

COMPARABILITY OF SERVICES

Title I

Statutory Requirement

Section 1120A (c) of P.L. 107-110

Regulatory Requirement

Title I, Part A Policy Guidance (April 1996)

Fiscal Requirements: Comparability

Amendment

Omnibus Consolidated Rescissions and Appropriations Act of 1996

P.L. 104 - 134 – Amendment to Section 1120A of Title I

Introduction

P.L. 107-110 requires procedures for compliance with the comparability requirement to ensure that Title I funds provide services that supplement, rather than supplant, the regular services normally provided through general funds. Additionally, the Local Education Agency (LEA) is required to provide services in school attendance areas that are comparable to those services provided in non-Title I schools. Furthermore, if all schools (in a grade span) are served as Title I schools, they must be comparable to each other. Essentially, in the absence of Title I funds, the district must ensure that all children in the district receive the same per pupil expenditure from State and local sources, and indeed, Title I funds provide *additional* learning opportunities to children in need of *supplementary* instructional assistance. The intent of this compliance measure is to ensure that Title I funds provide extra services to eligible children identified as having the greatest need for additional assistance.

Under section 1120A(d), an LEA may exclude *supplemental* State and local funds (i.e., funds for ISTEP+ remediation programs) that are expended in any school attendance area or school for both supplement, not supplant, and comparability determinations, as long as the expenditures are for programs that meet the intent and purposes of Title I. This provision thus enables an LEA with non-served schools to concentrate supplemental State and local funds in those schools while using Title I funds in higher poverty schools.

All LEAs must complete comparability yearly and submit information to the SEA every two years for compliance with the comparability requirement. Also, Title I LEAs must develop procedures for compliance with the comparability requirement and implement those procedures annually. During a federal review it was suggested the SEA divide the LEAs so that only one half of the LEAs submit comparability reports to the SEA on a yearly basis. **Therefore, during 2013-2014 only LEAs whose corporation number ends in zero (0) must submit reports by October 15, 2013.**

This handbook is an introduction to the SEA's Title I procedures for completing comparability reports. Title I Program Administrators responsible for preparing and submitting these reports are encouraged to review this handbook prior to completing the comparability reports.

General Requirements for Reporting Comparability

A. Who Must Complete the Comparability Report?

All Title I districts must submit to the Office of Grants Management, Monitoring & Reporting the Comparability Report every other year. NOTE: *A district with only one school building in each grade span, a district with a Title I program utilized as a district-wide extended day Kindergarten program, or a district with a total enrollment of 1,000 students or less, is exempt from calculating comparability.* Districts exempt from calculating comparability must submit a comparability Form A noting an EXEMPT status for the district.

B. When Are Comparability Reports Due?

All reports are due to the Office of Grants Management, Monitoring & Reporting not later than October 15, 2013. The date for meeting comparability for those schools not in compliance on October 15, 2013 is December 31, 2013. The district is required to document compliance with the comparability requirement annually at the LEA level, and submit to the State every two years. Starting with school year 2009-2010, comparability reporting was divided so that one half of the LEAs report to the SEA yearly. Title I districts must develop procedures for compliance with the comparability requirement and implement those procedures annually.

Comparability forms are available on-line through the Learning Connection at IDOE-Title I. Districts with an approved 2013-2014 application may complete their comparability report on line for 2014 at [Link to Title I Application, Expenditure Reports, and Quarterly Monitoring](#). When reporting on-line please use Fiscal Year 2014. A copy of your comparability report must be on file at the LEA. Comparability reports will also be reviewed during on-site monitoring.

C. What Data Collection Dates Are Used?

Current year data must be used to complete the district's comparability report. Typically, data are used based on fall counts (enrollment and staff). In any case, two criteria must apply: 1) the date used by the LEA may be no later than October 1 of the comparability reporting year; and 2) all data that an LEA uses in the comparability report must reflect conditions as they currently exist on the date from which the LEA bases comparability.

D. What Forms Are Used?

* *Detailed School Data* **Form A**

This form reports grade spans, enrollment range, size-split option, and number of Title I/non-Title I schools. LEAs also report their EXEMPT status on Form A, if applicable.

* *Detailed School Data* **Form B1**

This form compares staff FTEs to student enrollment.

OR

Detailed School Data **Form B2**

This form compares staff salaries to student enrollment.

Instructions: *Detailed School Data – Form A*

GRADE SPANS

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 district. Typical grade span groupings may include: K-6; 7-9; and 9-12. An optional group might include schools with grade spans of K-8, or schools identified as magnet schools. If a school serves grades in more than one group, the LEA may consider including that school: (1) in the group where the school has the most grade levels in common; or (2) in the group that includes the lower grade levels, if the school has the same number of grade levels in common with two or more groups.

