



Maintenance of Equity (MOEquity) Overview

2022 ESSA/ESSER Conference

Maryanne Durski | Chief Financial Officer

Debby Thompson | Assistant Commissioner

Sept. 1, 2022





BEST FOR ALL

We will set all students on a path to success.

ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE

STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS

EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- Overview of Maintenance of Equity (MOEquity)
 - Overview
 - Determinations
 - Exceptions
 - Process
- How to Calculate
 - High-Poverty Schools
 - Fiscal Equity
 - Staffing Equity
- Resources



Norms and Expectations

- Take calls and necessary phone communications outside of the session room.
- Remain engaged.
- Visit a team member at the registration table if you have questions about the conference.
- All session slide decks are available in ePlan > TDOE Resources > Federal Programs and Oversight (FPO) > Federal Programs Professional Development > 2022 ESSA/ESSER Conference.



Overview of Maintenance of Equity (MOEquity)



American Rescue Plan (ARP) Act

LEA Maintenance of Equity Requirement



Objective:

- The Maintenance of Equity (MOEquity) provision ensures that schools and local education agencies (LEAs) serving large proportions of historically underserved groups of students—receive an equitable share of State and local funds as the Nation continues to respond to the COVID-19 pandemic's impact.

Which entities must comply with the MOEquity requirements?

- Each LEA that receives ARP ESSER funds must comply with the applicable MOEquity requirements in ARP § 2004(b) or (c), respectively, as a condition of receiving those funds.

LEA Maintenance of Equity Requirement



Under ARP § 2004(c), for each school identified by the LEA as a high-poverty school, the LEA, in FY23—

1. Cannot reduce combined State and local per-pupil funding for a “high-poverty school” by an amount that exceeds the total reduction LEA-wide, if any, of combined State and local per pupil funding for all schools in the LEA.
2. Cannot reduce the number of FTE staff per-pupil in any high-poverty school by an amount that exceeds the total reduction, if any, of FTE staff per pupil in all schools in the LEA.

MOEquity Exceptions



As described in ARP § 2004(c)(2), an LEA need not maintain equity if the LEA:

1. Has a total enrollment of fewer than 1,000 students;
2. Operates a single school;
3. Serves all students within each grade span with a single school;
4. Demonstrates an exceptional or uncontrollable circumstance.
 - a. Demonstrates an exceptional or uncontrollable circumstance;
 - b. Demonstrates No Aggregate Budget Reduction for the FY23 (2022–23 school year) budget.

[Visit the MOEquity Exceptions Overview posted in ePlan > TDOE Resources.](#)

LEA Exception Based on No Aggregate Budget Reduction using Local Data**



In some circumstances, even though the BEP decreased, a local government could have increased its local contribution. This, in turn, would make the LEA exempted based on “No Aggregate Budget Reduction.”

Steps for Applying for No Aggregate Budget Reduction using Local Data:

- Upload the LEA’s general-purpose budget by Sept. 15, 2022.
- Receive approval of MOEquity exemption in writing from the department.
- If approved, upload the document to ePlan > LEA Document Library > ESSER 1.0, 2.0 and 3.0 Documents > Maintenance of Equity > Exception Based on No Aggregate Budget Reduction.

Determination Options



- LEAs may elect, consistent with the statute and as shown in the following examples, to make the determination on a **districtwide basis** or by **grade span**.
- **LEAs might consider factors such as**
 - the total number of high-poverty students impacted,
 - concentrations of poverty in schools that would be identified compared to those that would not, and
 - whether using grade spans would capture high schools if they would not otherwise be captured.
- **LEAs must select the correct MOEquity Instrument in ePlan.**
 - Districtwide
 - Grade Span

Who and what should be included in the MOEquity discussion?

Stakeholders:

- Director of Schools
- Title I Director
- ESSER Director
- Accounting Team
- School Principals

Helpful Documents:

- Comparability
- CFA
- Resource Allocation
- Local Funds Allocations
- Oct. 1 Counts

Grade Span Overview



Grade Span Grouping

Note: No school may be excluded from MOEquity simply because it crosses multiple grade-span groupings.

- For instance, if the LEA's basic organization primarily includes schools serving K–5, 6–8, and 9–12, the LEA would have three grade-span groupings.
- If the LEA also has one K–6 school, the school could be included in the K–5 grade-span grouping but K–6 could not be identified as a separate grade-span grouping.



Grade Span Grouping: Option 1



If a school serves grades that cross more than one grade-span grouping, the LEA has the following options for including the school in MOEquity determinations:

▪ **OPTION 1**

- Include a school in the grade-span grouping with which the school has the most grades in common:
 - A **K-6** school could be compared within the **K-5** grade-span grouping.
 - A **K-8** school could be compared within the **K-5** grade-span grouping.
 - A **6-12** school could be compared within the **9-12** grade-span grouping.
 - A **K-12** school could be compared within the **K-5** grade-span grouping.

