Frequently Asked Questions

American Rescue Plan Elementary and Secondary School Emergency Relief (ESSER) Program

Maintenance of Equity (MOEquity) Requirements

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Frequently Asked Questions

American Rescue Plan
Elementary and Secondary School Emergency Relief (ESSER) Program

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Section 2004 of the American Rescue Plan Act of 2021 (ARP Act) includes new maintenance of equity (MOEquity) provisions that are a condition for a State educational agency (SEA) and local educational agency (LEA) to receive funds under the Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. These provisions are central to ensuring that essential resources are meeting the needs of students who have been subject to longstanding opportunity gaps in our education system. These student groups have also experienced the greatest impact from the Coronavirus Disease 2019 (COVID-19) pandemic.

Maintenance of equity provisions will help ensure that schools and LEAs serving large proportions of historically underserved groups of students—including students from low-income families, students of color, English learners, students with disabilities, and students experiencing homelessness—receive an equitable share of State and local funds as the Nation continues to respond to the COVID-19 pandemic's impact. These schools and LEAs historically have been under-funded and are more reliant on State funding than are schools and LEAs with lower concentrations of underserved students. Accordingly, if State or local funds are cut, the maintenance of equity provisions ensure that LEAs and schools serving a large share of students from low-income backgrounds do not experience a disproportionate share of such cuts in fiscal years (FYs) 2022 and 2023, and that the highest poverty LEAs do not receive a decrease in State funding below their FY 2019 level.

The provisions in ARP ESSER that target funding to LEAs with concentrations of students from low-income families have the potential to be rendered ineffective without the safeguards of the maintenance of equity requirements. By protecting these LEAs from disproportionate funding cuts, and all cuts for the highest poverty LEAs compared to their FY 2019 level, maintenance of equity helps to ensure that vital resources are available to mitigate the impact that the pandemic has had, and continues to have, on underserved students, including addressing students' social, emotional, mental health, and academic needs. In addition, the maintenance of equity provisions ensure that each LEA safeguards its high-poverty schools from disproportionate cuts to funding and staffing so that students from low-income families in each LEA are not disproportionately impacted by State and local cuts to vital resources.

This document is intended to provide guidance to SEAs and LEAs as they implement these important new requirements. In addition, Appendix A includes information on baseline and initial maintenance of equity data that each SEA must submit by July 30, 2021 for FY 2022.

Other than statutory requirements included in the document, the contents of the guidance do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies. In addition, it does not create or confer any right for or on any person.

If you have questions that are not answered in this document, please email [*State*.oese@ed.gov] and include "MOEquity" in the subject line.

Maintenance of Equity
Frequently Asked Questions

Background

1. What is maintenance of equity (MOEquity)?

MOEquity is a set of new fiscal equity requirements in ARP ESSER. Specifically, MOEquity ensures the following:

- An SEA does not disproportionately reduce per-pupil State funding to high-need LEAs.
- An SEA does not reduce per-pupil State funding to the highest-poverty LEAs below their FY 2019 level.
- An LEA does not disproportionately reduce State and local per-pupil funding in high-poverty schools.
- An LEA does not disproportionately reduce the number of full-time-equivalent (FTE) staff per-pupil in high-poverty schools.

2. How is MOEquity different from maintenance of effort (MOE)?

Both requirements are intended to help ensure that States and LEAs do not use ARP ESSER funds to reduce State and local financial support for education, which would have the effect of mitigating or even eliminating the purpose of the ARP ESSER program, which is to provide the extra, supplemental funding needed to maintain teaching and learning during and after the pandemic, safely reopen schools and maintain operations for full-time, in-person instruction as soon as possible, and address the effects of lost instructional time on students' social, emotional, mental health, and academic needs. The MOE requirements in section 2004(a) of the ARP Act ensure that a State maintains overall financial support for elementary and secondary education and for higher education. The MOEquity requirements in section 2004(b) and (c) ensure that, if funding reductions are necessary, each SEA and LEA does not disproportionately reduce per-pupil funding for education in those LEAs and schools in the State with the highest percentages of students from low-income families. Moreover, in the absolute highest-poverty LEAs, an SEA may not reduce per-pupil allocations of State funds below the LEAs' FY 2019 level.

For further guidance on maintenance of effort requirements, see the Department's April 2021 Guidance on Maintenance of Effort and Waiver Requests under the Elementary and Secondary School Emergency Relief Fund and the Governors Emergency Education Relief Fund.

3. Which entities must comply with the MOEquity requirements?

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

4. In which fiscal years must an SEA and LEA maintain equity?

An SEA and LEA must maintain equity in each of FYs 2022 and 2023.

5. What MOEquity requirements apply to an SEA?

Under section 2004(b) of the ARP Act, as a condition of receiving ARP ESSER funds, an SEA may not, in each of FY 2022 or 2023—

- Reduce the per-pupil amount of State funding for any high-need LEA (see Question 10) by an amount that exceeds the overall per-pupil reduction in State funding, if any, across all LEAs in the State.
- Reduce the per-pupil amount of State funding for any highest-poverty LEA (see Question 11) below the per-pupil amount the SEA provided to such LEA in FY 2019.

6. What MOEquity requirements apply to an LEA?

Under section 2004(c) of the ARP Act, as a condition of receiving ARP ESSER funds, an LEA may not, in each of FY 2022 or 2023—

- Reduce combined State and local per-pupil funding for any high-poverty school (see Question 23) by an amount that exceeds the total reduction, if any, of combined State and local per-pupil funding for all schools in the LEA.
- 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.

