

2011-2012 USER MANUAL

Title I, Part A - Comparability of Services Requirement

Public Law 107-110 Title I, Part A Section 1120A(c)

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Requirements for New Method in Collecting and Validating Title I, Part A Comparability Data

- Federal Law requires that campuses receiving Title I, Part A funding must receive the same level of services through state and local funds as campuses that are *not* receiving Title I, Part A funding. If *all* campuses in a school district or open enrollment charter school are receiving Title I, Part A funds, then the district or charter school must ensure that state and local funds used to provide services at their Title I, Part A campuses with higher percentages of low-income students are equal to or greater than the services provided at their Title I, Part A campuses with lower percentages of low-income students.

Title I, Part A participating local education agencies (LEAs) are required to annually submit comparability data by conducting comparability testing on an electronic form provided by TEA—the Title I, Part A Comparability Computation Form (CCF). The deadline for submitting the CCF for school year 2011-2012 is November 11, 2011. LEAs must use their latest budgeted data. The CCF will be made available via NCLB Reports and the [Title I, Part A – Comparability of Services website](#). **

- **Not all LEAs are required to prove comparability compliance.** For those who are required to prove compliance there are some services for which funds are expended that are **excluded** from the comparability calculation process. In addition, there is **other information** that LEAs should take into account before calculating comparability.

Who is Exempt from proving Compliance?

- An LEA that has only one campus per grade span is NOT required to conduct comparability compliance testing and should notify TEA of this exemption by the November 11, 2011 reporting deadline for the 2011-2012 school year. For example, an LEA receiving Title I, Part A funds that has one campus serving elementary grades, one campus serving middle school grades, and one campus serving high school grades is not required to prove comparability of services in any of these campuses because there is only one campus per grade span group. There must be at least two campuses per grade span group in order to perform comparability testing.
- If the LEA has only one campus per grade span group or does not participate in Title I, Part A, the LEA must notify TEA by completing and submitting the following by November 11, 2011:

★ Title I, Part A - Comparability of Services Requirement Assurance Document

**Title I, Part A – Comparability of Services website: http://www.tea.state.tx.us/index4.aspx?id=6996&menu_id=798

Who is required to prove Compliance?

- **Only** an LEA that is participating in Title I, Part A and has more than one campus per grade span group is required to conduct comparability compliance testing to ensure that the comparability of services requirement is met.
- An LEA that is participating in Title I, Part A and has more than one campus per grade span must complete and submit the following documents by November 11, 2011:
 - ★ Title I, Part A Comparability of Services Requirement Assurance Document **and**
 - ★ Title I, Part A Comparability Computation Form (CCF)

Exclusions from Comparability Calculations

- Campuses with 100 or fewer students may be excluded from comparability determination.
- If an LEA has a grade span grouping with no Title I, Part A campuses, the LEA does not have to calculate comparability of services requirement for that grade span grouping.
- Certain services, such as services for limited English proficient students and services for students with disabilities, are designed specifically for each student. Expenditures for those services could vary greatly from campus to campus depending on the student populations. Therefore, for the purpose of determining compliance with the comparability of services requirement, an LEA may exclude **supplemental state and local funds** expended for:
 - Bilingual education for children with limited English proficiency;
 - English as a second language (ESL);
 - Excess costs of providing services to children with disabilities as determined by the LEA; and/or
 - State or local funds used for programs that meet the exclusion requirements described in 34 CFR 200.79 (Refer to Appendix 1 at the end of this document).

Example:

	Column A Total State & Local Funds	Column B <u>Supplemental State & Local Funds</u>	Column C Funds for Comparability Calculations (Col A - Col B)
Campus 1	\$120,000	\$10,000	\$110,000
Campus 2	\$150,000	\$25,000	\$125,000

Campus 1 has total State and Local Funds of \$120,000 (Column A) which includes \$10,000 (Column B) in Supplemental State and Local Funds. Campus 2 has total State and Local Funds of \$150,000 (Column A) which includes \$25,000 (Column B) in Supplemental State and Local Funds. By reducing the amount in Column A by the amount in Column B, the Funds for Comparability Calculations (Column C) figure is correctly identified.

- If an LEA has a group of campuses with the same grade span and one of the campuses in the grouping has an enrollment that is substantially lower or higher than the enrollment of the other campuses in that grade span grouping, that campus is not used in the comparability calculation.

Example:

	Similar Grade Span	Enrollment
Campus 1	6-8	1592
Campus 2	6-8	599
Campus 3	7-8	1481

In the example above, Campus 2 has an enrollment of less than half the number of students as the other campuses shown. Campus 2 would not be used in the comparability calculation.

- If there are only two campuses being compared in a grade span grouping and one campus has an enrollment that is substantially larger than the enrollment of the other campus, then that entire grade span may be excluded from comparability determination.

Example:

	Similar Grade Span	Enrollment
Campus 1	9-12	1592
Campus 2	9-12	614

In the example above, there is no basis for comparison because of the disparity in enrollment between the two campuses. Campus 1 has more than twice the enrollment of Campus 2.

