

NON-REGULATORY GUIDANCE

TITLE I FISCAL ISSUES:

**MAINTENANCE OF EFFORT
COMPARABILITY
SUPPLEMENT, NOT SUPPLANT
CARRYOVER
CONSOLIDATING FUNDS IN SCHOOLWIDE PROGRAMS
GRANTBACK REQUIREMENTS**



May 2006

B. COMPARABILITY

Requirement

Except as noted in Q13, section 1120A(c) of the ESEA provides that 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 schools that are not receiving Title I funds. If the LEA serves all of its schools with Title I funds, the LEA must use State and local funds to provide services that, taken as a whole, are substantially comparable in each Title I school. *[Section 1120A(c)]*

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an ANNUAL requirement.

Criteria for Meeting Comparability

There are a number of ways that an LEA may meet the comparability requirement. Under the statute, an LEA is considered to have met the comparability requirement if the LEA files with the SEA a written assurance that it has established and implemented a—

- District-wide salary schedule;
 - Policy to ensure equivalence among schools in teachers, administrators, and other staff; and
 - Policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.
- [Section 1120A(c)(2)(A)]*

An LEA may also meet the comparability requirement if it establishes and implements other measures for determining compliance such as—

- Student/instructional staff ratios;
- Student/instructional staff salary ratios;
- Expenditures per pupil; or
- A resource allocation plan based on student characteristics such as poverty, limited English proficiency, or disability, etc.

Because the SEA is ultimately responsible for ensuring that LEAs comply with the comparability requirement, the SEA may establish the method a district uses to determine comparability.

An SEA has flexibility in establishing reasonable variances for LEAs to use in determining whether their Title I and non-Title I schools are comparable. If an LEA is using student/instructional staff ratios to compare the average number of students per instructional staff in each Title I school with the average number of students per instructional staff in non-Title I schools, an SEA may, for example, allow the LEA to consider a Title I school comparable if its average does not exceed 110 percent of the average of non-Title I schools. Similarly, if an LEA is using student/instructional staff salary ratios to compare the average instructional staff salary expenditure per student in each Title I school with the average instructional staff salary

expenditure per student in non-Title I schools, an SEA may allow a variance such that a Title I school would be comparable, for example, if its average is at least 90 percent of the average of non-Title I schools.

Title I further provides that:

- Staff salary differentials for years of employment are not included in comparability determinations.
- An LEA 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. *[Section 1120A(c)(2)(B) and (C)]*

When demonstrating compliance for comparability, an LEA may exclude State and local funds expended for—

- Language instruction educational programs;
- Excess State and local costs of providing services to children with disabilities as determined by the LEA; and
- State or local supplemental programs in any school attendance area or school that meet the intent and purposes of Title I, Part A. See the discussion on page 37 for determining whether such a program meets the intent and purposes of Title I. *[Section 1120A(c)(5) and (d); 34 CFR 200.79]*

Developing Procedures for Compliance

An LEA must develop procedures for complying with the comparability requirements. *[Section 1120A(c)(3)]* These procedures should be in writing and should, at a minimum, include the LEA's timeline for demonstrating comparability, identification of the office responsible for making comparability calculations, the measure and process used to determine whether schools are comparable, and how and when the LEA makes adjustments in schools that are not comparable. While an LEA is only required to document compliance with the comparability requirement biennially (once every two years), it must perform the calculations necessary every year to demonstrate that all of its Title I schools are in fact comparable and make adjustments if any are not.

An LEA may determine comparability of each of its Title I schools on a district-wide basis or a grade-span basis. *[Section 1120A(c)(1)(C)]* The LEA may exclude schools that have fewer than 100 students. An LEA need not demonstrate comparability if it has only one school at each grade span.

If the LEA files a written assurance with the SEA that it has established and implemented a district-wide salary schedule and policies to ensure equivalence among schools in staffing and in the provision of materials and supplies, it must keep records to document that the salary schedule and policies were, in fact, implemented and that calculations demonstrate that equivalence was achieved among schools in staffing, materials, and supplies. If the LEA establishes and implements other measures for determining compliance with comparability, such as

student/instructional staff ratios, it must maintain source documentation to support the calculations and documentation to demonstrate that any needed adjustments to staff assignments are made. *[Section 1120A(c)(3)(B); Section 443 of the General Education Provisions Act (GEPA); and 34 CFR 76.730, and 80.42]*

Examples of Ways to Meet the Comparability Requirement

In addition to the statutory assurance, there are other ways an LEA may meet the comparability requirement. In the first six examples that follow, an LEA uses student/instructional staff ratios to determine whether Title I and non-Title I schools are comparable. In Example 1, the LEA compares each Title I school with the average of its non-Title I schools. Example 2 shows how an LEA could demonstrate comparability based on a comparison of large schools and small schools. Example 3, in which all schools are Title I schools, bases the comparisons on grade spans. In Example 4, all of the schools in the LEA are Title I schools, and the LEA makes separate comparisons for its large schools and small schools. In Example 5, in which all schools are Title I schools, the LEA divides its schools between high- and low-poverty schools and compares schools within each poverty band to each other. In Example 6, all of the schools are Title I schools, and the LEA establishes a limited comparison group consisting of its lowest-poverty schools and compares all of its other schools to the average calculated for the comparison group. These examples would apply similarly to an LEA using student/instructional staff salary ratios.