7. What does "fiscal year" mean when determining MOEquity?

For purposes of determining MOEquity, an SEA and its LEAs may use either the applicable State fiscal year or Federal fiscal year. In either case, the applicable school year for FY 2022 would be school year (SY) 2021-2022 and the applicable school year for FY 2023 would be SY 2022-2023.

	Federal Fiscal Year	State Fiscal Year (example)	School Year
FY 2022	October 1, 2021 - September 30, 2022	July 1, 2021-June 30, 2022	2021-2022
FY 2023	October 1, 2022 - September 30, 2023	July 1, 2022-June 30, 2023	2022-2023

8. At what point in a fiscal year does an SEA or LEA determine whether it maintained equity?

Each SEA and LEA must officially determine whether it maintained equity once it has final appropriated and allocated amounts that are available for current expenditures for each LEA or school, respectively, for the applicable fiscal year. (See Questions 17 and 26.) However, to ensure compliance, the SEA and LEA should verify whether it will maintain equity prior to making final State and local allocations to LEAs and schools, respectively, so that the SEA or LEA is able to modify its State and local allocations to high-need and highest-poverty LEAs and to high-poverty schools if equity is not achieved.

With the passage of the American Rescue Plan in March, we recognize that some States may have already completed their appropriation process for FY 2022 before MOEquity provisions were enacted. The Department expects all SEAs to comply with MOEquity requirements and will work with States to provide technical assistance and address any unique needs during this initial implementation period. It is important to emphasize that no State should delay awarding and allocating ARP ESSER funds to its LEAs until local MOEquity data are available for high-poverty schools. To the contrary, ARP ESSER

funds should be allocated to LEAs expeditiously as their availability is essential to the broader goal of advancing educational equity.

State MOEquity

9. What are the State level MOEquity requirements?

Each SEA must separately maintain fiscal equity for high-need LEAs and highest-poverty LEAs as a condition of receiving ARP ESSER funds.

- Under section 2004(b)(1) of the ARP Act, for any LEA identified by the SEA as a "high-need LEA," the SEA may not, in FY 2022 or 2023, reduce State funding, calculated on a per-pupil basis, by an amount that exceeds the overall per-pupil reduction in State funds, if any, across all LEAs in the State for such fiscal year.
- Under section 2004(b)(2) of the ARP Act, for any LEA identified by the SEA as a "highest-poverty LEA," the SEA may not, in FY 2022 or 2023, reduce State funding, calculated on a per-pupil basis, below the amount the SEA provided per-pupil to such LEA in FY 2019.

10. What is a high-need LEA?

Under section 2004(d)(3) of the ARP Act, a "high-need LEA" is an LEA that is one of the LEAs in the State that –

- In rank order, have the highest percentages of economically disadvantaged students in the State on the basis of the most recent satisfactory data available from the U.S. Department of Commerce (i.e., Small Area Income and Poverty Estimates (SAIPE) data provided by the U.S. Census Bureau); and
- Collectively serve not less than 50 percent of the State's total enrollment of students served by all LEAs in the State.

See Question 15 for detailed information on how an SEA determines its high-need LEAs.

11. What is a highest-poverty LEA?

Under section 2004(d)(2) of the ARP Act, a "highest-poverty LEA" is an LEA that is one of the LEAs in the State that –

- In rank order, have the highest percentages of economically disadvantaged students in the State on the basis of the most recent SAIPE data; and
- Collectively serve not less than 20 percent of the State's total enrollment of students served by all LEAs in the State.

See Question 15 for detailed information on how an SEA determines its highest-poverty LEAs.

12. If SAIPE data are not available for a "special LEA," how does an SEA determine whether the LEA is high-need or highest-poverty?

If SAIPE data are not available for an LEA that does not have geographic boundaries and thus is not on the Census Bureau's list of LEAs — i.e., a "special LEA" — an SEA must derive a SAIPE count of children from low-income families as it does for allocating funds under Title I, Part A of the Elementary and Secondary Education Act of 1965. (See the Department's guidance on how an SEA may allocate Title I funds to LEAs that are not included in the SAIPE data.) This Title I, Part A guidance helps SEAs to adjust the formula counts of LEAs on the Census Bureau's list to account for charter school LEAs and other special LEAs that are not included on the Census list.

13. How does an SEA determine the number of students enrolled in all LEAs in the State when determining its high-need and highest-poverty LEAs?

When identifying its high-need and highest-poverty LEAs, an SEA must rank all its LEAs based on the most recent SAIPE poverty data and use the best available enrollment data to collectively identify LEAs with 50 percent and 20 percent, respectively, of the State's total enrollment of students served by all LEAs in the State. Generally, for FY 2022, this will be enrollment data from SY 2020-2021. However, for some States, the best available enrollment data may be from SY 2019-2020 due to inaccurate SY 2020-2021 enrollment data as a result of the COVID-19 pandemic.

14. When should an SEA identify its high-need and highest-poverty LEAs?

Generally, an SEA should identify high-need and highest-poverty LEAs no later than the spring prior to the relevant school year so that the SEA can ensure that LEAs are identified in time to impact budget decisions. As a result, an SEA should identify high-need and highest-poverty LEAs as soon as possible for FY 2022 (SY 2021-2022) MOEquity purposes. For FY 2022, the Department will collect baseline and initial data on each State's high-need and highest-poverty LEAs by July 30, 2021. (See Questions 33-34.)

15. How does an SEA determine its high-need LEAs and highest-poverty LEAs?

An SEA determines its high-need LEAs and highest-poverty LEAs as follows:

List each LEA in the State in rank order from highest to lowest by SAIPE poverty percentage (or derived SAIPE poverty percentage under 34 CFR § 200.72 if an SEA has an LEA for which SAIPE estimates are not available, such as a charter school LEA). See Table 1 below for an example of how an SEA might rank order all LEAs in the State.