★For more information regarding **exclusions**, refer to **Appendix 1** at the end of this document.

Additional information to Consider Prior to Testing

- Specific Grouping Situations
 - If an LEA has a group of campuses with similar grades served and there is a significant difference in enrollment between the largest and smallest campus in the group (e.g., the largest campus has an enrollment of at least two times the enrollment of the smallest campus), then the LEA may choose to subdivide the group into larger campuses and smaller campuses.

Example:

	High School Grade Span	Enrollment
Campus 1	9-12	300
Campus 2	9-12	400
Campus 3	8-12	800
Campus 4	8-12	850
Campus 5	8-12	900

In this example, the LEA may divide the five campuses shown in the chart above into two groups, as is illustrated in the chart below.

NOTE: When entering the data on the CCF for this type of grouping, the LEA should distinguish between these grade spans as illustrated below.

	High School Grade Span (Small)	Enrollment
Campus 1	9-12-Small	300
Campus 2	9-12-Small	400

	High School Grade Span (Large)	Enrollment
Campus 3	8-12-Large	800
Campus 4	8-12-Large	850
Campus 5	8-12-Large	900

NOTE: An LEA may only have one division in a grade span group (small campuses and large campuses). The LEA has discretion as to where the division occurs, but there can only be one division (regardless of the enrollments), as illustrated in the chart below:

	High School Grade Span (Small)	Enrollment
Campus 1	9-12-Small	150
Campus 2	9-12-Small	225
Campus 3	9-12-Small	260
Campus 4	9-12-Small	310
Campus 5	9-12-Small	400

	High School Grade Span (Large)	Enrollment
Campus 6	9-12-Large	650
Campus 7	9-12-Large	1000
Campus 8	9-12-Large	1330
Campus 9	9-12-Large	1850
Campus 10	9-12-Large	2900
Campus 11	9-12 Large	3500

- “Skipped” Campuses

A “skipped” campus is a campus that is not receiving Title I, Part A funds, but is eligible and is among other same-grade-span campuses in an LEA that *are* receiving Title I, Part A funds.

- A campus is considered “skipped” if an LEA is providing Title I, Part A services to campuses in rank order and a campus does not receive Title I, Part A services even though it has a higher percentage of poverty than a campus that *is* receiving Title I, Part A services.

Example:

Campus	Grade Span	Title I or Non Title I, Part A	Low-Income %
Campus 1	K-5	Non-Title I, Part A	64%
Campus 2	K-5	Title I, Part A	50%
Campus 3	K-5	Title I, Part A	42%
Campus 4	K-5	Title I, Part A	35%

In the example above, Campus 1 is considered “skipped” because it is not receiving Title I, Part A services while Campuses 2, 3 and 4 that have a lower percentage of poverty *are* receiving Title I, Part A services.

- A campus is considered “skipped” if it is a campus in a Multiple Attendance Area that has a low-income percentage exceeding 75 percent, but is not receiving Title I, Part A funds while another campus(es) with a *lower* percentage of low-income students *is* served, regardless of grade spans.

Example:

Campus	Grade Span	Title I or Non Title I, Part A	Low-Income %
Campus 1	K-5	Non Title I, Part A	76%
Campus 2	6-8	Title I, Part A	50%

In the example above, Campus 1 is considered “skipped” since it is not receiving Title 1, Part A services while Campus 2, even though a different grade span, is receiving Title 1, Part A services.

- If a campus is “skipped” by the LEA as documented on Schedule SC5000 of the NCLB Consolidated Application —Title I, Part A Campus Selection, the LEA is responsible for ensuring that each of the following conditions *is* met:
 - The “skipped campus” meets the comparability requirement just as if it were a Title I, Part A campus;
 - The “skipped campus” receives supplemental funds from other state or local sources that are spent according to the school-wide or targeted assistance requirements; and
 - The funds expended from such other sources equal or exceed the amount that would be provided under Title I, Part A.

Data for Tests to Determine Compliance

- Using the TEA-provided electronic CCF for school year 2011-2012, the LEA will enter the following data:
 - county-district number
 - district name
 - grade span grouping (e.g., Elementary, Middle School, High School-Small, High School-Large, etc.)
 - campus number and campus name
 - whether the campus is a Title I, Part A, a “skipped” campus, or a non-Title I, Part A campus (enter Y if Title I, Part A or “skipped”; leave blank if non-Title I, Part A)
 - campus enrollment
 - Total annual state and local expenditures for the campus
 - total base salaries for non-Federally-funded instructional staff
 - non-federally funded staff—number of FTEs

Note: Data for Title I, Part A Expenditure column on the electronic CCF is not required for compliance testing. This column is optional and may be entered by the LEA for information only purposes.

