



ARIZONA DEPARTMENT OF EDUCATION

Title I, Part A Comparability FY27 Requirements

PURPOSE

The purpose of Title I, Part A (Title I-A) is to provide all children a significant opportunity to receive a fair, equitable, and high-quality education and help ensure that all children meet challenging academic standards. Title I-A provides financial assistance to Local Educational Agencies (LEAs) and schools that serve a large population of children from families experiencing poverty. By providing additional resources, the program is intended to help close the opportunity gaps and thus the achievement gap that some students experience.

Comparability is a fiscal test for Title I-A. LEAs are required to demonstrate that they use Title I-A funds to supplement and not supplant existing State and local funding. Comparability is a school-level calculation that measures the level of State and local funds and resources provided to LEA's Title I-A and non-Title I-A schools. The goal is to determine whether the distribution of State and local funds and resources to schools are comparable regardless of Title I-A status. If all schools are Title I schools, all schools must be "substantially comparable" (Section 1118, 20USC 6321.)

This document discusses Arizona Department of Education (ADE) requirements for LEAs in meeting their fiscal accountability for Title I-A Comparability of services. For Arizona, Title I-A Comparability is both an **annual assurance requirement** and, for eligible LEAs, a **biennial demonstration requirement**. Arizona LEAs must ensure that Title I schools receive State and local services that are at least comparable to those provided in non-Title I schools so that Title I funds remain supplemental and targeted to improving outcomes for students with the greatest needs.

A LEA that does not receive any Title I-A funds in FY 2027 **is not required** to meet comparability requirements.

ARIZONA TITLE I-A COMPARABILITY REQUIREMENTS

Annual Requirement

Each year, as part of the Title I-A Comparability fiscal test, LEAs must provide assurance in ADE Educational Monitoring, Assistance & Compliance (EMAC) that they have established and implemented:

- 1) An LEA-wide salary schedule; and
- 2) Written policies that ensure equivalence among schools in:
 - Teachers, administrators, and other staff; and
 - Curriculum materials and instructional supplies.

The written procedures **MUST** also include:

- Timelines for demonstrating comparability throughout year,
- Processes used to determine whether schools are comparable; and
- How and when the school system plans to make adjustments in schools which are not comparable.

It is expected that all LEAs receiving Title I-A will meet this annual requirement, even if they have no overlapping grade spans or less than 100 students as a single site LEA. U.S Department of Education requires that all LEAs must have written policies that ensure equivalence.

ADE presumes LEAs are meeting comparability requirements when these assurances are provided and supported by appropriate local policies and procedures.

In addition to the annual assurance, some LEAs (eligible) are expected to implement their policies that ensure equivalence and perform comparability test locally through formal analysis. Additionally, these LEAs are expected to maintain compliance throughout the year, and retain records of calculations, staffing assignments, enrollment data, and any corrective actions taken. Comparability processes may be checked during on-site monitoring and auditing visits.

Biennial Submission (Once Every 2 Years)

ADE requires eligible LEAs to submit a **Demonstration of Comparability to ADE once every two years (biennially)**. Eligible LEAs are expected to maintain documentation supporting their annual local analysis and be prepared to provide evidence in EMAC every 2 years, and if needed for on-site monitoring and audit reviews.

Demonstration of Comparability

The comparability analysis should be completed locally before or at the beginning of the school year, allowing time for staffing or resource adjustments if schools are found not to be comparable. ADE provides Comparability worksheets for three (3) methods to demonstrate comparability to

assist LEAs in conducting these analyses.

Eligibility for Comparability Demonstration

LEAs are eligible, and must demonstrate whether the distribution of State and local funds and resources to schools are comparable at all schools (Title I-A and non-Title I-A schools), **if one (1) of the following two (2) conditions apply:**

- schools at multi-school LEAs have overlapping grade spans (e.g. LEAs with schools that have **no** overlapping grade spans have nothing to compare)
- schools at multi-school LEAs with more than 100 students.

