Maintenance of Equity (MOEquity)—Grade Span

Debby A. Thompson | Assistant Commissioner

Federal Programs and Oversight | March 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

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 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 FY22or 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.

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

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
- October 1 Counts

Grade Span Overview

High-Poverty Schools Within the LEA by Grade-Span: ELEMENTARY

| LEA Name | | 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. *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 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 | 20 | Number of Schools in the Highest Quartile in the LEA | 5 |
| Total Number of Schools in the Grade-Span | 8 | Number of Schools in the Highest Quartile in the Grade Span | 2 |

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
Fig	K-5	0005	75%	No
Grape	K-5	0006	70%	No
	K-5	0007	65%	No

High-Poverty HIGH | Fiscal Equity HIGH | Staffing Equity HIGH | High-Poverty MIDDLE | Fiscal Equity MIDDLE | Staffing Equity MIDDLE | High-Poverty ELEMENTARY | Fiscal Equity ELEMENTARY | Staffing Equity ELEMENTARY | LEA List

- An LEA may rank its schools by grade span (i.e., K-5, 6-8, 9-12, or other).
- The LEA must complete the tabs **for each grade span** in the LEA.
  - **Orange: High** (i.e., 9-12)
  - **Green: Middle** (i.e., 6-8)
  - **Elementary:** (i.e., K-5)

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:
    - o 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.
    - o A **K–8** school could be compared within both the **K–5 _and_ 6–8** grade-span groupings.
    - o A **6–12** school could be compared within both the **6–8 _and_ 9–12** grade-span groupings.
    - o A **K–12** school could be compared within **the K–5, 6–8, _and_ 9–12** grade-span groupings.

MOEquity Submission

- LEAs must submit the MOEquity Instrument in ePlan > LEA Document Library > FY22 > ESSER 1.0, 2.0, and 3.0 Documents > MOEquity by **Oct. 1, 2022**.

How does an LEA identify its high-poverty schools?

© 2021 Tennessee Department of Education

MOEquity Walkthrough
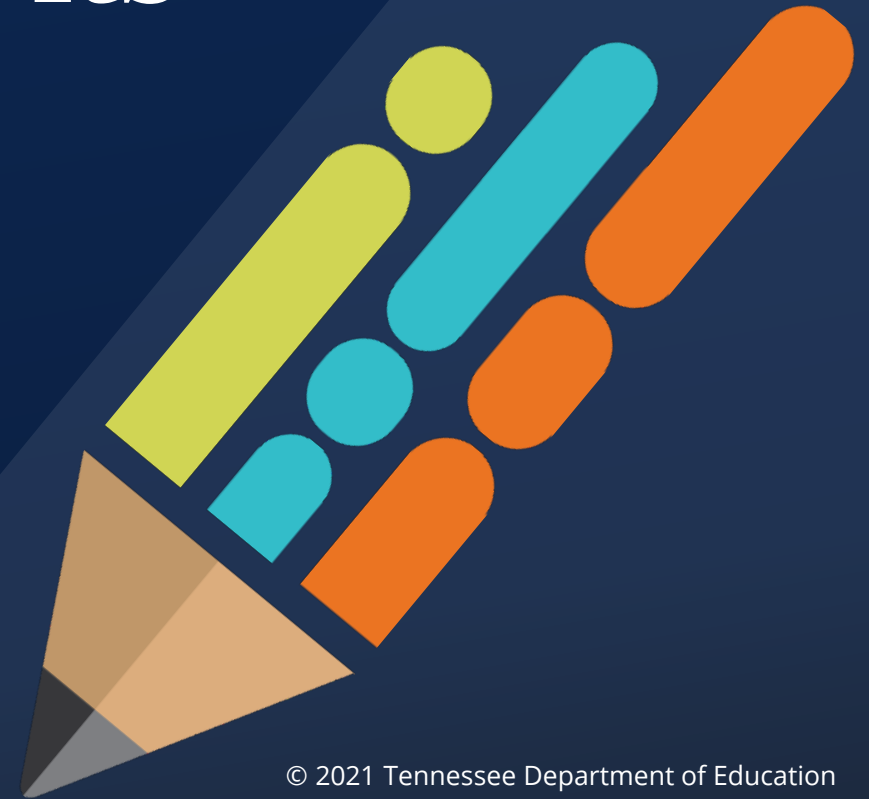
Tab 1: FY22 High-Poverty Schools–Grade Span