Grade Span Grouping: Option 2



- If a school serves grades that cross more than one grade-span grouping, the LEA has the following options for including the school in MOEquity determinations:
 - **Option 2**
 - Divide the grades the school serves by the grade-span groupings, then include the school in each grade-span grouping it crosses based on the grades:
 - A **K-6** school could be compared within both the **K-5 and 6-8** grade-span groupings.
 - » Grades **K-5** would be compared within the **K-5** grade-span grouping.
 - » Grade **6** would be compared within the **6-8** grade-span grouping.
 - A **K-8** school could be compared within both the **K-5 and 6-8** grade-span groupings.
 - A **6-12** school could be compared within both the **6-8 and 9-12** grade-span groupings.
 - A **K-12** school could be compared within **the K-5, 6-8, and 9-12** grade-span groupings.

How does an LEA identify its high-poverty schools?

Grade Span



Tab 1: FY22 High-Poverty Schools – Grade Span

High-Poverty Schools Within the LEA by Grade-Span: ELEMENTARY				
LEA Name	1 Tennessee Department of Education		LEA ID	000111000
Process Steps:	1. Rank each school in the grade-span by its percentage of economically disadvantaged students, from highest percentage to lowest percentage in FY22. <i>If the LEA does not order them by rank, the other sheets will not function correctly.</i> 2. Divide the total number of schools in the grade-span by 4 to determine the number of school in the highest quartile. 3. The number of schools identified in Step 2 are the high-poverty schools for that gradespan. Select "Yes" in Column E for the schools in the highest quartile (All "Yes" schools must be listed above any "No" schools.) Note: Fiscal and Staffing equity data must be submitted for the schools identified in the highest quartile.			
Total Number of Schools in the LEA	2	20	Number of Schools in the Highest Quartile in the LEA	5
Total Number of Schools in the Grade-Span	3	8	Number of Schools in the Highest Quartile in the Grade Span	2 5
School Name	Grade-Span	4-Digit School Number	Percentage of Economically Disadvantaged Students	FY22 High-Poverty School
Apple	K-8	0000	100%	Yes
Banana	K-5	0001	95%	Yes
Clementine	K-5	0002	90%	No
Dragon Fruit	K-5	0003	85%	No
Elderberry	K-5	0004	80%	No

- Select the LEA Name from the drop-down box, and the LEA ID will auto-populate.
- Enter the total number of schools within the LEA.
- Enter the total number of schools in the Grade Span.
- Rank order all schools within the Grade Span by the percentage of economically disadvantaged students.
 - 4a. Rank each school in the grade span by its percentage of economically disadvantaged students, from highest to lowest percentage in FY22. *All "Yes" schools must be listed above any "No" schools. If the LEA does not order them by rank, the other sheets will not function correctly.
 - 4b. For each school, fill in the Grade Span range, School Number, and Percentage of Economically Disadvantaged Students.
- Automatic calculation of the number of schools that are identified as high-poverty schools within the LEA and Grade Span. *Always round up to the nearest whole number (e.g., 9 schools divided by 4 equals 2.25 schools and is rounded up to 3 schools). This is the number of schools the LEA must identify as high-poverty schools.
- Select yes for the number of schools identified in Step 5. These schools are the LEA's high-poverty schools.
 - *Fiscal and Staffing equity data must be submitted for the schools identified in the highest quartile.

Repeat for each Grade Span Category.

How does an LEA determine whether it maintained fiscal equity for its high-poverty schools?

Grade Span



Which Funding Sources Must An LEA Include?

ESEA § 8101(12) CURRENT EXPENDITURES.—The term “current expenditures” means expenditures for free public education:

Include Expenditures for:

- Administration
- Instruction
- Attendance
- Health Services
- Transportation
- Operation and Maintenance of Plant
- Fixed Charges and net expenditures to cover deficits for food service

Do Not Include Expenditures for:

- Community Services
- Capital Outlay
- Debt Service
- Any expenditures from federal funds
- From private donors

Tab 2: FY22 Fiscal Equity – Grade Span

Maintenance of Fiscal Equity Calculations by Grade-Span: ELEMENTARY										
	FY22 (School Year 2021-22)				FY21 (School Year 2020-21)					
	Total Amount of State and Local Funds Provided to All Schools in the Grade-Span in FY22		1 \$ 5,000,000.00		Total Amount of State and Local Funds Provided to All Schools in the Grade-Span in FY21		4 \$ 4,500,000.00			
	Number of Students Enrolled in the Grade-Span from the Oct. 1, 2021 count		2 550		Number of Students Enrolled in the Grade-Span from the Oct. 1, 2020 count		5 535			
	State and Local Per-Pupil Amount for FY22 for the Grade-Span		3 \$ 9,090.91		State and Local Per-Pupil Amount for FY21 for the Grade-Span		6 \$ 8,411.21			
	State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY22				7 \$ 679.69					
High-Poverty List of Schools in the Grade-Span (pulled from FY22 High-Poverty: ELEMENTARY sheet)	FY22 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2021 Count	Per Pupil Amount for FY22	FY21 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2020 Count	Per Pupil Amount for FY21	High-Poverty School Per Pupil Reduction in State & Local Funds	LEA Maintained Fiscal Equity for School		
Apple	\$618,181.88	68	\$ 9,090.91	\$ 571,962.28	68	\$ 8,411.21	\$ -			
Banana	\$ 200,000.00	60	\$ 3,333.33	\$ 487,850.18	58	\$ 8,411.21	\$ 5,077.88	No		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!		

