

FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith
Commissioner of Education

DPS: 2009-183
Date: November 6, 2009



Technical Assistance Paper

Comparability of Services for Title I Schools

Summary:

Public Law (P.L.) 107-110 requires that, as a condition of receiving Title I, Part A funds, each local educational agency must ensure that all schools, both Title I and non-Title I, receive comparable state and local resources before adding federal funds. This guidance describes the process for making these determinations.

Contact:

Jessie Simmons
jessie.simmons@fldoe.org
(850) 245-0682

Status:

- New Technical Assistance Paper
- Revises and Replaces Existing Technical Assistance K12: 2008-176

Issued by the
Florida Department of Education

Division of Public Schools
Bureau of Student Assistance

<http://www.fldoe.org/bsa/>

Comparability of Services for Title I Schools

TABLE OF CONTENTS

INTRODUCTION	1
GENERAL INFORMATION	2
A-1. Must an LEA determine comparability every year?	2
A-2. When should comparability be determined?	2
A-3. Are there any circumstances in which the comparability requirement might not apply?.....	2
A-4. Is an LEA required to have procedures in place for complying with the comparability requirements in Section 1120A(c), P.L. 107-110?.....	2
DETERMINING COMPARABILITY	3
B-1. How does an LEA determine comparability?.....	3
B-2. When determining comparability, must an LEA maintain documentation of compliance?	3
B-3. What are the general requirements for determining comparability under each option?.....	3
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?.....	4
OPTIONS FOR DETERMINING COMPARABILITY	5
ASSURANCES.....	5
C-1. Is it sufficient to demonstrate comparability if an LEA files a written assurance that it has established and implemented an LEA-wide salary schedule and policies to ensure equivalence among schools in staffing and in the provision of materials and supplies?.....	5
PUPIL-TEACHER RATIO.....	6
D-1. If an LEA uses student/instructional staff 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?	6
D-2. Which staff members should be included as “instructional staff” if an LEA chooses to measure compliance with the comparability requirement by comparing pupil-teacher ratios?	6
D-3. Which staff members should be excluded as “instructional staff” if an LEA chooses to measure compliance with the comparability requirement by comparing pupil-teacher ratios?	7
D-4. Should all figures used (enrollment and instructional staff FTE) reflect data from the same day in the school year if an LEA is using the student/instructional staff ratio method to demonstrate comparability?	7

Comparability of Services for Title I Schools

AVERAGE INSTRUCTIONAL MATERIALS EXPENDITURES	7
E-1. When using average instructional materials to determine comparability, can the LEA exclude certain expenditures from the calculations?	7

CALCULATING COMPARABILITY	8
F-1. If all schools in an LEA or in a grade span grouping receive Title I, Part A funds, must the LEA demonstrate that these schools are providing comparable services?	8
F-2. When determining comparability on a grade span basis, are there limitations on the number of grade spans an LEA may use?	8
F-3. In addition to grade span groupings, does the LEA have other options to group schools?	9
F-4. What steps should be taken if an LEA determines that a Title I school is not comparable?	9

SCHOOL CATEGORIZATION	10
------------------------------------	-----------

SKIPPED SCHOOLS	10
G-1. 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?	10

CHARTER SCHOOLS.....	10
H-1. 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? ..	10
H-2. May an LEA use a different method for determining comparability to account for differences between its charter schools and non-charter public schools?	10

ALTERNATIVE OR EXCEPTIONAL STUDENT EDUCATION (ESE) SCHOOLS/CENTERS	11
I-1. Are special education centers or alternative schools included in the comparability calculations?	11

MONITORING.....	11
J-1. How does FDOE monitor compliance with comparability?	11

APPENDIX A	12
-------------------------	-----------

APPENDIX B	15
-------------------------	-----------

APPENDIX C	16
-------------------------	-----------

Comparability of Services for Title I Schools

INTRODUCTION

Public Law 107-110, Section 1120A(c) of the Elementary and Secondary Education Act (ESEA) provides that a Local Educational Agency (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)(3), ESEA stipulates that comparability is an annual requirement and that an LEA must develop written procedures for complying. The intent of the comparability requirement is to ensure that Title I funds provide extra services to eligible children identified as having the greatest need for special assistance and is used to annually assess and ensure that Title I schools receive the same share of state and local resources as non-Title I schools. In Florida, comparability may be determined using one of several techniques:

- 1) the LEA files an assurance that it has established and implemented:
 - a district-wide salary schedule,
 - a policy to ensure equivalence among schools in teachers, administrators, and other instructional staff, and
 - a policy to ensure equivalence in curriculum materials and instructional supplies;
- 2) student/instructional staff ratios; or
- 3) average curriculum materials and instructional supplies expenditures.

This technical assistance paper was developed to provide guidance to LEAs on the requirements of comparability. An LEA should keep the comparability requirements in mind as it plans for the allocation of instructional staff and resources to schools for the coming school year. This will 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.

Summary of New and Revised Items

The following responses have been revised or updated since the previous Technical Assistance Paper entitled, "Comparability of Services for Title I Schools": A-4, B-3, B-4, C-1, D-2, F-1, F-2, and F-3. The majority of the document has been reformatted and the questions renumbered in an effort to categorize subjects in a more uniform manner. The following Appendices have been added: Appendix A, Appendix B, and Appendix C.