ENROLLMENT SIZE RANGE

Identify the enrollment size range of all buildings included in each grade span. *Kindergarten students who attend school for half of the school day must be counted as full-time students for enrollment purposes.*

EXAMPLE A: A district has six (6) elementary schools (K-6); two (2) middle schools (7-8); and one (1) high school (9-12). The enrollments for the six (6) elementary schools (K-6) are: 205, 150, 360, 250, 400, and 100*. Therefore, the enrollment size range for the K-6 buildings is 100*-400. The enrollments for the two (2) middle schools are 300 and 280. Therefore, the enrollment size range for the 7-8 buildings is 280-300. The high school (9-12) has an enrollment of 1,280.

**NOTE: An LEA is not required to include in the comparability report a school with an enrollment of 100 or fewer children. The LEA must ensure the SEA that it will allocate staff to that school without regard to the availability of Title I funds. Therefore, the enrollment size range in Example A does not include the building with 100 (or fewer) students.*

(EXAMPLE A)
 ESEA Title I Comparability Report
Detailed School Data
Form A

1. Enter below the appropriate grade span, enrollment size range, and number of Title I and non-Title I schools.

Grade Span	Enrollment Size Range	Number of Schools With More Than 100 Students		Number of Schools With 100 or Less Students	
		Title I	Non-Title I	Title I	Non-Title I
K - 6	Smaller 150 - 400				
	Larger				
7 - 8	Smaller 280 - 300				
	Larger				
9 - 12	Smaller 1,280				
	Larger				
TOTALS					

SIZE – SPLIT OPTION

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 two times the enrollment of the smallest school in the grade span – the LEA may divide grades spans into a large group and a small school group. If the district chooses to use the size-split option, then the district would *exclude schools with an enrollment of 100 or less* from the enrollment size range. However, the use of this method may not exclude any school from meeting comparability requirements.

In grade span K-6, the district has six (6) elementary schools. Enrollments and Title status are detailed below:

School A	100 students	Non-Title I
School B	400 students	Title I
School C	250 students	Title I
School D	360 students	Non-Title I
School E	150 students	Title I
School F	205 students	Non-Title I

Excluding School A with the enrollment of 100, the enrollment size range is 150-400. School B has the largest enrollment (400), and it is at least twice as large as School E with the smallest enrollment (150). Therefore, the district is potentially eligible to use the size-split option. *NOTE: Using this method does not allow the district to exclude any school from meeting comparability requirements. A district cannot size-split in order to create a grouping whereby a Title I school is not obligated to be compared to a non-Title I school.*

When using the size-split option, the district ensures that both the smaller and the larger groups include *both* Title I and non-Title I schools. In Example B, the larger group could include the Title I School B with an enrollment of 400 to the non-Title I School D with an enrollment of 360. Furthermore, the larger group could, instead, compare Title I School B and C with enrollments of 400 and 250 to the non-Title I School D with an enrollment of 360. This grouping is permissible because it leaves at least one Title I school and one non-Title I school to be compared in the smaller grouping.

Example B demonstrates how the LEA would complete the comparability report based on the size-split option:

- K-6 grade span grouping using six (6) elementary schools
- exclude Non-Title school A with an enrollment of 100 from comparability
- smaller grouping includes Title I School E (150) and Non-Title I School F (205)
- larger grouping includes Title I School B and Non-Title I School D

(EXAMPLE B)
ESEA Title I Comparability Report
Detailed School Data
Form A

2. Enter below the appropriate grade span, enrollment size range, and number of Title I and non-Title I schools.

Grade Span	Enrollment Size Range		Number of Schools With More Than 100 Students		Number of Schools With 100 or Less Students	
			Title I	Non-Title I	Title I	Non-Title I
K - 6	Smaller	150 - 250	2	1		1
	Larger	360 - 400	1	1		
TOTALS						

Purpose of Detailed School Data – Form B1 and Form B2

For each grade span grouping and for each size-split option used, the district must complete a separate *Detailed School Data – Form B1 or Form B2*. The purpose of **Form B1** (FTE) and **Form B2** (salaries) is:

- **Form B1** (FTE) computes staff/student ratios for comparison purposes. The staff/student ratios in Title I schools are comparable to ratios in non-Title I schools. In the case where *all* buildings within a grade span are Title I schools, the staff/student ratios in schools with the highest concentrations of low-income children are comparable to ratios in schools with the lowest concentrations of low-income children. The LEA gathers enrollment data and staff FTEs (full-time equivalencies) to complete the required calculations. Most LEAs use this option since it is less time consuming and the data needed to complete the report are more readily available.
- **Form B2** (salaries) computes the per pupil expenditures for comparison purposes. The per pupil expenditures in Title I schools are comparable to expenditures in non-Title I schools, the per pupil expenditures in schools with the highest concentrations of low-income children are comparable to expenditures in schools with the lowest concentration of low-income children. The LEA gathers enrollment data and staff salary information to complete the required calculations.