1. Enter the Total Amount of State and Local Funds Provided to Schools in the Grade Span in FY23.
2. Enter the Number of Students Enrolled in the Grade Span from the Oct. 1, 2022, count.
3. State and Local Per-Pupil Amount for FY23 will auto-calculate.
4. Enter the Total Amount of State and Local Funds Provided to Schools in the Grade Span in FY22.
5. Enter the Number of Students Enrolled in the Grade Span from Oct. 1, 2021, count.
6. State and Local Per-Pupil Amount for FY22 will auto-calculate.
7. State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY23 will auto-calculate.

Tab 2: FY22 Fiscal Equity – Grade Span

Maintenance of Fiscal Equity Calculations by Grade-Span: ELEMENTARY									
FY22 (School Year 2021-22)					FY21 (School Year 2020-21)				
Total Amount of State and Local Funds Provided to All Schools in the Grade-Span in FY22		\$ 5,000,000.00			Total Amount of State and Local Funds Provided to All Schools in the Grade-Span in FY21		\$ 4,500,000.00		
Number of Students Enrolled in the Grade-Span from the Oct. 1, 2021 count		550			Number of Students Enrolled in the Grade-Span from the Oct. 1, 2020 count		535		
State and Local Per-Pupil Amount for FY22 for the Grade-Span		\$ 9,090.91			State and Local Per-Pupil Amount for FY21 for the Grade-Span		\$ 8,411.21		
State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY22					\$ 679.69				
High-Poverty List of Schools in the Grade-Span <i>(pulled from FY22 High-Poverty ELEMENTARY sheet)</i>	FY22 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2021 Count	Per Pupil Amount for FY22	FY21 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2020 Count	Per Pupil Amount for FY21	High-Poverty School Per Pupil Reduction in State & Local Funds	LEA Maintained Fiscal Equity for School	
Apple	\$618,181.88	68	\$ 9,090.91	\$ 571,962.28	68	\$ 8,411.21			
Banana	\$ 200,000.00	60	\$ 3,333.33	\$ 487,850.18	58	\$ 8,411.21	5,077.88	No	

8. The high-poverty schools will auto-populate from the prior sheet.
9. Enter the FY23 Total Amount of State & Local Funds Allocated to School.
10. Enter the Number of Students Enrolled in the School from the Oct. 1, 2022, count.
11. Amount will auto-populate from the numbers in 9 and 10.
12. Enter the FY22 Total Amount of State & Local Funds Allocated to Schools.
13. Enter the Students Enrolled in the School from the Oct. 1, 2021, count.
14. Amount will auto-populate from the numbers in 12 and 13.
15. Amount will auto-populate from the numbers in 11 and 14.
16. Yes or No will appear based on the results in number 15.

Repeat for each Grade Span Category.

Fiscal Equity Reminders

- Ensure the LEA has considered all cost reported to the school's expenditures.
- Ensure the LEA has considered all cost charged directly to the school's FTE.
- The LEA must use consistent funding sources from year to year.
- The LEA will need to document its source data to ensure the determination is consistent from year to year.



How does an LEA determine whether it maintained staffing equity for its high-poverty schools?

Grade Span



How does an LEA determine which FTEs to include when determining whether the LEA maintained staffing equity?



- Under ARP § 2004(c)(1)(B), an LEA must maintain staffing equity in any high-poverty school.
 - All paid staff whose salaries are reported to the school's expenditures
 - Instructional and non-instructional staff members
 - All employees and those hired by contract who perform school-level services
 - Staff who split their time between more than one school building in the LEA

Tab 3: FY22 Staffing Equity – Grade Span

Maintenance of Staffing Equity Calculations by Grade-Span: ELEMENTARY									
	FY22 (School Year 2021-22)			FY21 (School Year 2020-21)					
		1			2				
	100.00			98.00					
	1a			2a					
	550			535					
	1b			2b					
	0.18			0.18					
	3			0.00					
	LEA Per-Pupil FTE Reduction, if any, for FY22								
4	5	6	7	8	9	10	11	12	
High-Poverty List of Schools in the Grade-Span (pulled from FY22 High-Poverty: ELEMENTARY sheet)	Total numbers of FTEs allocated to this school in FY22	Number of Students Enrolled in the School from the Oct. 1, 2021 count	Per Pupil Amount for FY22	Total Number of FTEs Allocated to This School in FY21	Number of Students Enrolled in the School from the Oct. 1, 2020 Count	Per Pupil Amount for FY21	High-Poverty School FTE Reduction, if any	LEA Maintained Staffing Equity for School	
		0	#DIV/0!		0	#DIV/0!	#DIV/0!	#DIV/0!	
		0	#DIV/0!		0	#DIV/0!	#DIV/0!	#DIV/0!	

