a Title I funding interruption.

Contact Information:

If you have any questions, please contact the Title Grants Administration Department at 217-785-1969 or <u>title@isbe.net</u>.

The mailing address is:

Illinois State Board of Education 100 N. First St. Springfield, Illinois 62777-0001

APPENDIX A

ESEA of 1965 as Amended

SEC. 1118. FISCAL REQUIREMENTS.(c) COMPARABILITY OF SERVICES.—

(1) IN GENERAL.—

- (A) COMPARABLE SERVICES.—Except as provided in paragraphs (4) and (5), a local educational agency may receive funds under this part only if State and local funds will be used in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under this part.
- (B) SUBSTANTIALLY COMPARABLE SERVICES.—If the local educational agency is serving all of such agency's schools under this part, such agency may receive funds under this part only if such agency will use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.
- (C) BASIS.—A local educational agency may meet the requirements of subparagraphs (A) and (B) on a grade span by grade-span basis or a school-by-school basis.

(2) WRITTEN ASSURANCE.—

- (A) EQUIVALENCE.—A local educational agency shall be considered to have met the requirements of paragraph (1) if such agency has filed with the State educational agency a written assurance that such agency has established and implemented—
 - (i) a local educational agency-wide salary schedule;
 - (ii) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
 - (iii) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.
- (B) DETERMINATIONS.—For the purpose of this subsection, in the determination of expenditures per pupil from State and local funds, or instructional salaries per pupil from State and local funds, staff salary differentials for years of employment shall not be included in such determinations.
- (C) EXCLUSIONS.—A local educational agency need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services under this subsection.
- (3) PROCEDURES AND RECORDS.—Each local educational agency assisted under this part shall—
 - (A) develop procedures for compliance with this subsection; and
 - (B) maintain records that are updated biennially documenting such agency's compliance with this subsection.
- (4) INAPPLICABILITY.—This subsection shall not apply to a local educational agency that does not have more than one building for each grade span.
- (5) COMPLIANCE.—For the purpose of determining compliance with paragraph (1), a local educational agency may exclude State and local funds expended for—
 - (A) language instruction educational programs; and

- (B) the excess costs of providing services to children with disabilities as determined by the local educational agency.
- (d) EXCLUSION OF FUNDS.—For the purpose of complying with subsections (b) and (c), a State educational agency or local educational agency may exclude supplemental State or local funds expended in any school attendance area or school for programs that meet the intent and purposes of this part.



The mission of the Illinois State Board of Education is to provide each and every child with safe and healthy learning conditions, great educators, and equitable opportunities by practicing data-informed stewardship of resources and policy development, all done in partnership with educators, families, and stakeholders..

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