To identify high-need LEAs:

1. Determine the total enrollment for all LEAs in the State and multiply that number by .50 to obtain the number that equals 50 percent of the total enrollment in all LEAs in the State.
2. Beginning with the highest poverty LEA in the State, add the enrollment of each lower-ranked LEA in order of poverty until the SEA reaches the LEA at which the cumulative enrollment for the ranked LEAs is at least as great as the number in step 1. For example, in Table 1, the cumulative enrollment to identify high-need LEAs is 50,000, which is reached in LEA 7.
3. Identify each LEA referenced in step 2 as a "high-need LEA." An SEA identifies the LEA that "tips the scale" as a high-need LEA — e.g., LEA 7 in Table 1 — even if only a small number of students are included from the LEA to reach the cumulative enrollment required. In the example, LEA 6 only brings the cumulative total to 49,500 students — requiring the identification of LEA 7 to reach the 50,000 student threshold.

To identify highest-poverty LEAs:

1. Multiply the total enrollment for all LEAs in the State (from step 1 above) by .20 to obtain the number that equals 20 percent of the total enrollment in all LEAs in the State.
2. Beginning with the highest poverty LEA in the State, add the enrollment of each lower-ranked LEA in order of poverty until the SEA reaches the LEA at which the cumulative enrollment for the ranked LEAs is at least as great as the number in step 1. For example, in

Table 1, the cumulative enrollment to identify highest-poverty LEAs is 20,000, which is reached in LEA 3.

3. Identify each LEA referenced in step 2 as a "highest-poverty LEA." An SEA identifies the LEA that "tips the scale" as a highest-poverty LEA — e.g., LEA 3 in Table 1 — even if only a small number of students are included from the next LEA to reach the cumulative enrollment required. In the example, LEA 2 only brings the cumulative total to 12,000 students — requiring the identification of LEA 3 to reach the 20,000 student threshold.

Table 1: Determining Highest-Poverty LEAs and High-Need LEAs

LEA	**SAIPE/derived SAIPE Poverty Percentage**	**Enrollment**	**Cumulative Enrollment**	**High-Need LEA** *(50% of cumulative enrollment is 50,000)*	**Highest-Poverty LEA** *(20% of cumulative enrollment is 20,000)*
LEA 1	40%	10,000	10,000	**Yes**	***Yes***
LEA 2 (charter LEA)	35%	2,000	12,000	***Yes***	***Yes***
LEA 3	30%	9,000	21,000	***Yes***	***Yes***
LEA 4	30%	11,000	32,000	***Yes***	No
LEA 5	25%	8,000	40,000	***Yes***	No
LEA 6	25%	9,000	49,000	***Yes***	No
LEA 7	20%	10,000	59,000	***Yes***	No
LEA 8	20%	8,000	67,000	No	No
LEA 9	15%	10,000	77,000	No	No
LEA 10	15%	6,000	83,000	No	No
LEA 11 (charter LEA)	10%	2,000	85,000	No	No
LEA 12	10%	15,000	100,000	No	No
Total		**100,000**			

16. Must an SEA identify high-need LEAs and highest-poverty LEAs for both FYs 2022 and 2023?

Yes. An SEA must annually identify its high-need LEAs and highest-poverty LEAs for both FYs 2022 and 2023. (See section 2004(b) of the ARP Act.)

17. Which funding sources must an SEA include when determining whether it maintained fiscal equity for high-need LEAs and highest-poverty LEAs?

When determining whether it maintained fiscal equity for high-need LEAs and highest-poverty LEAs, an SEA includes funds appropriated and allocated by the State to all LEAs for current expenditures for free public education. (See section 8101(12) of the Elementary and Secondary Education Act of 1965

(ESEA)[1] (i.e., funds provided through the primary funding mechanisms, categorical funding, and other State support).) Current expenditures *do not include* dedicated funds for capital outlays and debt service. Current expenditures are a common metric: the Department uses per-pupil current expenditure data as general information on the financing of elementary and secondary education; SEAs provide their State per-pupil current expenditures to the Department for use in a number of funding formulas; and LEAs commonly report per-pupil current expenditures on local report cards. Accordingly, using the amount appropriated and allocated from the funding sources from which current expenditures are derived to determine MOEquity presents an accurate annual comparison within each State and LEA.

State MOEquity considers the use of State funding sources only. Therefore, an SEA may not include Federal funds, local revenues, or support from private donors, such as charitable contributions that corporations or individuals make to elementary and secondary education.

An SEA must use consistent funding sources from year to year and document its sources of data.

18. Do the State funding sources for MOEquity differ from the funding sources for MOE?

They might differ if, for example, a State includes funds for capital outlays and debt service for the purposes of establishing State support for elementary and secondary education when determining MOE. In calculating MOEquity, an SEA uses funds appropriated and allocated by the State to all LEAs for current expenditures for free public education, excluding funds appropriated and allocated for capital outlays and debt service that may not accurately reflect an annual comparison among LEAs in the State. (See section 8101(12) of the ESEA.)

19. How does an SEA determine whether it maintained fiscal equity for its high-need LEAs?

Under section 2004(b)(1) of the ARP Act, for each LEA identified by the SEA as a high-need LEA, the SEA may not, in either FY 2022 or 2023, reduce State funding, calculated on a per-pupil basis, by an amount that exceeds the overall per-pupil reduction in State funds, if any, across all LEAs in the State for that fiscal year.