Instructions: Detailed School Data – Form B1 (FTE)

Part A: At the top of Form B1, the LEA must identify: 1) corporation name; 2) corporation number; and 3) county where the corporation is located.

Part B: Complete the information requested for Part B, TITLE I/SCHOOL DATA. Identify the grade span compared on the form (e.g., K-6 would be on one sheet). If the LEA is going to size-split this grade span, then mark the form to indicate which group (larger or smaller) is described on this sheet. *NOTE: If the LEA size-splits, a sheet is completed for the larger group and another (separate) sheet is completed for the smaller group.*

Individually identify Title I schools (if all schools in the grade span are Title I schools, then individually identify those Title I schools with the highest concentration of low-income children) and indicate data requested for the Title I building.

Part C: Complete the information requested for Part C, NON-TITLE I/COMPARISON SCHOOL DATA. Calculate the average for non-Title I schools (if all schools in the grade span are Title I schools, then provide the average for those Title I schools with the lowest concentration of low-income children).

EXAMPLE C: The data below are used to demonstrate how **Form B1**, Part B and C are completed using the following information:

- K-6 grade span
- The LEA does not use the size-split option, therefore neither the larger or smaller box is marked
- 8 elementary schools (5 Title I schools; 3 non-Title I schools)

(EXAMPLE C)
 ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping, use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: _____ Enrollment Group: _____ Larger or _____ Smaller					
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6				
White Elementary	K-6				
Black Elementary	K-6				
Green Elementary	K-6				
Orange Elementary	K-6				

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled _____	Total FTE Staff _____	Average (5A) _____
Blue Elementary			
Brown Elementary			
	Enter Here 110% of Box 5A		(5B)

(EXAMPLE D)
 ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

STUDENTS ENROLLED (Column 3): Kindergarten students who attend school for half of the school day should be counted as full-time students when providing enrollment data. If an LEA excludes special programs (e.g., special education) when counting instructional staff, then students that are served exclusively by such staff must also be excluded from the enrollment counts (for additional details, refer to *Staff to be Excluded*).

In Example D for the five (5) Title I schools, enrollment data are listed individually: Red Elementary (409); White Elementary (409); Black Elementary (474); Green Elementary (412); and Orange (682). For the three non-Title I schools, the enrollment of each school is added together to determine TOTAL enrollment. Yellow Elementary (448) + Blue Elementary (400) + Brown Elementary (496) = TOTAL enrollment (1,344).

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: _____ Enrollment Group: _____ Larger or _____ Smaller					
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6	409			
White Elementary	K-6	409			
Black Elementary	K-6	474			
Green Elementary	K-6	412			
Orange Elementary	K-6	682			

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled 1,344	Total FTE Staff _____	Average (5A) _____
Blue Elementary			
Brown Elementary			
	Enter Here 110% of Box 5A		(5B)

FTE Staff (Column 4): When calculating staff FTE, the district must consistently apply steps or procedures from school to school and from Title I schools to non-Title I schools (e.g., if the LEA does not count special education teachers in Title I schools, then do not count them in non-Title I schools). In additions, staff FTEs must be prorated when applicable (e.g., if the music teacher serves more than one school, that teacher's FTE is less than full-time in each school).

Staff Included in the Report: Certified staff members who provide, support, and/or supervise the instruction of students are considered *instructional staff*. This includes teachers, principals, consultants, supervisors and/or coordinators of instruction, librarians, guidance counselors, and psychological personnel. In addition, it includes noncertified staff such as aides, and other paraprofessional staff who assist instructional staff members in providing instructional services as .5. NOTE: *More specifically, Indiana would also include PRIME TIME teachers and instructional assistants.*

Staff Excluded in the Report: Staff members funded through federal programs (e.g., Title I staff) are not included in the comparability report. The district may also exclude that portion of FTE staff time paid through State and/or local funds and used to provide services exclusively for special programs: At-risk programs for students failing to meet proficiencies; bilingual programs for students of limited proficiency in the English language; special education programs for handicapped children or children with specific learning disabilities; or State and/or local compensatory education programs (e.g., ISTEP+ remediation funds) designed to meet the needs of low-performing students.

