

Comparability Guide



FLORIDA DEPARTMENT OF
EDUCATION
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Background

The Elementary and Secondary Education Act (ESEA), reauthorized as the Every Student Succeeds Act (ESSA), emphasizes that the purpose of Title I, Part A (TIPA) is to “provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.” Thus, the intended purpose of TIPA funds is to deliver additional resources to low-performing students from high-poverty neighborhoods, beyond what state and local funds provide. Specifically, Section 1118 of ESSA requires that local educational agencies (LEAs) use state and local funds to provide Title I schools that, taken as a whole, are at least comparable to services provided in schools that do not receive TIPA funding. This comparability requirement ensures that Federal TIPA funds are not spent on resources that non-Title I schools obtain with state and local funds, which would violate the supplemental purpose of TIPA stipulated in statute.

Demonstrating Comparability

Within the LEA, pupil-teacher ratio comparability analyses are done at the grade-span level (elementary, middle, high, or combination) depending on which schools the LEA has determined should receive TIPA funding. LEAs are required to demonstrate comparability if they:

- Accept TIPA funds,
- Have at least 1,000 students and
- Have at least one Title I school with more than 100 students in a grade-span that includes two or more schools.

Annual Requirements

The Florida Department of Education (FDOE) presumes that LEAs are meeting ESSA comparability requirements if they have provided written assurance in their annual ESEA TIPA application that they have established and implemented all of the following:

- LEA-wide salary schedule and
- Policy to ensure equivalence among schools in:
 - Teachers, administrators, and other staff and
 - Provision of curriculum materials and instructional supplies.

Statute requires that LEAs provide services that meet comparability requirements each year and maintain documentation to demonstrate compliance to the State **biennially**. However, statute also stipulates that LEAs must **annually** provide services in Title I schools that are comparable to those in non-Title I schools.

All non-exempt LEAs are required to demonstrate comparability by conducting local analyses and are expected to make any necessary adjustments as early in the school year as possible in order to create the least disruption for students. The FDOE Title I program team has developed an Excel template for LEAs to conduct their comparability calculations. LEAs are encouraged, but not required, to utilize the provided template when analyzing their specific Title I school configurations.

Questions and Answers

Q: Which LEAs need to demonstrate comparability?

A: LEAs that receive TIPA funds and have a Title I school with more than 100 students in a grade span that includes two or more schools.

Q: Which LEA Cycle reports comparability calculations for this reporting year?

A: Cycle B LEAs will report this year. As a reminder, Cycle A LEAs report every odd year (2025, 2027) and Cycle B LEAs report every even year (2024, 2026).

Q: Which LEAs need to upload Comparability Written Procedures?

A: Current reporting cycle LEAs must email their written procedures to TIPA@fldoe.org.

Q: Which LEAs need to submit an Attestation?

A: ALL LEAs must email their Attestations to TIPA@fldoe.org.

Q: Which LEAs need to submit an Action Plan?

A: LEAs with any non-comparable school must submit an Action Plan to TIPA@fldoe.org.

Q: What is a date certain?

A: The date representing the point in time for both student and instructional staff data collection for comparability calculations; typically, the Friday during Survey 2 week in October.

Q: Are charter schools included in the calculations to determine if Title I schools are comparable?

A: Yes. All public K-12 schools are included.

If unable to determine that the LEA will meet comparability requirements through the traditional pupil-teacher ratio method, which includes an alternative enrollment size grouping method, the LEA may work with the FDOE Title I program office for an alternative method. The Title I program office will provide comparability technical assistance in conducting these analyses and addressing non-comparable situations. LEAs will be required to annually maintain documentation of comparability and be prepared to submit such documentation to the FDOE Title I program office biennially.

Comparability Calculations

- **Pupil-Teacher Ratio: LEA-Wide Grouping Method**

The general requirements for determining comparability using the pupil-teacher ratios are to examine the average number of students per instructional staff member (pupil-teacher ratios) in non-Title I schools compared to the pupil-teacher ratios of each Title I school. To be comparable, the ratios in Title I schools should not be greater than 10 percent of the average for non-Title I schools.

The calculation of the pupil-teacher ratio measurement assumes an LEA is differentiating between instructional staff paid by state and local funds and instructional staff paid by federal funds. Comparability determinations only focus on the use of state and local funds. If an LEA consolidates their federal funds, they should contact the FDOE Title I program office for technical assistance.

When determining pupil-teacher ratios, instructional staff includes classroom teachers and other personnel assigned to schools who provide direct instructional services, such as resource teachers; instructional paraprofessionals, aides, and tutors; teaching assistants; and special area (e.g., music, art and physical education) teachers. Other personnel who provide services that support instruction, such as librarians, media specialists, computer instructors, reading and math coaches, speech pathologists, guidance counselors, psychologists, occupational specialists, and placement specialists, may also be included.