As an alternative, the LEAs in Examples 7 and 8 demonstrate comparability based on the per-pupil amount of State and local funds that a school uses to purchase instructional staff and materials.

EXAMPLE 1

(Title I and non-Title I elementary schools are compared)

In the following example, an LEA provides Title I services to 7 of its 11 elementary schools. (The district serves only elementary schools.) The LEA demonstrates comparability by annually comparing student/ instructional staff ratios for each of its Title I schools to the average student/instructional staff ratios for its non-Title I schools. In this example, each of the Title I schools is comparable because the student/instructional staff ratio does not exceed 14.1 (the ratio for all non-Title I schools).

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	

* In order to be comparable, the student/instructional staff ratio for each Title I elementary school may not exceed 14.1. (12.8 x 1.1)

EXAMPLE 2

(Large and small Title I and non-Title I elementary schools are compared)

In this example, an LEA serves 12 of its 21 elementary schools. (Only elementary schools are served.) In addition to comparing the student/instructional staff ratios for Title I and non-Title I schools, the LEA further divides its elementary schools between large (with 450 or more students) and small (with fewer than 450 students) in order to demonstrate comparability.

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Large Title I Elementary Schools					
Barnard-Brown	KG - 6	483	34.4	14.0	Yes
RJ Kinsella Community	KG - 6	456	40.7	11.2	Yes
Thirman Milner	KG - 6	582	43.1	13.5	Yes
Dominick Burns	KG - 6	634	48.5	13.1	Yes
Henry Dwight	KG - 6	564	41.16	13.7	Yes
Maria Sanchez	KG - 6	577	42.7	13.5	Yes
West	KG - 6	691	56.6	12.2	Yes
Parkville Community	KG - 6	620	45.7	13.6	Yes
Large Non-Title I Elementary Schools					
ML King Jr.	KG - 6	775	54.6	14.2	
Moylan	KG - 6	509	41.3	12.3	
TJ McDonnough	KG - 6	544	39.3	13.8	
MD Fox	KG - 6	899	65.4	13.7	
Annie Fischer	KG - 6	608	49.4	12.3	
Total		3,335	250.0	13.3	
110% of Student/FTE ratio for non-Title I schools				14.6*	

* In order to be comparable, the student/instructional staff ratio for each large Title I elementary school may not exceed 14.6. (13.3 x 1.1)

Small Title I Elementary Schools					
Fred Wish	KG - 6	417	36.7	11.4	Yes
John Clark	KG - 6	425	32.6	13.0	Yes
Ramon Betances	KG - 6	436	34.3	12.7	Yes
Mary Hooker	KG - 6	307	27.8	11.0	Yes
Small Non-Title I Elementary Schools					
Sand Everywhere	KG - 6	346	26.4	13.1	
Simpson-Waverly	KG - 6	325	27.7	11.7	
Mark Twain	KG - 6	359	29.8	12.0	
Sarah Rawson	KG - 6	297	27.3	10.9	
Total		1,327	111.2	11.9	
110% of Student/FTE ratio for non-Title I schools				13.1*	

* In order to comparable, the student/instructional staff ratio for each small Title I elementary school may not exceed 13.1. (11.9 x 1.1)

EXAMPLE 3

(All schools in district are Title I schools, and different grade spans are compared)

In the following example, all of the schools in the district are Title I schools. To demonstrate comparability, the LEA computes the average student/instructional staff ratio for all its schools and determines whether the student/instructional staff ratio for each school falls within a range that is between 90 and 110 percent of the average for all schools. In its first comparability calculation, the LEA compares all of its schools. Because two schools are not comparable using this first comparison, the LEA then breaks the schools down by grade span in order to determine comparability. Based on the second method of comparison, the student/instructional staff ratio for each school in the grade span falls within 90 or 110 percent of the average for all schools within the grade span and is, therefore, comparable.

