

A photograph of a female teacher with glasses and a white shirt sitting on the floor in a classroom, reading a book to a group of young students. The background shows bookshelves filled with books and colorful storage bins.

# **Title I, Part A Comparability of Services State and Local Base Salary Data**

**Federal Fiscal Compliance and Reporting Division**

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# Comparability of Services Requirement

- Common issues occurring among LEAs
- Issues identified are not occurring within HOW the LEAs are conducting the comparability testing
- Issues are occurring within the DATA the LEAs are using when conducting the comparability testing

# Common Issue Across All Data

The Source of Data:

- LEAs should use **current-year** data
- Example, for school year 2025-2025, LEAs should report the 2024-2025 enrollments, state and local budgeted amounts, FTEs, etc.



# State and Local Base Salary Data

# Common Issues: State and Local Base Salaries

Common issues when reporting state/local base salaries:

- Not excluding:
  - salaries paid with federal funds
  - salaries paid with supplemental state and local dollars (optional)
  - salaries paid with supplemental state and local dollars consistently
  - staff salary differentials for years of employment

# Common Issues: State and Local Base Salaries

- Additional issues:
  - Not including all instructional staff
  - Not having auditable documentation to support the reported state and local base salaries

# Success Tips: State and Local Base Salaries

## Exclude Federal Funds:

- Exclude all salaries, or portions of salaries, paid with federal funds.



# Success Tips: State and Local Base Salaries

Exclude base salaries paid with supplemental state and local dollars:

- Public Law 115-64, Section 1118. Fiscal Requirements (d) Exclusion of Funds states that an LEA “may exclude” supplemental state and local dollars
- Exclusion of such funds is not required; however, it creates a more accurate picture
- Base salaries must be excluded consistently across the LEA

# Success Tips: State and Local Base Salaries

Exclude base salaries paid with supplemental state and local dollars:

- May exclude salaries paid with supplemental state and local funds for the following special programs:
  - 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 LEA
  - State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A

# Success Tips: State and Local Base Salaries

Exclude base salaries paid with supplemental state and local dollars consistently:

- Be consistent when excluding supplemental state and local dollars
- Exclude the same salaries paid with supplemental dollars from all campuses' total state and local expenditures

# Success Tips: State and Local Base Salaries

Exclude staff salary differentials for years of employment:

- Per ESSA Section 1118 (c)(2)(B), “*staff salary differentials for years of employment shall not be included ...*”
- Exclude staff salary differentials for years of employment
- There is no flexibility with this requirement.

# Success Tips: State and Local Base Salaries

Include all staff considered instructional staff:

- “Instructional staff” refers to various types of personnel
- “Instructional staff” includes staff that provide direct instructional services and/or services that support instruction
- When in doubt - review job description

# Success Tips: State and Local Base Salaries

Have auditable documentation to support the reported expenditures:

- Official budget records are considered auditable documentation
- Accounting system records, such as payroll journals, are considered official records and are auditable documents

# Success Tips: State and Local Base Salaries

Suggested methodology:

- It is recommended that the LEA use official financial accounting system records
- Obtain official payroll records from accounting system
- Exclude salaries, or portions of salaries, paid with supplemental state and local dollars, and be consistent
- Exclude fixed costs (benefits) and merit increases from the salary amounts
- Itemize, document, and report

# Questions

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