

# Title I, Part A Comparability of Services Guidance Handbook

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## Introduction

The Title I, Part A grant program is designed to provide extra resources to high-poverty schools to help them serve their at-risk students.

To ensure that Title I, Part A funding is indeed extra—that is, to prevent a school system from using federal funds to replace state and local resources—the statute authorizing the program includes three “fiscal accountability requirements.” TEA publishes a separate guidance handbook for each of those requirements.

This handbook discusses the fiscal accountability requirement known as comparability of services and explains your responsibility in meeting that requirement.

**Important Note:** A school system that does not receive any Title I, Part A funds ***is not required*** to submit any information or documentation to TEA regarding the Title I, Part A Comparability of Services requirement. ***This handbook is only applicable to school systems that receive Title I, Part A funds.***

## Compliance with the Comparability of Services Requirement

The comparability of services requirement is defined in the Elementary and Secondary Education Act (ESEA), as reauthorized by the [Every Student Succeeds Act \(ESSA\), Section 1118\(c\)](#). The main purpose of the requirement is to prevent a school system that receives Title I, Part A funding from diverting state and local resources away from its Title I, Part A campuses.

Comparability is an annual requirement. School systems must comply with the requirement every year to be eligible to receive their Title I, Part A allocation for that year. Any school system that does not demonstrate compliance will not receive its Title I, Part A allocation until it can demonstrate compliance. School systems are required to test for compliance using current-year budget data.

To comply with the comparability requirement, the school system must show that in comparison to its non–Title I campuses, all its Title I, Part A campuses receive an equitable share of state and local resources. If all campuses in the school system receive Title I, Part A funds, the school system must demonstrate that comparable state and local resources are provided to each Title I, Part A campus.

All school systems receiving Title I, Part A funds must establish written procedures that include, at least, the following:

- A school-wide salary schedule
- A written policy to ensure equivalence among campuses in teachers, administrators, and other staff
- A written policy to ensure equivalence among campuses in the provision of curriculum materials and instructional supplies

The written procedures may also include the following:

- Timeline for demonstrating comparability
- Identity of the office responsible for making comparability calculations
- Measure and process used to determine whether schools are comparable
- How and when the school system makes adjustments in schools which are not comparable

## Comparability Forms

To address the comparability of service requirement, TEA provides school systems with standardized comparability forms. These forms are the Comparability Assurance Document (CAD) and the Comparability Computation Form (CCF).

### Comparability Assurance Document

The purpose of the CAD is for the school system to certify whether it is exempt or non-exempt from comparability testing and provide assurance that it is in compliance with the remaining comparability of services requirements. All school systems that receive Title I, Part A, funds must complete and submit the CAD, which is an electronic survey submitted online each fall. A link to the CAD is available on the [Title I, Part A – A, Comparability of Services Requirement](#) page of the TEA website.

On the CAD, the school system certifies that it is either exempt or non-exempt. (Exemption criteria are listed in the next section.)

Complete the CAD as follows:

- Exempt certification: The school system certifies that it is exempt from the comparability testing requirement and provides assurance that it is in compliance with the remaining comparability of services requirements. The CAD is the only document required to be submitted by the school system.
- Non-exempt certification: The school system certifies that it is not exempt from the comparability testing requirement and provides assurance that the school system is in compliance with the remaining comparability of services requirements. In addition to the CAD, the school system must also complete and submit the CCF.

The following section describes the criteria that exempt school systems from comparability testing. Before completing and submitting the CAD, review this section.

### Exemptions

School systems that meet one (or more) of the following five exemption criteria are exempt from comparability testing.

#### One Campus per Grade Span Group

A school system conducts comparability testing by comparing campuses that serve the same grade span groups. Elementary school campuses are compared to elementary school campuses, middle school campuses to middle school campuses, and high school campuses to high school campuses.

A school system that receives Title I, Part A funds is exempt from comparability testing if it has only one campus per grade span group (that is, one campus that serves elementary grades, one campus that serves middle school grades, and one campus that serves high school grades). A school system with only one campus per grade span group fulfills the comparability submission requirement by completing and submitting the CAD.

#### Multiple Campuses in the Grade Span Group yet No Overlap of Grade Levels

To be subject to comparability testing, campuses that serve the same grade span must also serve at least one of the same grade levels. A school system with multiple campuses for a grade span group but no overlap of grade levels among those campuses fulfills the comparability submission requirement by completing and submitting the CAD.

Table 1 shows a school system with multiple campuses serving the elementary grade span group with no overlap of grades. Even though all the campuses receive Title I, Part A funding, the school system is exempt from comparability testing because there is no basis for comparison among the campuses.

**Table 1.** School system with multiple campuses that serve the same grade span yet have no overlap of grades.

Grades	Grade Span Group	Title I, Part A or Skipped
PK-1	Elementary	Yes
2-3	Elementary	Yes
4-5	Elementary	Yes
6-8	Middle school	Yes
9-12	High school	Yes

**Important Note:** If there was an overlap in any grades within a grade span group, the school system would be subject to comparability testing in the example above, for example:

- The first elementary school campus served grades PK–2, the school system would have to conduct comparability testing on both the campuses that serve grade level 2. The school system would exclude the third elementary campus from testing.
- The first campus served grades PK–4, the school system would have to conduct comparability testing on all elementary school campuses.

