Title I Comparability Questions and Answers

QUESTION 1: WHAT IS COMPARABILITY?

Comparability is a fiscal requirement that is intended to demonstrate that a local school district is using Title I funds to supplement, not supplant, non-Federal funds that would otherwise be used for authorized activities under Title I-A. To be eligible to receive Title I funds, a Local Educational Agency (LEA) must use state and local funds to provide services in Title I schools that are at least comparable to services provided in non-Title I schools. If the LEA serves all its schools with Title I funds within a particular grade span, the LEA must use state and local funds to provide services that are substantially comparable in each school, ESEA 1118(c)(d).

QUESTION 2: MUST AN LEA DETERMINE COMPARABILITY EVERY YEAR?

Yes. Demonstrating comparability is a prerequisite for receiving Title I funds. Comparability is an annual requirement because Title I allocations are made annually. The comparability system enables LEAs to perform the necessary calculations to demonstrate that its Title I schools are comparable. The Ohio Department of Education and Workforce (DEW) reviews and approves the comparability reports biennially (once every two years). LEAs are to submit the comparability report annually using the comparability system.

The LEA must develop written procedures for compliance with the comparability requirement and implement these procedures annually. A sample template is located in the help link left menu bar on the Comparability homepage. At a minimum, these procedures should include:

- The LEA's timeline for demonstrating comparability;
- Identification of the office responsible for making comparability calculations;
- The measure and process used to determine whether schools are comparable; and
- How and when the LEA makes adjustments in schools that are not comparable (refer to the United States Department of Education (USDOE) Revised February 2008, Title I Fiscal Guidance on Comparability).

QUESTION 3: HOW IS COMPARABILITY REPORTED TO THE OHIO DEPARTMENT OF EDUCATION AND WORKFORCE?

The Comparability system is available in OHID or through the CCIP Consolidated Application in the left menu bar under the funding section. SAFE Account access roles include Superintendent, Treasurer, Data Entry-CCIP, Data Entry Funding-CCIP, Coordinator-Federal

Programs, Coordinator-Title I Programs. CCIP access roles include Superintendent, Treasurer, Data Entry Funding-CCIP.

The Comparability homepage and directions will state the reporting timelines.

DEW approves the reports biennially in even-numbered fiscal years, FY26, 28, etc. In odd numbered fiscal years, FY25, 27, etc., DEW verifies that districts have completed the comparability report as "District Representative Approved" via the comparability system, reviews the reports of districts scheduled for either onsite or desk reviews, and conducts a select number of random reviews.

Directions to report comparability using the Comparability system can be found on the Comparability homepage in the help link in the left menu bar or in the CCIP Document Library under Financial-Comparability-Title I.

QUESTION 4: HOW WILL DISTRICTS KNOW THAT THEY ARE REQUIRED TO COMPLETE THE COMPARABILITY REPORT?

A message on the Comparability homepage will inform districts if they are required to complete the Comparability Report. The comparability system will also query internal databases and send the following message to the superintendent and treasurer if their district is required to complete the comparability report:

Upon review of OEDS-R and CCIP data, it has been determined that your district is required to complete the annual Title I Comparability Report for the current fiscal year.

The comparability requirement does not apply if the LEA has only one building in each grade span (e.g., K-5, 6-8, 9-12). If grade spans overlap by at least two grade levels, the comparability requirement applies. This is true unless there are three or more grade levels above or below the overlap.

QUESTION 5: HOW IS COMPARABILITY DETERMINED?

There are three ways to determine comparability:

- Student/instructional staff ratio;
- Expenditures per pupil; and
- Student/instructional staff salary ratio.

While all three methods are acceptable, the student/instructional staff ratio method is the most common. The district selects either the EMIS Data or Self Report option, verifies the data, and checks comparability. The system will run algorithms to determine comparability.

Note: Whichever method is used, it must be uniformly applied to each district-wide or grade span report.

QUESTION 6: WHAT ARE THE CRITERIA FOR DETERMINING COMPARABILITY?

There are two criteria or variances for determining comparability.

- The first is based on a tolerance of 10 percent. For example, if an LEA is using student/instructional staff ratios to compare the average number of students per instructional staff in each Title I school with the average number of students per instructional staff in non-title I schools, each Title I school is comparable if its average does not exceed 110 percent of the average of non-Title I Schools.

  If an LEA is using student/instructional staff salary ratios or expenditures per pupil (state and local funds allocated for instructional staff salaries and curriculum and instruction materials) to compare the average instructional staff salary expenditure or per pupil expenditure in non-Title I schools, each Title I school would be comparable, for example, if its average is at least 90 percent of the average of non-Title I schools. In the case of all the schools within a given grade span being Title I schools, the average is based on the lowest low-income school or up to half of the lowest low-income schools, beginning with the lowest low income, next lowest, etc.

- The second criteria for determining comparability is if all the schools within a grade span are Title I served, the ratio or average for each school falls within a range of 90 and 110 percent of the ratio for all the schools in the category and each school, therefore, is comparable.

  Title I further provides that staff salary differentials for years of employment are not included in comparability determinations. An LEA does not need to include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services.

  Schools can be grouped by grade span (most common) or district-wide to determine comparability. In addition, if one school within the group has an enrollment at least twice as large as another school in the group, the LEA can demonstrate comparability based on a comparison of large schools and small schools. An additional grade span group is permitted for schools that overlap the grades in other schools and include 8 or more grades above kindergarten (for example K-8, K-9 or 5-12). An LEA also may exclude schools with 100 or fewer students from its comparability determinations.

QUESTION 7: WHAT IS EXCLUDED IN REPORTING COMPARABILITY?

Federal funds, preschool students, and preschool teachers are excluded. Only state and local funds are reported.