High-Poverty Schools Within the LEA by Grade-Span: ELEMENTARY				
LEA Name	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. *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 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	20	Number of Schools in the Highest Quartile in the LEA	5
Total Number of Schools in the Grade-Span	8	Number of Schools in the Highest Quartile in the Grade Span	2

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

1. **Select the LEA Name from the drop-down box, the LEA ID will automatically populate.**
2. **Enter the total number of schools within the LEA.**
3. **Enter the total number of schools in the Grade Span**
4. **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
5. **Automatic calculation of the number of schools that are identified as a high poverty school within in 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.
6. **_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?

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!

1. **Enter the Total Amount of State and Local Funds Provided to Schools in the Grade Span in FY22.**
2. **Enter the Number of Students Enrolled in the Grade Span from the Oct. 1, 2021 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 Schools in the Grade Span in FY21.**
5. **Enter the Number of Students Enrolled in the Grade Span from Oct. 1, 2020 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 FY22 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 *(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!

8. The high-poverty schools will auto-populate from the prior sheet.

9. Enter the FY22 Total Amount of State & Local Funds Allocated to School

10. Enter the Number of Students Enrolled in the School from the Oct. 1, 2021 Count

11. Amount will auto-populate from numbers in 9 and 10

12. Enter the FY21 Total Amount of State & Local Funds Allocated to Schools

13. Enter the Students Enrolled in the School from the Oct. 1, 2020 Count

14. Amount will auto-populate from numbers inputted 12 and 13

15. Amount will auto-populate from numbers inputted 11 and 14

16. Yes or No will appear in based on 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?

Department of Education

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)				
	Total Amount of FTEs of Staff in All Schools Served in the Grade-Span in FY22 ① 100.00			Total Amount of FTEs of Staff in All Schools Served in the Grade-Span in FY21 ② 98.00				
	Number of Students Enrolled in the Grade-Span from the Oct. 1, 2021 count 550 ⓵ₐ			Number of Students Enrolled in the Grade-Span from the Oct. 1, 2020 count ②ₐ 535				
	Per-Pupil Number of FTEs in the Grade-Span for FY22 ⓵ᵦ 0.18			Per-Pupil Number of FTEs in the Grade-Span for FY21 ②ᵦ 0.18				
	LEA Per-Pupil FTE Reduction, if any, for FY22 ③ 0.00							
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
④	⑤ 0	⑥ 0	⑦ #DIV/0!	⑧	⑨ 0	⑩ #DIV/0!	#DIV/0! ⑪	#DIV/0! ⑫
	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 FY22
   1a. The total number of students enrolled in all schools in the Grade Span will auto-populate from Tab 2
   1b. Will auto-calculate from 1 and 1a.
2. Enter the total FTE staff provided to all schools in the Grade Span in FY21
   2a. the total number of students enrolled in all schools in the Grade Span will auto-populate from Tab 2
   2b. 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 FY22.

**Repeat for each Grade Span Category**

Resources & Supports

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
- **NEW: Districtwide Overview of Maintenance of Equity**
- **NEW: TDOE MOEquity Districtwide TEMPLATE**
- **NEW: Grade Span Overview of Maintenance of Equity**
- **NEW: TDOE MOEquity Grade Span TEMPLATE**
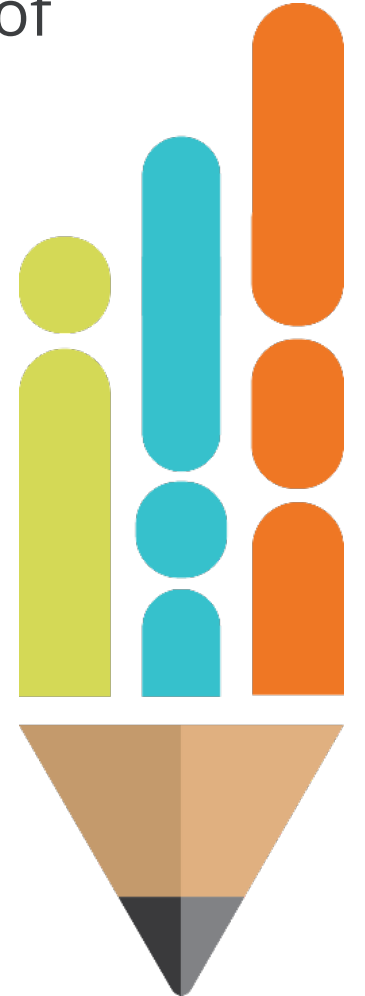
MOEquity Office Hours