1. Enter the total FTE staff provided to all schools in the Grade Span in FY23.
 1a. The total number of students enrolled in all schools in the Grade Span will auto-populate from Tab 2.
 1b. This value will auto-calculate from 1 and 1a.
2. Enter the total FTE staff provided to all schools in the Grade Span in FY22.
 2a. The total number of students enrolled in all schools in the Grade Span will auto-populate from Tab 2.
 2b. This value will auto-calculate from 2 and 2a.
3. Grade Span Per-Pupil FTE Reduction will auto-calculate from 1b and 2b.
4. High Poverty Schools will auto-populate from Tab 1.
- 5 and 8. Enter the total FTE staff provided to the school for the respective year.
- 6 and 9. The total number of children enrolled in that school will auto-populate from Tab 2.
- 7 and 10. The total FTE staff provided to the identified school will auto-calculate.
 (Data from 5/6=7 or 8/9=10)
11. Automatic calculations determine High-Poverty School FTE Reduction occurred.
12. Automatic calculations determine if the LEA *did or did not meet* staffing equity in the Grade Span for FY23.

Repeat for each Grade Span Category.

How does an LEA identify its high-poverty schools?

Districtwide



MOEquity Walkthrough



Districtwide Overview of Maintenance of Equity (MOEquity)

Overview

The American Rescue Plan (ARP) Act of 2021 (ARP) mandates an additional federal fiscal requirement known as local maintenance of equity (MOEquity, previously referred to as MOQ). This requirement applies to all state educational agencies (SEAs) and local educational agencies (LEAs) that receive funding under the grants authorized by ARP § 2001. LEAs receiving ARP ESSER must meet two local-level MOEquity requirements for FY22 (school year 2021–22) and FY23 (school year 2022–23). Each LEA must maintain equity for each "high-poverty school" as a condition of receiving ARP ESSER funds.

Under ARP § 2004(c), for each school identified by the LEA as a high-poverty school, the LEA may not, in FY22 or FY23—

1. Reduce per-pupil funding (from combined State and local funding) by an amount that exceeds the total reduction, if any, in LEA per-pupil funding for all schools served by the LEA in such fiscal year; or
2. Reduce the number of FTE staff per-pupil by an amount that exceeds the total reduction, if any, in FTE staff per-pupil in all schools served by the LEA in such fiscal year.

As described in ARP § 2004(c)(2), an LEA need not maintain equity if the LEA:

1. Has a total enrollment of fewer than 1,000 students;
2. Operates a single school;
3. Serves all students within each grade span with a single school;
4. Demonstrates an exceptional or uncontrollable circumstance.

LEAs that meet these characteristics for exception are exempted from both the funding equity test and the staffing equity test.

LEAs that meet exception criteria 1-3 above are automatically exempted from MOEquity requirements for calculating fiscal or staffing equity and are not required to submit documentation to the state or ED to claim the exception. However, the Tennessee Department of Education (department) advises that automatically exempted LEAs maintain documentation supporting their exception in case it is requested during an audit or monitoring review.

Data Required for MOEquity

The data an LEA will need to calculate MOEquity:

- State and local funding provided to all schools for school year 2020-21 and 2021-22
- Total number of FTEs provided to all schools in school year 2020-21 and 2021-22
- The October 1 counts for the 2020-21 and 2021-22 school years

A	B	C	D	
	Districtwide High-Poverty Schools Within the LEA			
1	LEA Name	Tennessee Department of Education	LEA ID	000111000
2	Process Steps: 1. Rank each school in the LEA by its percentage of economically disadvantaged students, from highest percentage to lowest percentage in FY22. If the LEA does not order them by rank, the other sheets will not function correctly. 2. Divide the total number of schools in the LEA by 4 to determine the number of school in the highest quartile. (All "Yes" schools must be listed above any "No" schools.) 3. The number of schools identified in Step 2 are the LEA's high-poverty schools. <i>Note: Fiscal and Staffing equity data must be submitted for the schools identified in the highest quartile.</i>			
3	Total Number of Schools in the LEA	8	Number of Schools in the Highest Quartile	2
4	School Name	4-Digit School Number	Percentage of Economically Disadvantaged Students	FY22 High-Poverty School
5	Apple	0000	100%	Yes
6	Banana	0001	95%	Yes
7	Clementine	0002	90%	No
8	Dragon Fruit	0003	85%	No
9	Elderberry	0004	80%	No
10	Fig	0005	75%	No
11	Grape	0006	70%	No
12		0007	65%	No
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Tab 1: FY22 High-Poverty Schools – Districtwide

High-Poverty Schools Within the LEA			
LEA Name	1 Tennessee Department of Education	LEA ID	000111000
Process Steps: 1. Rank each school in the LEA by its percentage of economically disadvantaged students, from highest percentage to lowest percentage in FY22. <i>If the LEA does not order them by rank, the other sheets will not function correctly.</i> 2. Divide the total number of schools in the LEA by 4 to determine the number of school in the highest quartile. <i>(All "Yes" schools must be listed above any "No" schools.)</i> 3. The number of schools identified in Step 2 are the LEA's high-poverty schools. <i>Note: Fiscal and Staffing equity data must be submitted for the schools identified in the highest quartile.</i>			
Total Number of Schools in the LEA	2 4	4 Number of Schools in the Highest Quartile	1
School Name	4-Digit School Number	Percentage of Economically Disadvantaged Students	FY22 High-Poverty School
3 Apple	0000	100%	Yes
Banana	0001	3a 90%	5 No
Clementine	0002	85%	No
Dragon Fruit	0003	80%	No

1. Select the LEA Name from the drop-down box, and the LEA ID will auto-populate.
2. Enter the total number of schools within the LEA.
3. Rank order ALL schools within the LEA by the percentage of economically disadvantaged students.
 - 3a. Rank each school in the LEA by its percentage of economically disadvantaged students, from highest percentage to lowest percentage in FY22.
 - *All "Yes" schools must be listed above any "No" schools.
 - *If the LEA does not order them by rank, the other sheets will not function correctly.
4. Automatic calculation of the number of schools that are identified as high-poverty schools within the LEA.
 - If the result of the division is not a whole number, always round up to the nearest whole number (e.g., 9 schools divided by 4 equals 2.25 schools and is rounded up to 3 schools). This is the number of schools the LEA must identify as high-poverty schools.
5. Select yes for the number of schools identified in Step 4. These schools are the LEA's high-poverty schools.
 - *Fiscal and Staffing equity data must be submitted for the schools identified in the highest quartile.