School District as a Whole					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Davis School	PK - 5	371	25.6	14.5	Yes
Devers School	PK - 5	483	33.2	14.5	Yes
Edgar Fahs Smith MS	6 - 8	818	50	16.4	Yes
Ferguson School	PK - 5	484	31	15.6	Yes
Goode School	PK - 5	682	42.4	16.1	Yes
Hannah Penn MS	6 - 8	1,174	64	18.3	No
Jackson School	PK - 5	423	30	14.1	No
McKinley School	PK - 5	482	29.8	16.2	Yes
William Penn HS	9 - 12	1,737	110	15.8	Yes
Total		6,654	416	16.0	
90% of Student/Instructional Staff Ratio *				14.4	
110% of Student/Instructional Staff Ratio *				17.6	

* Each school is comparable if the student/instructional staff ratio falls between 14.4 (16.0 x 0.9) and 17.6. (16.0 x 1.1)

Elementary Schools					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Davis School	PK - 5	371	25.6	14.5	Yes
Devers School	PK - 5	483	33.2	14.5	Yes
Ferguson School	PK - 5	484	31	15.6	Yes
Goode School	PK - 5	682	42.4	16.1	Yes
Jackson School	PK - 5	423	30	14.1	Yes
McKinley School	PK - 5	482	29.8	16.2	Yes
Total		2,925	192	15.2	
90% of Student/Instructional Staff Ratio *				13.7	
110% of Student/Instructional Staff Ratio *				16.7	

* Each elementary school is comparable if the student/instructional staff ratio falls between 13.7 (15.2 x 0.9) and 16.7 (15.2 x 1.1).

EXAMPLE 3 (continued)

Middle Schools					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Edgar Fahs Smith MS	6 - 8	818	50	16.4	Yes
Hannah Penn MS	6 - 8	1,174	64	18.3	Yes
Total		1,992	114	17.5	
90% of Student/Instructional Staff Ratio *				15.8	
110% of Student/Instructional Staff Ratio *				19.3	

* The middle schools are comparable if the student/instructional staff ratio for each school falls between 15.8 (17.5×0.9) and 19.3 (17.5×1.1).

Note that, because there is only one high school in the district, the LEA does not need to determine comparability for that school.

EXAMPLE 4

(All elementary schools in the LEA are Title I schools, and large and small schools are compared)

In this example, all of the elementary schools in the LEA are Title I schools and the comparability determination is based on student/instructional staff ratios. Again, because all of the schools are Title I schools, the district demonstrates comparability by determining whether the student/instructional staff ratio for each school falls within a range that is between 90 and 110 percent of the average for all schools. In the first set of calculations, which is based on all schools, two schools are not comparable. When the LEA refines the comparison to compare small schools (those with less than 420 students) with each other and large schools (420 or more students) with each other, the student/instructional staff ratio for each school falls within 90 and 110 percent of the ratio for all the of schools in the category and each school is, therefore, comparable.

All Elementary Schools					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Burrowes School	PK - 5	430	29.3	14.7	Yes
Carter MaCrae Elementary	PK - 5	565	40.6	13.9	No
Elizabeth R. Martin Elementary	KG - 5	269	17.6	15.3	Yes
Fulton Elementary	PK - 5	470	29	16.2	Yes
George Washington Elementary	KG - 5	641	45	14.2	Yes
Hamilton Elementary	KG - 5	390	22.5	17.3	No
James Buchanan Elementary	KG - 6	390	26	15.0	Yes
King Elementary	PK - 5	601	36	16.7	Yes
Layfayette Elementary	PK - 5	420	26	16.2	Yes
Price Elementary	PK - 5	477	28.5	16.7	Yes
Ross Elementary	KG - 5	339	20	17.0	Yes
Thomas Wharton Elementary	KG - 5	245	16.3	15.0	Yes
Wickersham Elementary	KG - 5	503	31.5	16.0	Yes
Total		5,740	368.3	15.6	
90% of Student/Instructional Staff Ratio *				14.0	
110% of Student/Instructional Staff Ratio *				17.2	

* The elementary schools would be comparable if the student/instructional staff ratio falls between 14.0 (15.6 x 0.9) and 17.2 (15.6 x 1.1).

EXAMPLE 4 (continued)

Large Elementary Schools					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Burrowes School	PK - 5	430	29.3	14.7	Yes
Carter MaCrae Elementary	PK - 5	565	40.6	13.9	Yes
Fulton Elementary	PK - 5	470	29	16.2	Yes
George Washington Elementary	KG - 5	641	45	14.2	Yes
King Elementary	PK - 5	601	36	16.7	Yes
Lafayette Elementary	PK - 5	420	26	16.2	Yes
Price Elementary	PK - 5	477	28.5	16.7	Yes
Wickersham Elementary	KG - 5	503	31.5	16.0	Yes
Total		4,107	266.9	15.4	
90% of Student/Instructional Staff Ratio *				13.9	
110% of Student/Instructional Staff Ratio *				16.9	

* The large elementary schools would be comparable if the student/instructional staff ratio falls between 13.9 (15.4 x 0.9) and 16.9 (15.4 x 1.1).