Comparability of Services for Title I Schools

GENERAL INFORMATION

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

Yes. Demonstrating comparability is a prerequisite for receiving Title I funds. The Florida Department of Education (FDOE) allocates Title I funds on an annual basis; therefore, determining and reporting comparability is an annual requirement. [USED Non-Regulatory Guidance, Title I Fiscal Issues; P.L. 107-110, Section 1120A(c)(1)(A)].

In Florida, comparability determinations take place following Survey 2, during which time student and staff membership are reported to FDOE. Local Educational Agencies (LEAs) are required to conduct comparability calculations after the close of the state processing period for these data and report these results to FDOE via the online Comparability Report. For LEAs that identify non-comparable Title I schools, the LEA must take corrective actions upon such determination and no later than the beginning of the second semester, and report such actions to FDOE.

A-2. When should comparability be determined?

Comparability calculations should be determined early in the school year so that an LEA can identify and correct any non-comparable Title I schools. An early determination of comparability would allow an LEA to make adjustments during the school year in which it has non-comparable Title I schools with the least amount of disruption. [USED Non-Regulatory Guidance, Title I Fiscal Issues]

A-3. 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)]. An LEA may also exclude schools with fewer than 100 students from its comparability determinations. If the exclusion of schools with less than 100 students results in only one building per grade span, the LEA would be exempt.

A-4. Is an LEA required to have procedures in place for complying with the comparability requirements in Section 1120A(c), P.L. 107-110?

Yes. An LEA must have written procedures for complying with the comparability requirements. [P.L. 107-110, Section 1120A(c)(3)(A)-(B)]. These procedures, at a minimum, must include the following:

Comparability of Services for Title I Schools

- the LEA's timeline for demonstrating comparability, including the date data are collected;
- identification of the office(s) responsible for making comparability calculations and sources of data;
- the measure and process used to determine whether the schools are comparable;
- how and when the LEA makes adjustments in schools that are not comparable, including the timeframe in which adjustments will be made;
- procedures that specify or define non-federal instructional staff; and
- procedures that specify or define curriculum materials and instructional supplies.

DETERMINING COMPARABILITY

B-1. How does an LEA determine comparability?

Local Educational Agencies have three options for determining comparability: assurances, pupil-teacher ratio, or average instructional materials expenditures. Whichever method is used, the LEA must have written procedures for determining comparability and ensuring that non-comparable Title I schools are provided the resources to make them comparable. [P. L. 107-110, Section 1120A(c)(3)(A)]

B-2. When determining comparability, must an LEA maintain documentation of compliance?

An LEA must maintain source documentation for five years to support the assurances, pupil-teacher ratio, or average instructional materials calculations and documentation to demonstrate that any necessary adjustments to staff assignments or allocations were made. This should be done annually to ensure compliance with comparability requirements. [P.L. 107-110, Section 1120A(c)(3)(B); Florida Department of State General Records Schedule for State and Local Government Agencies GS1-SL; Section 443 of General Education Provisions Act (GEPA); and 34 Code of Federal Regulations (CFR) 75.730 and 80.42]

B-3. What are the general requirements for determining comparability under each option?

If the LEA files a written assurance with the FDOE that it has established and implemented its policies that ensure comparability, documentation must be submitted to FDOE that reflects compliance in the following three areas:

Comparability of Services for Title I Schools

- a district-wide salary schedule;
- equivalence among schools in staffing; and
- equivalence among schools in the provision of curriculum materials and instructional supplies.

The LEA must keep records to document that the salary schedule and policies were implemented and that calculations demonstrate that equivalence was achieved among schools in staffing, materials, and supplies.

Local Educational Agencies that choose to compare Title I and non-Title I schools using pupil-teacher ratio examine the average number of students per instructional staff member (pupil-teacher ratio) in non-Title I schools compared to the pupil-teacher ratio of each Title I school. The ratios in Title I schools should not be greater than 110 percent of the average for non-Title I schools.

Local Educational Agencies that determine comparability using average instructional materials expenditures examine the average state and local per-pupil instructional materials expenditures for non-Title I schools and ensure that each Title I school receives no less than 90 percent of the average for non-Title I schools.

It is important to note that only those grade spans served by the LEA with Title I funds are to be included in the comparability calculations, regardless of the method utilized. Therefore, if an LEA serves only elementary schools with Title I funds, only schools within the elementary grade span would be included when determining comparability [USED Non-Regulatory Guidance, Title I Fiscal Issues].

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?

A school that is otherwise eligible for Title I but is not served, or skipped, must be considered Title I for comparability purposes. Section 1113(b)(1)(D)(i) of the Elementary and Secondary Education Act (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. When calculating comparability, the LEA would exclude the supplemental state and local funds that are Title I-like in purpose, excess costs associated with language instruction programs, or

Comparability of Services for Title I Schools

excess costs of providing services to students with disabilities from its comparability calculations.

OPTIONS FOR DETERMINING COMPARABILITY

ASSURANCES

C-1. Is it sufficient to demonstrate comparability if an LEA files a written assurance that it has established and implemented an LEA-wide salary schedule and policies to ensure equivalence among schools in staffing and in the provision of materials and supplies?