How does an LEA determine whether it maintained fiscal equity for its high-poverty schools? Districtwide



Which Funding Sources Must An LEA Include?

ESEA § 8101(12) CURRENT EXPENDITURES.—The term “current expenditures” means expenditures for free public education—

Include Expenditures for:

- Administration
- Instruction
- Attendance
- Health Services
- Transportation
- Operation and Maintenance of Plant
- Fixed Charges and net expenditures to cover deficits for food service

Do Not Include Expenditures for:

- Community Services
- Capital Outlay
- Debt Service
- Any expenditures from federal funds
- From private donors

Tab 2: FY23 Fiscal Equity – Districtwide

Maintenance of Fiscal Equity Calculations									
FY22 (School Year 2021-22)			FY21 (School Year 2020-21)						
Total Amount of State and Local Funds Provided to All Schools 1			\$ 5,000,000.00	Total Amount of State and Local Funds Provided to All Schools 4			\$ 4,500,000.00		
Number of Students Enrolled in the LEA from the Oct. 1, 2021 count 2			550	Number of Students Enrolled in the LEA from the Oct. 1, 2020 count 5			535		
State and Local Per-Pupil Amount for FY22 3			\$ 9,090.91	State and Local Per-Pupil Amount for FY21 6			\$ 8,411.21		
State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY22							\$ 7 679.69		
High-Poverty List of Schools in the LEA (pulled from prior sheet)	FY22 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2021 Count	Per Pupil Amount for FY22	FY21 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in the School from the Oct. 1, 2020 Count	Per Pupil Amount for FY21	High-Poverty School Per Pupil Reduction in State & Local Funds	LEA Maintained Fiscal Equity for School	
Apple	\$618,181.88	68	\$ 9,090.91	\$ 500.00	10	\$ 50.00	\$ -	Yes	
Banana	\$ 504,672.60	60	\$ 8,411.21	\$ 900.00	20	\$ 45.00	\$ -	Yes	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	

1. Enter the Total Amount of State and Local Funds Provided to All Schools Served by the LEA in FY23.
2. Enter the Number of Students Enrolled in the LEA from the Oct. 1, 2022, count.
3. State and Local Per-Pupil Amount for FY22 will auto-calculate.
4. Enter the Total Amount of State and Local Funds Provided to All Schools Served by the LEA in FY22.
5. Enter the Number of Students Enrolled in the LEA from the Oct. 1, 2021, count.
6. State and Local Per-Pupil Amount for FY21 will auto-calculate.
7. State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY23 will auto-calculate.

Tab 2: FY22 Fiscal Equity – Districtwide

Districtwide Maintenance of Fiscal Equity Calculations								
FY22 (School Year 2021-22)				FY21 (School Year 2020-21)				
Total Amount of State and Local Funds Provided to All Schools Served by the LEA in FY22		\$ 5,000,000.00	Total Amount of State and Local Funds Provided to All Schools Served by the LEA in FY21		\$ 4,500,000.00			
Number of Students Enrolled in the LEA from the Oct. 1, 2021 count		550	Number of Students Enrolled in the LEA from the Oct. 1, 2020 count		535			
State and Local Per-Pupil Amount for FY22		\$ 9,090.91	State and Local Per-Pupil Amount for FY21		\$ 8,411.21			
State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY22				\$ 679.69				
High-Poverty List of Schools in the LEA <i>(pulled from prior sheet)</i>	FY22 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in School from the Oct. 1, 2022 Count	Per Pupil Amount for FY22	FY21 Total Amount of State & Local Funds Allocated to School	Number of Students Enrolled in School from the Oct. 1, 2021 Count	Per Pupil Amount for FY21	High-Poverty School Per-Pupil Reduction in State and Local Funds	LEA Maintained Fiscal Equity for School
Apple	\$618,181.88	68	\$9,090.91	\$571,962.28	68	\$8,411.21	\$ -	Yes
Banana	\$504,672.60	60	\$8,411.21	\$487,850.18	58	\$8,411.21	\$ -	Yes

8. The high-poverty schools will auto-populate from the prior sheet.
9. Enter the FY23 Total Amount of State & Local Funds Allocated to School.
10. Enter the Number of Students Enrolled in the School from the Oct. 1, 2022, count.
11. Amount will auto-populate from the numbers in 9 and 10.
12. Enter the FY22 Total Amount of State & Local Funds Allocated to Schools.
13. Enter the Students Enrolled in the School from the Oct. 1, 2021, count.
14. Amount will auto-populate from the numbers in 12 and 13.
15. Amount will auto-populate from the numbers in 11 and 14.
16. Yes or No will appear based on the results in number 15.