Calculating Staff FTEs for Title I Schools: The LEA must compile building level staff data for each Title I building. The building level data must be reported individually for each Title I school. Notice in Example E that FTE Staff (column 4) has been calculated by prorating staff.

(EXAMPLE E)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group that data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____ Larger or _____ Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6	409	21.10		
White Elementary	K-6	409	18.10		
Black Elementary	K-6	474	20.80		
Green Elementary	K-6	412	18.70		
Orange Elementary	K-6	682	29.52		

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
	Total Enrolled	Total FTE Staff	Average (5A)
Yellow Elementary	<u>1,344</u>	_____	_____
Blue Elementary			
Brown Elementary			
	Enter Here 110% of Box 5A		(5B)

The LEA is responsible for maintaining copies of working papers used to determine the calculations reported in column 4 of the comparability report. The following examples may provide guidelines when calculating staff FTEs:

- **EXAMPLE E (1): PRIME TIME** staffing patterns used by the district impact the method LEAs use to calculate comparability. If a district uses all **PRIME TIME** teachers throughout the district or all **PRIME TIME** instructional assistants throughout the district (i.e., not PT teachers in some schools and PT instructional assistants in other schools). Example E (1) demonstrates how the district has used **PRIME TIME** instructional assistants in lieu of teachers in all elementary buildings. In this example, the district does not employ other non-federally funded instructional aides. This district has prorated itinerant teachers. The total staff FTE for Red Elementary School is 21.10.

Example E (1): Red Elementary

1	Principal	1.00 FTE
16	Regular classroom teachers	16.00 FTE
1	Music teacher	.33 FTE
1	Art teacher	.33 FTE
1	P.E. teacher	.33 FTE
1	School nurse	.11 FTE
4	PRIME TIME instructional assistants	2.00 FTE
1	School counselor	1.00 FTE
		Total = <u>21.10 FTE</u>

- EXAMPLE E (2) AND E (3): In these examples, the LEA places PRIME TIME teachers in certain schools because of extra classroom space available, and PRIME TIME instructional assistants are assigned in the remaining schools due to limited/unavailable classroom space. Since the State formula fund for PRIME TIME staff works out to three (3) PRIME TIME (PT) assistants for each PT teacher, total building FTEs appear imbalanced. Therefore, the district needs to compute FTEs in a manner that accounts for the differences.
- In Example E (2), the total staff FTE for Green Elementary School is 18.70 (PT instructional assistants are used at Green Elementary). In Example E (3), the total staff FTE at White Elementary is 18.10 (PT instructional assistants are counted as .333 FTE; (i.e., 3 PT assistants equal 1 FTE; in other words, 3 assistants equal 1 teacher . . . in FTEs). Itinerant staff (art, music, P.E., nurse) are prorated according to the percentage of the full-time equivalence spent in each building. The breakdown of total FTEs for Green and White Elementary Schools is:

Example E (2): Green Elementary

1	Principal	1.00 FTE
13	Regular classroom teachers	13.00 FTE
1	Music teacher	.35 FTE
1	Art teacher	.35 FTE
1	P.E. teacher	.35 FTE
1	School nurse	.35 FTE
1	School counselor	1.00 FTE
7	Full-time PRIME TIME assistants (7x.333=2.33)	2.33 FTE
		Total = <u>18.73 FTE</u>

Example E (3): White Elementary

1	Principal	1.00 FTE
15	Regular classroom teachers (includes 2 PT teachers)	15.00 FTE
1	Music teacher	.30 FTE
1	Art teacher	.30 FTE
1	P.E. teacher	.30 FTE
1	School nurse	.20 FTE
1	School counselor	1.00 FTE
7	Full-time PRIME TIME assistants	2.33 FTE
	7 x .333 = 2.33	
	Total =	<u>20.43 FTE</u>

Calculating Staff for Non-Title I Schools: To determine the Total FTE Staff for the non-Title I schools the district adds the FTE staff totals from each non-Title I building. In Example F, Yellow Elementary total FTE staff is 20.17; Blue Elementary total FTE is 18.07; and Brown Elementary total FTE staff is 22.27. Therefore in Example F, the *Total FTE Staff* for non-Title I schools is 60.51 (20.17 + 18.07 + 22.27 = 60.51).

(EXAMPLE F)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____Larger or _____Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6	409	21.10		
White Elementary	K-6	409	18.10		
Black Elementary	K-6	474	20.80		
Green Elementary	K-6	412	18.70		
Orange Elementary	K-6	682	29.52		

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
	Total Enrolled	Total FTE Staff	Average (5A)
Yellow Elementary	<u>1,344</u>	<u>60.51</u>	_____
Blue Elementary			
Brown Elementary			
	Enter Here 110% of Box 5A		(5B)

Calculations for Determining Comparability: Notice in Example G that calculations for Title I schools are computed individually for each building by dividing column 3 by column 4. This calculation results in a staff/student ratio, and this computation is entered in column 5 for each Title I school.