QUESTION 8: WHAT SCHOOL YEAR DATA IS REPORTED?

Comparability is determined by using data from the current school year. The EMIS Data Option uses EMIS as the data source for pupil count and instructional staff full-time equivalency to demonstrate comparable services based on the student/instructional staff ratio method.

If the LEA chooses the Self Report Option, DEW recommends using enrollment and instruction staff FTEs that reflects the EMIS Comparability Reporting Period (October 1); otherwise, the figures should be consistent regarding what day of the year the data collected reflects. Federal funds, preschool students, and preschool staff must be excluded.

QUESTION 9: WHAT STUDENTS ARE TO BE INCLUDED IN THE PUPIL COUNT?

The LEA determines which reporting option it will use (EMIS Data or Self Report). If it uses the preferred method of EMIS Data Reporting Option, the pupil count is predetermined by the system. If the LEA uses the Self Report Option, it may either use the same headcount determination for pupils counted or its own variation within the allowable guidelines. In either instance, the definition must be included in the district's written comparability procedures and must be consistent by applying the same standard to all schools within each grade span report.

The comparability system allows the LEA to use the EMIS Data Reporting Option, based on data as of October 1, to populate a pupil count and instructional staff. The EMIS Data will define and automatically input pupil counts for each building. Students included in the EMIS generated headcount are as follows:

- Students enrolled in district as of October 1.
- Students receiving instruction, in whole or in part, from the reporting district.
    - i.e. half-day kindergarten students would be counted as 1 pupil
- Excluded Students:
    - Students in grade level preschool or infant/toddler
    - Students receiving all instruction at one of the following:
        - CT = Contract Career Technical Education participant
        - PI = Proprietary institution program participant
        - JV = Joint Vocational School District program participant
        - ES = Education Service Center preschool program participant
        - MR = MRDD program participant

- OS = State school (OSB or OSD) program participant
- PS = Post-Secondary Enrollment Options program participant

QUESTION 10: WHAT IS THE DEFINITION OF INSTRUCTIONAL STAFF?

The district determines which reporting option it will use (EMIS Data or Self Report). If it uses the preferred EMIS Data Reporting Option, the definition of instructional staff is predetermined by the system. If it uses the Self Report Option, it may either use the same definition or its own variation within the allowable guidelines included in the sample definition below. In either instance, the definition must be included in the district's written comparability procedures.

- The comparability system allows the LEA to use the EMIS Data Reporting Option, based on the October Count Week, to populate pupil count and instructional staff. The EMIS Data will define and automatically input instructional staff defined as Position Code 230. Other automatic assignments and areas of funding sources include:

  Assignment Areas include:
  - 999370 General Education, including high school teachers teaching art, music, and physical education
  - 999050 Art Education K-8
  - 999570 Music Education K-8
  - 999418 Physical Education K-8
  - 999414 Special Education
  - 999365 LEP Instructional Program
  - 999380 Gifted and Talented
  - 999800 Career-Technical Programs/Career Pathways

  Fund Source-Valid Options include:
  - A – State Auxiliary Funds
  - B – Other State Funds
  - I – State Poverty-Based Assistance Funds (formerly DPIA)
  - L – Local Funds and/or State Foundation Funds,
  - T – Private/Tuition
  - U – State Unit Funding (use funds source "Z" for preschool special education unit staff)

- The following is a sample definition of instructional staff from the U.S. Department of Education's Fiscal Guidance:

  Instructional staff may include teachers and other personnel assigned to schools who provide direct instructional services, such as music, art, and physical education teachers, guidance counselors, speech therapists, and librarians, as well as other

personnel who provide services that support instruction, such as school social workers and psychologists.

Procedures developed by the LEA will determine whether paraprofessionals are included in the definition of Instructional Staff. Consistent with Title I requirements, the paraprofessional may provide instructional support only under the direct supervision of a teacher. The LEA should carefully consider whether a paraprofessional supported with state and local funds should be considered as an equivalent to a teacher or other instructional staff member when determining comparability (refer to the February 2008 USDOE Fiscal Guidance).

Aides who are not involved in providing instructional support should not be included in the comparability determinations. Other personnel who should be excluded as instructional staff are attendance officers, visiting teachers, home school visitors, school social workers, and others who enforce compulsory attendance laws, analyze causes of non-attendance, and bring together the home, school, and community to solve individual student attendance problems.

QUESTION 11: WHAT DOES AN LEA NEED TO DO IF COMPARABILITY IS NOT MET?

The comparability process must enable an LEA to identify, and correct during the current school year, instances in which it has non-comparable schools. An early determination of comparability would allow an LEA to adjust with the least amount of disruption. Appropriate steps may include, but need not be limited to, reallocation of materials or supplies, or reassignment of personnel.

The LEA should keep the comparability requirement in mind as it plans for the allocation of instructional staff and resources to schools for the coming year. This would enable the LEA to minimize the potential for disruption in the middle of a school year, should adjustments need to be made to ensure that Title I schools are comparable to non-Title I schools.

Excel template comparability forms, their directions, and Comparability system directions are in the CCIP Document Library that districts can access at any time they wish to test comparability when the Comparability system isn't accessible online.

QUESTION 12: WHAT RECORDS MUST BE MAINTAINED BY THE LEA?

The designated LEA office indicated in the written procedures must ensure that all comparability reports, records, and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for three years for audit purposes.

An LEA must include an organizational chart as part of the records. In addition, the LEA must maintain up-to-date records that show it has established and implemented an agency-wide salary schedule; a policy to ensure equivalence among schools in teachers, administrators, and other staff; and a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

Please contact *Comparability@education.ohio.gov* with any other questions.