Small Elementary Schools					
School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Elizabeth R. Martin Elementary	KG - 5	269	17.6	15.3	Yes
Hamilton Elementary	KG - 5	390	22.5	17.3	Yes
James Buchanan Elementary	KG - 6	390	26	15.0	Yes
Ross Elementary	KG - 5	339	20	17.0	Yes
Thomas Wharton Elementary	KG - 5	245	16.3	15.0	Yes
Total		1,633	102.4	15.9	
90% of Student/Instructional Staff Ratio *				14.4	
110% of Student/Instructional Staff Ratio *				17.5	

* The small elementary schools would be comparable if the student/instructional staff ratio falls between 14.4 (15.9 x 0.9) and 17.5 (15.9 x 1.1).

EXAMPLE 5

(All elementary schools in the LEA are Title I schools; high-poverty schools are compared to high-poverty schools and low-poverty schools are compared to low-poverty schools)

In this example, all of the elementary schools in the LEA are Title I schools and the comparability determination is based on student/instructional staff ratios. The LEA demonstrates comparability by determining whether the student/instructional staff ratio for each school falls within a range that is between 90 and 110 percent of the average for all schools. In the first set of calculations, which is based on all schools, one school is not comparable. The LEA refines the comparison so that it compares (1) the student/instructional staff ratio of each of its high-poverty schools (those with a poverty rate above 60 percent) with the average for all of its high-poverty schools and (2) the student/instructional staff ratio in each of its low-poverty schools (those with poverty rates of 41 and 40 percent) to the average ratio for its low-poverty schools. When the LEA compares the student/instructional staff ratio for each of its high-poverty schools to the average for all of its high-poverty schools, the ratio for each school falls within 90 and 110 percent of the high-poverty schools' average, and each school is, therefore, comparable. Similarly, when the LEA compares the student/instructional staff ratio for each of the LEA's low-poverty schools, the ratio for each of the low poverty school falls within the 90 and 110 percent of the average ratio for its low poverty schools, and each school is, therefore, comparable.

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Free/Reduced Lunch Children	Percent Poor	Comparable?
Violet Hill	PK - 5	560	36	15.6	542	97%	Yes
Oakdale	PK - 5	470	29	16.2	425	90%	Yes
Elmwood	KG - 5	641	45	14.2	539	84%	Yes
Hobson	PK - 5	477	28.5	16.7	385	81%	Yes
Berlieth	PK - 5	562	40.6	13.8	435	77%	No
Davis	PK - 5	420	26	16.2	322	77%	Yes
Indian Rock	PK - 5	425	29.3	14.5	316	73%	Yes
Roosevelt	KG - 5	339	21	16.1	249	73%	Yes
Park	KG - 5	503	31.5	16.0	354	70%	Yes
Camp Springs	KG - 5	355	22.5	15.8	252	66%	Yes
White Hill	KG - 5	245	16.3	15.0	148	60%	Yes
Bannaker	KG -6	400	26	15.4	161	40%	Yes
Eastern	KG - 5	273	17.6	15.5	112	41%	Yes
Total		5,670	369.3	15.4	4,240	74%	
90% of Student/Instructional Staff Ratio *				13.9			
110% of Student/Instructional Staff Ratio *				16.9			

* Each school is comparable if the student instructional staff ratio falls between 13.9 (15.4 x 0.9) and 16.9 (15.4 x 1.1).

EXAMPLE 5 (continued)

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Free/Reduced Lunch Children	Percent Poor	Comparable?
High Poverty Title I Schools							
Violet Hill	PK - 5	560	36	15.6	542	97%	Yes
Oakdale	PK - 5	470	29	16.2	425	90%	Yes
Elmwood	KG - 5	641	45	14.2	539	84%	Yes
Hobson	PK - 5	477	28.5	16.7	385	81%	Yes
Berlieth	PK - 5	562	40.6	13.8	435	77%	Yes
Davis	PK - 5	420	26	16.2	322	77%	Yes
Indian Rock	PK - 5	425	29.3	14.5	316	73%	Yes
Roosevelt	KG - 5	339	21	16.1	249	73%	Yes
Park	KG - 5	503	31.5	16.0	354	70%	Yes
Camp Springs	KG - 5	355	22.5	15.8	252	66%	Yes
White Hill	KG - 5	245	16.3	15.0	148	60%	Yes
Total		4,997	325.7	15.3			
90% of Student/Instructional Staff Ratio *				13.8			
110% of Student/Instructional Staff Ratio *				16.8			

* Each high-poverty school is comparable if the student instructional staff ratio falls between 13.8 (15.3 x 0.9) and 16.8 (15.3 x 1.1).

