



# ARIZONA DEPARTMENT OF EDUCATION

## Title I, Part A Comparability FY26 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.

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.) Comparability is a fiscal test for Title I-A.

This document discusses the fiscal accountability requirements known as comparability of services and explains LEA responsibility in meeting that requirement.

A LEA that does not receive any Title I-A funds in FY 2026 **is not required** to submit any information or documentation to Arizona Department of Education (ADE) regarding the fiscal Title I-A Comparability requirement.

### DEFINING COMPARABILITY

#### Annual Requirement

Comparability is an annual requirement. LEAs must comply with this requirement every year to be eligible to receive their Title I-A allocation for that year. Any LEA that does not demonstrate compliance will not receive its Title I-A allocation until it can. LEAs are required to use current-year October 1 enrollment data.

There are **2** components required to comply with the annual comparability requirements:

- 1) All LEAs must file with the Arizona Department of Education (ADE) a written assurance that such LEA has established and implemented:
  - a local educational agency-wide salary schedule;
  - a policy to ensure equivalence among schools in teachers, administrators, and other staff, and
  - a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

The written procedures may also include the following:

- Timeline for demonstrating comparability
- Identity and process used to determine whether schools are comparable
- How and when the school system makes adjustments in schools which are not comparable

LEA must keep records to document that the salary schedule and policies were actually implemented annually and that they resulted in equivalence among schools in staffing, materials, and supplies so that, in fact, the LEA has maintained comparability among its Title I and non-Title I schools.

- 2) Additionally, LEAs must demonstrate whether the distribution of State and local funds and resources to schools are comparable regardless of Title I-A status. LEAs are exempt from demonstrating comparability **ONLY if** one of the following **3** conditions apply:
  - 1 school per grade span (e.g. LEAs with schools that have **no** overlapping grade spans have nothing to compare)
  - Less than 100 students

LEAs that are not exempt **must** maintain comparability **throughout the year** and adjust if not comparable, including by reallocating funds, instructional staff, or instruction resources. Non-compliance will result in the LEA being placed on programmatic hold and may result in loss of Title I-A funding.

- **Annual comparability is due January 18, 2026**
- For non-comparable LEAs, initial reallocation must be complete no later than **March 18, 2026**.
- Comparability processes may be checked during on-site monitoring.
- Use the same method of comparability for consistency year-over-year (annually)

## 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.

## 4 STEPS TO COMPLETE ANNUAL COMPARABILITY

### **Step 1**

Create a list with all schools, grade spans and enrollment numbers and determine if the LEA is Exempt from Demonstrating Comparability:

- ✓ LEAs with no overlapping grade spans (1 school per grade school and have nothing to compare)
- ✓ LEAs with fewer than 100 students

**If exempt, go to Step 4 and complete Annual Assurance documentation.**

**If not Exempt, continue to Step 2 to demonstrate comparability.**

### **Step 2**

- Determine the method most appropriate for demonstrating comparability for the LEA. This is typically based on how LEA currently distributes state and local funds before the consideration of Title I-A.
- The chosen test must be applied consistently across all grade span groups that must be tested for comparability.
- Access the comparability testing method worksheets and FAQs from the Arizona Department of Education (ADE) Academic Achievement Website under Resources Comparability Webpage ([Welcome to Academic Achievement | Arizona Department of Education](#)).
- Download the **worksheet (excel spreadsheet) for the chosen comparability method.**
- **Use the tab on the excel spreadsheet for the comparability that represents the LEAs situation correctly, either:**
  - ✓ All Title I-A Schools
  - ✓ Title I-A and non-Title I-A Schools

### **Step 3**

- Gather necessary reports and documents including October 1 enrollment and staff counts.
- Identify which non-federal funds to exclude.
- Using the downloaded comparability excel worksheet from the Academic Achievement website, manually complete demonstration of comparability.

