

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 (the school year 2021–22) and FY23 (the 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.

Determination Options

LEAs may elect, consistent with the statute and as shown in the following examples, to make the MOEquity 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.

Data Required for MOEquity

The following are data an LEA will need to calculate MOEquity:

- State and local funding provided to all schools for school years 2021-22 and 2022-23
- Total number of FTEs provided to all schools in school years 2021-22 and 2022-23
- The October 1 counts for the 2021-22 and 2022-23 school years

Overview of High Poverty Schools

High poverty schools are those schools in the top quartile of poverty, the top 25 percent of economically disadvantaged students in the LEA. The poorest 25 percent of schools can be identified districtwide or by each grade span (for example, elementary, middle, and high school), and SEAs can offer flexibility on which poverty measures its LEAs use for this identification. High-poverty schools are determined by ranking all schools in the LEA based on the percentage of ED students (highest to lowest) and then identifying the top 25 percent of schools.

- e.g., an LEA with six school sites would have two high-poverty schools.
- e.g., if nine schools divided by four equals 2.25 schools, 2.25 is rounded up to three schools.

This is the number of schools the LEA must identify as high-poverty schools.

Tab One: FY22 High-Poverty Schools Within the LEA—Districtwide

High-Poverty Schools Within the LEA			
LEA Name	Tennessee Department of Education		LEA ID
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	4	Number of Schools in the Highest Quartile	1
School Name	4-Digit School Number	Percentage of Economically Disadvantaged Students	FY22 High-Poverty School
Apple	0000	100%	Yes
Banana	0001	90%	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 with 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.

Fiscal Equity Calculation Identifying Funding Sources

An LEA generally includes all sources of State and local funds the LEA has available for current expenditures for free public education. The term "current expenditures for free public education" is a legal term that comes from ESEA § 8101(12).

It includes funding for:

- Administration, instruction, attendance and health services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities

It does not cover funding for:

- Dedicated funds for capital outlays, debt service, federal funds, or support from private donors.

The LEA must use consistent funding sources from year to year and document its sources of data.

Tab Two: FY23 Fiscal Equity Calculation—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	530	
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				State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY21		7	\$ 479.69	
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
Appn	\$ 240,000.00	40	\$ 6,000.00	\$ 240,000.00	40	\$ 6,000.00		Yes
Barrens	\$ 3,411.21	40	\$ 85.28	\$ 3,411.21	40	\$ 85.28		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes

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.

Districtwide Maintenance of Fiscal Equity Calculations								
FY22 (School Year 2021-22)				FY21 (School Year 2020-21)				
Total Amount of State and Local Funds Served by All Schools in FY22		8	\$ 5,000,000.00	Total Amount of State and Local Funds Served by All Schools in FY21		12	\$ 4,500,000.00	
Number of Students Enrolled in the LEA from the Oct. 1, 2021 count		9	550	Number of Students Enrolled in the LEA from the Oct. 1, 2020 count		13	530	
State and Local Per-Pupil Amount for FY22		10	\$ 9,090.91	State and Local Per-Pupil Amount for FY21		14	\$ 8,411.21	
State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY22				State and Local Per-Pupil Reduction in State and Local Funds, if any, for FY21		15	\$ 479.69	
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, 2022 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, 2021 Count	Per Pupil Amount for FY21	High Poverty School Per Pupil Reduction in State & Local Funds	LEA Maintained Fiscal Equity for School
Appn	\$ 240,000.00	40	\$ 6,000.00	\$ 240,000.00	40	\$ 6,000.00		Yes
Barrens	\$ 3,411.21	40	\$ 85.28	\$ 3,411.21	40	\$ 85.28		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		Yes
	\$ 0.00	0	\$ 0.00	\$ 0.00	0	\$ 0.00		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.

Staffing Equity Calculation

Under ARP § 2004(c)(1)(B), an LEA must maintain staffing equity in any high-poverty school. Each LEA must include all paid staff, both instructional and non-instructional when determining whether it maintained staffing equity on an FTE basis. This would include all employees and those hired by contract who perform school-level services. An LEA includes staff who split their time between more than one school building in the LEA. For example, if a districtwide literacy coach supports teachers in two different schools, the LEA must include the proportional FTE for each school.

Tab Three: FY22 Staffing Equity Calculation—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		1			100.00	Total Amount of FTEs of Staff in All Schools Served by the LEA in FY21		2		98.00
Number of Students Enrolled in the LEA from the Oct. 1, 2021 count		1a			550	Number of Students Enrolled in the LEA from the Oct. 1, 2020 count		2a		535
Per-Pupil Number of FTEs for FY22		1b			0.18	Per-Pupil Number of FTEs for FY21		2b		0.18
LEA Per-Pupil FTE Reduction, if any, for FY22										
3					0.00					0.00
High-Poverty List of Schools in the LEA (quilted from prior sheets)		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	
4		5	6	7	8	9	10	11	12	
Apple		10	68	0.15	9.5	68	0.14			
Banana		8.5	60	0.16	8	58	0.16			

- Enter the total FTE staff provided to all schools served by the LEA in FY23.
 - The total number of students enrolled in all schools served by the LEA will auto-populate from Tab 2.
 - This value will auto-calculate from 1 and 1a.
- Enter the total FTE staff provided to all schools served by the LEA in FY22
 - The total number of students enrolled in all schools served by the LEA will auto-populate from Tab 2.
 - This value will auto-calculate from 2 and 2a.
- LEA Per-Pupil FTE Reduction will auto-calculate from 1b and 2b.
- 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)
- Automatic calculations determine High-Poverty School FTE Reduction occurred.
- Automatic calculations determine if the LEA did or did not meet staffing equity for FY23.