#### **Overlap of Grade Levels but No Title I, Part A or Skipped Campuses in the Grade Span Group**

A school system that receives Title I, Part A funding and has multiple campuses in the same grade span group that serves overlapping grade levels is exempt from comparability testing if none of the campuses in that grade span group receive Title I, Part A funding, no campus is a skipped campus (as defined in the [Skipped Campus section](#)), and there is no basis for comparison with campuses in another grade span group. The school system fulfills the comparability submission requirement by completing and submitting the CAD.

Table 2 shows a school system that has several campuses in the elementary grade span group with overlapping grade levels. However, none of the campuses receive Title I, Part A, funding, and none are skipped campuses. In addition, since the school system has only one campus per grade span group for both the middle and high school campuses, there is no basis for comparison.

**Table 2.** No Title I, Part A or skipped campuses in a grade span group with overlapping grade levels.

Grades	Grade Span Group	Title I, Part A or Skipped
K–3	Elementary	No
PK–5	Elementary	No
4–5	Elementary	No
6–8	Middle school	Yes
9–12	High school	Yes

### **Exclusion of Campus or Campuses Results in No Basis for Comparison**

TEA has defined flexibility options that exclude certain campuses from comparability testing. It is possible that after excluding campuses in accordance with those flexibility options, a school system may be left with the following:

- One campus per grade span group
- Multiple campuses in the grade span group yet no overlap of grade levels
- No Title I, Part A or skipped campuses in the grade span group

In either of those cases, the school system would have no basis for conducting comparability testing. Therefore, they would be exempt from the testing requirement.

The following flexibility options permit a school system to exclude a campus from comparability testing:

- A campus with an enrollment of fewer than 100 students may be excluded.
- In a grade span group consisting of two campuses with a significant difference in enrollment (that is, the enrollment of the larger campus is at least twice the enrollment of the smaller), both campuses may be excluded.
- In a grade span group consisting of more than two campuses, a campus may be excluded if the enrollment is less than half or at least twice the enrollment of the campus in the grade span group that is nearest in enrollment.
- A federally-funded dedicated Head Start campus with no (zero) state and/or local funding may be excluded.

Table 3, below, shows how excluding a campus or campuses could exempt a school system from comparability testing:

- The elementary school grade span group is excluded from comparability testing because one of the school system's two campuses has an enrollment of fewer than 100.
- The middle school grade span group is excluded from comparability testing because the larger campus has an enrollment of at least twice the enrollment of the smaller campus.
- The high school grade span group has three campuses. The smallest campus is excluded because it has an enrollment of less than half the next largest campus, leaving no Title I, Part A or skipped campus in the grade span group.

After excluding those campuses, the school system has no basis for comparison in any grade span group; thus, it is exempt from conducting comparability testing.

Tables (3) below illustrate exclusion of campuses resulting in exemption from comparability testing requirement.

**All Campuses**

Grades	Grade Span Group	Title I, Part A or Skipped	Enrollment
PK-5	Elementary	Yes	99
PK-5	Elementary	Yes	185
6-8	Middle School	Yes	105
6-8	Middle School	Yes	235
9-12	High School	Yes	100
9-12	High School	No	201
9-12	High School	No	210

**Campuses by Grade Span**

Grades	Grade Span Group	Title I, Part A or Skipped	Enrollment
PK-5	Elementary School A	Yes	99
PK-5	Elementary School B	Yes	185

In the example above, “Elementary School A” can be excluded as the enrollment is less than 100. While “Elementary School B” cannot originally be excluded, after “Elementary School A” is excluded, there is no basis for comparison between elementary campuses, so you can exclude “Elementary School B” at this point.

Grades	Grade Span Group	Title I, Part A or Skipped	Enrollment
6-8	Middle School C	Yes	105
6-8	Middle School D	Yes	235

In the example above, “Middle School D’s” enrollment is more than double the enrollment of “Middle School C”. Therefore, both campuses can be excluded.

Grades	Grade Span Group	Title I, Part A or Skipped	Enrollment
9-12	High School E	Yes	100
9-12	High School F	No	201
9-12	High School G	No	210

In the example above, “High School E’s” enrollment is less than half of the next largest campus (High School F), therefore “High School E” can be excluded. After the exclusion of “High School E,” both remaining campuses are non-Title I or Skipped campuses, so both can be excluded.



## **Comparability Computation Form (CCF)**

School systems that meet any of the criteria for exemption from the comparability testing requirement are only required to submit the CAD. They are not required to submit the CCF.

School systems that do not meet any of the criteria for exemption must submit the CCF in addition to the CAD. The CCF is an Excel form the school system completes to demonstrate that one of the following is true:

- In comparison to its non–Title I, Part A campuses, the school system’s Title I, Part A campuses receive comparable state and local resources.
- If the school system has only Title I, Part A campuses, the school system provides comparable state and local resources at each Title I, Part A campus.

## **Non-Exempt School System Conducts Grade Span Group Testing Via CCF**

Federal statute offers various means by which a school system may show it meets the comparability of services requirement. Nonregulatory guidance gives the state educational agency (TEA) the latitude to determine the method the school system must use to show its compliance.

For purposes of compliance, the school system chooses one of three tests listed in the section titled [School System Chooses One Test](#).

## **Exclusions from CCF Testing**

The school system has the flexibility to make certain exclusions in its comparability testing if it meets specific criteria.