Tests to Determine Compliance

- The CCF will run 2 tests against each of 3 sets of campus data—6 tests in all.
 - The 3 sets of campus data are:
 1. state and local expenditures per pupil
 2. per-pupil expenditures for state and local base salaries
 3. ratio of number of pupils to number of non-Federally-funded instructional staff (FTEs)
 - The 2 tests are:
 - A. Title I, Part A Campuses vs. Average for Non-Title I, Part A Campuses
 - B. *Title I, Part A Campuses vs. Grade Span Average

**NOTE: Per the U.S. Department of Education (USDE) Non-Regulatory Guidance issued May 2006, campus test results for the “B” test must fall within the range of 90% to 110% of the grade span average. See Appendix 3 for examples.*

- In summary:
 - 1: Comparison of State and Local Expenditures per Pupil
 - Test 1A: Title I, Part A Campuses vs. Average for Non-Title I, Part A Campuses
 - Test 1B: Title I, Part A Campuses vs. Grade Span Average
 - 2: Comparison of Per-Pupil Expenditures for State and Local Base Salaries
 - Test 2A: Title I, Part A Campuses vs. Average for Non-Title I, Part A Campuses
 - Test 2B: Title I, Part A Campuses vs. Grade Span Average
 - 3: Comparison of Pupil/Non-Federally-funded Instructional Staff Ratio
 - Test 3A: Title I, Part A Campuses vs. Average for Non-Title I, Part A Campuses
 - Test 3B: Title I Part A Campuses vs. Grade Span Average

The CCF will automatically apply all the tests to all the data entered by the LEA. Once completed, the LEA's results for each Title I, Part A campus are shown on the CCF as "Yes" for compliant or "NC" for noncompliant.

- The LEA shall then determine which **ONE test** it wishes to use, then that test **must be applied consistently district-wide** to determine compliance with the comparability of services requirement.
 - Prior to submitting the CCF to TEA, the LEA must **make appropriate adjustments to bring all of the campuses in that test into compliance.**
- ❖ For information regarding the Fund Codes, Function Codes, Roll IDs and Object Codes used in comparability testing, please refer to **Appendix 2** at the end of this document.

Definitions

Full-Time Equivalent (FTE) - According to the PEIMS Data Standards, the Full-time Equivalency of non-federal instructional staff members is calculated and illustrated in the examples below:

Example 1: If a staff member is employed for at least 187 days (which is considered by the Texas Education Code to be full-time), the FTE = the percent of day ÷ 100. For example, for a teacher who is employed for 190 days and teaches two Title I, Part A classes and four regular classes, the non-federal FTE would be figured based on the four classes paid with state and local funds. 4 of 6 classes = 67% of the day. $67 \div 100 = .67$ FTE

Example 2: If a staff member is employed for fewer than 187 days, the FTE = [(percent of day ÷ 100) x days employed] ÷ 187. For example, for a teacher who is employed for 175 days and teaches two Title I, Part A classes and four regular classes, the non-federal FTE would be: 4 of 6 classes = 67 % of the day. $67 \div 100 \times 175 \div 187 = .64$ FTE

Similar Grade Spans - The grade span groupings should match the basic organization of schools in the LEA. For example, if the LEA's organization includes elementary, middle, and senior high schools, the LEA would have three grade span groupings. If there is any overlap in grades, the campuses must be grouped together. If there is no overlap in grades, the campuses may be considered separately.

Examples:

- LEA has the following grade spans at the Elementary school campuses: K-3, PK-5, and 4-5. All three campuses must be grouped together as "Elementary" due to the overlap in grades.
- LEA has the following grade spans at the Elementary school campuses: PK-1, 2-3, and 4-5. Due to no overlap in grades, the campuses may be considered separately; therefore, the campuses are exempt from comparability.
- LEA has the following grade spans at the Middle school Campuses: 5-7; 6-8; 7-8, and dedicated 6th grade campus. All four campuses must be grouped together as "Middle" due to the overlap in grades.
- LEA has the following grade spans at the Middle School Campuses: dedicated 6th grade campus, and 7-8. Due to no overlap in grades, the campuses may be considered separately; therefore, the campuses are exempt from comparability.
- LEA has the following grade spans at the High School Campuses: 9-12, 10-12, and dedicated 9th grade campus. All three campuses must be grouped together as "High" due to the overlap in grade spans.
- LEA has the following grade spans at the High School Campuses: dedicated 9th grade campus and 10-12 campus. Due to no overlap in grades, the campuses may be considered separately; therefore, the campuses are exempt from comparability.

Instructional Staff—"Instructional staff" refers to numerous categories of personnel and does not include only teachers. Role identification numbers listed in Appendix 2 are considered instructional staff.

Expenditures Per Pupil—According to P.L. 107-110, Section 1120A(c), as amended by 34 CFR 299.5, expenditures per pupil are defined as current expenditures for free public education. These are expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities exclusively for instructional purposes.

Optional Testing Procedure

An LEA may have a situation where all campuses within a grade span grouping are Title I, Part A campuses. In the event that one or more of these Title I, Part A campuses has a poverty percentage that is below the district average and one or more of these Title I, Part A campuses has a poverty percentage that is above the district average, the LEA may benefit from an Optional Testing Procedure that compares the higher poverty campuses to the lower poverty campuses. NOTE: This option is **not** available through the TEA CCF that is posted online. If an LEA wishes to use this option, email the TEA contact at the end of this user manual to request the supplemental spreadsheet.