Low Poverty Title I Schools							
Bannaker	KG - 6	400	26	15.4	161	40%	Yes
Eastern	KG - 5	273	17.6	15.5	112	41%	Yes
Total		673	43.6	15.4			
90% of Student/Instructional Staff Ratio				13.9			
110% of Student/Instructional Staff Ratio				16.9			

* Each low-poverty elementary school is comparable if the student/instructional staff ratio falls between 13.9 (15.4 x 0.9) and 16.9 (15.4 x 1.1).

EXAMPLE 6

(All elementary schools in the LEA are Title I schools and each high-poverty school is compared to a limited comparison group consisting of low-poverty schools)

In this example, the LEA bases its comparability determinations on student/instructional staff ratios. All elementary schools in the LEA are Title I schools and the LEA compares its 12 highest-poverty schools to the two schools with the lowest poverty rates. The schools would be considered substantially comparable if the student/instructional staff ratio in each of the LEA's 12 highest-poverty schools does not exceed 110 percent of the student/instructional staff ratio for the low-poverty comparison group.

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Free/Reduced Lunch Children	Percent Poor	Comparable?
High Poverty Title I Schools *							
Sheppard	PK - 5	373	26.5	14.1	356	95%	Yes
Hunter	PK - 5	362	26.4	13.7	326	90%	Yes
Ludlow	KG - 5	313	24.6	12.7	265	85%	Yes
Washington	PK - 5	319	25.0	12.8	261	82%	Yes
Mifflin	PK - 5	254	24.6	10.3	202	80%	Yes
Kinsey	PK - 5	371	24.4	15.2	293	79%	Yes
Dunbar	PK - 5	234	21.2	11.0	167	71%	Yes
Sharswood	KG - 5	360	26.4	13.6	255	71%	Yes
Jackson	KG - 5	330	27.0	12.2	232	70%	Yes
McCloskey	KG - 5	346	25.0	13.8	209	60%	Yes
Lingelbach	KG - 5	328	26.4	12.4	204	62%	Yes
Dobson	KG - 6	266	21.4	12.4	160	60%	Yes

Low Poverty Title I Schools						
Crossan	KG - 5	310	23.6	13.1	148	48%
Penn Alexander	KG - 6	376	25.7	14.6	171	45%
Total		686	49.3	13.9		
110% of Student/Instructional Staff Ratio *				15.3		

* The services to schools in the LEA would be considered substantially comparable if the student/instructional staff ratio in each high-poverty school does not exceed 15.3 (13.9 x 1.1).

EXAMPLE 7

(All schools in the LEA are Title I schools and the LEA uses the per-pupil amount of State and local funds allocated to schools as the basis for comparison)

In the following example, an LEA serves all its schools with Title I funds. The LEA demonstrates comparability by first determining the amount of State and local funds allocated per child enrolled in each school for the purchase of instructional staff and materials. The LEA then examines whether the per-child amount for each school falls within a range that is between 90 and 110 percent of the district-wide average.

For the LEA as a whole, the allocation per student from State and local funds is \$4,415.

Schools	Grade Span	Total Enrollment	State and Local Funds Allocated	Per Child Amount	Comparable?
Hawthorne School	PK - 5	308	\$1,217,232	\$3,952	No
Chase School	PK - 5	405	\$1,830,195	\$4,519	Yes
Lansdowne HS	9 - 12	1,323	\$5,813,262	\$4,394	Yes
Dundalk School	PK - 5	279	\$1,129,123	\$4,047	Yes
Dundalk MS	6 - 8	516	\$2,121,276	\$4,111	Yes
Owings Mills HS	9 - 12	1,109	\$4,971,647	\$4,483	Yes
Woodmoor School	PK - 5	622	\$2,846,272	\$4,576	Yes
Holabird MS	6 - 8	706	\$3,106,032	\$4,399	Yes
Mars Estates School	PK - 5	543	\$2,170,914	\$3,998	Yes
Lansdowne MS	6 - 8	721	\$3,329,578	\$4,618	Yes
Hallfield School	9 - 12	962	\$4,308,798	\$4,479	Yes
Johnnycake School	PK - 5	467	\$2,296,239	\$4,917	No
District-wide per-child amount provided from State and local funds for all schools		7,959	\$35,140,568	\$4,415	
90 % of the district-wide per-child amount				\$3,974	
110 % of the district-wide per-child amount				\$4,857	

In order to be comparable in this example, the amount of State and local funds allocated per child in each school needs to be between \$3,974 and \$4,857. In this example, the amount allocated per child for the first school listed is \$3,952 and the amount allocated per child in the last school listed is \$4,917. In both schools, the amounts allocated per child fall outside the range that is between 90 and 110 percent of the district average. This example illustrates that a school can be noncomparable if it receives an excess of State and local funds or receives too little. Because the two schools are not comparable, the LEA would need to make upward or downward adjustments in the allocation of State and local resources to its schools during the school year in order to make Hawthorne and Johnnycake schools comparable.