### **Exclusion of Campus or Campuses**

As described in the section titled [Exclusion of Campus or Campuses Results in No Basis for Comparison](#), a school system may exclude from comparability testing a campus that meets any of the following criteria:

- A campus with an enrollment of fewer than 100 students may be excluded
- In a grade span group consisting of two campuses with a significant difference in enrollment (i.e., the enrollment of the larger campus is at least twice the enrollment of the smaller), both campuses may be excluded.
- In a grade span group consisting of more than two campuses, a campus may be excluded if the enrollment is less than half or at least twice the enrollment of the campus in the grade span group that is nearest in enrollment.
- A federally-funded dedicated Head Start campus with no (zero) state and local funding may be excluded.

## **Exclusion of Supplemental State and Local Funds**

Certain services are designed for specific students. Expenditures for those services could vary from campus to campus depending on the student populations. When testing for compliance with the comparability of services requirement, a school system may exclude supplemental state and local funds expended for the following:

- Language instruction educational programs, such as bilingual education for emergent bilingual (EL) students
- Excess state and local costs of providing services to children with disabilities, as determined by the school system
- State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A

Appendix 2 provides information on supplemental state and local fund expenditures that may be excluded from comparability testing.

## **School System Chooses One Test**

The school system must choose one of the following three tests to show compliance for the Title I, Part A campuses in all the grade span groups tested:

- Test 1: Comparison of State and Local Expenditures per Pupil
- Test 2: Comparison of Per Pupil Expenditures for State and Local Base Salaries
- Test 3: Ratio of Pupils to Non-Federally Funded Instructional Staff FTEs

The chosen test must be applied consistently across all grade span groups that must be tested for comparability. If the school system must test the elementary and middle school grade span groups, for instance, all the Title I, Part A campuses in both grade span groups must show compliance using that same test. The school system will not demonstrate compliance if it uses different tests for the two grade span groups.

## **Data Required for Each Test**

The three comparability tests use a different combination of data.

### **Total Campus Enrollment**

All three tests use total campus enrollment. The school system may use total enrollment figures from any day during the current school year. The school system *must consistently use* total enrollment figures from the same day for all the grade span groups it is testing.

### **Test 1: Comparison of State and Local Expenditures per Pupil**

The following data are required for Test 1:

- Total campus enrollment.
- The amount of campus state and local expenditures. For a list of the fund codes, function codes, and object codes to include in calculating campus state and local expenditures, refer to Appendix 2 of the Comparability Instructions.

### **Test 2: Comparison of Per Pupil Expenditures for State and Local Base Salaries**

The following data are required for Test 2:

- Total campus enrollment.
- The amount of campus base salaries for non-federal instructional staff. For a list of the role IDs to be used in calculating state and local base salaries, refer to the Appendix 2 of the Comparability Instructions.

### Test 3: Ratio of Pupils to Non–Federally Funded Instructional Staff FTEs

The following data are required for Test 3:

- Total campus enrollment.
- The count of campus non-federal instructional staff full-time equivalents (FTEs). For a definition of FTE, refer to [Appendix 1](#) of this handbook.

### Subdivided Grade Span Group (High and Low Enrollment)

Grade span groups with a significant difference in enrollment—that is, where the largest campus has at least twice the enrollment of the smallest campus—may be subdivided into high and low enrollment grade span groups.

After the subdivision, there must be at least two campuses in both the high-enrollment and low-enrollment groups.

In the following example, the school system can subdivide the grade span groups into high and low enrollment groups as shown. Note in this example, subdividing the elementary school grade span group into high and low enrollment groups results in the school system’s ability to exclude two elementary campuses from testing (since neither of the two high enrollment campuses provide Title I, Part A services), as shown in Table 4.

**Table 4.** Subdividing grade span groups into high and low enrollment

Grades	Grade Span Group	Title I, Part A Campus	Enrollment
PK-5	Elementary	Yes	175
PK-5	Elementary	Yes	300
PK-5	Elementary	No	400
PK-5	Elementary	No	450

### Enrollment Subdivision

- Low-enrollment elementary campuses are compared to each other.
- High-enrollment group includes no Title I, Part A elementary campuses. The entire high-enrollment elementary grade span group may be excluded from testing.

Grades	Grade Span Group	Title I, Part A Campus	Enrollment
6-8	Middle school	Yes	300
6-8	Middle school	Yes	400
6-8	Middle school	Yes	500
9-12	High school	Yes	250
9-12	High school	Yes	250
9-12	High school	Yes	400
9-12	High school	No	500

## Enrollment Subdivision

- The middle school grade span group may not be subdivided. To meet the criteria for subdivision, the largest campus must have twice the enrollment of the smallest campus.
- For the high school grade span group:
  - The two low-enrollment campuses are compared to each other.
  - The two high-enrollment campuses are compared to each other.

## Campus Overlaps Grade Span Groups

If a school system has a campus that overlaps grade span groups (that is, the campus serves grades from multiple grade span groups), and the majority of students belong in one of those grade span groups, the school system should place the campus in the majority grade span group.

If the campus serves a roughly equal number of students in multiple grade span groups, the school system may choose the grade span group for the campus. Note that the selection of the grade span group could impact potential compliance.

## Other Considerations in Completing CCF

When completing the CCF, the school system must do the following:

- Categorize skipped campuses with enrollments of 100 or more as if they are Title I, Part A campuses.
- Include early education (EE) and prekindergarten (PK) campuses in the elementary grade span group.
- Report campus enrollment for a student attending half-day as 0.5, rather than 1.

Refer to the following subsections for details.

## **Skipped Campus**

In some cases, a school system may choose not to serve a Title I, Part A eligible campus with Title I, Part A funds. In other words, a school system may have a campus that is eligible for Title I, Part A funds but may choose to serve the campus with other funds.