- High-Percentage Low-Income Campuses vs. Low-Percentage Low-Income Campuses

The high-percentage low-income group includes all campuses in the grade span group that are above the district-wide low-income percentage. The low-percentage low-income group includes the campuses in the grade span group that are below the district-wide low-income percentage.

The district-wide low-income percentage is calculated by totaling the low income student population for all campuses in the district and dividing this total by the total number of students in the district.

Example:

Campus	Grade Span	Campus Type	Low Income %	Description
Campus 1	K-5	Title I, Part A	75%	High-percentage low-income group
Campus 2	K-6	Title I, Part A	64%	
			53.2%	District-wide low-income percentage
Campus 3	K-6	Title I, Part A	50%	Low-percentage low-income group
Campus 4	K-5	Title I, Part A	42%	
Campus 5	K-6	Title I, Part A	35%	

In the example above, Campuses 1 and 2 are above the district-wide low-income percentage and Campuses 3, 4 and 5 are below the district-wide low-income percentage.

If all campuses in a participating grade span are either above or below the district-wide average, the LEA must use the grade span average method to test the campuses for comparability. (See the traditional CCF, tests 1B, 2B, or 3B.)

Contact and Assistance Information

The TEA contact person for the comparability requirement is:

Cindy Watson
Division of Federal Program Compliance
Texas Education Agency
1701 North Congress
Austin, Texas 78701
Cindy.Watson@tea.state.tx.us

Appendix 1

Exclusions

A local education agency may receive Title I, Part A funds only if it uses state and local funds to provide services at Title I, Part A campuses that are at least comparable to the services provided at campuses that are not receiving Title I, Part A funds. For the purpose of determining compliance with the fiscal comparability of services requirement, a local education agency may exclude state and local funds expended for:

- (1) bilingual education for children with limited English proficiency,
- (2) English as a second language (ESL)
- (3) excess costs of providing services to children with disabilities, and/or
- (4) supplemental state or local funds that meet the exclusion requirements under 34 CFR 200.79.

Requirements for Exclusion of Funds on a Schoolwide Campus

A **supplemental** state or local program must meet the following Title I, Part A Schoolwide requirements of section 1114 in order for supplemental state or local funds to be excluded for determining comparability:

- The program must be implemented in a school in which the percentage of children from low-income families is at least 40 percent;
- The program must be designed to promote schoolwide reform and upgrade the entire educational operation of the school to support students in their achievement toward meeting the state's challenging student performance standards that all children are expected to meet;
- The program must be designed to meet the educational needs of all children in the school, particularly the needs of children who are failing, or most at risk of failing, to meet the state's challenging student performance standards; and
- The program must use the state's system of assessment to review the effectiveness of the program.

Note: These criteria apply to schoolwide campuses that have been granted an Ed-Flex Waiver to waive the schoolwide poverty threshold.

Appendix 1

Requirements for Exclusion of Funds on a Targeted Assistance Campus

A **supplemental** state or local program must meet the following Title I, Part A Targeted Assistance requirements of section 1115 in order for supplemental state or local funds to be excluded for determining comparability:

- The program must serve only children who are failing, or most at risk of failing, to meet the state's challenging student performance standards;
- The program must provide supplementary services designed to meet the special educational needs of the children who are participating in the program to support their achievement toward meeting the state's student performance standards that all children are expected to meet; and
- The program must use the state's system of assessment to review the effectiveness of the program.

Appendix 1

Questions And Answers Regarding The Exclusion Of State Or Local Funds

Question 1: When may nonfederal **supplemental** funds be excluded for determining compliance with the comparability of services requirement on a targeted assistance campus?

Answer 1: Nonfederal supplemental funds may be excluded IF:

- the funds are used to implement a program that meets the requirements of 34 CFR 200.79;
- **funds are not used for implementing the regular mandated foundation program;**
- funds are not used to implement an activity required by state law, State Board of Education rule, or local board policy; and
- the program uses multiple, educationally related, objective criteria that are comparable to Title I, Part A for determining eligibility.

Question 2: Must the “same” criteria used to identify Title I, Part A students on a targeted assistance campus also be used by programs conducted with nonfederal funds when these nonfederal funds will be excluded for determining compliance with the comparability of services requirement?

Answer 2: No. However, the multiple criteria must be objective and educationally related and must be comparable to that used in Title I, Part A.

Question 3: Who determines if the nonfederal funds meet the criteria of **supplemental** on a schoolwide or targeted assistance campus?

Answer 3: The campus may request the exclusion. The LEA reviews and approves the exclusion, and the State verifies the program meets the intent and purposes of section 1114 or 1115, as appropriate, through monitoring for exclusion for supplement, not supplant and through the review and approval of written documentation submitted for exclusion from comparability.