When completing Part C, an *average* is calculated for the non-Title I schools. Complete the box indicated AVERAGE (5A) by dividing the Total Enrollment by the Total FTE Staff. This computation results in the *average* staff/student ratio. Next, multiply the average calculated for box (5A) by 110%. Enter this computation in box (5B).

Compare the figure entered in box (5B) with the average (Part B; Column 5) computed for each Title I school. If the staff/student ratio for each Title I school *does not* exceed the figure in box (5B), then the school is comparable. If the ratio exceeds the figure in box (5B), put an “X” in column 6 indicating the Title I school that is not comparable.

EXAMPLE G: The data in Example G are used to demonstrate how column 5 and box (5A) and (5B) are calculated: Title I school calculations for Part B, column 5 are computed individually by dividing column 3 by column 4. The average (22.21) for non-Title I schools is calculated by dividing the Total Enrolled (1,344) by the Total FTE Staff (60.51). Multiply the average (22.21) by 110%. Box (5B) computes to (24.43). Since the Title I school staff/student ratios *do not* exceed 24.43, all schools in Example G are comparable. Therefore, no X appears in column 6.

(EXAMPLE G)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u> Enrollment Group: <u> </u> Larger or <u> </u> Smaller					
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6	409	21.10	19.38	
White Elementary	K-6	409	18.10	22.60	
Black Elementary	K-6	474	20.80	22.79	
Green Elementary	K-6	412	18.70	22.03	
Orange Elementary	K-6	682	29.52	23.10	

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled <u>1,344</u>	Total FTE Staff <u>60.51</u>	Average (5A)
Blue Elementary			<u>22.21</u>
Brown Elementary			
	Enter Here 110% of Box 5A		(5B) <u>24.43</u>

Any building that is not comparable on October 15, 2012 must be brought into comparability no later than December 31, 2012. A revised comparability report must be completed and submitted to the SEA along with evidence of how comparability has been met (i.e., contract) as documentation.

Comparing Title I Schools to Each Other

If an LEA selects all school attendance areas as Title I schools, then the LEA is required to demonstrate that local services – as a whole – are substantially comparable in each school. In order to compare Title I schools to other Title I schools, the district must identify some buildings as *program* schools and the other as *non-program* or non-Title I schools. The buildings classified as non-program or non-Title I become the *comparison* schools. Federal regulations are explicit about how comparison schools are determined:

1. Those Title I schools with the *lowest* percentages or numbers of children from low-income families are identified as the *comparison* (non-program or non-Title I) schools. This group of schools (comparison) may not include more than one-half (50%) of all schools in that grade span grouping (or size-split grouping, if applicable).
2. Those Title I schools with the *highest* percentages or numbers of children from low-income families are identified as the *program* schools.

EXAMPLE H: In grade span K-6, the district has eight (8) elementary schools and all are Title I schools. The district must identify the percentage (or number) of children from low-income families in each building [using current poverty data submitted on the *Eligible School summary* sheet of the approved 2010-2011 Title I Application for Grant] and determine the buildings that will be used as the *comparison* schools. The comparison schools are those Title I schools with the *lowest* percentage of low-income children. According to federal regulations, since there are eight (8) schools, four (4) of them (50%) can be identified as the comparison (non-program or non-Title I) group. Notice in Example H that only three (3) schools are used as comparison schools: Brown Elementary (25%); Blue Elementary (27%); and Yellow Elementary (29%). In Example H, these three (3) schools appear in Part C, Non-Title I/Comparison School Data.

School	% of Poverty	
Red Elementary	40%	Program/Title I School
White Elementary	38%	Program/Title I School
Black Elementary	35%	Program/Title I School
Green Elementary	34%	Program/Title I School
Orange Elementary	30%	Program/Title I School
Yellow Elementary	29%	Non-program/comparison
Blue Elementary	27%	Non-program/comparison
Brown Elementary	25%	Non-program/comparison

(EXAMPLE H)
 ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____Larger or _____Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6				
White Elementary	K-6				
Black Elementary	K-6				
Green Elementary	K-6				
Orange Elementary	K-6				

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled _____	Total FTE Staff _____	Average (5A)
Blue Elementary			_____
Brown Elementary			_____
	Enter Here 110% of Box 5A		(5B)

The instructions for completing columns 3, 4, and 5 and Part C are the same as those provided in *Instructions for Comparing Title I Schools to Non-Title I Schools*. Refer to page 8 of this handbook for additional directions.