No. An LEA should 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. Such documentation is necessary to ensure that the LEA has maintained comparability among its Title I and non-Title I schools. The U. S. Department of Education (USED) guidance states that all districts must actually perform the calculations necessary each and every year to demonstrate that all of its Title I schools are, in fact, comparable. Therefore, districts will need to maintain source documentation, not just a policy, for each of the three assurance components listed above for five years. [P.L. 107-110, Section 1120A(c)(2) and (c)(3)(B); USED Non-Regulatory Guidance, Title I Fiscal Issues; Section 443 of GEPA; and 34 CFR 75.730 and 80.42]

Examples of supporting documents include, but are not limited to:

- student counts on a date certain;
- full-time equivalent (FTE) number of instructional staff members who are paid with state or local funds regularly assigned to schools (list of staff by name and position) on the same date certain;
- the total amount of state and local funds being expended on an annual basis for basic salaries (not including longevity amounts of salaries) for instructional staff members identified;
- state and local funds (not including Title I funds) expended by schools for textbooks, library resources, and other instructional materials and supplies;
- the most recent teacher and/or other instructional support personnel contracts with the applicable salary schedule and time records;
- to the extent possible, records/receipts regarding actual purchases of instructional materials for any grade span in which Title I services are being provided; and/or

Comparability of Services for Title I Schools

- documentation that demonstrates what specific actions were taken to bring non-comparable schools into compliance.

PUPIL-TEACHER RATIO

D-1. If an LEA uses student/instructional staff 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?

One of the most common methods of determining comparability is student/instructional staff ratios. This measure assumes that an LEA is able to differentiate instructional staff that are paid from state and local funds from instructional staff paid with federal funds, because comparability determinations only focus on the use of state and local funds.

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 percentages of instructional staff in the school were paid with federal funds and delete those staff from its comparability determinations.
- The LEA may use a different measure for determining comparability in 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 [USED Non-Regulatory Guidance, Title I Fiscal Issues].

D-2. Which staff members should be included as “instructional staff” if an LEA chooses to measure compliance with the comparability requirement by comparing pupil-teacher ratios?

Instructional staff includes 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. Other personnel who provide services that support instruction, such as school social workers and psychologists may also be included. Instructional paraprofessionals supported with state and local funds should be counted as half of a full-time equivalency (.5 FTE) in

Comparability of Services for Title I Schools

comparability determinations. Paraprofessionals that do not provide any instructional support services cannot be included in comparability calculations. Individuals who work in food services, cafeteria or playground supervision, personal care services, non-instructional computer assistance, and similar positions are not considered paraprofessionals under Title I and should not be included in comparability calculations. The LEA should consistently include the same categories of staff members in the ratios for both Title I and non-Title I schools. [USED Non-Regulatory Guidance, Title I Fiscal Issues; USED Non-Regulatory Guidance, Title I Paraprofessionals]

D-3. Which staff members should be excluded as “instructional staff” if an LEA chooses to measure compliance with the comparability requirement by comparing pupil-teacher ratios?

In calculating comparability, an LEA must only include instructional staff paid with state and local funds [P.L. 107-110, Section 1120A(c)(1)]. This would exclude instructional staff paid with private or federal funds [such as Individuals with Disabilities Education Act (IDEA) or Title I]. [USED Non-Regulatory Guidance, Title I Fiscal Issues]

D-4. Should all figures used (enrollment and instructional staff FTE) reflect data from the same day in the school year if an LEA is using the student/instructional staff ratio method to demonstrate comparability?

Yes. An LEA must use the same date certain for all data in the comparability calculations. For example, if an LEA uses pupil-teacher ratio, it should retrieve the total student and staff FTE on a single date certain, such as the Friday during Survey 2 week in October. 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. [USED Non-Regulatory Guidance, Title I Fiscal Issues; 1120A(c)(2)(B) and (C)]

AVERAGE INSTRUCTIONAL MATERIALS EXPENDITURES

E-1. When using average instructional materials to determine comparability, can the LEA exclude certain expenditures from the calculations?

Yes. 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

Comparability of Services for Title I Schools

purposes of Title I, Part A, can be excluded from the calculations [Section 1120A(c)(2)(B) and (c)(5) and (d) and 34 CFR 200.79].

CALCULATING COMPARABILITY

F-1. If all schools in an LEA or in a grade span grouping receive Title I, Part A funds, must the LEA demonstrate that these schools are providing comparable services?

Yes. If an LEA serves all its schools with Title I, Part A funds, the LEA must use state and local funds to provide services that are substantially comparable in each school, and must demonstrate this by comparing each Title I school to the allowable variance from the average for all Title I schools. "At least comparable" is defined as being within a 10 percent variance. Therefore, the criterion for determining comparability using the student/instructional staff ratio method is 110 percent of the average student/instructional staff ratio across the comparison schools. The criterion for determining comparability using the instructional material per student method is 90 percent of the average instructional material per student across the comparison schools. [P.L. 107-110, Section 1120A(c)(1)(B); USED Non-Regulatory Guidance, Title I Fiscal Issues]

F-2. When determining comparability on a grade span basis, are there limitations on the number of grade spans an LEA may use?

Yes. When grouping schools by grade span, four categories are allowed. The following school types are identified in the FDOE Master School Identification (MSID) File:

- Elementary Schools: Schools providing instruction at one or more grade levels from Pre-K through grade five. May include schools serving grade six if also serving one or more grades Pre-K through five (e.g., a K-six school).
- Middle/Junior High Schools: Schools providing instruction in middle school configurations (grades six-eight) and junior high school configurations (grades seven-nine) may also include schools serving a single grade in the six-eight range (e.g., a sixth grade center).
- Senior High Schools: Schools providing instruction at one or more grade levels from nine to 12. Includes regular high schools and ninth grade centers.
- Combination Elementary and Secondary Schools: Schools providing instruction in grade groupings that include more than one of the categories described above (e.g., Pre-K-eight, six-12, K-12, etc.).