Appendix 1

Examples Of Exclusion Of Funds

EXAMPLE 1: On a Title I, Part A targeted assistance campus, a teacher is paid 50% from Title I, Part A funds and 50% from **supplemental** local funds for performing 100% Title I, Part A services.

Question 1: May these nonfederal supplemental funds be excluded from the calculation of comparability?

Answer 1: Yes, because the funds meet the requirements for exclusion, the funds are not used for implementing the regular mandated foundation program, and multiple, objective, comparable educational criteria were used.

EXAMPLE 2: On a Title I, Part A targeted assistance campus, an LEA implements a **supplemental** program in Grades 1-3 for students failing math and reading.

Question 2a: May an LEA use Title I, Part A funds for students failing reading and use supplemental state funds for those failing math?

Answer 2a: Yes.

Question 2b: Is this a violation of supplement, not supplant?

Answer 2b: Title I, Part A students must have equitable access to money and services that non-Title I, Part A students receive. It would appear in this example and other examples described in this appendix that Title I students are not getting their fair share. However, if nonfederal supplemental funds are used to carry out a "Title I, Part A-like program" which meets the requirements under 34 CFR 200.79; the program is not part of the regular mandated foundation program; multiple, objective, educationally related criteria are used; and the program is not required by state law or local board policy, the nonfederal supplemental funds may be excluded for determining comparability.

Question 2c: Must these nonfederal supplemental funds be used to serve Title I, Part A identified children to meet the exclusion?

Answer 2c: No.

Question 2d: Must the school serve those students most in need with Title I, Part A funds or may the most in need be served with the supplemental state compensatory (SCE) funds?

Answer 2d: **Either** way is allowable in this example because it is a "Title I, Part A-like program."

Appendix 1

Examples Of Exclusion Of Funds

EXAMPLE 3: An LEA implements a Title I, Part A program at grade 1 on a K-3 targeted assistance campus. The LEA uses **supplemental** SCE and local funds to implement a similar program on that campus in Grades 2-3.

Question 3: May these nonfederal supplemental funds at Grades 2-3 be excluded for calculating comparability?

Answer 3: Yes, if the requirements in 34 CFR 200.79 are met.

EXAMPLE 4: Campus A (K-3) is a Title I, Part A targeted assistance campus and implements a Title I, Part A program at grades 2-3. Campus B (K-3) is NOT a Title I, Part A campus but provides the same **supplemental** program for Grades 2-3 with **supplemental** state funds.

Question 4: May Campus B exclude these supplemental state funds for determining compliance with the comparability requirement?

Answer 4: Yes, if the exclusion requirements in 34 CFR 200.79 are met.

EXAMPLE 5: An LEA uses supplemental state funds to implement an Alternative Education Program (AEP) for Grades 6-12.

Question 5: May the LEA exclude these supplemental state funds from the determination of compliance with supplement, not supplant and comparability requirements?

Answer 5: Only the portion of funds that meets the requirements in 34 CFR 200.79 and are not used to provide the required Alternative Education Program may be excluded.

EXAMPLE 6: An LEA offers a **supplemental** extended-day program with **supplemental** SCE funds at a non-Title I, Part A campus and offers a Title I, Part A extended-day program at a Title I, Part A Targeted Assistance campus.

Question 6: Is this a supplant?

Answer 6: No, if the program meets the requirements of 34 CFR 200.79.

Appendix 1

Examples Of Exclusion Of Funds

EXAMPLE 7: An LEA offers a **supplemental** extended-year program at a Title I, Part A Targeted Assistance campus. There are eight students who meet the Title I, Part A campus criteria as well as the criteria established by the campus for the campus' extended-year program. There are eight additional students who meet only the criteria established by the campus for the campus' extended-year program. These eight students do not meet the Title I, Part A campus criteria. However, the relative needs of all 16 students are similar.

Question 7: May Title I, Part A funds pay for 50% of the Title I, Part A extended-year program costs for the eight identified Title I, Part A students and local funds pay for 50% of the Title I, Part A extended-year program costs for the non-Title I, Part A students?

Answer 7: Yes. This is not a supplant, and these funds may be excluded when determining comparability as long as the program meets the requirements of 34 CFR 200.79.

Appendix 2
Codes Used In Comparability Calculations

Fund-Codes	
199	General Fund
383	Professional Staff Development
388	Innovative Education Grants
391	Year Round Schools Incentive
392	Non-Educational Community-Based Support
393	Texas Successful Schools Programs
394	Pregnancy, Education and Parenting Program
395	Comprehensive Developmental Guidance Program on Elementary Campuses for Students in At-Risk Situations
396	Communities in Schools
398	Children's Trust Fund of Texas
399	Campus Deregulation and Restructuring to Improve Student Achievement
401	Retention Reduction Grant (State-Funded Optional Extended-Year Program)
420	Foundation School Program and other State Aid (Charter School Only)
429	State Funded Special Revenue Funds
461	Campus Activity Funds
499	Locally Funded Special Revenue Funds

Note: Refer to **Appendix 4** to determine whether the LEA's State Fiscal Stabilization Funds received under the American Recovery and Reinvestment Act of 2009 must be included in the LEA's comparability determinations.