Determining Comparability When One School is “Skipped”

Under section 1113(b)(C) of P.L. 107-110, a district may elect not to serve an eligible school attendance area or eligible school that has a higher percentage from low-income families. In accordance with the law, the district has demonstrated that the “skipped” school: meets the comparability requirements of section 1120A(c); is receiving supplemental funds from other State or local sources that are spent according to the requirement of section 1115; uses supplemental funds from other State or local sources to meet the unique needs of the students in this school; and expended funds from other such sources which equal or exceed the amount that would be provided under this part.

The “skipped” school is recorded in column 1 with the Title I schools and is calculated accordingly. In EXAMPLE “SKIP”, Purple Elementary is comparable because the student/staff ratios do not exceed 24.43. Therefore no X appears in column 6.

(EXAMPLE “SKIP”)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B1

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: <u> </u> Larger or <u> </u> Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	FTE Staff (4)	Col. 3 divided by Col. 4 (5)	Not Comparable (6)
Red Elementary	K-6	409	21.10	19.38	
White Elementary	K-6	409	18.10	22.60	
Black Elementary	K-6	474	20.80	22.79	
Green Elementary	K-6	412	18.70	22.03	
Orange Elementary	K-6	682	29.52	23.10	
Purple Elementary “Skipped”	K-6	435	19.10	22.77	

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled <u>1,344</u>	Total FTE Staff <u>60.51</u>	Average (5A) <u>22.21</u>
Blue Elementary			
Brown Elementary			
	Enter Here 110% of Box 5A		(5B) <u>24.43</u>

If the district can demonstrate comparability using **Form B1**, then your work is completed and the following documents are submitted to Grants Management, Monitoring & Reporting, Indiana Department of Education:

- 1) **Form A**
- 2) **Form B1**

If comparability is not achieved using **Form B1**, the district has another option for attempting to demonstrate comparability. That method compares staff *salaries*, rather than FTEs as used on B1 to demonstrate comparability among schools. The following pages contain instructions for completing **Form B2**, if needed. NOTE: *Districts submit either B1 **OR** B2, not both.*

Instructions for Completing Detailed School Data Form B2 (Salaries)

- Part A: At the top of Form B2, the LEA must identify: 1) corporation name; 2) corporation number; and 3) county where the corporation is located.
- Part B: Identify the grade span that is compared on Form B2 (e.g., K-6 would be on one sheet). If the LEA intends to size-split this grade span, then mark the form to indicate the group (larger or smaller) that is described on this sheet. NOTE: If the LEA size-splits, a sheet is completed for the *larger* group and another (separate) sheet is completed for the *smaller* group.
- Part C: Complete the information requested for *Non-Title I/Comparison Schools*. Calculate the average from non-Title I schools (if all schools in the grade span are Title I schools, then provide the average for those Title I schools with the lowest concentration of low-income students).

EXAMPLE 1: The data below are used to demonstrate how Form B2, Part B and C are completed using the following information:

- K-6 grade span
- The LEA does not use the size-split option, therefore neither the larger or smaller box is marked
- 8 elementary schools (5 Title I schools; 3 non-Title I schools)

(EXAMPLE I)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B2

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____ Larger or _____ Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	Salaries (exclude longevity) (4)	Col. 4 divided by Col. 3 (5)	Not Comparable (6)
Red Elementary	K-6				
White Elementary	K-6				
Black Elementary	K-6				
Green Elementary	K-6				
Orange Elementary	K-6				

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled	Total Salaries	Average (5A)
Blue Elementary	_____	_____	_____
Brown Elementary			
	Enter Here 90% of Box 5A		(5B)

STUDENTS ENROLLED (Column 3): In Example J, enrollment data are listed individually for the five (5) Title I schools. NOTE: *Kindergarten students who attend school for half the school day will be counted as full-time students for enrollment purposes.* Further, if the LEA excludes special programs (e.g., special education) in the comparability calculations (i.e., in determining staff salaries OR FTEs), then exclude those students assigned exclusively to such special programs. For additional details, refer to *Staff to be Excluded* in the handbook. The enrollment for each of the non-Title I schools listed in Part C is added to determine the Total Enrollment (i.e., Yellow Elementary (448) + Blue Elementary (400) + Brown Elementary (496) = 1,344 Total Enrollment).