Comparability of Services for Title I Schools

The LEA should group schools according to their “best fit” within these grade span groupings. For example, if most elementary schools in the LEA are K-5 but two are K-6, the two K-6 schools should be included in the elementary grade span. In addition, combination schools should be placed either in the grade span that provides the “best fit,” or within the combination school grade span. For example, a school that serves students in grades 7-12 may fit better in the high school grade span since the majority of grades served are high school.

F-3. In addition to grade span groupings, does the LEA have other options to group schools?

Yes. An LEA may group schools by enrollment size. However, an LEA may only use this option if the smallest school in a large enrollment size grouping has an enrollment size that is twice the enrollment of the smallest school in the small enrollment size grouping.

For example, if an LEA has ten Title I elementary schools, five of which have enrollment size ranges of 100-500 and five of which have enrollment size ranges of 500-750, an LEA may choose to group those schools within the grade span by large and small enrollment sizes.

F-4. What steps should be taken if an LEA determines that a Title I school is not comparable?

If an LEA determines that a Title I school is not comparable, it should immediately make the necessary adjustments to instructional staff or expenditures to make that school comparable. In addition, the LEA must submit reports showing both the original and revised calculations to the FDOE indicating the resources provided to make the school comparable. For example, in the case of pupil-teacher ratio, an LEA may need to add an instructional position at a school. If the LEA provides a paraprofessional, it may only count that instructional position as .5 FTE. The position must be filled and not vacant or advertised to bring the school in compliance. [P.L. 107-110, Section 1120A(c)(3)(B)]

Comparability of Services for Title I Schools

SCHOOL CATEGORIZATION

SKIPPED SCHOOLS

- G-1. 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?**

A school that is otherwise eligible for Title I but is not served, or skipped, must be considered Title I for comparability purposes. Section 1113(b)(1)(D)(i) of the Elementary and Secondary Education Act (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. When calculating comparability, the LEA would exclude the supplemental state and local funds expended in the school in its comparability calculations. [P.L. 107-110, Section 1113(b)(1)(D)(i); Section 1120A(d); USED Non-Regulatory Guidance, Title I Fiscal Issues]

CHARTER SCHOOLS

- H-1. 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. An LEA must include charter schools if the charter schools encompass a grade span served by Title I. The LEA should include all public schools, charter, and non-charter, within an LEA when making comparability determinations. [USED Non-Regulatory Guidance, Title I Fiscal Issues]

- H-2. May an LEA use a different method for determining comparability to account for differences between its charter schools and non-charter public schools?**

Yes. An LEA may determine and compare the student/instructional staff ratio in each non-charter school operating a Title I program 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. For example, the LEA could determine the per-student amount of state and local funds for instructional materials in

Comparability of Services for Title I Schools

each of the charter schools and compare that calculation to the average per-student amount of state and local funds in its non-Title I charter schools.

ALTERNATIVE OR EXCEPTIONAL STUDENT EDUCATION (ESE) SCHOOLS/CENTERS

I-1. Are special education centers or alternative schools included in the comparability calculations?

Yes. Schools such as exceptional education centers, dropout prevention centers, and other alternative schools must be included in the comparability calculations and should be placed in their appropriate grade span category.

MONITORING

J-1. How does FDOE monitor compliance with comparability?

Florida Department of Education monitors compliance with comparability through online comparability reports that are reviewed annually and the annual No Child Left Behind (NCLB) monitoring process. Florida Department of Education ensures that LEAs have written policies and procedures in place and that source documentation is maintained for comparability calculations. In addition, FDOE monitors the corrective action the LEAs took to make non-comparable schools comparable, if applicable. The LEA must maintain documentation of the additional resources provided to non-comparable schools for five years.

Florida Department of Education also reviews single audits, but does not use such audits as the only way to monitor comparability.

Comparability of Services for Title I Schools

APPENDIX A SAMPLE COMPARABILITY PROCEDURES

Title I Comparability Compliance Procedures NCLB, Section 1120A(c) _____ (insert LEA name)

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an **annual** requirement. The local educational agency (LEA) must **develop written procedures** for complying with the comparability of services requirement and implement those procedures annually. The comparability report is submitted annually to the Florida Department of Education (FDOE), Bureau of Student Assistance. The comparability requirement does not apply if the LEA has only one building in each grade span. The LEA may also exclude schools with one hundred or fewer students from its comparability determinations. The certifying official must be a district administrator whose salary is **not** paid by Title I.

1. **Comparability Compliance:** It is the responsibility of _____ (insert job title or office name of designated staff) to ensure that _____ LEA remains in compliance with the comparability requirement set forth in ESEA Section 1120A(c). To be eligible to receive Title I funds, the LEA must use state and local funds to provide services in Title I schools that are **at least** comparable to services provided in non-Title I schools. If the LEA serves all of its schools with Title I funds within a particular grade span, the LEA must use state and local funds to provide services that are **substantially** comparable in each school.
2. **Deadlines:** The _____ office shall perform the comparability calculations annually. It is essential that the calculations be made as close to the beginning of the school year as possible, but in no event later than _____ (insert date) to allow for any necessary reallocation of resources with minimum disruption to students should any school be found not to be receiving comparable services. When submitting the comparability report to FDOE annually, the LEA will follow the FDOE deadline for reporting.
3. **Determining schools to be included:** The _____ office will determine which public schools, including center schools that are a part of the LEA, are to be included in making comparability calculations. Refer to the FDOE Technical Assistance Paper Comparability of Services for Title I Schools for additional details regarding schools to be included and the USED Non Regulatory Guidance, Title I Fiscal Issues.
4. **Actual data:** The _____ office must use actual and reliable data from schools to make the calculation. Student enrollment and instructional staff full-time equivalent (FTE) data used to compute comparability are collected the last Friday of Survey 2 week in October. The LEA determines if students will be counted as either “weighted” or “unweighted” FTE. The documents needed, such as staff directories, staff schedules, instructional staff FTE

