Title I Comparability Excel Form Directions

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Sources:	• NCLB PL 107-110, Section 1120A, Fiscal Requirements • Revised February 2008 U.S. Department of Education Non-Regulatory Guidance Title I Fiscal Issues: Comparability
Key Words:	Title I Comparability Excel Report Directions
Summary:	Directions/Procedures for testing comparable services

Note: There is now an online web-based system and separate directions for annually reporting comparability. These directions and the referenced Excel forms, located in the CCIP Document Library under Financial, Comparability-Title I, are for the purpose of enabling districts to test comparability, independent of the online system.

Comparability Overview

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 of 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. The LEA must develop written procedures for compliance with the comparability requirement and implement these procedures **annually**. These procedures should, at a minimum, include the LEA's timeline for demonstrating comparability, identification of the office responsible for performing comparability calculations, the measure and process to be used to determine whether schools are comparable, and how and when the LEA will make adjustments within schools that are found not comparable (refer to the United States Department of Education (USDOE) Revised February 2008 Title I Fiscal Guidance on Comparability). While the LEA is only required to document and submit compliance for approval by the Ohio Department of Education (ODE) biennially (once every two years), it must perform the necessary calculations annually, using the comparability web-based system, to demonstrate that all of the Title I schools in the LEA are in fact comparable and ensure that the necessary adjustments are made if any schools are found not comparable.

*These comparability requirements do not apply if the LEA has only one building in each grade span. If buildings have overlapping grade spans the comparability requirement **may** still apply (see further details under General Information). The LEA may also exclude schools with 100 or fewer students from its comparability determinations.*

I. General Information and Terminology

a. Instructional staff, instructional supplies, and curriculum materials paid with **federal funds**, including Title I-A, Title I-D, Title I-N, Title I-C Migrant, SI-Sub-A, II-A, Title III, Title VI-B Rural, IDEA-B, ECSE, etc., are **excluded** in determining comparability of services.
b. When documenting compliance, it is the responsibility of the LEA to ensure all school building information regarding names of schools and grade spans are up-to-date with the Ohio

Educational Directory System-Revised (OEDS-R) and on the consolidated funding application "Building Eligibility page within the Comprehensive Continuous Improvement Plan (CCIP).

c. Determining which method and Excel form to use:
   - Schools have to be comparable in one of the following: **student/instructional staff ratio, expenditures per pupil, or student/instructional staff salary ratios**. Whichever method is selected, it must be uniformly applied within each grade span report.
   - **Forms 1, 2, 3 and 4 can be used if all the schools in the grade span are Title I served or if some are Title I schools and some are not.** Forms 1and 2 may be used for reporting using either Method A (student/instructional staff ratio) or B (expenditures per pupil). Forms 3 and 4 may be used for reporting using either Method A (student/instructional staff ratio) or C (student/instructional staff salary ratios).
   - **Forms 5, 6 and 7 can only be used when all the schools are Title I served** in the district or within the particular grade span report. **Form 5 is for Method A (student/instructional/staff ratio). Form 6 is for Method B (expenditures per pupil) and Form 7 is for Method C (student/instructional staff salary ratios).**

d. An LEA may determine comparability on a **grade-span basis** (more common) or **district-wide basis** (less common). Although there is no limitation on the number of grade spans an LEA may use, the number should match the basic organization of schools in the school district. For example, if the LEA's organization includes elementary, middle, and senior high schools, the LEA would most likely have three grade spans.

e. 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, however, the comparability requirement applies unless there are **three or more** grade levels **outside** of the overlap. When grade levels overlap within a particular grade span, the LEA looks at where the majority of grade levels fall within the span to determine whether the school should be in elementary, middle, or high school grade spans.

f. 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.

g. If there is a significant difference in the enrollments of schools within a grade span -- for example, the largest school in the grade span has an enrollment that is at least two times the enrollment of the smallest school in the grade span -- the LEA may divide grade spans into a large school group and a small school group.

h. An LEA may also exclude schools with 100 or fewer students from its comparability determinations.

i. Preschool staff and student enrollment are not included when determining a school's student-to-instructional-staff ratio since the state does not consider preschool to be part of elementary and secondary education.