Campuses that are Title I, Part A eligible but that are not served with Title I, Part A funds are known as “skipped” campuses if they meet one of the following criteria:

- The campus must have a low-income poverty percentage of greater than 75% but not be served with Title I, Part A funds.
- There must be another campus in the school system that does receive Title I, Part A funds that has a low-income poverty percentage less than that of the campus not receiving Title I, Part A funds.

If any campus with an enrollment of 100 or more is skipped, the school system must include the campus in the appropriate grade span group for comparability testing.

The school system may exclude a skipped campus from comparability testing only if the campus has an enrollment of fewer than 100. Otherwise, a skipped campus must be considered a Title I, Part A campus and must be included in the appropriate grade span group for testing.

## **Dedicated Early Education (EE) and Prekindergarten (PK) Campuses**

If a campus receiving state or local funds is a dedicated EE and/or PK campus, the campus must be included in the elementary grade span group if any other elementary school campus serves a grade in common with the dedicated EE or PK campus.

For example, a school system with a dedicated PK campus receiving state and local funds must include the campus in the comparability testing if any other elementary school campus also serves PK students.

## **Treatment of Half-Day Attendance**

Enrollment for students who attend half-day and whose attendance is recorded per the TEA [Student Attendance Accounting Handbook \(SAAH\)](#) as half-day attendance must be counted as 0.5 rather than 1.0.

As per Section 3.2.1.3, Code 2 Eligible for Half – Day Attendance, SAAH:

- Code 2 indicates a student is eligible to generate half-day attendance.
- Code 2 applies to all students entitled to enroll under the TEC, §25.001, who are provided instruction for at least two hours but fewer than four hours each school day.
- Code 2 also applies to PK students who meet the requirements for eligibility defined in Section 7.

## Schoolwide Program Flexibility

A school system may demonstrate compliance with the comparability requirement using any of three tests. (Refer to the section titled [School System Chooses One Test](#) for details.)

The following tests are used most commonly:

- Test 2: Comparison of Per Pupil Expenditures for State and Local Base Salaries
- Test 3: Ratio of Pupils to Non-Federally Funded Instructional Staff FTEs.

Compliance with the comparability requirement is based only on how state and local funds are used. Therefore, Test 2 and Test 3 assume that a school system can differentiate those instructional staff who are paid from state and local funds from those paid with federal funds.

In a Title I, Part A schoolwide program school, however, the school is not required to track the expenditure of federal funds to particular activities. Preferably, the school may consolidate its federal funds with its state and local funds and spend the consolidated funds for any activities included in its Title I, Part A schoolwide campus improvement program plan. Thus, a school system might not be able to determine which instructional staff to include in its comparability determinations.

There are several ways a school system may show comparability in a schoolwide program school:

- If the school system does not consolidate other federal and state funds or continues to track expenditures of those funds to particular activities, the school system may calculate comparability for its schoolwide program schools the same as it would for its Title I, Part A targeted assistance schools (as described in previous sections).
- The school system may determine the ratio of federal funds to the total funds available in a schoolwide program school. The school system may assume the same percentage of instructional staff in the school paid with federal funds and delete those staff from its comparability determinations.
- The school system may use a different measure for determining comparability in schoolwide program schools which is not dependent on identifying instructional staff paid with state and local funds. In each case, the non–Title I schools compared would be the same, but the method used for comparison purposes would be different.

## Test Result Section of CCF

The CCF includes a section that provides the comparability test results. Results appear in either the “A” or “B” section.

Test results in the “A” section appear for grade span groups with Title I, Part A and skipped campuses and non–Title I, Part A campuses. To achieve a compliant result, the school system's expenditures at the Title I, Part A campuses and skipped campuses must equal at least 90% of the expenditures at the non–Title I, Part A campuses. Compliant results appear as a “Y” in this section. Noncompliant results show a “NC,” for noncompliant.

Test results in the “B” section appear for grade span groups with all Title I, Part A and skipped campuses. To achieve a compliant result, the school system's expenditures per campus must equal at least 90% and no more than 110% of average expenditures for all campuses in the grade span group. Compliant results appear as a percentage within the range of 90 to 110%. Noncompliant results show a percentage outside the 90 to 110% range.

Regardless of whether the school system selects Test 1, Test 2, or Test 3, the results appear in either the “A” or “B” section depending on the type of campuses in the grade span group.

**Table 5.** How test results are categorized in “A” or “B” section of results section

Grade Span Group	Grade Span Group Composition	Where to Look for Results
Elementary high-enrollment	<b>Mixed:</b> Title I, Part A and/or Skipped and non–Title I, Part A Campuses	A
Elementary low-enrollment	<b>Similar:</b> Title I, Part A and/or Skipped Campuses Only	B
Middle	<b>Mixed:</b> Title I, Part A and/or Skipped and non–Title I, Part A campuses	A
High school	<b>Similar:</b> Title I, Part A and Skipped campuses Only	B

## Proper Completion and Submission of Forms

If a school system's comparability testing demonstrates noncompliance, or if the school system fails to properly complete and submit the CAD and CCF, the school system will be referred to the Department of Grant Compliance and Administration's Federal Compliance Officer.

