**Comparability Reporting**

**Step-By-Step Guide & Instructions**

**2025-2026**

The *Every Student Succeeds Act* (ESSA), Section 1118, requires Public School Units (PSUs) to demonstrate services provided to Title I-A schools are comparable to those provided in non-Title I schools. The requirement also applies to PSUs where all schools participate in Title I. Demonstrating comparability of services is a prerequisite for receiving Title I funds.

Comparability is a school-level calculation that measures state and local funds provided to Title I-A and non-Title I-A schools. The requirement is intended to ensure that PSUs do not spend less from state and local resources in higher poverty Title I schools than lower poverty schools or non-Title I schools.

This guide is provided to assist in the completion of comparability reporting for submission to the North Carolina Department of Public Instruction (NCDPI), Office of Federal Programs (OFP). Additional guidance and resources are available at the end of this guide. The information below provides a step-by-step process for reporting comparability.

**Exempt or Not Exempt**

Prior to reporting, the status (Exempt or Not Exempt) of the PSU must be determined.

* A PSU **not required** to complete comparability is identified as **Exempt**.
* A PSU **required** to complete comparability reporting is identified as **Not Exempt**.

**Exempt Requirements**

Specific criteria must be met for reporting a PSU as exempt.

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| ***Exemption Criteria**** A PSU with one hundred or fewer students is exempt from reporting.
* A PSU with one school site per grade spans is exempt.
* A PSU serving as a single site facility is exempt.
* A PSU with no like grade spans to compare is exempt.
* A PSU that does not accept Title I funds is exempt.
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**Exempt Reporting**

To report a PSU exemption, an assigned PSU representative must access the Comprehensive Continuous Improvement Plan (CCIP) to report the exemption.

Follow the guide below to enter the exemption status and exemption criteria.

* Sign into CCIP**[CCIP LINK](https://ccip.schools.nc.gov/Default.aspx?ccipSessionKey=638931341586141064)**
* Scroll to Funding – Funding Applications – Sections
* Click FP Consolidated – Title I
* Click Sections – History Log – Create Comment
* Enter a comment stating the exemption status and criteria
* Check Send Email to North Carolina CCIP Contacts
* Select NC DPI Contacts – click Dr. Sue Hatley – click Judi Godfrey
* Save and Go
* Do not Change Status on Sections page

***Helpful Examples***

* Intelligent Academy (121) is exempt from 2025-2026 comparability reporting due to enrollment of 51 students.
* Career Academy (556) is exempt from comparability reporting in 2025-2026. We are a single site charter.

***Note: Documentation should be kept at the PSU level/site and made available upon request by the Office of Federal Programs for monitoring purposes. In addition, the Comparability process is required to be updated annually.***

**Not Exempt Reporting**

**Planning Phase:**

Begin planning early by projecting student enrollment numbers and projected classroom teachers or instructional staff. For comparability purposes, instructional staff positions are defined as:

* Full-time equivalent certified teachers (FTEs) (1.0)
* Credentialed, licensed, or certified support instructional personnel providing direct instruction or supporting instruction by percentage
* Itinerant by percentage of time spent at a school location working with students
* Support licensed/certified personnel impacting instruction by providing services to students leading to success (1.0)

Establish a **written procedure**. Identify department responsibilities, roles, and a working timeline for comparability preparation and reporting.

Determine school type, school size, and staff types for comparability. Identify status of schools as Title I or non-Title I schools.

***Note: Planning documents should be kept at the PSU level/site and made available upon request by the Office of Federal Programs for monitoring purposes. In addition, the Comparability process is required to be updated annually.***

**Reporting Exclusions**

PSUs **must** exclude all positions paid with federal funds.

PSUs **may** exclude the following state or local positions or salaries for the purpose of determining comparability.

• Language instruction for emergent bilingual students

• Excess costs of providing services to students experiencing disabilities

• Staff salary differentials for years of employment

• Supplemental programs that meet the intent and purpose of Title I

**Determining Full Time Equivalency (FTE)**

* FTE Teachers – a PSU **will determine** FTE positions paid by state and local funds to calculate ratios.
* FTE Staff – a PSU **may include** instructional staff or support staff with North Carolina licensure or certification status. Staff included must provide direct instructional support or direct services that impact student success. Instructional staff can include classroom teachers.

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| ***Helpful Tips**** Instructional paraprofessionals may be included in comparability calculations, if paid with state or local funds by percentage.
* Non-instructional positions may **not** be included in comparability calculations.
* Include only **“like”** positions for both Title I and non-Title I schools.
* Pro-rate itinerant positions included in the instructional staff category.
* Substitute teachers cannot be included in comparability reporting.
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**Data Collection**

Comparability reporting must be specific to **one date** for all data collection.

* The collection date for reporting must fall between **October 1 - October 31**. The data collection will include student enrollment, instructional staff counts, and staff salaries if an additional reporting option is required.
* DPI-OFP has established the comparability reporting submission dates of **October 1 - December 1**.

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| ***Helpful Tips*** * Data collection updates are not required due to unpredictable changes after the initial comparability report has been submitted and approved.
* Early learning programs prior to kindergarten should be excluded from enrollment counts.
* Year 13 or additional years beyond grade 12 should be excluded from enrollment counts, if not supported by Title I funds.
* Schools within a PSU with less than one hundred students should be excluded.
* More than one report may be necessary for school type reporting (elementary, middle, high).
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**Comparability Methodology**

There are two ways to demonstrate comparability:

* **Student-to-Staff Ratio**
* **Salary-to-Student Ratio**

***Helpful Tips***

Begin with the Student-to-Staff ratio for reporting.