Under section 2004(d)(5) of the ARP Act, an SEA determines whether it maintained fiscal equity for its high-need LEAs for FY 2022 as follows:

1. Determine the overall per-pupil reduction of State funding, if any, for FY 2022 in the SEA as a whole:
    a. **State per-pupil amount for FY 2022** - Divide the total amount of State funds provided to all LEAs in FY 2022 by the aggregate number of children enrolled in the State in FY 2022.
    b. **State per-pupil amount for FY 2021** - Divide the total amount of State funds provided to all LEAs in FY 2021 by the aggregate number of children enrolled in the State in FY 2021.
    c. **Overall per-pupil reduction in State funds, if any, for FY 2022** - If the per-pupil amount for FY 2022 is less than FY 2021, the difference is the amount by which the SEA has reduced its per-pupil amount of State funds to LEAs in FY 2022. If an SEA increases or

[1] Under section 8101(12) of the ESEA, the term "current expenditures" means expenditures for free public education — (A) including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but (B) not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received under Title I and Part A of Title V.

maintains per-pupil funding to all LEAs in FY 2022, then for the purposes of determining whether the SEA has maintained fiscal equity for its high-need LEAs, the reduction is zero.

2. Determine the per-pupil reduction of State funding, if any, for FY 2022 for each high-need LEA in the State.
    a. **High-need LEA per-pupil amount for FY 2022** - Divide the total amount of State funds provided to each high-need LEA in FY 2022 by the aggregate number of children enrolled in that LEA in FY 2022.
    b. **High-need LEA per-pupil amount for FY 2021** - Divide the total amount of State funds provided to each high-need LEA in FY 2021 by the aggregate number of children enrolled in that LEA in FY 2021.
    c. **High-need LEA per-pupil reduction in State funds, if any, for FY 2022** - If the per-pupil amount for FY 2022 is less than FY 2021, the difference is the amount by which the SEA has reduced its per-pupil amount of State funds to a high-need LEA in FY 2022.
3. Compare the per-pupil reduction, if any, for each high-need LEA (step 2c above) with the overall per-pupil reduction in State funds for all LEAs (step 1c above). To maintain fiscal equity for each high-need LEA, an SEA may not reduce State funding (as calculated on a per-pupil basis) to that LEA (step 2c) by an amount that exceeds the overall per-pupil reduction across all LEAs in the State (step 1c).

The SEA will repeat these steps to make the determination for FY 2023 compared to per-pupil amounts for FY 2022.

See Table 2 for three examples of how an overall per-pupil reduction in State funds affects an SEA's ability to maintain fiscal equity in its high-need LEAs. In the examples, green shows where an SEA has maintained fiscal equity and red shows where an SEA has not maintained fiscal equity.

Table 2: Determining whether an SEA meets MOEquity for high-need LEAs.

Examples	Overall Per-pupil Reduction in State Funds	High-need LEA 1 Per-pupil Reduction	High-need LEA 2 Per-pupil Reduction	High-need LEA 3 Per-pupil Reduction
Example 1	**$0**	**FY21 Per-Pupil Amount: $13,000 FY22 Per-Pupil Amount: $13,000 Per-Pupil Reduction: $0**	**FY21 Per-Pupil Amount: $15,050 FY22 Per-Pupil Amount: $15,000 Per-Pupil Reduction: $50**	**FY21 Per-Pupil Amount: $17,050 FY22 Per-Pupil Amount: $17,000 Per-Pupil Reduction: $50**
Example 2	**$100**	**FY21 Per-Pupil Amount: $14,150 FY22 Per-Pupil Amount: $14,000 Per-Pupil Reduction: $150**	**FY21 Per-Pupil Amount: $13,100 FY22 Per-Pupil Amount: $13,000 Per-Pupil Reduction: $100**	**FY21 Per-Pupil Amount: $15,050 FY22 Per-Pupil Amount: $15,000 Per-Pupil Reduction: $50**
Example 3	**$150**	**FY21 Per-Pupil Amount: $12,500 FY22 Per-Pupil Amount: $12,400 Per-Pupil Reduction: $100**	**FY21 Per-Pupil Amount: $20,500 FY22 Per-Pupil Amount: $20,400 Per-Pupil Reduction: $100**	**FY21 Per-Pupil Amount: $17,500 FY22 Per-Pupil Amount: $17,400 Per-Pupil Reduction: $100**

20. How does an SEA determine whether it maintained fiscal equity for its highest-poverty LEAs?

Under section 2004(b)(2) of the ARP Act, an SEA determines whether it maintained fiscal equity for its highest-poverty LEAs using the funding sources described in Question 17. For FY 2022, the SEA must:

1. Determine the per-pupil amount of State funding provided to each of its 2022 highest-poverty LEAs in FY 2019.
2. Determine the per-pupil amount of State funding provided to each of its 2022 highest-poverty LEAs in FY 2022.

The SEA will repeat these steps for each of its 2023 highest-poverty LEAs to make the determination for FY 2023 compared to per-pupil amounts for FY 2019.

To maintain fiscal equity for its highest-poverty LEAs, a SEA may not reduce the per-pupil amount of State funding for any highest-poverty LEA in either FY 2022 or 2023 below the per-pupil amount of State funding the SEA awarded to that LEA in FY 2019.

See Table 3 for three examples of whether an SEA maintains fiscal equity in its highest-poverty LEAs. In the examples, green shows where an SEA has maintained fiscal equity and red shows where an SEA has not maintained fiscal equity.