- 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 **April 6–Sept. 28, 2022**, at **9–10 a.m. CT | 10–11 a.m. ET**
  - **Join via Microsoft Teams**
    Click here to join the meeting
  - **Via call in (audio only)**
    +1 615-270-9704,,492301670#
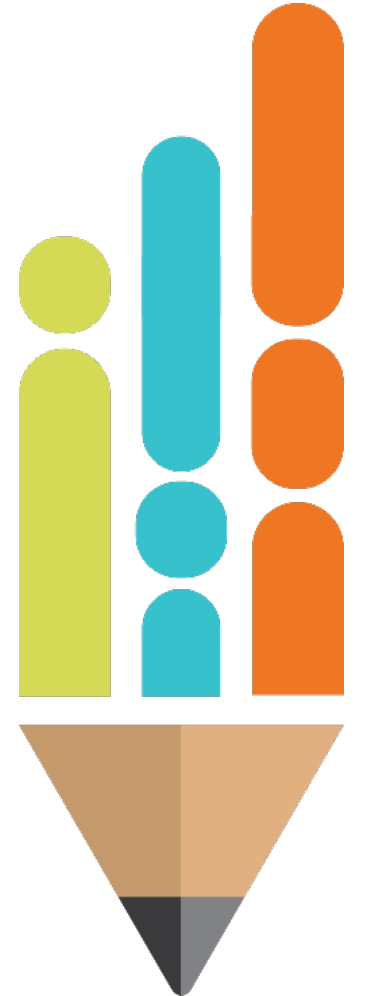
Divisional Coordinator Map for ESSER Funds

West	Middle	East	20 Districts with Largest Enrollment
Julia Hudson	Morgan Campey	Jerri Beth Nave	Jennifer Rouse

TN Department of Education

Fiscal Regional Consultant District Map
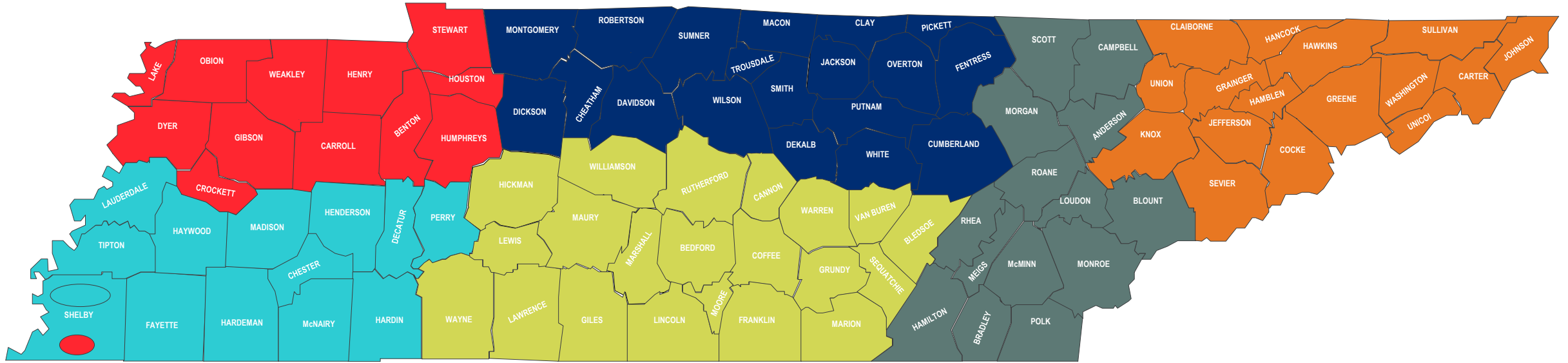
1	2	3	4	5	6
Cindy Smith	*Vacant*	**Rob Mynhier**	**Taffe Bishop**	*Vacant*	***Jill Lewis***

TN | Department of Education

Thank you!

- **Debby A. Thompson**| Assistant Commissioner
Federal Programs and Oversight
Deborah.Thompson@tn.gov
(615) 864-5162

TN Department of
Education

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