An LEA has flexibility for the inclusion of instructional paraprofessionals in their comparability calculation. However, if included, instructional paraprofessionals paid by state and local funds should be counted as one-half of one full time equivalent (FTE) (0.5 FTE) staff member in comparability calculations. Paraprofessionals who do not provide any instructional support services should not be included in comparability calculations. Individuals who work in food services, cafeteria or playground supervision, personal care services, non-instructional computer assistance and similar positions are not considered instructional under Title I and should not be included in comparability calculations. The LEA should consistently include the same categories of staff members in the ratios for both Title I and non-Title I schools.

If itinerant staff are included in the staff counts, they should be counted according to the proportion of time spent at each location. The staffing allocation plan for each location should reflect the proportionate FTE. If part-time staff are included in staff counts at any location, they should be counted on the basis of the total amount of hours worked from the beginning of the fiscal year to the date certain in proportion to the total hours a full-time employee would have worked during the same time span. In calculating comparability, an LEA must only include instructional staff paid with state and local funds per ESSA Section 1118(c)(2)(B). This would exclude instructional staff paid with private or federal funds, such as Individuals with Disabilities Education Act (IDEA), Title II, or Title I [USED, *Non-Regulatory Guidance: Title I Fiscal Issues*].

When applying the pupil-teacher ratio method, an LEA must use the same date certain for all data in the comparability calculations. For example, the date an LEA retrieves the total student and staff FTE should be on a single date certain, such as the Friday during Survey 2 week in October. An LEA's written procedures should reflect the LEA's date certain decision. An LEA does not need to include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year when determining comparability of services as stated in ESSA Section 1118(c)(2)(B)-(C).

- **Pupil-Teacher Ratio: Grade-Span Grouping Method**

The Title I statute provides that comparability may be determined on an LEA-wide or grade-span basis. The number of grade spans should match the basic organization of schools in the LEA. For example, if the LEA's organization includes elementary, junior high and senior high schools, the LEA would have three grade spans [USED, *Non-Regulatory Guidance: Title I Fiscal Issues*].

In Florida, school type is an indication of the level of instruction offered at the school. The school type is derived directly from the grade code reported for the school. The following school types are identified in the FDOE Master School ID (MSID) file:

- **Elementary Schools:** Schools providing instruction at one or more grade levels from Pre-K through grade five; may include schools serving grade six if also serving one or more grades from Pre-K through five (e.g., a K-6 school)
- **Middle/Junior High Schools:** Schools providing instruction in middle school configurations (grades 6-8) and junior high school configurations (grades 7-9); may also include schools serving a single grade in the 6-8 range (e.g., a sixth grade center)
- **Senior High Schools:** Schools providing instruction at one or more grade levels from 9 to 12; includes regular high schools and ninth grade centers
- **Combination Elementary and Secondary Schools:** Schools providing instruction in grade groupings that include more than one of the categories described above (e.g., Pre-K-8, 6-12, K-12)

The MSID File and Application Guidance are found at: <https://www.fldoe.org/core/fileparse.php/7574/urlt/0101172-msid.pdf>

- **Pupil-Teacher Ratio: Enrollment Size Grouping Method**

Sometimes school data lends itself to grouping based on enrollment size, such as when a grade span includes very large and small enrollment schools. When an LEA's schools' data lends itself to this sort of analysis and all Title I schools are not considered comparable based on the methods detailed above, the U.S. Department of Education (USED) allows the comparability analysis to be conducted according to separate groups based on size of enrollments. Consequently, an LEA may compare schools across different grade spans with similar enrollment sizes. An LEA may only use this option if the smallest school in a large enrollment size group has an enrollment size that is at least twice the enrollment of the smallest school in the small enrollment size group. Additionally, if an LEA is excluding schools with less than 100 student enrollments, the enrollment size range must start with the actual school enrollment size in that grade span group that will be included in the calculation. For example, if an LEA has 11 Title I elementary schools, one school with an enrollment size of 64, five with enrollment size ranges of 100-500 and five with enrollment size ranges of 501-750, the LEA may choose to group those schools within the grade span by large and small enrollment sizes. An LEA using this option must ensure the ranges are such that the enrollments for each school are included. In this example, the small range cannot start at 64 if the LEA is excluding schools with less than 100 student enrollments. Additionally, the small enrollment range may not start at 150 in this scenario because the school with less than 150 students would not be included in the enrollment size range. To use this option, an LEA must have at least two schools within a grouping size range.