Table 3: Determining whether an SEA meets MOEquity for highest-poverty LEAs

Examples	FY 2019 Per-pupil State Funding	FY 2022 Per-pupil State Funding	FY 2023 Per-pupil State Funding
Highest-poverty LEA 1	**$10,000**	**$10,000 (Equal to the LEA's FY 2019 per-pupil State funding level)**	**$10,000 (Equal to the LEA's FY 2019 per-pupil State funding level)**
Highest-poverty LEA 2	**$10,000**	**$10,000 (Equal to the LEA's FY 2019 per-pupil State funding level)**	**$9,500 (Less than the LEA's FY 2019 per-pupil State funding level)**
Highest-poverty LEA 3	**$15,000**	**$10,000 (Less than the LEA's FY 2019 per-pupil State funding level)**	**$17,000 (Greater than the LEA's FY 2019 per-pupil State funding level)**

21. How does an SEA with only one LEA comply with the State MOEquity requirements?

If an SEA has a unitary system with one LEA serving all students in the State, then there are no State-level MOEquity requirements. However, the SEA must ensure that its LEA is meeting the LEA-level MOEquity requirements in section 2004(c) of the ARP Act.

LEA MOEquity

22. What are the MOEquity requirements for an LEA?

Each LEA must maintain equity for each "high-poverty school" as a condition of receiving ARP ESSER funds. Under section 2004(c) of the ARP Act, for each school identified by the LEA as a high-poverty school, the LEA may not, in FY 2022 or 2023—

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.

23. What is a high-poverty school?

A "high-poverty school" is, with respect to a school served by an LEA, a school that is in the highest quartile of schools served by the LEA based on the percentage of economically disadvantaged students in the school. (See Question 24.)

24. What measures must be used to determine whether a school is high-poverty?

Consistent with section 2004(d)(4)(B) of the ARP Act, the Department establishes any measure(s) of poverty authorized under section 1113(a)(5) of the ESEA. From these measures, an SEA selects a

measure or measures that its LEAs use, which may be the measure the SEA requires for disaggregation of the economically disadvantaged subgroup under section 1111 of the ESEA. The SEA may permit an LEA to use the measure(s) of poverty it uses to rank its schools under section 1113(a) of the ESEA.

25. How does an LEA identify its high-poverty schools?

An LEA determines its high-poverty schools using the following procedures. An LEA 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. (See sections 2004(c)(1)(A) and (c)(2)(C) of the ARP Act.)[2] In deciding which option to use to identify its high-poverty schools, an LEA might consider factors such as the total number of high-poverty students impacted, relative 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.

1. Rank each school in the LEA by its percentage of economically disadvantaged students, from highest percentage to lowest percentage, in each fiscal year. An LEA may rank its schools within the LEA as a whole or within each grade span — e.g., K-5, 6-8, 9-12. See Table 4 below for an example of how an LEA might rank all schools in the LEA as a whole and Table 5 for an example of how an LEA might rank its schools by grade span.
2. Divide the total number of schools in the LEA by 4 to determine the number of schools in the highest quartile. If the result of the division is not a whole number, always round up to the nearest whole number (e.g., in Table 4, 9 schools divided by 4 equals 2.25 schools, so 2.25 is rounded up to 3 schools). This is the number of schools the LEA must identify as high-poverty schools.
3. Identify the highest-poverty quartile of schools (the number of schools identified in step 2) in the LEA as high-poverty schools. If the LEA ranks by grade span, an LEA may first select the high-poverty school in rank order from each grade span. If an LEA needs to identify additional high-poverty schools, then an LEA has discretion so long as the LEA selects in rank order based on the percentage of economically disadvantaged students. For example, an LEA may continue down the list from highest to lowest within each grade span or continue to select schools with the highest percentage of economically disadvantaged students in one or more grade spans. (See Table 5.)

[2] By excepting from the MOEquity requirements an LEA that serves all students within each grade span with a single school, the ARP Act recognizes the uniqueness that grade spans present when allocating resources, both fiscal and staffing, within an LEA. Consistent with the flexibility afforded an LEA under Title I, Part A of the Elementary and Secondary Education Act of 1965 with respect to serving schools by grade span (see section 1113(a)(4) of the ESEA), an LEA may also maintain equity by grade span, if it so chooses, to account for varying per-pupil allocations or FTEs per-pupil by grade span (e.g., elementary schools vs high schools) that aggregate per-pupil allocations or FTEs across all schools might not reflect.

Table 4. Identifying high-poverty schools in an LEA as a whole (in a sample LEA with nine schools)*

School	Percentage of Economically Disadvantaged Students	Grade Span	High-Poverty School?
School A	80%	Elementary	Yes
School B	75%	Elementary	Yes
School C	65%	Elementary	Yes
School G	60%	Middle	No
School I	40%	High	No
School D	35%	Elementary	No
School E	25%	Elementary	No
School H	25%	Middle	No
School F	15%	Elementary	No

* The LEA in this example must identify three high-poverty schools.

Table 5 illustrates the process described above except on a grade span basis. The LEA identifies the highest poverty elementary school (School A), middle school (School G), and high school (School I) because the LEA must identify three schools. If the LEA were required to identify, for example, two additional schools, it could continue to identify one school in each grade span — i.e., the next highest poverty school in the elementary and middle school grade spans (Schools B and H) — or it could identify the next two highest poverty schools overall — i.e., Schools B and C.

Table 5. Identifying high-poverty schools by grade span in an LEA (in a sample LEA with nine schools)*

School	Percentage of Economically Disadvantaged Students	Elementary Grade Span	Middle Grade Span	High School Grade Span	High-Poverty School
School A	80%	X			Yes
School B	75%	X			No
School C	65%	X			No
School D	35%	X			No
School E	25%	X			No
School F	15%	X			No
School G	60%		X		Yes
School H	25%		X		No
School I	40%			X	Yes

* The LEA must identify three high-poverty schools.

26. Which funding sources must an LEA include when determining its per-pupil funding for the purposes of maintaining fiscal equity?