II. Accessing the Excel Forms

a. The reporting forms are available in Microsoft Excel format.

b. Start Microsoft Excel and open the selected file. Under file, choose "Save As" and rename the file using the LEA name and district IRN, e.g., Buckeye012345FY__. LEA's may also consider a different naming structure if there is more than one report being done, e.g. Buckeye012345Rep1of 2 or Buckeye012345K-5. Be sure to save each file after completing the report.

c. When printing the Excel report, remember that there are two sheets to Forms 1, 2, 3 and 4. One must print each page separately or use the print entire workbook command to print both pages/sheets.
d. **Do not list the same schools on each page of Forms 1, 2, 3 and 4** because you are then comparing the same schools to the same schools.
e. Skipped eligible schools --- When calculating whether Title I schools are comparable, an LEA must treat an otherwise eligible Title I school that is skipped as if it were a Title I school when determining comparability. These schools will be marked as "Comp" in the service column of the CCIP Building Eligibility Page. Note that an LEA would exclude any supplemental state and local funds expended in the skipped or comparable school in it comparability calculations.

III. Directions for Comparability Excel Report Forms 1, 2, 3, 4

1. **Complete the Comparability LEA Report form** first (**sheet tabs** are named at the bottom of the forms as "LEA_Report" and "Comparison_Schools"). Click on these tabs at the bottom of the forms to move back and forth between the two pages of the report. Technical assistance from someone in the district may be necessary if experiencing difficulty in finding the tabs at the bottom left side of the report form pages. It may be simply a matter of adjusting the size of the computer screen on the desktop.
2. **Enter District Information:** Name, District IRN, Person Completing Form & Phone Number, Name of Treasurer & Phone Number, Contact E-mail Address, Date Completed **(*mm/dd/yy*)**, County of LEA, and Comparison Group option (Grade Span is usually the most common choice).
3. **Column A:** Enter the building IRN and names of the served schools from the current school year's CCIP Consolidated Building Eligibility Page in descending order based on student low-income eligibility (i.e., percentage of free and reduced lunches) beginning with line 1. If the names of the schools and/or grade spans do not match, you may first need to update OEDS-R and contact your consultant to alert them to update the CCIP Building Eligibility Page as soon as the change is processed.
   a. **Served and Non-Served Schools in a Grade Span:** Served schools are entered on the first LEA Report sheet of the report and are compared to 90 or 110% of the average of the non-served schools listed on the Comparison Schools Sheet.
   b. **All Title I Schools Served in a Grade Span:**
      - Served schools with the highest percentages of low income students are entered on the LEA Report sheet of the report.
      - The school with the lowest low income percentage is entered on the Comparison Schools sheet. As many as half of the group can be entered on the Comparison Schools Sheet, beginning with the lowest low income percentage school, the next lowest low income school, etc. The schools added to the Comparison Schools sheet are then removed from the LEA Report sheet.
      - Each school listed on the LEA Report sheet is compared to 90 or 110% of the average of all the schools listed on the Comparison Schools sheet.

   c. Larger/Smaller Option: The LEA may divide schools in each grade span grouping into two groups (smaller and larger) if the enrollment of the largest school is at least twice the enrollment of the smallest school. One report would be marked "Smaller" and the other report would be marked "Larger". The only exception to this is when one of the groups ends up only having one school. In that case, one report could be completed and the one-of-a-kind school could be listed

at the bottom of the report as "One-of-a-Kind Served-No Comparison Necessary." In the header, under comparison group, select grade span plus larger and smaller option.

4. **Column B: Enter the percentage of low income students (not low income number)** as reported on the Building Eligibility Page of the current school year's CCIP Consolidated Application, which usually represents the previous year's low income data since the application is almost always completed prior to the start of the new school year. This is allowable and the only data that can be used from the previous school year. The LEA must report uniformly among all schools.
5. **Column C: Enter Grade Span.** Enter grade spans as reported in the current FY CCIP Title I Building Eligibility section of the Consolidated Application. There may be a slight difference in schools that are compared (e.g., K-5 and K-6). These schools would have to show comparability since they serve substantially the same grade span. 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 (If this would result in one school in the grade span, it could be reported as one-of-a-kind, no comparison necessary). For additional information, refer to Section I, items d through f above.
6. **Column D: Enter Current SY Enrollment (that can be documented). Pupil enrollment can be reported as whole (head count) or Full Time Equivalency (FTE), providing it is reported the same within each comparability grade span report. If an LEA is using the student/instructional staff ratio method to demonstrate comparability, all figures used (enrollment and instructional staff FTE) must reflect data from the same day in the school year. An LEA should be consistent with regard to what day of the year the data collected reflect. Exclude federal funds, preschool students, preschool staff, Autism and John Peters Scholarship students, and vocational students who attend 100% of their time at the Joint Vocational School or Career Center.**
7. **Column E: Complete only if using Method A: Enter Current SY Instructional Staff FTE**. Staff must be figured on the basis of FTE. If an LEA is using the student/instructional staff ratio method to demonstrate comparability, all figures used (enrollment and instructional staff FTE) must reflect data from the same day in the school year. **An LEA should be consistent with regard to what day of the year the data collected reflect.**