- This may require use of more than one method of comparability and consequently use of multiple worksheets until LEA can demonstrate comparability correctly.
- Once comparability is manually achieved using a chosen comparability method manually, then proceed to Step 4.
- Each method is described in the grey box above, **Table: Methods of Comparability**.

#### **Step 4 Documentation of Comparability of Service Requirements.**

**(Only complete this Step after completing steps 1-3 as described above)**

To address the comparability of service requirements, ADE provides LEAS with standardized comparability forms (known as Tasks) through **Educational Monitoring, Assistance & Compliance (EMAC)**. In EMAC, these forms are the Comparability Assurance Task and the Comparability Demonstration Task.

#### **Comparability Assurance Task in EMAC**

All LEAs that receive Title I-A funds must complete and submit the comparability assurance task in EMAC.

- **Exempt status:** The LEA provides assurance that it is in compliance with 3 comparability requirements and certifies that it is exempt from demonstrating comparability testing. Once signed by the LEA Entity Authorized Signer, the comparability assurance task is the only document required to be submitted by the LEA in EMAC. Annual requirement for Comparability is met once assurance task is validated by ADE.
- **Non-exempt status:** The LEA provides assurance that it is in compliance with 3 comparability requirements and certifies that it is not exempt from demonstrating comparability. Then the non-exempt LEA selects the chosen method of comparability. Once the Comparability Assurance Task is signed by the LEA Entity Authorized Signer, the non-exempt LEA must also complete and submit the selected Comparability Demonstration Task in EMAC.

#### **Comparability Demonstration Task in EMAC**

**Before the non-exempt LEA submits its chosen methodology proving comparability in EMAC, it will have proven comparability using the chosen methodology manually using the excel spreadsheet available on the Comparability page of the Academic Achievement website.**

- ✓ Confirm that the correct method selected matches manual demonstration of comparability, then submit the Comparability Assurance form in EMAC.

- ✓ Complete the EMAC Comparability Calculation Data Collection Task for the selected method by copying and pasting the results directly from the LEA's manual calculation demonstrating comparability using the downloaded excel version of the comparability method workbook
- ✓ Upload LEAs manual excel spreadsheet and other evidence to document calculation as needed.

*\*Note data calculated should have already been tested for comparability based on the downloaded version of the comparability method workbook available on the Academic Achievement Website under Resources Comparability webpage ([Welcome to Academic Achievement | Arizona Department of Education](#)).*

### **Comparability Review and Acceptance**

Arizona Department of Education (ADE), Academic Achievement Title I-A staff will review comparability to determine whether the data submitted reflects comparability. It is necessary that an LEA retain all source data and the report for on-site monitoring and audits.

Comparability must be maintained throughout the year.

### **Proper Completion and Submission of EMAC Comparability Requirement Forms/Tasks**

Under Title I-A, LEAs are required to maintain comparability and will be held accountable for non-comparable schools. If the LEA comparability testing demonstrates non-compliance, necessary adjustments must be made to ensure comparable status is reached by March 18, 2026. If the LEA fails to meet comparability, or properly complete and submit the Comparability Assurance Task and Comparability Demonstration Task, the LEA will be considered in non-compliance, and a programmatic hold will be placed, and LEA will not receive its Title I-A allocation until it can prove comparability.

### **Comparability Timeline**

**January 18, 2026** Due Date for submission of Assurance and as needed Demonstration of Comparability in EMAC

**March 18, 2026** Reallocation Due Date for LEAs not comparable based on January 18 submission

**March 20, 2026** Programmatic Hold to LEAs who fail to meet comparability requirements

## **EMAC Technical Support**

To support the implementation process, an EMAC Technical Support document for Title I-A Comparability Requirements is available. This document walks LEAs through use of EMAC to support submission of the Comparability Assurance Task and the Comparability Demonstration Task.

This document is available on the Comparability page of the Academic Achievement website.

## **Department of Arizona Title I-A Contact Information**

LEAs with questions on comparability, exemptions, need support with Comparability compliance requirements and methods or EMAC, please contact the [ESEA@azed.gov](mailto: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.