EXAMPLE 8

(All schools in the LEA are Title I schools, different grade spans are compared, and the district uses the per-pupil amount of State and local funds allocated to schools in each grade span)

In this example, an LEA serves all its schools with Title I funds, and chooses to compare its schools by grade span, based on the amount of State and local funds allocated per child for each grade span as a whole. To determine comparability, the LEA compares the per-pupil amount allocated to each school within the grade span to a range that falls within 90 and 110 percent of the per-pupil average for the grade span as a whole.

Elementary Schools					
Schools	Grade Span	Total Enrollment	State and Local Funds Allocated	Per Pupil Amount	Comparable?
Logan School	K - 5	647	\$2,637,995	\$4,077	Yes
Edmondson School	K - 6	425	\$1,974,622	\$4,646	No
Millbrook School	K - 5	327	\$1,239,003	\$3,789	Yes
Harford School	K - 5	184	\$751,640	\$4,085	Yes
Per-child amount LEA provides from State and local funds to all schools in the grade span		1,583	\$6,603,260	\$4,171	
90 % of per child amount				\$3,754	
110 % of per child amount				\$4,588	

In order to be comparable in this example, the amount of State and local funds allocated per child in each school would need to be between \$3,754 and \$4,588. The allocation per child for the second school listed is \$4,646, which is more than \$4,588 or 110 percent of the average for the grade span. The LEA would need to make adjustments in the allocation of State and local resources during the school year in order meet the comparability requirement.

Middle Schools					
Schools	Grade Span	Total Enrollment	State and Local Funds Allocated	Per Pupil Amount	Comparable?
Woodlawn MS	6 - 8	562	\$2,298,580	\$4,090	Yes
Deep Creek MS	7 - 8	719	\$3,285,830	\$4,570	Yes
Loch Raven MS	6 - 8	323	\$1,468,035	\$4,545	Yes
Per-child amount LEA provides from State and local funds to all schools in the grade span		1,604	\$7,052,445	\$4,397	
90 % of per child amount				\$3,957	
110 % of per child amount				\$4,836	

In this example, all of the middle schools are comparable because the amount of State and local funds allocated per child in each school is between \$3,957 and \$4,836.

EXAMPLE 8 (continued)

High Schools					
Schools	Grade Span	Total Enrollment	State and Local Funds Allocated	Per Pupil Amount	Comparable?
Edgemere HS	9 - 12	962	\$4,677,244	\$4,862	Yes
Franklin HS	9 - 12	500	\$2,013,704	\$4,027	No
Per-child amount LEA provides from State and local funds to all schools in the grade span		1,462	\$6,690,948	\$4,577	
90 % of per child amount				\$4,119	
110 % of per child amount				\$5,034	

The second high school is not comparable because the amount allocated per child is less than \$4,119, and the LEA would need to adjust the allocation of State and local funds to that school during the school year in order to be comparable.

Questions and Answers on Comparability

B-1. Must an LEA determine comparability every year?

Yes. Demonstrating comparability is a prerequisite for receiving Title I funds. Because Title I allocations are made annually, comparability is an annual requirement. [Section 1120A(c)(1)(A)]

B-2. When should comparability be determined?

The comparability process must enable an LEA to identify, and correct during the current school year, instances in which it has non-comparable schools. An early determination of comparability would allow an LEA to make adjustments with the least amount of disruption. The SEA may establish deadlines for comparability determinations and for implementing any required corrective actions.

EXAMPLE:

Below is a possible timeline an LEA could follow in determining comparability:

January – April

- Engage in district-level budget (State and local funds) discussions concerning staff assignments, and distribution of equipment and materials for the purpose of ensuring compliance with Title I comparability requirements for the upcoming school year.

May – July

- Conduct meetings with appropriate LEA representatives to discuss the requirements for completing the annual comparability calculations.
- Establish participant roles and responsibilities.
- Establish specific timelines for completion of the calculations.
- Decide which calculation methodology to use.

August

- Obtain preliminary information from appropriate LEA staff.
- Identify LEA Title I and non-Title I schools.

September

- Identify date and collection methodologies for gathering data needed to complete calculations.