Comparability of Services for Title I Schools

documentation/spreadsheets, building resource schedules, enrollment data, payroll records, free and reduced lunch data, etc., will be collected. The LEA should include in their written comparability procedures how the LEA will determine which instructional staff and/or the instructional supplies and materials to be used in comparability calculations.

- For example the LEA that uses the pupil-teacher ratio option procedures should specify or define instructional staff (excluding federally-funded staff) to be used in comparability calculations. The LEA should consistently include the same categories of staff members in the ratios for both Title I and the comparison 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 as 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 the LEA has developed. 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, an LEA should consider carefully whether a paraprofessional supported with state and local funds should be considered as an instructional staff member in comparability determinations. If the LEA determines to include paraprofessionals, paraprofessionals who assist in the instruction of students should only be counted as half of a full-time equivalency (.5 FTE). In addition, an LEA should take care not to include paraprofessionals not involved in providing instructional support in its comparability determinations.
- The LEA should also specify in their written procedures those staff paid with state and local funds that are to be excluded from the comparability calculations. Excluded staff should include staff paid from private funds and those that does not provide direct instructional services such as cafeteria workers, custodians, nurses, playground aides, student teachers, and volunteers, etc.
- The LEA that select the **average instructional materials expenditures** option procedures should specify or define specific instructional supplies and materials to be used in the comparability calculation. For example, the LEA should use the policies and procedures adopted by the school district to ensure that textbooks and other instructional materials and supplies purchased with state and local funds are provided in Title I schools on a comparable basis as compared to instructional materials and supplies provided for non-Title I schools in the same grade span. The instructional materials and supplies along with the functions and object codes used in budget for which these materials are purchased should be included in the policies and procedures.

Comparability of Services for Title I Schools

5. **Method:** Comparability will be established using the FDOE Form(s)/online template _____ and one of the methods identified below. The LEA has flexibility in selecting which method will be used and it must be uniformly applied district-wide; however, the LEA may utilize a different option when computing comparability for charter schools.

The **measure and process** used to determine whether schools are comparable:

- If the **Assurance Option** is used to demonstrate comparability, describe the internal process that (a) ensures salaries are comparable in all schools, (b) confirms schools are equivalent in teachers, administrators, and other staff, and (c) verifies curriculum/instructional materials and supplies are equivalent.
 - If the **pupil-teacher ratio option** is selected, then ensure the procedures include a definition of non-federal instructional staff.
 - If the **instructional materials option** is chosen, then ensure the procedures include a definition of instructional materials.
6. **Reallocation:** If the calculation indicates that a school is not receiving comparable services, notify the _____ (**insert job title or office name of designated staff**) immediately. The LEA will then take immediate steps to reallocate resources as early in the school year as possible and with minimum disruption to the learning environment. If any Title I school is not comparable, then the LEA must adjust school resources to achieve comparability in the **same school year**. Appropriate steps may include, but are not limited to, reallocation of materials or supplies, or reassignment of personnel. (Describe how and when the district would make adjustments if it discovered that a school is not comparable.)
7. **Records:** The _____ office must ensure that all comparability reports, records and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for five years for audit purposes. The LEA will maintain up-to-date records of having established and implemented an agency-wide salary schedule, a policy to ensure equivalence among schools in teachers, administrators, and other staff, and a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.
8. **Designate an office to take complaints:** The _____ (**insert job title or office name of designated staff**) will be responsible for handling complaints that a school is not receiving comparable services.

Comparability of Services for Title I Schools

APPENDIX B

Sample Timeline

(Attach or include timeline with written procedures)

January - April

- Engage in LEA-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 participants' roles and responsibilities.
- Establish specific timelines for completion of the calculations.
- Decide which calculation methodology to use.

August - September

- Obtain preliminary information from appropriate LEA staff.
- Identify date and collection methodologies for gathering data needed to complete calculations.
- Identify LEA Title I schools and non-Title I schools.

October

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

October – 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. Any report used for documentation should be signed and dated by the person issuing the report.
- File an official copy of the completed comparability report(s) with the designated district office for audit purposes.

Note: The 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.

Comparability of Services for Title I Schools

APPENDIX C

Sample 1 - Assurances

SAMPLE OF LOCAL EDUCATIONAL AGENCY' WRITTEN PROCEDURES

_____ County Public School System Procedures for Complying with the Comparability Requirements in No Child Left Behind

Timeline for demonstrating comparability

- **Mid-September** -- Group meeting of Comparability Committee to determine strategy, responsibilities, products, and timelines.
- **Identify date** and collection procedures for gathering data needed to determine comparability methodology.
- **Last week in September** -- Running of preliminary comparability program by IT. Analysis and dissemination of preliminary results to Committee. Decide on Comparability Option.
- **First week in October** -- Group meeting of Committee for assignments and synchronization.
- **Date Certain (final day of Fall Student Membership Survey)** – Determine Current Comparability Situation.
- **October through November** -- Collection of materials and preparation of report. Meet with appropriate staff and review assurances.
- **Mid-January** -- Delivery of report.
- **Last week in January** -- Documentation and archiving of support materials. Maintain all required documentation supporting the comparability calculations and any corrections made to ensure that all Title I schools are comparable.