   There are several options regarding who to include for **instructional staff**. One option is to use the criteria outlined in Section IV of the Comparability Web-Based Directions using EMIS Data. Another option is to refer to the following sample definition provided in the U.S. Department of Education Non-Regulatory Guidance Title I Fiscal Issues:

   - **U.S. Department of Education Non-Regulatory sample definition of Instructional Staff:** 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. Funds for staff from federal programs, including Title I, II-A, et al., are not to be included in determining comparability of services. **Exclude preschool students and staff.**
   - Whether **instructional paraprofessionals** are included depends on procedures developed by the local educational agency, as appropriate. Consistent with Title I requirements, the paraprofessional may only provide instructional support under the direct supervision of a teacher. Carefully consider whether a paraprofessional

supported with state and local funds should be considered equivalent to a teacher or other instructional staff members in comparability determinations. **Exclude aides not involved in providing instructional support in the comparability determinations**.

8. **Complete Column F only if using Method B or C:**
   ---If using **Method B**, enter state and local funds allocated for instructional staff **base salaries**, **curriculum materials** and **instructional supplies** for the current SY. The accounts for curriculum materials and instructional supplies are located between functions 1000 through 1900 in the Uniform School Accounting System (USAS) budget document.
   ---If using **Method C**, enter the amount of state and local funds allocated for instructional staff salaries for the current SY. Remember to use the **base salary** for each position, i.e., teachers, instructional paraprofessionals, etc. Staff salary differentials for years of employment are not included in comparability determinations. **Funds from federal programs are not to be included. Exclude preschool students and preschool staff**
9. **Column G:** The Excel form is programmed to divide Column D by Column E and will automatically populate the teacher/student ratio.
10. **Column H:** The form is programmed to divide Column F by Column D and will automatically populate the allocated amounts on a per-student basis.
11. **Column I:** If any Title I-served school is not comparable, an "NC" will appear. "NC's" may appear prematurely while completing the LEA Report Form sheet. This is because Excel is processing. The "NC's" should disappear once both sheets of the report are completed. If an "NC" appears in Column I after completing the Comparison Schools sheet of the report, the LEA representative may need to contact our office for technical assistance. (refer to contact information below).
12. **Line 16:** The average of non-served school(s) in this grade span - **OR** the average of lowest ranked school(s) if all schools are served - is automatically carried forward from the "Comparison Schools" sheet.
13. **Click on the tab at the bottom of the form named "Comparison Schools."** Indicate at the top of the Comparison School sheet if the comparison schools are Title I served or non-served schools by entering an "X" in the appropriate box.
14. **Enter an "X"** in the box at the top of the Comparison School sheet assuring that the district has written procedures in place.
15. Begin with line 1 on the Comparison Schools sheet and list comparison schools in descending order of percentage of low income students and follow the same instructions outlined in steps 4-9 above. Columns G and H will calculate and fill in automatically. Line 16 is programmed to fill in automatically at the bottom of the Comparison Schools sheet as well as carry forward to line 16 on the LEA Report sheet.
16. **Item G17** will automatically be entered based on 110% of **G16**. All Title I-served schools **MUST** have an *equal or smaller student/instructional staff ratio than **G17***.
17. **Item H18** will be entered automatically based on 90% of **H16**. All Title I-served schools **MUST** have an *equal or higher per student amount allocated for instructional staff base salaries, curriculum materials and instructional supplies than H18. The same rule applies to the average student/instructional staff salary ratios.*
18. **Enter "One-Of-A-Kind-No Comparison Necessary"** school information, if applicable, at the bottom of the LEA Report sheet.