Function-Codes	
00	No Function
11	Instruction
12	Instructional Resources and Media Services
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling, and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Services
35	Food Services
36	Cocurricular/Extracurricular Activities
41	General Administration
51	Plant Maintenance/Operations
52	Security and Monitoring Services
53	Data Processing Services

Appendix 2
Codes Used In Comparability Calculations

Role-IDs			
002	Art Therapist	026	Speech Therapist
003	Assistant Principal	027	Superintendent/Chief Administrative Officer
004	Assistant/Associate/Deputy Superintendent	028	Teacher Supervisor
005	Associate School Psychologist	029	Teacher
006	Audiologist	030	Visiting Teacher
007	Corrective Therapist	032	Vocational Education Coordinator
008	Counselor	033	Educational Aide
011	Educational Diagnostician	036	Certified Interpreter
012	Instructional Officer	037	Non-Certified Interpreter
013	Librarian	040	Athletic Director
015	Music Therapist	041	Teacher Facilitator
016	Occupational Therapist	042	Teacher Appraiser
017	Orientation and Mobility Instructor	043	Business Manager
018	Physical Therapist	044	Tax Assessor and/or Collector
019	Physician	045	Director of Personnel/Human Resources
020	Principal	047	Substitute Teacher
021	Recreational Therapist	054	Department Head
022	School Nurse	055	Registrar
023	School Psychologist	056	Athletic Trainer
024	Social Worker	058	Other Campus Professional Personnel
025	Special Duty Worker		

Appendix 2
Codes Used In Comparability Calculations

Object-Codes			
6112	Salaries or Wages for Substitute Teachers	6249	Contracted Maintenance and Repair
6119	Salaries or Wages – Teachers and Other Professional Personnel	6259	Utilities
6121	Extra Duty Pay/Overtime – Support Personnel	6269	Rentals-Operating Leases
6129	Salaries or Wages for Support Personnel	6299	Miscellaneous Contracted Services
6131	Contract Buyouts	6311	Gasoline and Other Fuels for Vehicles (Including Buses)
6132	\$1,000.00 TRS Supplemental Compensation	6319	Supplies for Maintenance and/or Operations
6139	Employees Allowances	6321	Textbooks
6141	Social Security/Medicare	6329	Reading Materials
6142	Group Health and Life Insurance	6339	Testing Materials
6143	Workers' Compensation	6341	Food
6144	Teacher Retirement/TRS Care – On-Behalf Payments	6342	Non-Foods
6145	Unemployment Compensation	6343	Items for Sale
6146	Teacher Retirement/TRS Care	6344	USDA Donated Commodities
6149	Employee Benefits	6349	Food Service Supplies
6211	Legal Services	6399	General Supplies
6212	Audit Services	6411	Travel and Subsistence-Employee Only
6213	Tax Appraisal and Collection	6412	Travel and Subsistence-Students
6219	Professional Services	6413	Stipends-Non-Employees
6221	Staff Tuition and Related Fees-Higher Education	6419	Travel and Subsistence-Non-Employees
6222	Student Tuition-Public Schools	6429	Insurance and Bonding Costs
6223	Student Tuition-Other than to Public Schools	6439	Election Costs
6224	Student Attendance Credits	6449	Depreciation Expense
6229	Tuition and Transfer Payments	6500	Debt Service
6239	Education Service Center Services	6600	Capital Outlay

Appendix 3

"B" Series of Tests

In the Example Chart below, for a school district, **Campus #101** does not meet the Comparability Requirements for *State and Local Expenditures* or *Base Salaries* since the campus averages for those two tests (1B and 2B) fall outside the 90% to 110% range. **Campus # 101** does meet Comparability Requirements for Test 3B, and all the other campuses' test results fall within the range and meet Comparability Requirements for Tests 1B, 2B, and 3B.

Example Chart:

A	B	C	D	E	F	G	H	I
Campus #	Title I or Skipped	Campus Enrollment	Campus State & Local Expenditures	Campus Base Salaries for Non Federal Staff	Campus Non Federal Staff FTE's	Test 1B State & Local Exp Avg	Test 2B Base Salary Avg	Test 3B Enroll / FTE Avg
101	Y	500	1,100,000	900,000	35	2,200.00	1,800.00	14.29
102	Y	600	1,300,000	1,000,000	40	2,166.67	1,666.67	15.00
103	Y	700	1,400,000	1,100,000	45	2,000.00	1,571.43	15.56
104	Y	800	1,500,000	1,200,000	50	1,875.00	1,500.00	16.00
105	Y	900	1,600,000	1,300,000	55	1,777.78	1,444.44	16.36
TOTALS		3,500	6,900,000	5,500,000	225			