Identification of the offices responsible for making comparability calculations

Labor Relations Department

- Implement District-wide salary schedule after Board approval.

Office of Budget Management, Financial Services

- Create District Staffing Allocation Plan.
- Ensure general fund allocation equivalence among schools for teachers, administrators, non-instructional personnel, and non-salary items.
- Create Instructional Materials Allocation Plan.
- Make allocation adjustments as needed according to actual enrollment and formulas.

Office of Specialized Services

- Create and monitor Charter Schools Invoices and Worksheets

Comparability of Services for Title I Schools

Assessment, Research, and Data Analysis

- Collect materials and submit report(s)

Measure/option used to determine whether Title I schools are comparable

- For the 200__-__ school year _____ County Public Schools chooses the “Assurances” option for Complying with the Comparability Requirements in No Child Left Behind

Source of data

- District-wide Salary Schedule -- Provided by Labor Relations Department District Staffing Allocation Plan -- Current School Allocation Plan, provided by Office of Budget Management, Financial Services
- Instructional Materials Allocation Plan -- Current School Allocation Plan, provided by Office of Budget Management, Financial Services
- Charter Schools Invoices -- Provided by Specialized Programs

Date Certain

- For the 200__ - __ school year the Date Certain for Comparability was _____.

Measure and process used to determine whether the schools are comparable

Salaries are established by the District Salary Schedules provided by Labor Relations. The Human Resources Department and Payroll Department ensure that salaries comply with the District Salary Schedule and ensure salary equivalency among job categories.

Staff are allocated to schools based on enrollment and the Current School Allocation Plan provided by the Office of Budget Management and Financial Services that delineates the number of Full Time Equivalent (FTE) positions which are generated based on student enrollment figures and the staffing allocation ratios. The School Allocation Plan is submitted to the State for approval. The Office of Information Technology generates the Computer Assisted School Allocation System (CASAS) that automatically calculates staffing positions based on student enrollment data for each school location. Also included in the CASAS is the Materials, Equipment, and Supplies Allocation (MESA), which delineates the allocation for instructional materials for each project and non-project school. The District utilizes the MESA allocation and compares it to the average state and local per-pupil expenditures for non-Title I schools in order to ensure that each Title I school receives not less than 90 percent of the average instructional materials expenditures for non-Title I schools. School budgets are then developed by each school principal with input, revisions, and monitoring occurring at the Regional Center and District levels.

For Charter Schools, the District determines comparability by determining the per-student amount of state and local funds used to purchase instructional staff

Comparability of Services for Title I Schools

and materials in each Charter School and compares that calculation to the average per-student amount of state and local funds used to purchase instructional staff and materials in non-Title I schools.

Manner and timelines for making adjustments in schools that are not comparable

If any project school is found to be out of compliance, the number of new hires necessary to achieve compliance at each location is determined. This analysis is then presented to representatives from Finance/Budget, Personnel, School Operations, and the Grants Administration offices. The District immediately makes the necessary adjustments to staff to make schools comparable in the same school year.

By the direction of the Human Resources Department, in cooperation with school-site administrators, sufficient new hires are made at the identified project locations. All required documentation is filed with the Florida Department of Education (FDOE) substantiating compliance. Copies of all forms, computer generated reports and other evidence of compliance are maintained by the Office of Assessment, Research, and Data Analysis.

Procedures that specify or define non-federal instructional staff

For the purposes of comparability, only those staff who are paid from state or local funds and who provide direct instruction, instructional support, or administrative support are selected for the study.

Program Code Exclusion. Staff who are paid by capital or federal funds, paid by worker's compensation, on leave status, or work in food services are eliminated by their program codes. Pre-kindergarten staff are also excluded, since FTE is not counted for these students in the official FTE report. (Program codes for elimination: 0-4999, 5200-5299, 6501, 8191, 8200, 8400, 8698, 9965, 9922.)

Function Code Exclusion. Staff who work in community services, food service, maintenance, or operation of plant are eliminated on the basis of function codes. (Function codes for elimination: 7600, 7900, 8100, 9100.)

Object Code Inclusion. Remaining staff who provide instruction and instructional or administrative support are selected on the basis of object codes. (Object codes for selection: 5102, 5105, 5107, 5110, 5113, 5116, 5118, 5128, 5130, 5132, 5133, 5135, 5137-5141, 5144-5150, 5152, 5165, 5166, 5169.)

Special Program Inclusion/Exclusion. According to comparability guidelines, the staff and students who are in non-federally paid bilingual programs and exceptional student education programs may be excluded in the counts at each location. The determination whether to include or exclude these special programs is made on the basis of best solution.

Itinerant Staff. The proportion of time spent is calculated for all itinerant staff at each location. These FTE equivalents are included in location staff counts.

Part-time Staff. Part-time employees are included in staff counts at any location on the basis of the total amount of hours worked from the beginning of the fiscal year to date

Comparability of Services for Title I Schools

certain relative to the total hours a full-time employee would have worked during the same time span.