School systems must ensure the following as they complete and submit their comparability forms (CAD and CCF):

- Exemption from testing is claimed on the CAD only if the school system meets any of the exemption criteria.
- The CAD is submitted with the “digital signature” of the superintendent or other designated signature authority (for example, the person who submits the CAD must either be the superintendent or a person who has been given signature authority on the CAD by the superintendent).
- All the school system's applicable campuses are included on the CCF for comparability testing and any excluded campus(es) is/are listed on the excluded campuses tab.
- All applicable campuses are identified correctly on the CCF as either Title I, Part A/Skipped or non–Title I, Part A campuses.
- On the grade span group test form of CCF, the school system has at least two campuses listed.
- If the school system has dedicated EE and/or PK campuses receiving state and local

funding, those campuses are included in comparability testing if the school system also has an elementary campus serving the same grades as are served on the dedicated campuses.

- The school system has selected one comparability test (Test 1, 2, or 3) which shows compliant results for all Title I, Part A campuses, regardless of whether the results are in the “A” section, “B” section, or both.
- The CCF for the current school year is completed and submitted.
- The CCF is submitted in Excel format and not in PDF.

## Comparability Timeline

Date	Action
October	TEA makes standardized comparability forms available: <ul style="list-style-type: none"> <li>• The electronic comparability assurance document (CAD) is made available via an online survey link in the secure GFFC Reports and Data Collections (GFFC Reports) application, accessible through TEAL and on the Comparability website.</li> <li>• The comparability computation form (CCF) is made available for download in the secure GFFC Reports and on the Comparability website.</li> </ul>
30 calendar days after CAD release	<ul style="list-style-type: none"> <li>• <b>All School Systems receiving Title I, Part A funds</b> submit the CAD.</li> <li>• Also by this date, school systems which do not meet any of the exemption criteria, complete and submit the CCF, demonstrating compliance with the Title I, Part A comparability requirement. Refer to the instructions for completing the CCF for details on the submission.</li> <li>• <b>Important Note:</b> Before submitting, refer to the <a href="#">Proper Completion and Submission of Forms</a> section of this handbook and ensure the CCF is accurate and complete.</li> </ul>
November-February	TEA reviews all submissions to ensure compliance and requests clarification and/or resubmissions, as needed.
March	Comparability compliance notification letter posted in GFFC Reports.

## TEA Contact Information

For more information about comparability testing, please contact the Federal Fiscal Compliance and Reporting Division at [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov).



## Appendix 1: Definitions

### Full-Time Equivalent (FTE)

According to the Public Education Information Management System (PEIMS) Data Standards, the full-time equivalency of non-federal instructional staff members is calculated as illustrated in these examples:

#### 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 is calculated by determining the percent of the day spent teaching classes paid with state and local funds, and then dividing the number by 100.

In this example, a teacher is employed for 190 days and teaches two classes paid with Title I, Part A funds and four classes paid with state and local funds in a six-period day. The four classes paid for with state and local funds make up 67 percent of the day, and 67 divided by 100 is 0.67. The non-federal FTE for this teacher is 0.67.

#### Example 2

If a staff member is employed less than 187 days, the FTE is calculated by determining the percent of the day spent teaching classes paid with state and local funds, dividing the number by 100, multiplying the result by the number of days employed, then dividing the number by 187  $[(\text{percent of day} \div 100) \times \text{days employed}] \div 187$ .

In this example, a teacher is employed for 175 days and teaches two classes paid for with Title I, Part A funds and four regular classes in a six-period day. The four classes paid with state and local funds make up 67 percent of the day, and 67 divided by 100 is .67. This result multiplied by 175 is 117.25, which divided by 187 is .63. The non-federal FTE for this teacher is .63  $[67 \div 100 \times 175 \div 187 = .63]$ .

### Similar Grade Span Groups

The grade span groups should match the basic organization of schools in the school system. For example, a school system with elementary, middle, and high schools, would have three grade span groups. If there is any overlap in grades, the campuses with the same grades should be tested in the same grade span group. If there is no overlap in grades, the campuses may be separately tested.

Here are some examples:

- A school system has the following grade spans at three elementary school campuses: K–3, PK– 5, and 4–5. Because grades overlap, these three campuses must be grouped together as “elementary.”
- A school system has the following grade spans at three elementary school campuses: PK–1, 2– 3, and 4–5. Because no grades overlap, these campuses may be considered separately and are thus exempt from comparability testing.
- A school system has the following grade spans at four middle school campuses: 5–7, 6–8, 7–8, and dedicated sixth grade. Because grades overlap, these four campuses must be grouped together as “middle.”
- A school system has only the following grade spans at two middle school campuses: dedicated 6<sup>th</sup> grade and 7–8. Because no grades overlap, these campuses may be considered separately and are thus exempt from comparability testing.

- A school system has the following grade spans at three high school campuses: 9–12, 10–12 and dedicated ninth grade. Because grades overlap, these three campuses must be grouped together as “high.”
- A school system has only the following grade spans at two high school campuses: dedicated ninth grade and 10–12. Because no grades overlap, these campuses may be considered separately and are thus exempt from comparability testing.

## Instructional Staff

This term refers to numerous categories of personnel (professional and paraprofessional) and does not include teachers only. Instructional staff may include teachers and other personnel assigned to schools who provide direct instructional services, such as music, art, and physical education teachers, guidance counselors, speech therapists, and librarians, as well other personnel who provide services that directly support instruction, such as school social workers and psychologists.

Roles listed in Appendix 2 of the Comparability Instructions are normally considered instructional staff because these roles *normally* either provide direct instructional services or provide services which support instruction.