The Salary-to-Student ratio is the optional method for reporting in the event comparability cannot be met using the Student-to-Staff ratio.

**Student-to-Staff Ratio**

The profile report is completed by comparing student enrollment to staff to determine a ratio at each school. A PSU with all Title I schools will complete Tab 1 only for all Title I schools. A PSU with Title I and non-Title I schools will complete Tab 1 and Tab 2 for non-Title I schools generating **one** report.

**Completing the Profile**

Begin with **Tab 1**

* Complete all **highlighted** areas
* PSU Name
* PSU Number
* Complete the **Profile for Comparison**
* Use the **drop-down** option to select:
* School Type *- Schools with unique grade span combinations should be placed in the grade span grouping with the largest number of grades in common.*
* Elementary
* Middle
* High
* Size (Enrollment)
* Small (less than 450 students)
* Large (450 or more students)
* Not Grouped
* Staff Type
* Classroom Teachers
* Instructional Staff \*may include classroom teachers
* Complete **Title I Schools – page 1** (continuation of **Tab 1**)
* Enter each Title I School Name
* Identify Grade Span
* Provide Enrollment Number
* Complete the Staff Total
* For comparing Title I to non-Title I Schools click **Tab 2** **Non-Title I Schools – page 1**
* Enter the name of each non-Title I School
* Identify the Grade Span
* Provide Enrollment Number
* Complete the Staff Total

***Notes:***

***All Title I Schools - The Student-to-Staff Ratio will automatically calculate in Tab 1.***

***Non-Title I Schools Comparison – Return to Tab 1 for comparability results.***

***Green will demonstrate comparability. Red will indicate non-comparable schools.***

**Salary-to-Student Ratio**

The profile report is completed by comparing Salary-to-Student enrollment to determine a per-pupil allocation (PPA) ratio at each school. A PSU with all Title I schools will complete Tab 1. A PSU with Title I and non-Title I schools will complete Tab 1 and Tab 2 for non-Title I schools generating **one** report.

**Completing the Profile**

Begin with **Tab 1**

Complete all **highlighted** areas

* PSU Name
* PSU Number

Complete the **Profile for Comparison**

Use the **drop-down** option to select:

* School Type *- Schools with unique grade span combinations should be placed in the grade span grouping with the largest number of grades in common.*
* Elementary
* Middle
* High
* Size (Enrollment)
* Small (less than 450 students)
* Large (450 or more students)
* Not Grouped
* Staff Type
* Classroom Teachers
* Instructional Staff \*may include classroom teachers
* Complete **Title I Schools – page 1** (continuation of **Tab 1**)
* Enter each Title I School Name
* Identify Grade Span
* Provide Enrollment Number
* Complete the Base Salary Total
* For comparing Title I to non-Title I Schools click **Tab 2** **Non-Title I Schools – page 1**
* Enter the name of each non-Title I School
* Identify the Grade Span
* Provide Enrollment Number
* Complete the Base Salary Total

***Note: The Salary-to-Student Ratio will automatically calculate. Return to the Title I Schools tab for comparability results.***

***Green will demonstrate Comparability. Red will indicate non-comparable schools.***

**PSU Final Review**

Prior to submission, review all information for accuracy.

**Report Submission**

Comparability will be submitted in the CCIP History Log. To complete submission, follow the instructions provided.

* Download and print all completed profile reports as one document.
* Secure the printed name, wet signature, and date of the superintendent or designee.
* Scan only the completed documents as **one** document to upload.
* Sign into CCIP – **FY 2026** – and complete the following steps:
* Funding Applications
* FP Consolidated (Title I)
* Sections - History Log - Create Comment
* Create a comment
* Scroll down to Attachment, Select Attachment and Upload Report
* Scroll to the bottom of the Create Comment Page
* Check Send Email to North Carolina Contacts
* Click Judi Godfrey and Dr. Sue Hatley
* Save and Go
* Do not Change Status on the Sections page

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| ***Helpful Tips*** Do not send information as a shared drive, access link, or illegible scan. Do consider a brief email to judi.godfrey@dpi.nc.gov and sue.hatley@dpi.nc.gov stating the PSU Name and PSU Number has submitted Comparability.  |

**Comparability Reporting by Policy**

The Policy Exemption is the most complex and continual reporting process. North Carolina has defined criteria specific to policies for comparability purposes. Policies must be individualized to each PSU. *Contact the Comparability Program Administrators for information and a reporting folder prior to submission.*

**PSU Reporting Issues**

In the event the PSU has exhausted all methods to meet comparability, contact Judi Godfrey or Sue Hatley prior to submission for assistance and for potential next steps regarding requirements.

For general assistance, please contact either Judi Godfrey or Sue Hatley.

Judi Godfrey **judi.godfrey@dpi.nc.gov**

Sue Hatley **sue.hatley@dpi.nc.gov**

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**RESOURCES**

[**Office of Federal Programs**](https://www.dpi.nc.gov/districts-schools/office-federal-programs)



[**NC CCIP**](https://ccip.schools.nc.gov/)