- **Special circumstances**

Section 1113(b)(1)(D)(i) of ESSA requires that a school be comparable to be skipped. When calculating whether Title I schools are comparable, an LEA must treat an otherwise eligible Title I school that is not served, or "skipped," as if it were a Title I school. When calculating comparability, the LEA would exclude the supplemental state and local funds expended in the school. An LEA must include skipped schools in the comparability report and identify those schools as being Title I [Section 1113(b)(1)(D)(i)]. With the exception of charter schools that are geographically located within the LEA but are legally their own LEAs, all schools within an LEA must be included. An LEA must also include charter schools if the charter schools encompass a grade span served by TIPA. The LEA should include all traditional public, charter and special schools and centers when making comparability determinations [USED, *Non-Regulatory Guidance: Title I Fiscal Issues*].

The LEA will be required to use the pupil-teacher ratio method for determining comparability for both charter and traditional public schools. The LEA must ensure that all Title I schools (public K-12 charter and traditional) are compared to the average of all non-Title I schools (public K-12 charter and traditional). Should one or more charters not be comparable, the LEA may work with the FDOE program office for a second type of calculation to determine comparability. LEAs not serving charter schools should include a statement in their written procedures.

- Alternative, Exceptional Student Education (ESE), Virtual Schools and Centers**

Schools such as ESE centers, dropout prevention centers and other alternative schools must be included in the comparability calculations and should be placed in their appropriate grade span category. Should an LEA exclude schools with less than 100 students enrolled per campus from the calculations, the exclusion should also be applied to the alternative, ESE, virtual schools and centers.

Students in district virtual instruction programs (VIPs) and virtual courses, virtual charter schools, district franchises of the Florida Virtual School (FLVS), and FLVS full-time are reported for funding in Surveys 2, 3 and 4. In Surveys 2 and 3, students are reported with zero FTE; however, the FTE is estimated based on this reporting. Virtual students and courses are reported in Survey 4 with the appropriate FTE assigned for successful completions. Students in FLVS part-time are reported in the survey (1, 2, 3 or 4) during which the student successfully completed the course. Virtual students who do not successfully complete virtual courses or prescribed level of content do not earn FTE funding for the virtual program or course(s).

Examples

- All Schools in the Grade-Span Receive Title I, Part A Funds**

When all schools within a grade span receive TIPA funding, each school’s pupil-teacher ratio is compared to the overall grade span ratio. Each school needs to be within 10% of the overall pupil-teacher ratio to be comparable. Schools with lower pupil-teacher ratios are considered to be overserved by state and local funds, and those with higher pupil-teacher ratios are considered to be underserved by state and local funds. In the elementary grade span scenario below, the LEA has opted to exclude schools with less than 100 student enrollments. Title I schools with pupil-teacher ratios within 10% (13.7 to 16.7 students per teacher) of the grade span overall would be comparable. School C is not comparable because the school ratio exceeds the top threshold of 16.7. School E is not comparable and thus is required to add additional state and local FTEs to be comparable. School F, however, is not comparable because the school falls below the 13.7 lower threshold.

All Schools					
School	Grade Span	Student Enrollment	State/Local Funded FTE Instruction Staff	Pupil-Teacher Ratio	Comparable
School A	Elementary	371	25.6	14.5	Yes
School B	Elementary	483	33.2	14.5	Yes
School C	Elementary	484	28.0	17.3	No
School D	Elementary	682	42.4	16.1	Yes
School E	Elementary	423	32.0	13.2	No
School F	Elementary	482	29.8	16.2	Yes
Total		2,925	192.0	15.2	
Percentage of Pupil-Teacher Ratio				Pupil-Teacher Ratio	
90% of pupil-teacher ratio				13.7	
110% of pupil-teacher ratio				16.7	

- **Only Some Schools within the Grade Span Receive Title I, Part A Funds**

When only some schools within a grade span receive TIPA funding, each Title I school’s pupil-teacher ratio is compared to the overall ratio for non-Title I schools. The pupil-teacher ratio of Title I schools should not exceed that of non-Title I schools by more than 10%. Schools with higher pupil-teacher ratios are considered to be underserved by state and local funds. Consider the below example of elementary schools. The total pupil-teacher ratio for the non-Title I schools is 12.8. Because the pupil-teacher ratio of Title I schools should not exceed that of non-Title I schools by more than 10%, 12.8 is multiplied by 110% to give the threshold that the Title I schools cannot exceed. **Title I schools (E-H)** are comparable with pupil-teacher ratios below the 14.1 ratio threshold. The last Title I school (**I**) is **non-comparable** because the pupil-teacher ratio (14.4) exceeds the 14.1 ratio threshold. Approximately two additional instructional staff members are needed in order for School I to become comparable.