Maintaining Comparability

Eligible LEAs are expected to test and maintain compliance for Title I-A Comparability annually and maintain it throughout the year. Additionally, they are required to submit biennially to EMAC (every 2 years) and are subject to periodic evaluation by ADE.

To meet this annual compliance requirement, the LEA will implement its established comparability policies, procedures, and methodology to ensure that Title I schools receive State- and locally-funded services that are comparable to those provided in non-Title I schools. As part of this process, the LEA will:

- Annually review student enrollment and staffing allocation data to evaluate comparability across schools.
- Assess the equitable distribution of State- and locally-funded instructional staff using the LEA's selected comparability methodology.
- Verify that schools have comparable access to curriculum materials, instructional resources, and supplies.
- Maintain, review, and update written comparability policies and procedures as necessary to reflect current practices and compliance requirements.
- Retain documentation supporting comparability determinations, including calculations, staffing assignments, enrollment data, analyses performed, and any corrective actions taken to address identified disparities.
- Be ready to share demonstration of comparability and data with ADE upon request.

FY27 TITLE I-A COMPARABILITY

For FY27 the following must be completed by all LEAs receiving FY27 Title I-A allocations.

- Submit annual comparability assurances in EMAC by **January 13, 2027**.
- ESEA programmatic holds begin **January 14, 2027** for non-submission of annual comparability assurances.
- **Eligible LEAs** conduct local comparability reviews, maintain policies and procedures, and make adjustment if schools are not comparable.

ADE Academic Achievement Title I-A staff will review Comparability Assurance documentation submitted by LEA to EMAC. For eligible LEAs, Title I-A Comparability must be maintained throughout the year, all source data, testing worksheets and adjustments are retained by the LEA. Comparability processes may be requested for review by ADE.

Comparability Timeline

January 13, 2027 Due Date for submission of Assurance in EMAC, and for first local testing of Comparability and adjustment at non-exempt LEAs who are eligible for demonstration.

January 14, 2027 Programmatic Hold to LEAs who fail to meet comparability requirements.

LEA Action Checklist

- ☐ Annually submit comparability assurances in the ESEA Consolidated Application.
- ☐ Maintain an LEA-wide salary schedule.
- ☐ Maintain written equivalence policies for staffing and instructional resources.
- ☐ Conduct comparability testing when required based on eligibility.
- ☐ Submit the biennial Demonstration of Comparability to ADE when applicable.
- ☐ Retain supporting documentation for ADE monitoring and audit purposes.
- ☐ Make staffing or resource adjustments promptly if comparability is not met.

DEMONSTRATING COMPARABILITY

Comparability figures are compiled using State and local funding sources. No federal or other sources are to be used in the calculation. Also, no preschool staff, students, or schools should be included in the calculation. LEA may choose one (1) of three (3) test methods to demonstrate comparability: 1) Student to Instructional-Staff Ratio; 2) Per Student Instructional Staff & Salary Expenditure Ratio, and 3) Per Pupil Expenditure.

All three methods use October 1 data for the current year. To determine compliance with the fiscal comparability, a LEA may exclude state and local funds expended for Supplemental State or Local Funds, for example, bilingual education for emergent bilingual (EL) students and excess costs of providing services to children with disabilities. Staff salary differentials for years of employment are not included in comparability determinations. Also, an LEA need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of the school year in determining comparability.

To use an alternative method of comparability, LEA **must work with ADE** to agree on use of the proposed alternative method of comparability and that it meets all statutory comparability requirements. **The LEA must maintain source documentation to support the calculations and provide a detailed explanation of their methodology along with a spreadsheet or comparable proof of comparability that aligns with Section 1118(c) of the ESSA.**

TABLE: METHODS OF COMPARABILITY

1. Student to Instructional-Staff Ratio:

Comparison of the **average number of students per instructional staff** (Instructional staff are defined as *anyone whose primary function is to provide instruction to students*)