IV. Directions for Title I Comparability Report Forms 5, 6, 7

1. Forms 5, 6 and 7 can only be used if all the schools in the grade span are Title I **served** schools. These three forms represent the different methods that can be used to determine comparable services. **Form 5** is for using the student/instructional staff ratio method to demonstrate comparability. **Form 6** is for using expenditures per pupil method to demonstrate comparability. **Form 7** is for using student/instructional staff salary ratios to demonstrate comparability. To be comparable, using any of the three methods, each school must fall within a range that is between 90 and 110 percent of the average for all Title I served schools in the grade span.
2. **Enter District Information:** Name, District IRN, Person Completing Form & Phone Number, Name of Treasurer and Phone Number, Contact E-mail Address, Date Completed **(*mm/dd/yy*)**, County of LEA, and Comparison Group option (Grade Span is the most common choice).
3. **Columns A/B:** Enter the building IRN and name of all the Title I served schools from the current FY CCIP Consolidated Title I Building Eligibility Page. The name of the school and grade span should match the name of the school and grade span entered on the Title I Building Information page in the current FY CCIP Consolidated Application. If the names of the schools and/or grade spans do not match, you may first need to update OEDS-R and contact your consultant to alert them to update the CCIP before completing the comparability report.
4. **Columns C/D/E/F:** Enter current school year data in Columns C and D. Column E will calculate automatically and indicate "Yes" or "No" in Column F if the school is comparable or not. If a "No" appears in Column F, contact your consultant for further assistance.
5. See Section III, item 7 above regarding **definition of instructional staff**.
6. **Form 5:** If an LEA is using the student/instructional staff ratio method to demonstrate comparability, all figures used (enrollment and instructional staff FTE) must reflect data from the same day in the school year. **An LEA should be consistent with regard to what day of the year the data collected reflect.**
7. If using **Form 6**, enter state and local funds allocated for instructional staff **base salaries**, **curriculum materials** and **instructional supplies** for the current SY. The accounts for curriculum materials and instructional supplies are located between functions 1000 through 1900 in the Uniform School Accounting System (USAS) budget document.
8. If using **Form 7**, enter the amount of state and local funds allocated for instructional staff salaries for the current SY. Remember to use the **base salary** for each position, i.e., teachers, instructional paraprofessionals, etc. Staff salary differentials for years of employment are not included in comparability determinations.
9. **Enter "One-of-a-Kind Served-No Comparison Necessary**" school information, if applicable, at the bottom of the form.
10. **Enter an "X"** where requested on the form which assures that the district has written procedures in place.
11. **Larger/Smaller Option:** The LEA may divide schools in each grade span grouping into two groups (smaller and larger) if the enrollment of the largest school is at least twice the enrollment of the smallest school. One report would be marked "Smaller" and the other report would be marked "Larger". The only exception to this is when one of the groups ends up only having one school. In that case, one report could be completed and the one-of-a-kind school could be listed at the bottom of the report as "One-of-a-Kind Served-No Comparison Necessary." In the header, under comparison group, select grade span plus larger and smaller option. This option does not need to be used unless it is necessary in meeting comparability.

V. Determining Compliance

When determining compliance for comparability, an LEA may exclude state and local funds expended for-

- language instruction educational programs (bilingual education for Limited English Proficient children); and
- excess costs of providing services to children with disabilities as determined by the school district.

VI. Exclusion of Funds

For the purposes of determining compliance with the comparability requirement in section 1120A(c) and the "supplement not supplant" requirement in section 1120A (b) of the ESEA, the LEA may exclude supplemental state and local funds expended in any school attendance area or school for-

- programs that meet the intent and purposes of Sections 1114 (Part A-Schoolwide), 1115 (Part A-Targeted Assistance Schools), and
- programs that meet the intent and purposes of Section 1301 (Part C-Education of Migratory Children).

VII. LEA Written Assurances

LEA has established and implemented a--

- District-wide salary schedule;
- Policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- Policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

VIII. Technical Assistance

If you need **assistance**, email comparability@ecuation.ohio.gov, or contact Ed Peltz (614-752-1571), edward.peltz@ode.state.oh.us; Elena Sanders (614-75201561), elena.sanders@ode.state.oh.us; Karl Koenig (614-752-1597) Karl.koenig@education.ohio.gov; Kelsey Holt (614-728-3689), kelsey.holt@education.ohio.gov or Randy Richardson (614-466-2953), randall.richardson@education.ohio.gov.