(EXAMPLE J)
 ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B2

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____ Larger or _____ Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	Salaries (exclude longevity) (4)	Col. 4 divided by Col. 3 (5)	Not Comparable (6)
Red Elementary	K-6	409			
White Elementary	K-6	409			
Black Elementary	K-6	474			
Green Elementary	K-6	412			
Orange Elementary	K-6	682			

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled <u>1,344</u>	Total Salaries _____	Average (5A) _____
Blue Elementary			
Brown Elementary			
	Enter Here 90% of Box 5A		(5B)

Salaries (Column 4): When calculating staff salaries, the district must consistently apply steps or procedures from school to school and from Title I schools to non-Title I schools (e.g., if the LEA does not include salaries of special education teachers in Title I schools, then do not count them in non-Title I schools). In addition, the district must prorate salaries when necessary (e.g., if a music teacher works .5 FTE in Red Elementary and .5 FTE in White Elementary, the salary identified for each building must only reflect that portion of the teacher's FTE assigned in a particular school). Furthermore, salaries used for comparability purposes exclude longevity (*i.e., length of service*), and therefore, *base* salaries are established for job classifications and are used rather than the actual or current salary. The LEA must distinguish various levels of base salary (e.g., teachers with a bachelor's degree have one base salary; teachers with a master's degree have a higher base salary).

Staff Included in the Report: Staff members who provide instruction to children or who assist or supervise staff members who provide instruction are defined as instructional staff. This includes teachers, principals, consultants, supervisors of instruction, librarians, guidance, and psychological personnel; however, paraprofessionals who are employed to assist instructional staff members providing instructional services are counted as .5. NOTE: *More specifically, Indiana would also include PRIME TIME teachers and instructional assistants.*

Staff Excluded in the Report: Staff members funded through federal programs (e.g., Title I staff) are not included in the comparability report. The district may also exclude that portion of staff salaries paid through State and/or local funds and used to provide services exclusively for the following special programs: bilingual programs for children of limited proficiency in the English language; at-risk programs for students failing to meet proficiencies; or special education programs for handicapped children or children with specific learning disabilities; or State and/or local compensatory education program (e.g., ISTEP+ remediation funds) designed to meet the needs of low-performing students.

Calculating Staff Salaries for Title I Schools: The LEA must compile building level staff data for each Title I building. Notice in Example K that building level data are reported for each Title I school. The total staff salary expenditures for Red Elementary School equal \$376,318.00. The total salary for Red Elementary and other Title I schools is determined on a base salary and prorated when applicable.

(EXAMPLE K)
 ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B2

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u> Enrollment Group: _____Larger or _____Smaller					
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	Salaries (exclude longevity) (4)	Col. 4 divided by Col. 3 (5)	Not Comparable (6)
Red Elementary	K-6	409	\$376,318		
White Elementary	K-6	409	\$343,400		
Black Elementary	K-6	474	\$396,738		
Green Elementary	K-6	412	\$360,269		
Orange Elementary	K-6	682	\$566,961		

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled 1,344	Total Salaries _____	Average (5A) _____
Blue Elementary			
Brown Elementary			
	Enter Here 90% of Box 5A		(5B)

The LEA is responsible for maintaining copies of working papers used to determine the calculations reported in column 4 of the comparability report. The table below demonstrates the breakdown for Red Elementary's salaries:

Staff	Base Salary Per Job Classification	Total Salary (Prorated)
1 Principal	\$ 25,000	\$ 25,000
10 Regular classroom teachers (Master's)	20,000	200,000
6 Regular classroom teachers (Bachelor's)	18,000	180,000
1 Music teacher (.333 FTE)	20,000	6,667
1 Art teacher (.333 FTE)	20,000	6,667
1 P.E. teacher (.333 FTE)	18,000	6,000
1 School nurse (.11 FTE)	15,000	1,650
1 School counselor	8,000	8,000
2 Full-time PRIME TIME instructional assistants	7,167	14,334
Total		\$ 448,318

When calculating salaries, the following guidelines may help:

1. Prorate salaries according to the amount of time staff work in the building (e.g., the music teacher has a Master's, therefore, the base salary is \$20,000; the music teacher spends 1/3 of total FTE at Red Elementary; the music teacher's prorated salary for Red Elementary is \$6,667).
2. When calculating PRIME TIME staff salaries, use the district's base salary schedule for job classifications (i.e., *not* the salary reimbursed by the state). If the district places PRIME TIME teachers in some buildings and instructional assistants in others (i.e., does not employ solely teachers or solely assistants), then Form B1 (FTE) calculations more accurately reflect the district's comparability status.

Calculating Staff Salaries for Non-Title Schools. To determine the Total Salary Expenditures for the non-Title I school in Part C, the LEA adds the salary totals from each non-Title I school. In Example L, Yellow Elementary's total salary expenditures equal \$381,611; Blue Elementary's total salary expenditures are \$340,724; and Brown Elementary's equal \$422,498. Therefore in Example L, the *Total Salaries* for non-Title I schools equal \$1,144,833 (i.e., \$381,611 + 340,724 + 422,498).

