





Federal Fiscal Compliance and Reporting Division

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Comparability of Services Requirement

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





Common Issue Across All Data

The Source of Data:

- School systems must use current-year data
- Example, for school year 2025–2026, school systems must report the 2025–2026 enrollments, state and local budgeted amounts, FTEs, etc.





Common Issues: Enrollment Data

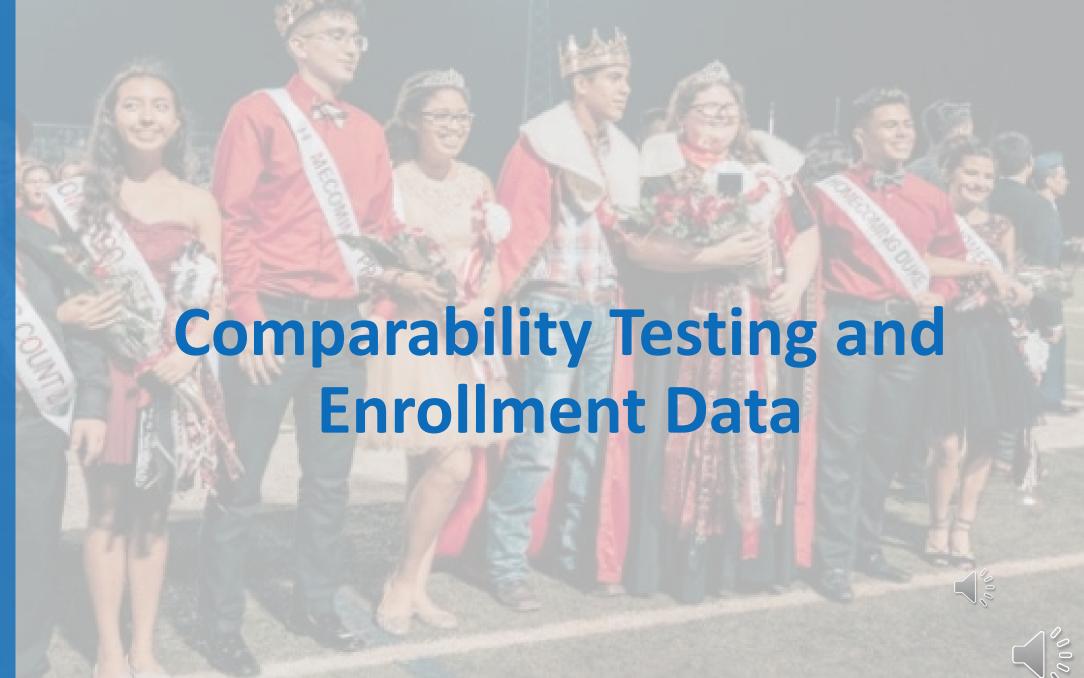
Common issues when reporting enrollment data:

- Enrollment figures do not accurately reflect the student population
- Enrollment figures are not supported by auditable documentation













Success Tips: Enrollment Data

The reported enrollment figures **must** accurately reflect the student population:

- Enrollment must be reported per TEA's Student Attendance Accounting Handbook (SAAH)
- All students, including special population students, must be included.





Success Tips: Enrollment Data (Methodology)

Recommended methodology:

- School system identify the date it will use for enrollment at all campuses
- Ensure the school system has and maintains auditable enrollment documentation from its (local) student attendance system for each of its campuses.
- Enter enrollment for each campus on the CCF that matches the enrollment in the (local) student attendance system. Maintain auditable documentation, and provide to TEA upon request.
- Informal spreadsheets are not acceptable as they cannot be independently verified/validated.





Questions

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