Procedures that specify or define instructional materials

Definition of instructional materials

Instructional materials, the major tools of instruction, as defined in Section 1006.29 (04), Florida Statutes, include the following: hardback and soft-backed textbooks, consumables, learning laboratories, manipulatives, electronic media, and computer courseware or software. The term does not include electronic or computer hardware even if such hardware is bundled with software or other electronic media.

Distribution procedures – timelines

- Staff shall calculate each school's entitlement for the major adoptions. Adequate monies will be spent on each location to purchase materials for each student. The District's instructional materials funds are to be used first for the newly-adopted core materials and then for identified District needs.
- Funds for major adoptions will be allocated at a maximum of one book per student per subject.
- The District has withheld 26.59 percent of the instructional materials budget to be used for Dual Enrollment, Library media, Freight Charges, Science lab materials, Instructional materials Site Licenses, Charter Schools, Opportunity Scholarships, New Schools and New Grade Configurations.

District distribution

The district allocation is distributed as follows:	<u>Percentage</u>
Science Lab materials	1.52
New Schools and New Grade Configurations	11.30
Contingency	0
Library Media Programs	5.50
Freight Charges	0.76
Dual Enrollment	0.69
Charter Schools	5.61
Opportunity Scholarships	1.17
Distribution to Schools	

Courtesy of Miami-Dade School District

Comparability of Services for Title I Schools

Sample 2 – Pupil Teacher Ratio

Business & Fiscal Services Title I, Part A Comparability Calculation Procedures

What is a Title I, Part A Comparability Study

A Title I, Part A Comparability Study is an analysis that compares level of service of non-Title I, Part A schools to comparable schools that receive Title I, Part A funds. If all schools are Title I, Part A facilities, then the Local Educational Agency (LEA) must use state and local funds to provide services that are substantially comparable at each school. Comparability of services is a federal requirement intended to ensure that Title I, Part A schools receive the same level of services from state and local funds as other like facilities.

Timeline for Calculations

The study is based on a fixed point in time during October of every year that compares Governmental “General” fund expended teachers to Full-Time-Equivalent (FTE) students by school. The analysis ensures similar facilities (such as, Title I, Part A elementary schools as compared to non-Title I, Part A elementary schools) provide the same level of services from state and local funds.

Comparability calculations are completed at the end of October each year after the second (FTE) survey is conducted by the Florida Department of Education (FDOE). This report is completed annually and includes data from both public and charter schools. Data used in generating this report as well as supporting documentation will be kept for a period of five years. The report shall be completed no later than October 31st of each year, unless another date is set forth by the FDOE.

Department Responsible for Calculation

The Director of Budget is responsible for completing the Comparability calculation.

Calculation Formula

The LEA uses the Pupil-Teacher Ratio when calculating Comparability. The analysis is based on a fixed point in time that compares Governmental “General” fund expended teachers to Full-Time-Equivalent Students (FTE) by school. The ratios must not exceed 110 percent of the average for non-Title I schools.

Comparability of Services for Title I Schools

Data Source

The District processes and stores its data records in TERMS Enterprise System. Data can be downloaded and mined to produce the various analyses. State position numbers are used to compile staffing data. These position numbers as well as subgroup numbers are tied to budgeting information thereby allowing specific staffing groups to be included and/or excluded from the report.

The Enterprise System from which data may be accessed is made up of the following interrelated modules:

- Financial
- HR
- Payroll
- Student
- Warehouse
- Fixed Assets
- Maintenance
- Ancillary

Data Element Identifiers for Reporting Purposes

Components used in the calculation will remain consistent for each school; however, staff members must be paid with either state or local funds.

Instructional staff members will be identified as personnel who have a direct impact or provide direct instructional services to the school/student. The LEA uses the state job titles assigned by the FDOE that directly tie back to the Function codes found in the Florida Redbook, which is published by FDOE. The Redbook classifies expenditures as Instructional, Instructional Support Services, etc. These include: classroom teachers, guidance counselors, media specialists, speech/hearing specialists, vocational and/or wheel classes such as music, art, drama, foreign language, computer ed., and physical education. Other staff members who may be based district-wide include: psychologists, social workers, and behavior therapist. Paraprofessionals, paid from state or local funds, may be included at .5 FTE. If the paraprofessional does not provide classroom or instructional support, they may not be included in the calculation.

Federally-funded staff are excluded from this report.

TERMS FTE Data records include and are not limited to the following:

- Student ID
- Student Name
- Grade
- Program (Regular, ESE, ESOL, Vocational, etc.)
- Center/School ID
- Courses

Comparability of Services for Title I Schools

TERMS Staff Data records include and are not limited to the following:

- Employee ID
- Employee Name
- State Job Title
- Local Job Title
- Center ID
- Hours Worked
- Average Salary

Date Certain

The report shall be completed by no later than _____ of each year, unless another date is set forth by the FDOE.

Timelines for Demonstrating Compliance

Comparability calculations are done early in the school year to aid the LEA in identifying non-compliant Title I schools. This assists the LEA in taking corrective action (if applicable) to bring the non-compliant Title 1 facilities back into compliance.

If the first report generated identifies a school that is out-of-compliance, the LEA must take immediate steps to adjust staff to make the school comparable. A second report is then generated to verify the school and district's comparability. Both reports are to be submitted to identify the problematic area and corresponding corrective action.

Timelines for Making Adjustments in Schools

If the LEA determines a school is not compliant after completing the Comparability Calculations, the LEA will immediately notify the Chief Administration Officer (CAO) to take appropriate corrective action. The CAO shall ensure the non-compliant facility is brought back into compliance by _____ or within one month after the close of the DOE Second Survey, whichever time is greater. Upon notification by the CAO that the deficiency has been remedied the Director of Budget will perform the Comparability Calculation again. The above actions will be repeated until the LEA is fully compliant.