TEST 1B - AVERAGE STATE & LOCAL EXPENDITURES PER PUPIL

TEST 1B - Calculates **campus** average *State & Local Expenditures* per pupil and compares results with the **gradespan** average *State & Local Expenditures* per pupil. The campus results must fall within 90% to 110% of the gradespan average to achieve compliance. In the Example Chart above, the total for Column **D** ÷ the total for Column **C** = **Gradespan Average State and Local Expenditures** per Pupil: $\$6,900,000 \div 3,500 = \$ 1,971.43$

Required Range:

90 % of Average \$ 1,774.29
110 % of Average \$ 2,168.57

As you can see, **Campus #101** does not meet the Comparability Requirements for Test 1B (Column G) since the campus Average *State and Local Expenditures* are \$2,200 and fall outside the 90% to 110% range--\$1,774.29--\$2,168.57.

Appendix 3

TEST 2B - AVERAGE BASE SALARIES PER PUPIL

TEST 2B - Calculates **campus** average *Base Salaries for non-federal FTEs* per pupil and compares results with the **gradespan** average *Base Salaries for non-federal FTEs* per pupil. The campus results must fall within 90% to 110% of the gradespan average to achieve compliance. In the Example Chart, the total for Column **E** ÷ the total Column **C** = **Gradespan Average Base Salaries** per Pupil: $\$5,500,000 \div 3,500 = \$1,571.43$

Required Range:

90 % of Average \$ 1,414.29

110 % of Average \$ 1,728.57

As you can see, **Campus #101** does not meet the Comparability Requirements for Test 2B (Column H) since the campus *average Base Salaries for non-federal FTEs* is \$1,800 and falls outside the 90% to 110% range--\$1,414.29--\$1,728.57.

TEST 3B - AVERAGE PUPILS PER FTEs

TEST 3B - Calculates **campus** average *Pupils per non-federal FTEs* and compares results with the **gradespan** average *Pupils per non-federal FTEs*. The campus results must fall within 90% to 110% of the gradespan average to achieve compliance. In the Example Chart, the total for Column **C** ÷ the total Column **F** = **Gradespan Average Pupils per non-federal FTEs**: $3,500 \div 225 = 15.556$

Required Range:

90 % of Average 14.000

110 % of Average 17.111

As you can see, **all campuses** meet the Comparability Requirements for Test 3B, since they fall within the 90% to 110% range—14.000 – 17.111.

Appendix4

Comparability and State Fiscal Stabilization Funds

[The following is an excerpt from guidance provided by the USDE concerning the applicability of the Comparability of Services requirements to State Fiscal Stabilization Funds received under the American Recovery and Reinvestment Act of 2009 (ARRA).]

Comparability

C-8. Must a school receiving Title I, Part A ARRA funds meet the comparability requirements in section 1120A(c) of the ESEA?

Yes.

C-9 (replaces old C-12). How are school personnel who are paid with State Fiscal Stabilization Funds treated in determining comparability?¹

In light of the wide variety of activities for which State Fiscal Stabilization Funds may be used, the determination of whether they are treated as Federal funds or State or local funds for purposes of comparability determinations should be made in consideration of the particular activity for which the funds are being used. Under section 14003(a) of the American Recovery and Reinvestment Act of 2009 (ARRA), State Fiscal Stabilization Funds may be used for any activity that is authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), the Adult and Family Literacy Act, or the Carl D. Perkins Career and Technical Education Act of 2006, among other certain specified activities. The activities authorized by the ESEA include activities that are authorized by Title VIII of the ESEA, the Impact Aid Program. Because Impact Aid is considered general aid to recipient LEAs, Impact Aid funds may be used for any educational activity consistent with local and State requirements. As such, Impact Aid funds are effectively deemed State and local funds for which no accountability to the Federal government is required, and staff that are paid with Impact Aid funds are included in comparability determinations.

Accordingly, if school personnel are paid with State Fiscal Stabilization Funds on the basis that the funds are being used for activities that are authorized by Impact Aid — *i.e.*, the funds are being used to pay school personnel who would ordinarily be supported with State or local funds in the absence of the current economic conditions — then the school personnel should be considered to be paid with State or local funds and should be included in comparability determinations. If, however, school personnel are paid with State Fiscal Stabilization Funds for activities that are authorized by one of the other Federal programs set forth above — *e.g.*, in the absence of the State Fiscal Stabilization Funds, the staff member would otherwise be paid with

¹ The comparability of services requirement in section 1120A(c) of the ESEA requires an LEA to use State and local funds to provide services in each of its Title I schools that, taken as a whole, are at least comparable to the services it provides in its non-Title I schools. If all an LEA's schools are all Title I schools, the LEA must use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.

Appendix4

Comparability and State Fiscal Stabilization Funds

IDEA funds — then the individual paid with those funds should be considered to be Federally funded and should not be included in comparability determinations.

An LEA must include an explanation of how it treats State Fiscal Stabilization Funds-paid staff in the comparability procedures it is required to develop under section 1120A(c)(3)(A) of the ESEA.