- **Must** use the current year AzEDS October 1 Enrollment Report Count
- **Must** run a staffing report based on October 1
- **Must** use all staff with a pay code/state function code of 1000, even if the position is unfilled
- **Must exclude:** Administrators (principals, assistant principals, deans), preschool staff, social workers, custodial staff, front office staff, non-instructional paraprofessionals, cafeteria personnel, school nurses, security personnel, short-term substitute teachers, (typically staff paid with 2000/3000 function codes) etc.
- **Must exclude:** Federally funded staff **must** be omitted (Title I, IDEA, Title III, Title IV, etc.)
- **May** include counselor, speech therapist, media specialist/librarian **if** the LEA deems their role as instructionally focused (**must remain consistent across all sites**)
- **May** include long-term substitute teachers and contract employees who are filling positions that meet above acceptable criteria (such as retired ESI or other applicable staff)

2. Student to Instructional-Staff Salary Expenditure Ratio:

Comparison of the **average salary expenditure per student**

- LEAs should use the base (starting) salary for each type of FTE, versus the overall cost (for example, omit differentials, extra-consideration pay, stipend pay, extra-duty pay)
- **Must** use the AzEDS October 1 Enrollment Report Count

- **Must** run a staffing report based on October 1
- **Must** use all staff with a pay code/state function code of 1000, even if the position is unfilled
- **Must exclude:** Administrators (principals, assistant principals, deans), preschool staff, social workers, custodial staff, front office staff, non-instructional paraprofessionals, cafeteria personnel, school nurses, security personnel, short-term substitute teachers, (typically staff paid with 2000/3000 function codes) etc.
- **Must exclude:** Federally funded staff **must** be omitted (Title I, IDEA, Title III, Title IV, etc.)
- **May** include counselor, speech therapist, media specialist/librarian **if** the LEA deems their role as instructionally focused (**must remain consistent across all sites**)
- **May** include long-term substitute teachers and contract employees who are filling positions that meet above acceptable criteria (such as retired ESI or other applicable staff)

3. Per Pupil Expenditure:

Comparison of the **average purchase of instructional staff and materials per student**

- Instructional materials have a function code of 1000
May include textbooks, library/media center materials, etc. if the LEA deems their use as instructionally focused (must remain consistent across all sites)
- Staff and Instructional materials purchased from State/local funds are excluded from calculation, including:
 - Expenses for emergent bilingual students
 - Excess expenses of providing services to students experiencing disability
 - Staff salary differentials for years of employment
- Same requirements used for staffing as Method 1 and 2 above.
 - Any State or local funds used for supplemental purposes meeting the same intent and purpose as Title I-A (such as MOWR, State Tutoring program, State grants, tax credit, etc.)
 - staff with a pay code/state function code of 1000, even if the position is unfilled
 - **Must exclude:** Administrators (principals, assistant principals, deans), preschool staff, social workers, custodial staff, front office staff, non-instructional paraprofessionals, cafeteria personnel, school nurses, security personnel, short-term substitute teachers, (typically staff paid with 2000/3000 function codes) etc.
 - **Must exclude:** Federally funded staff **must** be omitted (Title I, IDEA, Title III, Title IV, etc.)
 - **May** include counselor, speech therapist, media specialist/librarian **if** the LEA deems their role as instructionally focused (**must remain consistent across all sites**)
 - **May** include long-term substitute teachers and contract employees who are filling positions that meet above acceptable criteria (such as retired ESI or other applicable staff)

All three (3) methods can be used as tools to test comparability for LEAs in 1 or 2 situations:

1) For Title I-A and non-Title I-A schools, the LEA uses the chosen comparability method to demonstrate that each Title I school compares, falls within range of 90-110%, with the average of its non-Title I schools.

2) For Title I-A schools, the LEA uses the chosen comparability method to demonstrate that each school falls within a range of 90-110% of the average for all schools, whether by grade span or size.

EMAC TECHNICAL SUPPORT

To support the implementation process, an [EMAC Technical Support document is available](#). It includes details on using EMAC to support data collection for Title I-A Comparability.