October

- Collect data.
- Meet with appropriate staff and calculate comparability.
- Make corrections to Title I schools shown not to be comparable.

November

- Reconvene appropriate LEA staff to address any outstanding issues.
- Maintain all required documentation supporting the comparability calculations and any corrections made to ensure that all Title I schools are comparable.

An LEA should keep the comparability requirement in mind as it plans for the allocation of instructional staff and resources to schools for the coming school year. This would enable the LEA to minimize the potential for disruption in the middle of a school year, should adjustments need to be made to ensure that Title I schools are comparable to non-Title I schools.

B-3. May an SEA determine the method that LEAs will use to determine comparability?

The SEA may require that all LEAs use the same method or allow LEAs to submit other comparability measures for approval by the SEA. In either case, the SEA must determine that an LEA's methodology will ensure that Title I schools in the LEA are comparable to non-Title I schools or, if all schools are Title I schools, that all Title I schools are substantially comparable with each other.

B-4. If an LEA elects to skip an eligible school when allocating Title I funds because that school is receiving supplemental funds from other State or local resources that are spent according to the requirements of section 1114 or 1115 of Title I, must that school be comparable?

Yes. Section 1113(b)(1)(D)(i) of ESEA requires that a school be comparable in order to be skipped. When calculating whether Title I schools are comparable, an LEA must treat an otherwise eligible Title I school that is skipped as if it were a Title I school when determining comparability. Note that an LEA would exclude any supplemental State and local funds expended in the school in its comparability calculations. (See the discussion on page 37 under the Supplement, not Supplant section concerning the exclusion for State and local funds expended in any school for carrying out a program that meets the intent and purposes of Title I, Part A.)

B-5. If an LEA chooses to measure compliance with the comparability requirement by comparing student/instructional staff ratios or student/instructional staff salary ratios, which staff members should be included as "instructional staff"? Which staff members should be excluded?

If an LEA chooses to measure compliance by comparing student/staff ratios or student/staff salary ratios, the LEA should consistently include the same categories of staff members in the ratios for both Title I and non-Title I schools. Instructional staff may include teachers and other personnel assigned to schools who provide direct instructional services, such as music, art, and physical education teachers, guidance counselors, speech therapists, and librarians, as well other personnel who provide services that support instruction, such as school social workers and psychologists.

Whether paraprofessionals are included in comparability determinations depends on procedures developed by the SEA or LEA, as appropriate. Consistent with the requirement in Title I that a paraprofessional supported with Title I funds may only provide instructional support under the direct supervision of a teacher, however, we urge SEAs and LEAs to consider carefully whether a paraprofessional supported with State and local funds should be considered equivalent to a teacher or other instructional staff member in comparability determinations. In addition, an LEA should take care not to include aides not involved in providing instructional support in its comparability determinations.

In calculating comparability, an LEA may include only staff paid with State and local funds. [Section 1120A(c)(1)] This would exclude staff paid with private or Federal funds.

B-6. If an LEA uses student/instructional staff ratios or student/instructional staff salary ratios to measure comparability, how can the LEA determine which staff are paid with State and local funds in a schoolwide program in which there is no requirement to track Federal funds to particular activities?

As this guidance indicates, there are a number of ways for an LEA to demonstrate that its Title I schools are comparable. Two of the most common measures are student/instructional staff ratios and student/instructional staff salary ratios. These measures assume that an LEA is able to differentiate those instructional staff who are paid from State and local funds from those paid with Federal funds, because comparability determinations only focus on the use of State and local funds. In a schoolwide program school, however, the school is not required to track the expenditure of Federal funds to particular activities. Rather, the school may consolidate its Federal funds with its State and local funds and spend the consolidated funds for any activities included in its schoolwide program plan. As a result, an LEA might not be able to determine which instructional staff to include in its comparability determinations.

There are several ways an LEA may demonstrate comparability in a schoolwide program school:

- If the LEA does not consolidate its Federal funds or continues to track expenditures of those funds to particular activities, the LEA would calculate comparability for its schoolwide program schools the same as it would for its targeted assistance schools.
- The LEA may determine the percentage that Federal funds constitute of the total funds available in a schoolwide program school. The LEA would assume that the same percentage of instructional staff in the school was paid with Federal funds and delete those staff from its comparability determinations.
- The LEA may use a different measure for determining comparability in schoolwide program schools that is not dependent on identifying instructional staff paid with State and local funds. In each case, the non-Title I schools compared would be the same, but the method used for comparison purposes would be different.

B-7. Must an LEA include charter schools that are schools within the LEA when determining whether its Title I and non-Title I schools are comparable?

Yes. All schools within an LEA must be included. However, charter schools that are geographically located within an LEA but are legally their own LEAs would not be included.