Supplement, Not Supplant

C-10. Do the supplement, not supplant requirements in sections 1120A(b) and (d) and 1114(a)(2)(B) of the ESEA apply to Title I, Part A ARRA funds?

Yes.

C-11. May Title I, Part A ARRA funds be used to support activities that were previously supported with non-Federal funds without violating the supplement, not supplant requirement?

It depends. A determination of supplanting necessitates determining what activities an LEA would conduct with non-Federal funds if it had no Title I, Part A funds. Generally, an LEA may not use Title I, Part A funds for activities that it would have conducted in the absence of Title I, Part A funds. Several situations give rise to a presumption of supplanting (*i.e.*, a presumption that the LEA would conduct the activity with non-Federal funds if it had no Title I, Part A funds available): (1) the activity is required by local, State, or other Federal law; (2) the LEA conducted the activity in the prior year with non-Federal funds; or (3) the LEA uses non-Federal funds to provide the same activity for non-Title I students or in non-Title I schools that it provides with Title I, Part A funds for Title I students in Title I schools.

Thus, the use of Title I, Part A ARRA funds for an activity that an LEA provided in the prior year with non-Federal funds generally gives rise to a presumption that the LEA would have continued to use non-Federal funds to conduct the activity this year in the absence of Title I, Part A ARRA funds and, therefore, the use of Title I Part A funds for that activity would constitute supplanting. The LEA may overcome this presumption, however, under the following conditions:

- The LEA can demonstrate that there was a reduction in the amount of non-Federal funds available to the LEA to pay for the activity previously supported by non-Federal funds or the LEA can demonstrate that its educational priorities with respect to its use of non-Federal funds have changed.

Appendix 4

Comparability and State Fiscal Stabilization Funds

- The LEA makes the decision to eliminate the activity without taking into consideration the availability of Title I, Part A funds, as documented by fiscal and programmatic records confirming that, in the absence of Title I, Part A funds, the LEA would have eliminated the activity. These records, for example, might document the reduction in non-Federal funds or explain what priorities changed to warrant a shift of non-Federal funds away from those priorities and the LEA's reasons for choosing to eliminate non-Federal support for the priorities. Please note that such documentation must be *contemporaneous* with the LEA's decision-making process; it is very difficult to rebut a presumption of supplanting after the fact.
- The activity now paid with Title I, Part A funds is allowable under Title I, Part A and consistent with all Title I fiscal and programmatic requirements. This means, for instance, that a teacher formerly paid from non-Federal funds must be (1) engaged in activities that are allowable under Title I, Part A; (2) meeting the academic needs of Title I students identified through a school-wide program school's comprehensive needs assessment or providing supplemental services in a targeted assistance school; and (3) conducting activities consistent with the LEA's application approved by the SEA.
- Using Title I, Part A funds for the activity also meets the general standards established in Office of Management and Budget (OMB) Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (OMB Circular A-87). OMB Circular A-87 requires that the use of funds for a specific purpose be necessary and reasonable for the proper and efficient performance and administration of the program and be authorized and not prohibited under State and local laws or regulations.

If an LEA can successfully rebut the presumption of supplanting, the LEA may use Title I, Part A ARRA funds to support an activity that it previously supported with non-Federal funds. On the other hand, if the LEA is unable to rebut this presumption, it may not use Title I, Part A ARRA funds for an activity that it conducted the previous year with non-Federal funds because such use would be inconsistent with the Title I, Part A supplement, not supplant requirements. For additional information on the Title I, Part A supplement, not supplant requirements; see the relevant section in the Title I Fiscal Guidance [available at <http://www.ed.gov/programs/titleiparta/fiscalguid.doc>].

Appendix4

Comparability and State Fiscal Stabilization Funds

C-12 (replaces old C-10). How are State Fiscal Stabilization Funds treated in determining compliance with the supplement not supplant requirements in Title I, Part A?

An LEA should treat State Fiscal Stabilization Funds for purposes of determining compliance with the supplement not supplant requirements set forth in sections 1120A(b) and 1114(a)(2)(B) of the ESEA in the same way it treats State Fiscal Stabilization Funds for purposes of comparability. (See C-9 for how State Fiscal Stabilization Funds are treated for comparability purposes.) That is, whether State Fiscal Stabilization Funds are treated as Federal funds or as State or local funds for purposes of determining compliance with the supplement not supplant requirements should be made based on the particular activity for which the funds are being used. Accordingly, if State Fiscal Stabilization Funds are being used to support activities that are authorized by Impact Aid — *i.e.*, the funds are being used as State or local funds — then the activities supported with the State Fiscal Stabilization Funds should be considered to be supported with State and local funds. Accordingly, if an LEA uses Title I, Part A funds in subsequent years to support those activities, the presumptions discussed above would be applicable. If, however, an LEA uses State Fiscal Stabilization Funds to support activities that are authorized by the other Federal programs enumerated in section 14003(a) of the ARRA, then those activities should be considered to be Federally funded and would not be part of a supplanting determination under Title I.