Fiscal Equity Reminders



- Ensure the LEA has considered all costs reported to the school's expenditures.
- Ensure the LEA has considered all costs charged directly to the school's FTE.
- The LEA must use consistent funding sources from year to year.
- The LEA must document its source data to ensure the determination is consistent yearly.

How does an LEA determine whether it maintained staffing equity for its high-poverty schools?

Districtwide



How does an LEA determine which FTEs to include when determining whether the LEA maintained staffing equity?



Under ARP § 2004(c)(1)(B), an LEA must maintain staffing equity in any high-poverty school.

- All paid staff whose salaries are reported to the school's expenditures
- Instructional and non-instructional staff members
- All employees and those hired by contract who perform school-level services
- Staff who split their time between more than one school building in the LEA

Tab 3: FY23 Staffing Equity – Districtwide

Districtwide Maintenance of Staffing Equity Calculations								
FY22 (School Year 2021-22)				FY21 (School Year 2020-21)				
Total Amount of FTEs of Staff in All Schools Served by the LEA in FY22		100.00		Total Amount of FTEs of Staff in All Schools Served by the LEA in FY21		98.00		
Number of Students Enrolled in the LEA from the Oct. 1, 2021 count		550	1a	Number of Students Enrolled in the LEA from the Oct. 1, 2020 count		535	2a	
Per-Pupil Number of FTEs for FY22		0.18	1b	Per-Pupil Number of FTEs for FY21		0.18	2b	
LEA Per-Pupil FTE Reduction, if any, for FY22						0.00	3	
High-Poverty List of Schools in the LEA (pulled from prior sheet)	Total numbers of FTEs allocated to this school in FY22	Number of Students Enrolled in the School from the Oct. 1, 2021 count	Per Pupil Amount for FY22	Total Number of FTEs Allocated to This School in FY21	Number of Students Enrolled in the School from the Oct. 1, 2020 Count	Per Pupil Amount for FY21	High-Poverty School FTE Reduction, if any	LEA Maintained Staffing Equity for School
Apple	10	68	0.15	9.5	68	0.14	0.00	
Banana	9.5	60	0.16	9	58	0.16	0.00	

1. Enter the total FTE staff provided to all schools served by the LEA in FY23.
 - 1a. The total number of students enrolled in all schools served by the LEA will auto-populate from Tab 2.
 - 1b. This value will auto-calculate from 1 and 1a.
2. Enter the total FTE staff provided to all schools served by the LEA in FY22
 - 2a. The total number of students enrolled in all schools served by the LEA will auto-populate from Tab 2.
 - 2b. This value will auto-calculate from 2 and 2a.
3. LEA Per-Pupil FTE Reduction will auto-calculate from 1b and 2b.
4. High Poverty Schools will auto-populate from Tab 1.
- 5 and 8. Enter the total FTE staff provided to the school for the respective year.
- 6 and 9. The total number of children enrolled in that school will auto-populate from Tab 2.
- 7 and 10. The total FTE staff provided to the identified school will auto-calculate.

(Data from 5/6 = 7)
11. Automatic calculations determine High-Poverty School FTE Reduction occurred.
12. Automatic calculations determine if the LEA did or did not meet staffing equity for FY23.

Resources & Supports



FY23 MOEquity Timeline

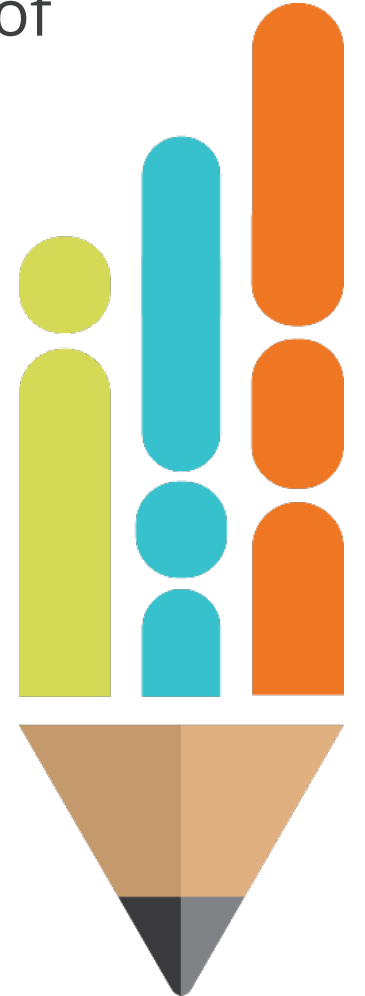


- **Aug. 23:** Notification to LEAs of MOEquity requirements
- **Aug. 29:** Launch of MOEquity Instruments
- **Aug. 30:** Required Session for LEAs at the ESEA/ESSER Conference
- **Aug. 30 – Oct. 15:** Office Hours and Supports
- **Sept. 15:** Deadline for LEAs to submit GP budget in ePlan (for non-exempt LEAs)
- **Oct. 15:** LEAs must submit Appendix B to the department (exempt LEAs)
- **Nov. 15:** Non-exempt LEAs must submit MOEquity Instruments (excel template)