When determining whether it maintained fiscal equity, an LEA includes all sources of State and local funds the LEA has available for current expenditures for free public education. (See section 8101(12) of the ESEA.) Current expenditures *do not include* dedicated funds for capital outlays and debt service. Moreover, local fiscal maintenance of equity considers the use of local and State funding sources only. Therefore, an LEA may not include Federal funds or support from private donors, such as charitable contributions that corporations or individuals make to elementary and secondary education.

The LEA must use consistent funding sources from year to year and document its sources of data. These data should be consistent with sources of State and local funding that an LEA uses to report for the purposes of per-pupil expenditures in section 1111(h)(1)(C)(x) of the ESEA.

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

To determine whether it maintained fiscal equity, an LEA must follow the steps below, depending on whether it is determining MOEquity on a districtwide basis or by grade span:

Districtwide determination:

1. Determine the per-pupil reduction of State and local funding, if any, for FY 2022 in the LEA as a whole:
    a. **State and local per-pupil amount for FY 2022 -** Divide the total amount of State and local funds provided to all schools served by the LEA in FY 2022 by the aggregate number of children enrolled in all schools served by the LEA in FY 2022.
    b. **State and local per-pupil amount for FY 2021** - Divide the total amount of State and local funds provided to all schools served by the LEA in FY 2021 by the aggregate number of children enrolled in all schools served by the LEA in FY 2021.
    c. **State and local per-pupil reduction in State and local funds, if any, for FY 2022** - If the per-pupil amount for FY 2022 is less than FY 2021, the difference is the amount by which the LEA has reduced its per-pupil amount of State and local funds to schools in FY 2022. If an LEA increases or maintains per-pupil funding to all schools in FY 2022, then for the purposes of determining whether the LEA has maintained fiscal equity for its high-poverty schools, the per pupil reduction across all schools in the LEA is zero.
2. Determine the per-pupil reduction of State and local funding, if any, for FY 2022 for each high-poverty school in the LEA.
    a. **High-poverty school per-pupil amount for FY 2022 -** Divide the total amount of State and local funds provided to each high-poverty school in FY 2022 by the aggregate number of children enrolled in that school in FY 2022.
    b. **High-poverty school per-pupil amount for FY 2021** - Divide the total amount of State and local funds provided to each high-poverty school in FY 2021 by the aggregate number of children enrolled in that school in FY 2021.
    c. **High-poverty school per-pupil reduction in State and local funds, if any, for FY 2022** - If the per-pupil amount for FY 2022 is less than FY 2021, the difference is the amount by which the LEA has reduced its per-pupil amount of State and local funds to that high-poverty school in FY 2022.
3. Compare the per-pupil reduction, if any, for each high-poverty school (step 2c above) with the per-pupil reduction in State and local funds to all schools in the LEA (step 1c above). If any

high-poverty school receives a reduction in the per-pupil amount of State and local funds that is greater than the amount in step 1c, the LEA has not maintained fiscal equity under section 2004(c)(1)(A) of the ARP Act for FY 2022 with respect to that high-poverty school.

The LEA repeats these steps to make the determination for FY 2023 compared to per-pupil amounts for FY 2022.

See Table 6 for three examples of how an overall per-pupil reduction in State and local funding affects an LEA's ability to maintain fiscal equity in its high-poverty schools. In the examples, green shows where an LEA has maintained fiscal equity and red shows where an LEA has not maintained fiscal equity.

Table 6: Determining whether an LEA maintains fiscal equity for high-poverty schools.

Examples	Per-pupil Reduction in State and Local Funds across All Schools in the LEA	High-poverty School 1 Per-pupil Reduction	High-poverty School 2 Per-pupil Reduction	High-poverty School 3 Per-pupil Reduction
Example 1	$0	FY21 Per-Pupil Amount: $23,000 FY22 Per-Pupil Amount: $23,000 Per-Pupil Reduction: $0	FY21 Per-Pupil Amount: $24,050 FY22 Per-Pupil Amount: $24,000 Per-Pupil Reduction: $50	FY21 Per-Pupil Amount: $25,050 FY22 Per-Pupil Amount: $25,000 Per-Pupil Reduction: $50
Example 2	$50	FY21 Per-Pupil Amount: $25,150 FY22 Per-Pupil Amount: $25,000 Per-Pupil Reduction: $150	FY21 Per-Pupil Amount: $26,150 FY22 Per-Pupil Amount: $26,050 Per-Pupil Reduction: $100	FY21 Per-Pupil Amount: $27,150 FY22 Per-Pupil Amount: $27,100 Per-Pupil Reduction: $50
Example 3	$100	FY21 Per-Pupil Amount: $20,000 FY22 Per-Pupil Amount: $19,900 Per-Pupil Reduction: $100	FY21 Per-Pupil Amount: $19,000 FY22 Per-Pupil Amount: $18,900 Per-Pupil Reduction: $100	FY21 Per-Pupil Amount: $22,000 FY22 Per-Pupil Amount: $21,925 Per-Pupil Reduction: $75

Grade-span determination:

1. Determine the per-pupil reduction of State and local funding, if any, for FY 2022 in each grade span of the LEA:
   a. **State and local per-pupil amount for FY 2022** - Divide the total amount of State and local funds provided to all schools in each grade span served by the LEA by the aggregate number of children enrolled in all schools in that grade span to determine the LEA per-pupil amount for each grade span.

b. **State and local per-pupil amount for FY 2021 -** Divide the total amount of State and local funds provided to all schools in each grade span served by the LEA by the aggregate number of children enrolled in all schools in that grade span to determine the LEA per-pupil amount for each grade span.
c. **State and local per-pupil reduction in State and local funds, if any, for FY 2022** - If the per-pupil amount of State and local funds for any grade span in FY 2022 is less than the per-pupil amount for that same grade span in FY 2021, the difference is the amount by which the LEA has reduced its per-pupil State and local funds to schools in that grade span in FY 2022. If an LEA increases or maintains State and local funding to all schools in a grade span in FY 2022, then for the purposes of determining whether the LEA has maintained fiscal equity for its high-poverty schools, the reduction is zero.