All non-federal positions within the school system which provide direct instructional services and/or services that support instruction should be included. When in question, the school system should review the position’s job description to make the determination.

## Expenditures per Pupil

Expenditures per pupil are current expenditures for free public education. These expenditures include administration, instruction, attendance, and health services. These expenditures may also be for pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and for student body activities which are only for instructional purposes.

## Significant Difference in Enrollment

The largest campus has an enrollment of **at least twice** the enrollment of the smallest campus.

Significant difference in enrollment as it relates to excluding campuses from a testing group:

- In a grade span group that consists of two campuses with a significant difference in enrollment (i.e., the enrollment of the larger campus is at least twice the enrollment of the smaller), both campuses may be excluded from testing.
- In a grade span group that consists of more than two campuses, a campus may be excluded if its enrollment is: 1) less than half; or, 2) at least twice, the enrollment of the campus in the grade span group that is **nearest in enrollment**.

## Skipped Campus

Any campus not served by Title I, Part A funds with a low-income poverty percentage exceeding 75% and/or any campus not served by Title I, Part A funds with a higher low-income poverty percentage than a campus served by Title I, Part A funds with a lower low-income poverty percentage. Campuses which have been skipped must be grouped for comparability testing as if they were a Title I, Part A campus.

## **Appendix 2: Exclusion of Funds**

### **Exclusion of Supplemental State or Local Funds**

A school system may receive Title I, Part A funds only if it uses state and local funds to provide services at Title I, Part A campuses which are at least comparable to the services provided at campuses not receiving Title I, Part A funds. To determine compliance with the fiscal comparability of services requirement, a school system may exclude state and local funds expended for any of the following:

- Bilingual education for emergent bilingual (EL) students
- The excess costs of providing services to children with disabilities.
- Expenditures from supplemental state or local funds meeting the exclusion requirements under [34 CFR 200.79](#).

### **Exclusion of Funds on a Schoolwide Campus Requirements**

- A supplemental state or local program must meet all of the following Title I, Part A schoolwide requirements, given in [ESSA Section 1114](#), to exclude supplemental state or local funds in 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 help students meet the state's student performance standards.
- 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 who are most at risk of failing, to meet the state's student performance standards.
- The program must use the state's system of assessment to review the effectiveness of the program.

Note: These criteria also apply to schoolwide campuses with an Ed-Flex Waiver to waive the schoolwide poverty threshold.

### **Exclusion of Funds on a Targeted-Assistance Campus Requirements**

- A supplemental state or local program must meet all of the following Title I, Part A targeted assistance requirements, given in [ESSA Section 1115](#), to exclude supplemental state or local funds in determining comparability.
- The program must serve only children who are failing, or who are most at risk of failing, to meet the state's 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 help them meet the state's student performance standards.
- The program must use the state's system of assessment to review the effectiveness of the program.

## Questions and Answers Regarding the Exclusion of Supplemental 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 when all the following conditions apply:

- The funds are used to implement a program meeting the requirements of [34 CFR 200.79](#).
- The funds are not used to implement the regular mandated foundation program.
- The funds are not used to implement an activity required by state law, State Board of Education rule, or local board policy.
- The program determines student eligibility by using multiple, educational, objective criteria comparable to those given in Title I, Part A.

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

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

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

**Answer 3:** The school system reviews their expenditures and makes a local decision regarding which nonfederal fund expenditures meet the criteria for the exclusion. TEA may verify the expenditures meet the intent and purpose of [ESSA Section 1114 or 1115](#) as appropriate.

### Examples of Exclusions of Funds

**Example 1:** On a Title I, Part A targeted-assistance campus, a teacher is paid partially from Title I, Part A funds (50 percent) and partially from supplemental local funds (50 percent) for performing Title I, Part A services 100 percent of the time.

**Question 1:** May these supplemental local funds be excluded from the calculation of comparability of services?

**Answer 1:** Yes, the funds meet the requirements for exclusion because the funds are not used for implementing the regular mandated foundation program and multiple, objective, comparable educational criteria are used to determine student eligibility since the teacher works in the Title I program 100%, regardless of the salary funding.

**Example 2:** On a Title I, Part A targeted-assistance campus, a supplemental program is implemented in first through third grade to provide services for students failing mathematics and reading.

**Question 2a:** May a school system use Title I, Part A funds to provide services for students failing reading and use supplemental state funds to provide services for students failing mathematics?

**Answer 2a:** Yes.

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

**Answer 2b:** Title I, Part A students must have equitable access to money and services non–Title I, Part A students receive. It might appear in this example and other examples described in this appendix 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” meeting the requirements given above, the funds may be excluded when determining comparability of services.

**Question 2c:** Must these nonfederal supplemental funds be used to serve students eligible for Title I, Part A in order to meet the requirements for 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 education (SCE) funds?

**Answer 2d:** Either option is allowable in this example if the program is a “Title I, Part A–like program.”

**Example 3:** A school system implements a Title I, Part A program at grade 1 on a K–3 targeted-assistance campus. The school system uses supplemental SCE and local funds to implement a similar program on the campus in grades 2–3.

**Question 3:** Can these nonfederal supplemental funds at grades 2–3 be excluded when determining comparability of services?

**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:** A school system uses supplemental state funds to implement an Alternative Education Program (AEP) for grades 6–12.

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

**Answer 5:** *Only the portion of funds* meeting the requirements in [34 CFR 200.79](#) and that are not used to provide the required AEP may be excluded.