(EXAMPLE L)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B2

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: _____ Larger or _____ Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	Salaries (exclude longevity) (4)	Col. 4 divided by Col. 3 (5)	Not Comparable (6)
Red Elementary	K-6	409	\$376,318		
White Elementary	K-6	409	\$343,400		
Black Elementary	K-6	474	\$396,738		
Green Elementary	K-6	412	\$360,269		
Orange Elementary	K-6	682	\$566,961		

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled <u>1,344</u>	Total Salaries	Average (5A) _____
Blue Elementary		\$1,144,833	
Brown Elementary			
	Enter Here 90% of Box 5A		(5B)

Calculations for Determining Comparability. Calculations for Title I Schools are computed individually for each building by dividing column 4 by column 3. This calculation results in an *average* per pupil expenditure based on salary. This computation is entered in column (5) for each Title I school.

When completing Part C, an *average* is calculated for the non-Title I schools. Complete the box indicated AVERAGE (5A) by dividing the Total Salaries by the Total Enrollment. This computation results in an average per pupil expenditure based on salaries. Next, multiply the average calculated for box (5A) by 90%. Enter this computation in box (5B).

Compare the figure entered in box (5B) with the average (Part C; Column 5) computed for each Title I school. If the per pupil expenditure for each Title I school *exceeds* the figure in box (5B), then the school is comparable. If the per pupil

expenditure in column 5, is less than the figure in box (5B), put an X in column 6 indicating the Title I school that is not comparable.

EXAMPLE M: The data in Example M are used to demonstrate how column 5 and box (5A) and (5B) are calculated. Title I school calculations for column 5 are computed individually by dividing column 4 by column 3. The average (\$851.81) for non-Title I schools is calculated by dividing the Total Salaries (\$1,144,833) by the Total Enrolled (1,344). Multiply the average per pupil expenditure (\$851.81) by 90%. Box (5B) computes to (\$766.63). Since all per pupil expenditures for each Title I school *exceeds* \$766.63, all schools in Example M are comparable. Therefore, no X appears in column 6.

(EXAMPLE M)
ESEA TITLE I COMPARABILITY REPORT
Detailed School Data
Form B2

PART A: Complete the following district information.

Corporation Name _____ Number _____ County _____

PART B: TITLE I SCHOOL DATA – If more than one sheet is required for providing information on this grade span and size grouping use another copy of this form and repeat the non-Title I school data. Indicate the grade span the data represent on this sheet. When applicable, indicate the enrollment group the data represent.

Grade Span: <u>K-6</u>		Enrollment Group: <u> </u> Larger or <u> </u> Smaller			
Title I Schools (1)	Grade Span (2)	Students Enrolled (3)	Salaries (exclude longevity) (4)	Col. 4 divided by Col. 3 (5)	Not Comparable (6)
Red Elementary	K-6	409	\$376,318	\$ 920.09	
White Elementary	K-6	409	\$343,400	\$ 839.61	
Black Elementary	K-6	474	\$396,738	\$ 837.00	
Green Elementary	K-6	412	\$360,269	\$ 874.44	
Orange Elementary	K-6	682	\$566,961	\$ 831.32	

PART C: NON-TITLE I/COMPARISON SCHOOL DATA – List the schools included in these data. Calculate the averages for the schools listed.

Non-Title I Schools (schools included in the averages)	AVERAGES (for non-Title I schools in this grade and size grouping)		
Yellow Elementary	Total Enrolled <u>1,344</u>	Total Salaries <u>\$1,144,833</u>	Average (5A)
Blue Elementary			<u>\$851.81</u>
Brown Elementary			
	Enter Here 90% of Box 5A		(5B) \$ 766.63

Any building that is not comparable on October 15, 2012 must be brought into compliance no later than December 31, 2012. A revised comparability report must be completed and submitted to the LEA along with evidence of how comparability has been met (i.e., contract) as documentation.

Comparing Title I Schools to Each Other

If an LEA selects all school attendance areas as Title I schools, then the LEA is required to demonstrate that local services – as a whole – are substantially comparable in each school. In order to compare Title I schools to other Title I schools, the district must identify some buildings as *program* schools and the other as non-program or non-Title I schools. The buildings classified as non-program or non-Title I become the *comparison* schools. Federal regulations are explicit about how this is determined. Instructions for identifying those comparison schools are the same as provided for Form B1. Refer to those directions on page 15 of this handbook.