Academic Achievement Website provides ADE selected comparability methodologies along with this document and EMAC resource. [Welcome to Comparability | Department of Education](#)

Department of Arizona Title I-A Contact Information

LEAs with questions on Title I-A Comparability, exemptions, need support with Comparability compliance requirements and methods or on EMAC, please contact the ESEA@azed.gov or call 602-364-1958.

Appendix

SEC. 1118. [20 U.S.C. 6321] FISCAL REQUIREMENTS

(a) MAINTENANCE OF EFFORT. — A local educational agency may receive funds under this part for any fiscal year only if the State educational agency involved finds that the local educational agency has maintained the agency's fiscal effort in accordance with section 8521.

(b) FEDERAL FUNDS TO SUPPLEMENT, NOT SUPPLANT, NON-FEDERAL FUNDS. —

(1) IN GENERAL. — A State educational agency or local educational agency shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under this part, and not to supplant such funds.

(2) COMPLIANCE. — To demonstrate compliance with paragraph

(1), a local educational agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving assistance under this part.

(3) SPECIAL RULE. — No local educational agency shall be required to —

(A) identify that an individual cost or service supported under this part is supplemental; or

(B) provide services under this part through a particular instructional method or in a particular instructional setting in order to demonstrate such agency's compliance with paragraph (1).

(4) PROHIBITION. — Nothing in this section shall be construed to authorize or permit the Secretary to prescribe the specific methodology a local educational agency uses to allocate State and local funds to each school receiving assistance under this part.

(5) TIMELINE. — A local educational agency —

(A) shall meet the compliance requirement under paragraph (2) not later than 2 years after the date of enactment of the Every Student Succeeds Act; and (B) may demonstrate compliance with the requirement under paragraph (1) before the end of such 2-year period using the method such local educational agency used on the day before the date of enactment of the Every Student Succeeds Act.

(c) COMPARABILITY OF SERVICES. —

(1) IN GENERAL. —

(A) COMPARABLE SERVICES. — Except as provided in paragraphs (4) and (5), a local educational agency may receive funds under this part only if State and local funds will be used

in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under this part.

(B) **SUBSTANTIALLY COMPARABLE SERVICES.** — If the local educational agency is serving all of such agency's schools under this part, such agency may receive funds under this part only if such agency will use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.

(C) **BASIS.** — A local educational agency may meet the requirements of subparagraphs (A) and (B) on a grade-span by grade-span basis or a school-by-school basis.

(2) **WRITTEN ASSURANCE.** —

(A) **EQUIVALENCE.** — A local educational agency shall be considered to have met the requirements of paragraph (1) if such agency has filed with the State educational agency a written assurance that such agency has established and implemented —

- (i) a local educational agency-wide salary schedule;
- (ii) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- (iii) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

(B) **DETERMINATIONS.** — For the purpose of this subsection, in the determination of expenditures per pupil from State and local funds, or instructional salaries per pupil from State and local funds, staff salary differentials for years of employment shall not be included in such determinations.

(C) **EXCLUSIONS.** — A local educational agency need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services under this subsection.

(3) **PROCEDURES AND RECORDS.** — Each local educational agency assisted under this part shall—

(A) develop procedures for compliance with this subsection; and

(B) maintain records that are updated biennially documenting such agency's compliance with this subsection.

(4) **INAPPLICABILITY.** — This subsection shall not apply to a local educational agency that does not have more than one building for each grade span.

(5) **COMPLIANCE.** — For the purpose of determining compliance with paragraph (1), a local educational agency may exclude State and local funds expended for —

(A) language instruction educational programs; and

(B) the excess costs of providing services to children with disabilities as determined by the local educational agency.

(d) EXCLUSION OF FUNDS. — For the purpose of complying with subsections (b) and (c), a State educational agency or local educational agency may exclude supplemental State or local funds expended in any school attendance area or school for programs that meet the intent and purposes of this part.