MOEquity Resources

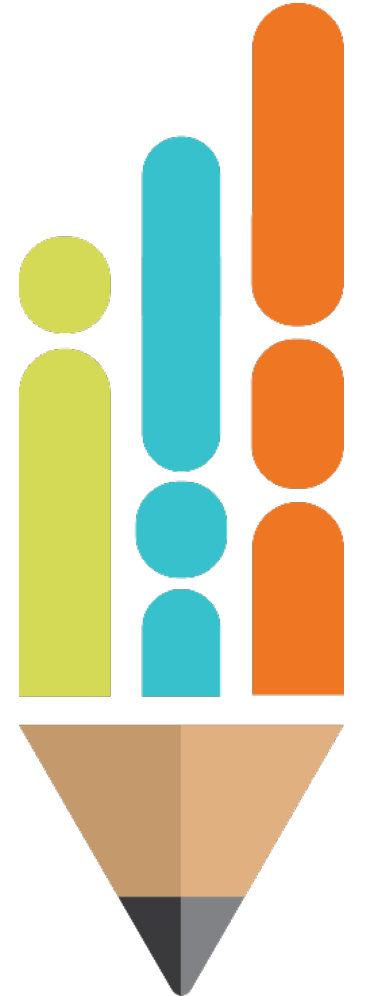
ePlan > TDOE Resources> Relief Funding> ARP ESSER Maintenance of Equity (MOEquity)

- [Maintenance of Equity \(MOEquity\) LEA Requirements](#)
- [U.S. Department of Education: FAQ-ARP ESSER Maintenance of Equity Requirements](#)
- [Maintenance of Equity \(MOEquity\) Exception Guidance for LEAs](#)
- **UPDATED:** [Districtwide Overview of Maintenance of Equity](#)
- **UPDATED:** [TDOE MOEquity Districtwide TEMPLATE](#)
- **UPDATED:** [Grade Span Overview of Maintenance of Equity](#)
- **UPDATED:** [TDOE MOEquity Grade Span TEMPLATE](#)

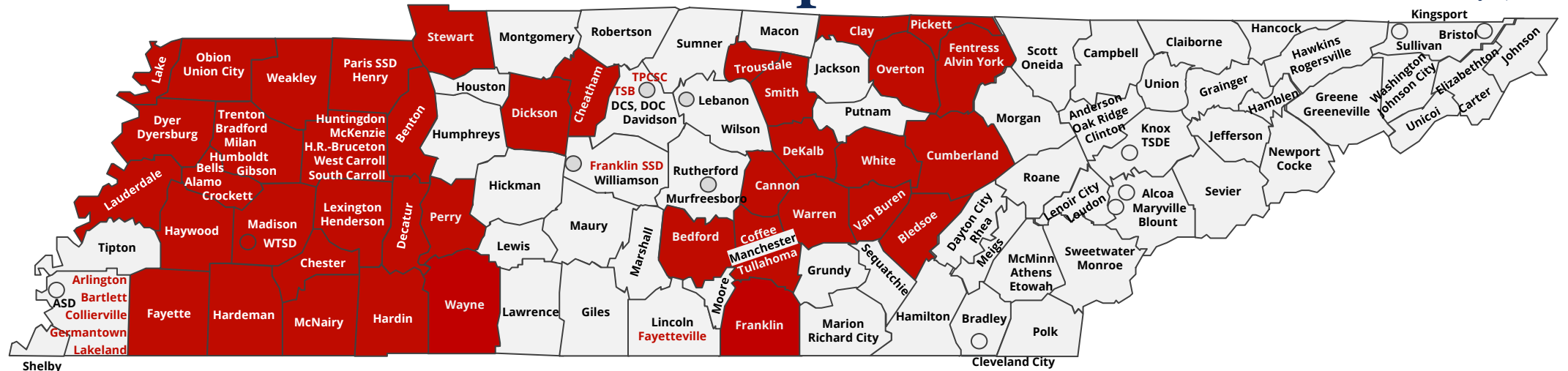


MOEquity Office Hours

- LEAs are encouraged to attend virtual office hours offered by FPO and Local Finance to ask questions and glean insights and ideas from other stakeholders.
- To make these office hours beneficial, please bring questions on the MOEquity template.
- Office Hours will be held on **Wednesdays** from **9 – 10 a.m. CT** | **10 – 11 a.m. ET**
 - Join via Microsoft Teams: [Click here to join the meeting](#)
 - Or call in (audio only): 615-270-9704
 - Phone Conference ID: 492 301 670#



FPO Divisional Coordinator Map for ESSER Funds (effective July 1, 2022)