**Example 6:** A school system 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](#).

**Example 7:** A school system offers a supplemental extended-year program at a Title I, Part A targeted-assistance campus. There are eight students who meet the eligibility criteria for both the Title I, Part A campus as well as the eligibility criteria established by the campus for the extended-year program. There are eight additional students who only meet the criteria for the extended-year program. However, the relative needs of all 16 students are similar.

**Question 7:** May the school system use Title I, Part A funds to pay for 50 percent of the Title I, Part A extended-year program costs for the eight students identified as eligible for Title I, Part A and use local funds to pay for 50 percent of the Title I, Part A extended-year program costs for the Non–Title I, Part A students?

**Answer 7:** Maybe. This would not violate the supplement, not supplant requirement, and these funds may be excluded when determining comparability if the program meets the requirements of [34 CFR 200.79](#).

## Appendix 3: Frequently Asked Questions

**Question 1.** Our school system does not receive any Title I, Part A funds. Do we have to submit a CAD claiming we are exempt? Do we need to submit a CCF?

**Answer 1.** Because your school system is not receiving Title I, Part A funds, it is not required to comply with any of the Title I, Part A Comparability of Services requirements, including the submission of a CAD and/or a CCF.

**Question 2.** Our school system has only two campuses, each receiving Title I, Part A funds. One is an elementary campus serving PK–5 and the other campus is a secondary campus serving 6–12. Is the school system exempt?

**Answer 2.** Yes, the school system is exempt from the Title I, Part A comparability of services requirement because there is no overlap of grades. The school system is required to claim the exemption and submit the CAD via the online survey on or before the deadline.

**Question 3.** Our school system has three elementary campuses. Two are K–5 campuses and one is a PK–5. The PK campus houses all the PK students for the school system. May the school system exclude the PK–5 campus, which has an enrollment of 196 students?

**Answer 3.** In general, since there is an overlap in grades for the elementary campuses, all the campuses would be grouped together for comparability. There is no basis for eliminating a campus from a grade span group just because it houses all the PK students. It may only be excluded if its enrollment is more than twice the next-largest campus enrollment.

**Question 4.** Our school system has chosen not to serve the high schools with Title I, Part A funds. Is the school system required to report the high school grade span group on the CCF?

**Answer 4.** If a school system has a grade span group with no Title I, Part A campuses, the school system does not have to calculate comparability of services for the grade span group and does not report the campuses on the CCF. However, if any of the high school campuses are considered skipped campuses, then the grade span group must be tested.

**Question 5.** Our school system has campuses with enrollments as follows:

Campus	Grade span Group	Enrollment
Campus 1	High school	317
Campus 2	High school	2132
Campus 3	High school	1892
Campus 4	High school	2002
Campus 5	High school	2320

Please provide guidance on how to group these campuses for Title I, Part A comparability of services requirement.

**Answer 5.** Campus 1 has an enrollment of less than half the enrollment of the next highest enrollment campus (Campus 3), thus Campus 1 may be excluded in the school system's comparability calculation. The remaining campuses must be grouped together in one high school grade span group.

**Question 6.** Should all figures used (enrollment and instructional staff FTEs) reflect data from the same day in the school year? Is the school system required to use the October snapshot date for enrollment?

**Answer 6.** The school system has the discretion on what day's enrollment and instructional staff FTE figures will be used in the CCF. However, the school system must collect data consistently, on the same day, and the date used for both the enrollment and instructional staff FTE data must be used school system-wide in comparability testing.

**Question 7.** Which program intent codes (PICs) are used when pulling expenditures for comparability of services?

**Answer 7.** The instructions for completing the CAD and CCF identify the fund codes, function codes, role IDs, and object codes a school system should capture for comparability purposes. Any PIC tied to the state and local fund codes, role ids, and object codes identified should be included in the school system's comparability computation form.

**Question 8.** Our school system erroneously uploaded the wrong CCF in GFFC Reports and Data Collections. How may I delete this upload?

**Answer 8.** The upload of documents via the GFFC Reports and Data Collections is a permanent record, and there is no delete feature. The school system may resubmit the correct CCF into the system. TEA considers the most recently submitted document as the official record.

**Question 9.** Our school system erroneously submitted our online CAD and need to delete the original submission. How may I delete the CAD submission?

**Answer 9.** A submission in the online CAD system is a permanent record, and there is no delete feature. The school system may complete and submit a new CAD into the system. TEA considers the most recently submitted document as the official record.

**Question 10.** Our school system is compliant using Test 1: Comparison of State and Local Expenditures per Pupil. Does the school system need to enter the data to calculate Test 2: Comparison of per Pupil Expenditures for State and Local Base Salaries and Test 3: Comparison of Pupil/Non–Federally Funded Instructional Staff Ratio FTEs?

**Answer 10.** When the school system demonstrates compliance using any one test (Test 1, Test 2, or Test 3) then the data for the other tests are not required.

**Question 11.** Can our chief financial officer, or another designee, digitally sign the CAD in the CAD survey system for our school system?

**Answer 11.** The superintendent may authorize an appropriate staff member (or ESC representative) to digitally sign the CAD in the CAD survey system. A written authorization signed by the superintendent should be kept on file.

**Question 12.** Our school system requested access to the GFFC Reports and Data Collections application in TEAL and has not received any notification from TEA about approval. How should I troubleshoot this issue?