Non-Title I Schools				
School	Grade Span	Student Enrollment	State/Local Funded FTE Instruction Staff	Pupil-Teacher Ratio
School A	Elementary	1,764	114.5	15.4
School B	Elementary	757	70.0	10.8
School C	Elementary	1,005	88.0	11.4
School D	Elementary	484	42.0	11.5
Non-Title I Elementary School Total		4,010	314.5	12.8
Pupil-teacher ratio threshold for non-Title I schools = 12.8 X 110%				14.1

Title I Schools					
School	Grade Span	Student Enrollment	State/Local Funded FTE Instruction Staff	Pupil-Teacher Ratio	Comparable
School E	Elementary	528	70.2	7.5	Yes
School F	Elementary	510	49.4	10.3	Yes
School G	Elementary	417	38.7	10.8	Yes
School H	Elementary	189	16.0	11.8	Yes
School I	Elementary	808	56.0	14.4	No

Corrective Actions

If an LEA determines a Title I school is not comparable, they should immediately make the necessary adjustments to instructional staff to ensure the school is comparable. For example, an LEA may need to add an instructional position at a school. If the LEA provides a paraprofessional, they may only count that instructional position as 0.5 FTE. The position must be filled, not vacant or advertised, to bring the school into compliance per ESSA Section 1118(c)(3).

During an LEA's FDOE reporting year, the LEA must submit written procedures and comparability calculations indicating Title I schools are comparable during the open submission window (see the comparability timeline that follows). Any LEA, whether Cycle A or Cycle B, that continues to have a **non-comparable school** beyond the reporting window must submit a signed and completed Comparability Action Plan to the FDOE program office at TIPA@fldoe.org.

Attestation

All LEAs, Cycle A and Cycle B, use the comparability attestation form to notify the FDOE of the LEA’s intent to either claim a comparability inapplicability status or to conduct the pupil-teacher ratio option to demonstrate requirements regarding TIPA Comparability under ESEA as reauthorized by ESSA. This form allows the LEA to provide an attestation that the certifying official responsible for comparability calculations is not paid wholly, or in part, by Title I funds. For LEAs that are not claiming a comparability inapplicability option, the attestation form is used to identify the LEA's **date certain**.

Florida Comparability Reporting Cycles

Cycle A (Reports every year ending in an odd number) 2024-2025, 2026-2027, etc.							
Charlotte	Clay	Duval	Escambia	FAU Lab School	Flagler	FLVS	Franklin
Gilchrist	Hendry	Hillsborough	IDEA Charter	Indian River	Lake Wales	Levy	Liberty
Madison	Marion	Martin	Mater	Nassau	Odyssey	Okeechobee	Osceola
Palm Beach	Pinellas	Santa Rose	Seminole	St. Lucie	South Tech	Suwannee	UCP
Volusia	Wakulla	Washington					
Cycle B (Reports every year ending in an even number) 2023-2024, 2025-2026, etc.							
Alachua	Baker	Bay	Bradford	Brevard	Broward	Calhoun	Citrus
Collier	Columbia	DeSoto	Dixie	FAMU Lab School	FSDB	FSU Lab School	Gadsden
Glades	Gulf	Hamilton	Hardee	Hernando	Highlands	Holmes	Jackson
Jefferson	KIPP-Miami	Lafayette	Lake	Lee	Leon	Manatee	Miami-Dade
Monroe	Okaloosa	Orange	Pasco	Polk	Putnam	Sarasota	St. Johns
Sumter	Taylor	UF Lab School	Union	Walton			

Comparability Timeline for Reporting Year LEAs

Time Frame	TIPA Activities
October-November	TIPA submission reporting window opens for <ul style="list-style-type: none"> All LEAs, Cycle A and Cycle B, must provide the FDOE TIPA program office with: <ul style="list-style-type: none"> A signed and dated Comparability Attestation Form A Comparability Action Plan if non-comparable schools remain beyond the comparability reporting window. Cycle B LEAs (required to report this year) must provide the FDOE program office with: <ul style="list-style-type: none"> Updated comparability written procedures Comparability calculations, in the form of spreadsheets from the current school year
November – December	LEAs with non-comparable schools continue to actively participate in comparability corrections.
January 31	<ul style="list-style-type: none"> Submission window closes for Cycle B reporting LEAs to submit the Comparability Attestation Form, comparability calculations, updated written procedures, and if applicable, a Comparability Action Plan. Submission window closes for Cycle A LEAs to submit the Comparability Attestation Form, and if applicable, a Comparability Action Plan.
February - June	The FDOE conducts internal comparability reviews and concluded the current reporting year by sending out the comparability status notification to current reporting year LEAs.

Florida Comparability Summary

All LEAs conduct an annual local analysis, make any necessary adjustments as early in the school year as possible, and maintain records of comparability. All LEAs must upload a Comparability Attestation Form. **Current reporting year** LEAs submit written procedures and comparability calculations by the reporting window deadline. All LEAs which have not demonstrated comparability through an FDOE approved method will need to create a corrective action plan to rectify the circumstances creating non-comparable schools over the course of the school year. Corrective action plans are due to the FDOE program office by the close of the cycle reporting period (see the previous timeline table).

For more information, please visit the [Title I, Part A Comparability webpage](#).