Julia Hudson

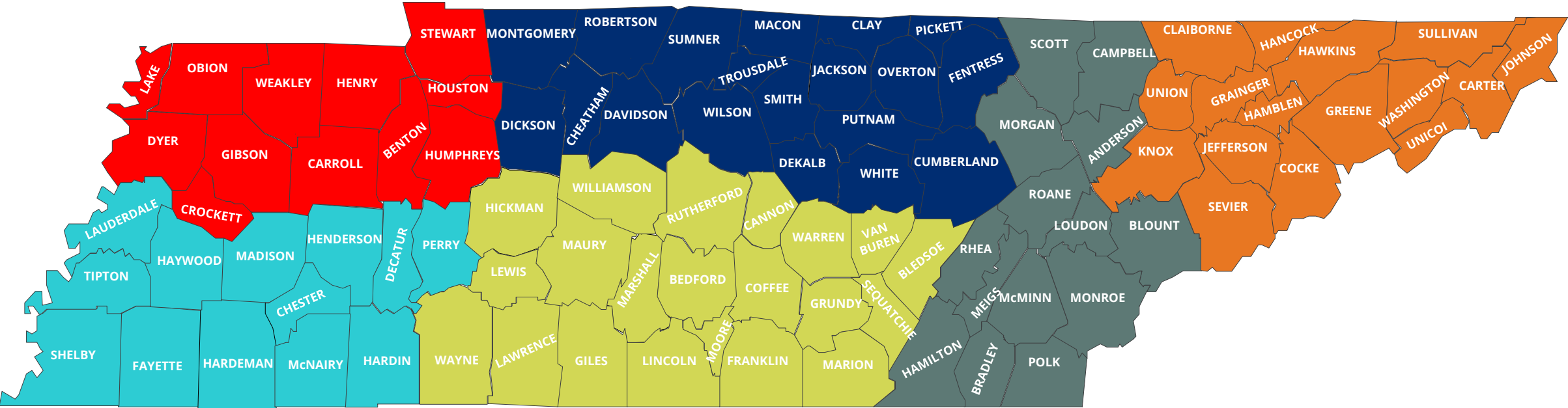
Alamo	Chester Co.	Fayette Co.	Henry Co.	Millington	TN School for the Blind
Alvin C York Institute	Clay Co.	Fayetteville City	Hollow Rock-Bruceton	Obion Co.	Trenton
Arlington	Coffee Co.	Fentress Co.	Humboldt City	Overton Co.	Troupdale Co.
Bartlett	Collierville	Franklin Co.	Huntington SSD	Paris SSD	Tullahoma City
Bedford Co.	Crockett Co.	Franklin SSD	Lake Co.	Perry Co.	Union City
Bells	Cumberland Co.	Germantown	Lakeland	Pickett Co.	Van Buren Co.
Benton Co.	Decatur Co.	Gibson Co. SD	Lauderdale Co.	Smith Co.	Warren Co.
Bledsoe Co.	DeKalb Co.	Hardeman Co.	Lexington	South Carroll SSD	Wayne Co.
Bradford	Dickson Co.	Hardin Co.	McKenzie	Stewart Co.	Weakley Co.
Cannon Co.	Dyer Co.	Haywood Co.	McNairy Co.	TN Public Charter Comm.	West Carroll SSD
Cheatham Co.	Dyersburg City	Henderson Co.	Milan	TN School Deaf (W)	White Co.

Jerri Beth Nave

ASD	Cocke Co.	Hancock Co.	Lebanon SSD	McMinn Co.	Rhea Co.	Sweetwater
Alcoa	Davidson Co. (MNPS)	Hawkins Co.	Lenoir City	Meigs Co.	Richard City	Tipton Co.
Anderson	Dayton City	Hickman Co.	Lewis Co.	Monroe Co.	Roane Co.	TN School Deaf (E)
Athens	Elizabethton	Houston Co.	Lincoln Co.	Montgomery Co.	Robertson Co.	Unicoi Co.
Blount Co.	Etowah	Humphreys Co.	Loudon Co.	Moore Co.	Rogersville	Union Co.
Bradley Co.	Giles Co.	Jackson Co.	Macon Co.	Morgan Co.	Rutherford Co.	Washington Co.
Bristol	Grainger Co.	Jefferson Co.	Madison Co.	Murfreesboro City	Scott Co.	Williamson Co.
Campbell Co.	Greene Co.	Johnson City	Manchester City	Newport	Sequatchie Co.	Wilson Co.
Carter Co.	Greeneville	Johnson Co.	Marion Co.	Oak Ridge	Sevier Co.	
Claiborne Co.	Grundy Co.	Kingsport	Marshall Co.	Oneida	Shelby Co.	
Cleveland	Hamblen Co.	Knox Co.	Maryville	Polk Co.	Sullivan Co.	
Clinton	Hamilton Co.	Lawrence Co.	Maury Co.	Putnam Co.	Sumner Co.	

Regional Fiscal Consultant District Map

As of 8/16/2022



1	2	3	4	5	6
<p>Vacant</p>	<p>Holly Kellar Holly.Kellar@tn.gov (731) 991-4234</p>	<p>Rob Mynhier Robert.Mynhier@tn.gov (615) 238-1008</p>	<p>Taffe Bishop Taffe.Bishop@tn.gov (423) 677-1405</p>	<p>Vacant</p>	<p>Jill Lewis Jill.Lewis@tn.gov (629) 259-1645</p>

Thank you!

- **Maryanne Durski** | Chief Financial Officer
- **Debby Thompson** | Assistant Commissioner
Federal Programs and Oversight
Deborah.Thompson@tn.gov
(615) 864-5162



Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>

Please Share your Feedback:

https://stateoftennessee.formstack.com/forms/maintenance_of_equity_overview_feedback

SKILLS AND KNOWLEDGE