**Answer 12.** The process of obtaining access to GFFC Reports and Data Collections is as follows:

1. The school system staff member requests access to the GFFC Reports and Data Collections application via the TEAL system.
2. The electronic request is transmitted to the school system's superintendent (or designated person) for approval.
3. Once it is approved, the electronic request is transmitted to TEA for review and approval.



Determine the school system contact person designated to approve your request for the GFFC Reports and Data Collections application. If you have confirmation that the request has been approved and you have not obtained access to GFFC Reports and Data Collections, contact [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov) for assistance.

**Question 13.** Would a school system need to resubmit a CCF if there is a change in payroll during the school year?

**Answer 13.** No. Per statute, a school system need not include unpredictable changes in student enrollment *or personnel assignments* occurring after the beginning of the school year in determining comparability of services (Refer to [ESSA Section 1118\(c\)](#).)

**Question 14.** Does the “Total Base Salaries for non-federally funded instructional staff for each campus” include instructional aides?

**Answer 14.** “Instructional staff” refers to numerous categories of personnel and does not include only teachers. Refer to the instructions for completing the CAD and CCF for a list of role IDs considered instructional staff. Staff coded as instruction, instructional leadership, or instructional support should be included as instructional.

Also, per USDE Nonregulatory Guidance on Title I Fiscal Issues (May 2006), “If an LEA (school system) chooses to measure compliance by comparing student/staff ratios or student/staff salary ratios, the LEA (school system) should **consistently** include the same categories of staff members in the ratios for both Title I and non–Title I schools. Instructional staff may include teachers and other personnel assigned to schools who provide direct instructional services, such as music, art, and physical education teachers, guidance counselors, speech therapists, and librarians, as well other personnel who provide services which support instruction, such as school social workers and psychologists.”

**Question 15.** What is the definition of “base” salaries?

**Answer 15.** Per [ESSA Section 1118\(c\)\(2\)\(B\)](#), “For the purpose of comparability, in the determination of expenditures per pupil from state and local funds, or instructional salaries per pupil from state and local funds, staff salary differentials for years of employment shall not be included in such determinations.” Base salaries are thus determined by excluding benefits, stipends, and merit increases.

## Appendix 4: Statutory References

Public Law 114-95, SEC. 1118. Fiscal Requirements(c) COMPARABILITY OF SERVICES.—

### (1) IN GENERAL.—

(A) COMPARABLE SERVICES.—Except as provided in paragraphs (4) and (5), a local educational agency may receive funds under this part only if State and local funds will be used in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under this part.

(B) SUBSTANTIALLY COMPARABLE SERVICES.—If the local educational agency is serving all such agency's schools under this part, such agency may receive funds under this part only if such agency will use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.

(C) BASIS.—A local educational agency may meet the requirements of subparagraphs (A) and (B) on a grade span by grade span basis or a school-by-school basis.

### (2) WRITTEN ASSURANCE.—

(A) EQUIVALENCE.—A local educational agency shall be considered to have met the requirements of paragraph (1) if such agency has filed with the State educational agency a written assurance that such agency has established and implemented—

- (i) a local educational agency-wide salary schedule;
- (ii) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- (iii) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

(B) DETERMINATIONS.—For the purpose of this subsection, in the determination of expenditures per pupil from State and local funds, or instructional salaries per pupil from State and local funds, staff salary differentials for years of employment shall not be included in such determinations.

(C) EXCLUSIONS.—A local educational agency need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services under this subsection.

### (3) PROCEDURES AND RECORDS.—Each local educational agency assisted under this part shall—

- (A) develop procedures for compliance with this subsection; and
- (B) maintain records that are updated biennially documenting such agency's compliance with this subsection.

### (4) INAPPLICABILITY.—This subsection shall not apply to a local educational agency that does not have more than one building for each grade span.

### (5) COMPLIANCE.—For the purpose of determining compliance with paragraph (1), a local educational agency may exclude State and local funds expended for—

(A) language instruction educational programs; and

(B) the excess costs of providing services to children with disabilities as determined by the local educational agency.

(d) **EXCLUSION OF FUNDS.**—For the purpose of complying with subsections (b) and (c), a State educational agency or local educational agency may exclude supplemental State or local funds expended in any school attendance area or school for programs that meet the intent and purposes of this part.

### **34 Code of Federal Regulations (CFR) 200.79**

(a) For the purpose of determining compliance with the supplement not supplant requirement in section 1120A(b) and the comparability requirement in section 1120A(c) of the ESEA, a grantee or subgrantee under subpart A of this part may exclude supplemental State and local funds spent in any school attendance area or school for programs that meet the intent and purposes of Title I.

(b) A program meets the intent and purposes of Title I if the program either—

(1) (i) Is implemented in a school in which the percentage of children from low-income families is at least 40 percent;

(ii) Is 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 academic achievement standards that all students are expected to meet;

(iii) Is designed to meet the educational needs of all students in the school, particularly the needs of students who are failing, or most at risk of failing, to meet the State's challenging student academic achievement standards; and

(iv) Uses the State's assessment system under § 200.2 to review the effectiveness of the program; or

(2) (i) Serves only students who are failing, or most at risk of failing, to meet the State's challenging student academic achievement standards;

(ii) Provides supplementary services designed to meet the special educational needs of the students who are participating in the program to support their achievement toward meeting the State's student academic achievement standards; and

(iii) Uses the State's assessment system under § 200.2 to review the effectiveness of the program.

(c) The conditions in paragraph (b) of this section also apply to supplemental State and local funds expended under section 1113(b)(1)(D) and 1113(c)(2)(B) of the ESEA.