Technical Assistance for LEA Staff

The LEA promotes staff training and works with the State and Federal agencies to maintain and ensure compliancy. This is achieved by reviewing appropriate technical assistance guides issued by the Department of Education and Federal agencies and providing training on an as needed basis.

Comparability of Services for Title I Schools

School-based administrators will receive training inclusive of federal updates, district allocation placement, and programmatic requirements on an annual basis. This information will be disseminated in an environment conducive to discussion. Special Programs, a district-level department, will work in conjunction with the Budget department to ensure all stakeholders are well-versed in the comparability process and their role in adhering to requirements.

Courtesy of Osceola County School District

Comparability of Services for Title I Schools

Sample 3 – Instructional Materials

SCHOOL DISTRICT PROCEDURES FOR DETERMINATION OF COMPARABILITY

Public Law (PL) 107-110, Section 1120A(c) – Fiscal Requirements – requires that Local Educational Agencies (LEAs) ensure that Title I schools receive state and local funds for services that, taken as a whole, are at least comparable to those provided to non-Title I schools. In order to receive Title I funds, the LEA must ensure that it is meeting the comparability requirements and must submit comparability calculations to the Florida Department of Education on an annual basis.

1. When to Perform Comparability Determination

Comparability determinations take place after the October FTE Survey 2 on a “date certain,” commonly the last Friday of the FTE Survey week, during which time student and staff membership are reported. The Comparability Determination will be completed upon notification from the Department of Education that its Comparability online system is up and running. The process substantially begins upon notification from the Department of Education that the Comparability Reporting system is accessible for data input. At that time the Finance Department assembles the October date certain FTE statistics from the MIS department and in conjunction with the Director of the Literacy Department confirms and verifies the Districts Title I schools. School based Instructional Materials budgets are identified (as described below) and used as the basis for Comparability. Data is reviewed by the Finance Department and Literacy Department and upon completion data is transmitted to the Department of Education by the requested deadline.

2. Comparability Requirement Exclusions

The Comparability requirement does not apply to an LEA that has only one building for each grade span. An LEA may also exclude schools (district based and charters) with 100 or fewer students from its comparability determinations. If the exclusion of schools with less than 100 students results in only one building per grade span, the LEA would be exempt.

3. Determination of Comparability Demonstration Option

The district has three options for demonstrating Comparability:

Comparability of Services for Title I Schools

Assurances – Districts selecting this option must submit written assurances of compliance with the comparability requirement with each year’s application. Data, documents, and policies supporting the assurances must accompany the Comparability Report submitted to the Department of Education. These records should include, at a minimum:

- A district-wide salary schedule application to all staff, whether assigned to project or non-project schools;
- A policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- A policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

Pupil-Teacher Ratio – This option allows the district to compare the average number of students per instructional staff in each project school to the average in non-project schools in the district. A 10 percent variance is allowed.

Instructional Materials Expenditures – This option allows the district to compare the average instructional material expenditure per student in each project school with the average instructional expenditure per student in non-project schools in the district.

4. **Option Chosen** – The _____ School District has chosen to use the Average Instructional Materials Expenditures option for the _____ school year.

5. **Actual Data:**

Comparability determinations take place after the October FTE Survey 2 on a “date certain,” commonly the last Friday of the FTE Survey week, during which time student membership and school based instructional materials budgets are identified, reported and are used as the basis for comparability computation. Instructional supplies and materials budgets used for Comparability are based upon school budgets in the Object 510 and Object _____ categories (Supplies and Audio-Visual Materials). Individual school based budgets are scrutinized for any unusual or unique funding sources or grants to only a few schools which could skew the comparison. In these cases, those budgetary items are eliminated from the school based budget for Comparability purposes. For example funds not necessarily made available to all schools would/could include School Recognition Funds, specific FTE based allocations such as eighth Grade Algebra and grants unique to one particular school such as a redevelopment grant or science grant for a specific project. Once those

Comparability of Services for Title I Schools

funding sources are eliminated from the analysis all schools are on a Comparable basis for analyzing the Instructional Materials element.

All documents used such as students' enrollment data, documentation/spreadsheets, expenditure reports, the policies and procedures adopted by the school district to ensure that textbooks and other instructional materials and supplies purchased with state and local funds for all schools will be readily available and retained for monitoring and audit purposes.

Determining Schools to be Included - Each school is identified that has the same grade levels that are in any school receiving Title 1 funding. These identified schools are included in the comparability calculation. All schools such as charter schools, exceptional education centers, dropout preventions and any other alternative schools within the grade spans served will be included in the comparability calculation.

6. Reporting Procedures

Data collection and review are made collaboratively by the Literacy Department and the Finance Officer.

Data submission is made on line via the FDOE online Comparability Report.

The Superintendent (or Non-Title I funded designee) and the Finance Officer signs and submits the required hard copies to FDOE.

Documents are retained for monitoring and audit purposes.

7. Adjustments

Should any school be found out of compliance for comparability purposes, adjustments will be made as soon as practical after the verification of such non compliance is received from FDOE.

Comparability of Services for Title I Schools

References:

- NCLB Act of 2001, Section 1120A(c)
- USED Non-Regulatory Guidance, Title I Fiscal Issues (February 2008)