B-8. May an LEA use a different method for determining comparability to account for differences between its charter schools and “regular” schools?

Yes. An LEA could, for example, determine the student/instructional staff ratio in each “regular” school operating a Title I program and compare those ratios to the student/instructional staff ratio for all of its non-Title I schools. For charter schools operating a Title I program, an LEA could use a different measure to determine comparability—e.g., determine the per-student amount of State and local funds used to purchase instructional staff and materials in each of those schools and compare that calculation to the average per-student amount of State and local funds used to purchase instructional staff and materials in its non-Title I schools. In both cases, the non-Title I schools compared would be the same, but the method used for comparing Title I charter schools with non-Title I schools and Title I “regular” schools with non-Title I schools would be different.

B-9. If an LEA is using the student/instructional staff ratio method to demonstrate comparability, should all figures used (enrollment and instructional staff FTE) reflect data from the same day in the school year?

Yes. An LEA should be consistent with regard to what day of the year the data collected reflect.

B-10. If all schools in an LEA or in a grade span grouping receive Title I funds, must the LEA demonstrate that these schools are providing comparable services?

Yes. If an LEA serves all its schools with Title I funds, the LEA must use State and local funds to provide services that are substantially comparable in each school. See Examples 3 through 8 for ways comparability can be determined.

B-11. The Title I statute provides that comparability may be determined on a district-wide or grade span basis. Are there limitations on the number of grade spans an LEA may use?

No. However, the number should match the basic organization of schools in the LEA. For example, if the LEA's organization includes elementary, junior high, and senior high schools, the LEA would have three grade spans.

B-12. In addition to grade span groupings, does the LEA have the option to divide grade spans into a large school group and a small school group?

Yes, but there should be a significant difference in the enrollments of schools within the grade span. For example, a significant difference would exist if the largest school in a grade span has an enrollment that is two times the enrollment of the smallest school in the grade span.

B-13. Are there any circumstances in which the comparability requirement might not apply?

Yes. The comparability requirement does not apply to an LEA that has only one building for each grade span. [Section 1120A(c)(4)] A variation of this situation would be where an LEA has only two schools, one of which is a large school and the other is a small school. In this case, the comparability requirement would not apply because the LEA would compare the small school to itself and the large school to itself. An LEA may also exclude schools with 100 or fewer students from its comparability determinations.

B-14. If an LEA files a written assurance with the SEA that it has established and implemented a district-wide salary schedule and policies to ensure equivalence among schools in staffing and in the provision of materials and supplies, is that sufficient to demonstrate comparability?

No. An LEA must keep records to document that the salary schedule and policies were actually implemented annually and that they resulted in equivalence among schools in staffing, materials, and supplies so that, in fact, the LEA has maintained comparability among its Title I and non-Title I schools.

If an LEA establishes and implements other measures for determining comparability, such as student/instructional staff ratios, it must maintain source documentation to support the calculations and documentation to demonstrate that any needed adjustments to staff assignments were made annually to ensure compliance with the comparability requirement. [Section 1120A(c)(3)(B); Section 443 of GEPA; and 34 CFR 75.730, and 80.42]

B-15. What are an SEA's responsibilities for monitoring the comparability requirement?

An SEA is ultimately responsible for ensuring that its LEAs remain in compliance with the comparability requirement. The SEA should review LEA comparability calculations at least once every two years.

B-16. Is an SEA required to collect LEA comparability information each year? If an LEA submits a yearly written assurance that it has met comparability, is that sufficient?

Again, an SEA should review an LEA's comparability calculations at least once every two years. The SEA may require that LEAs submit comparability documentation biennially, review comparability documentation biennially as part of the regular monitoring process, or submit comparability documentation biennially as part of a desk audit process. An SEA may wish to consider establishing a two-year cycle in which it reviews comparability documentation for half of its LEAs in year one and the other half in the next year. Of course, an SEA may also require its LEAs to submit documentation annually that they have maintained comparability.

B-17. May an SEA use the single audit process to monitor comparability?

The use of single audits as the only way to monitor comparability is generally inadequate because the comparability process must enable an LEA, during the current year, to identify and correct instances where it has non-comparable schools and enable an SEA to verify that comparability has been met. The single audit process, as the only enforcement tool, usually does not allow an SEA to determine whether an LEA has met the comparability requirement within the time frame for allocating Title I funds and for the LEA to correct any non-compliance. *[Section 1120A(c)(1)(A)]*

B-18. Are preschool staff and student enrollment included when determining a school's student-to-instructional-staff ratios?

Generally, preschool should not be considered a grade-span for comparability purposes unless the State considers preschool to be part of elementary and secondary education.