2. Determine the per-pupil reduction of State and local funding, if any, for FY 2022 for each high-poverty school in the respective grade span of the LEA.
   a. **High-poverty school per-pupil amount for FY 2022** - Divide the total amount of State and local funds provided to the high-poverty school in FY 2022 by the aggregate number of children enrolled in that school in FY 2022.
   b. **High-poverty school per-pupil amount for FY 2021** - Divide the total amount of State and local funds provided to the high-poverty school in FY 2021 by the aggregate number of children enrolled in that school in FY 2021.
   c. **High-poverty school per-pupil reduction in State and local funds, if any, for FY 2022** - If the per-pupil amount for FY 2022 is less than FY 2021, the difference is the amount by which the LEA has reduced its per-pupil amount of State and local funds to that high-poverty school in FY 2022.
3. Compare the per-pupil reduction, if any, for each high-poverty school (step 2c above) with the per-pupil reduction in State and local funds for all schools in that grade span (step 1c above). If any high-poverty school in any grade span receives a reduction in the per-pupil amount of State and local funds that is greater than the amount in step 1c for that grade span, the LEA has not maintained fiscal equity under section 2004(c)(1)(A) of the ARP Act for FY 2022 with respect to that high-poverty school.

The LEA repeats these steps to make the determination for FY 2023 compared to per-pupil amounts for FY 2022.

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

Under section 2004(c)(1)(B) of the ARP Act, 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.

To ensure that an LEA is supporting its high-poverty schools with at least the same level of instructional staff on an FTE basis compared to other schools in the LEA, each LEA is encouraged to determine whether it maintained equity of instructional staff. An LEA is also encouraged to consider equity in

terms of its overall staffing budget, which may include considering the qualifications and level of experience of staff in its high-poverty schools compared to other schools.

29. Must an LEA account for changes in staffing or enrollment during the school year?

An LEA determines whether it maintains staffing equity once both enrollment data and staffing decisions are final for a specific school year. Once an LEA has determined whether it has maintained staffing equity for each of its high-poverty schools, if there are unpredictable changes in student enrollment or personnel assignments later in the school year, the LEA does not have to redetermine staffing equity. LEAs should make every effort to ensure staffing equity is maintained throughout the school year.

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

To determine whether it maintained staffing equity for its high-poverty schools, an LEA must follow the steps below, depending on whether it is determining MOEquity on a districtwide basis or by grade span.

Districtwide Determination:

1. Determine the per-pupil reduction in FTEs, if any, for FY 2022 in the LEA as a whole:
    a. **Districtwide FTE per-pupil for FY 2022** - Divide the total number of FTE staff in all schools served by the LEA by the aggregate number of children enrolled in all schools served by the LEA to determine the per-pupil number of FTEs in the LEA.
    b. **Districtwide FTE per-pupil for FY 2021** - Divide the total number of FTE staff in all schools served by the LEA by the aggregate number of children enrolled in all schools served by the LEA to determine the per-pupil number of FTEs in the LEA.
    c. **Districtwide per-pupil FTE reduction, if any, for FY 2022** If the per-pupil number of FTEs in the LEA as a whole in FY 2022 is less than the per-pupil number of FTEs in the LEA as a whole in FY 2021, the difference is the per-pupil FTE reduction for the LEA in FY 2022. If an LEA increases or maintains the per-pupil number of FTEs in the LEA as a whole in FY 2022, then for the purposes of determining whether the LEA has maintained staffing equity for its high-poverty schools, the reduction is zero.
2. Determine the per-pupil reduction of FTEs for each high-poverty school for FY 2022.
    a. **High-poverty school FTE per-pupil for FY 2022** - Divide the total number of FTEs assigned to each high-poverty school in FY 2022 by the aggregate number of children enrolled in that school in FY 2022.
    b. **High-poverty school FTE per-pupil for FY 2021** - Divide the total number of FTEs assigned to each high-poverty school in FY 2021 by the aggregate number of children enrolled in that school in FY 2021.
    c. **High-poverty school FTE per-pupil reduction, if any, for FY 2022** - If the per-pupil FTE for FY 2022 is less than FY 2021, the difference is the amount by which the LEA has reduced its FTEs per-pupil for that high-poverty school in FY 2022.
3. Compare the per-pupil FTE reduction, if any, for each high-poverty school (step 2c above) with the per-pupil FTE reduction across all schools in the LEA (step 1c above). If any high-poverty school has a per-pupil FTE reduction (step 2c) that is greater than the per-pupil FTE reduction across the LEA (step 1c), then the LEA has not maintained staffing equity under section 2004(c)(1)(B) of the ARP Act for FY 2022.

The LEA repeats these steps to make the determination for FY 2023 compared to FTEs per pupil for FY 2022.

See Table 7 for three examples of whether an LEA maintains staffing equity in its high-poverty schools. In the examples, green shows where an LEA has maintained staffing equity and red shows where an LEA has not maintained staffing equity.

Table 7: Determining whether an LEA maintains staffing equity for high-poverty schools.

Examples	Per-pupil FTE Reduction across All Schools in the LEA	High-poverty School 1 Per-pupil FTE Reduction	High-poverty School 2 Per-pupil FTE Reduction	High-poverty School 3 Per-pupil FTE Reduction
Example 1	0	FY21 FTEs Per-Pupil: .50 FY22 FTEs Per-Pupil: .50 Per-Pupil Reduction: 0	FY21 FTEs Per-Pupil: .075 FY22 FTEs Per-Pupil: .050 Per-Pupil Reduction: .025	FY21 FTEs Per-Pupil: .050 FY22 FTEs Per-Pupil: .040 Per-Pupil Reduction: .01
Example 2	.05	FY21 FTEs Per-Pupil: .075 FY22 FTEs Per-Pupil: .015 Per-Pupil Reduction: .06	FY21 FTEs Per-Pupil: .15 FY22 FTEs Per-Pupil: .05 Per-Pupil Reduction: .10	FY21 FTEs Per-Pupil: .05 FY22 FTEs Per-Pupil: .045 Per-Pupil Reduction: .005
Example 3	.05	FY21 FTEs Per-Pupil: .30 FY22 FTEs Per-Pupil: .25 Per-Pupil Reduction: .05	FY21 FTEs Per-Pupil: .40 FY22 FTEs Per-Pupil: .36 Per-Pupil Reduction: .04	FY21 FTEs Per-Pupil: .20 FY22 FTEs Per-Pupil: .16 Per-Pupil Reduction: .04

Grade-span determination:

1. Determine the per-pupil reduction in FTEs, if any, for FY 2022 in each grade span served by the LEA:
   a. **Districtwide per-pupil FTE for FY 2022** - Divide the total number of FTE staff in all schools for that grade span served by the LEA by the aggregate number of children enrolled in those schools to determine the per-pupil number of FTEs in all schools for that grade span served by the LEA.
   b. **Districtwide per-pupil FTE for FY 2021** - Divide the total number of FTE staff in all schools for that grade span served by the LEA by the aggregate number of children enrolled in those schools to determine the per-pupil number of FTEs in all schools for that grade span served by the LEA.
   c. **Districtwide per-pupil FTE reduction, if any, for FY 2022** - If the per-pupil number of FTEs for that grade span in FY 2022 is less than the per-pupil number of FTEs for that same grade span in FY 2021, the difference is the amount by which the LEA has reduced its per-pupil number of FTEs in that grade span in FY 2022. If an LEA increases or maintains the number of FTEs in all schools in a grade span in FY 2022, then for the purposes of

determining whether the LEA has maintained staffing equity for its high-poverty schools, the reduction is zero.

2. Determine the per-pupil FTE reduction, if any, for FY 2022 for each high-poverty school in the LEA.
    a. **High-poverty school per-pupil FTE for FY 2022** - Divide the total number of FTEs assigned to each high-poverty school in the grade span in FY 2022 by the aggregate number of children enrolled in that school in FY 2022.
    b. **High-poverty school per-pupil FTE for FY 2021** - Divide the total number of FTEs assigned to each high-poverty school in FY 2021 by the aggregate number of children enrolled in that school in FY 2021.
    c. **High-poverty school per-pupil FTE reduction, if any, for FY 2022** - If the per-pupil FTE for FY 2022 is less than FY 2021, the difference is the per-pupil FTE reduction for that high-poverty school in FY 2022.
3. Compare the per-pupil FTE reduction, if any, for each high-poverty school (step 2c above) for that grade span with the per-pupil FTE reduction across that grade span (step 1c above). If any high-poverty school in any grade span has a per-pupil FTE reduction (step 2c) that is greater than the per-pupil FTE reduction for that grade span (step 1c), the LEA has not maintained fiscal equity for that grade span under section 2004(c)(1)(A) of the ARP Act for FY 2022.

The LEA repeats these steps to make the determination for FY 2023 compared to FTEs per pupil for FY 2022.

31. Must an LEA meet both MOEquity requirements?

Yes. An LEA that receives ARP ESSER funds must maintain both fiscal and staffing equity.

32. Are any LEAs exempt from the MOEquity requirements?

Yes. Under section 2004(c)(2) of the ARP Act, an LEA need not maintain equity if the LEA—

1. Has a total enrollment of less than 1,000 students;
2. Operates a single school;
3. Serves all students within each grade span with a single school; or
4. Demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of the LEA as determined by the Secretary.

The Department anticipates very few "exceptional or uncontrollable circumstances" that prevent an LEA from maintaining equity. As a result, each claim of exemption will require a case-by-case review by the Department. For example, an "exceptional or uncontrollable circumstance" might include a significant change in the expenses of a school such as no longer serving a student whose educational and support needs require services that have a particularly high cost.

Reporting and Transparency

33. Are there any SEA and LEA reporting requirements on MOEquity?

Yes. In order to ensure that each SEA and LEA is maintaining equity in FY 2022 for its high-need LEAs, highest-poverty LEAs, and high-poverty schools, respectively, under section 2004(b) and (c) of the ARP Act and 34 CFR § 76.720, the Department will collect baseline and initial data from SEAs. An

SEA must submit MOEquity initial data and information to the Department by July 30, 2021. (See Appendix A.) To the extent that FY 2022 funding data are not available, an SEA may provide projected data or request an extension to provide the data that are not currently available by October 15, 2021.

Specifically, each SEA must submit for FY 2022:

1. A list of the State's high-need LEAs including NCES LEA/district ID;
2. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2021;
3. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2022 (if available);
4. The per-pupil amount of State funds provided to each high-need LEA in the State in FY 2021;
5. The per-pupil amount of State funds provided to each high-need LEA in the State in FY 2022 (if available);
6. A list of the State's highest-poverty LEAs including NCES LEA/district ID;
7. The per-pupil amount of State funding provided for each highest-poverty LEA in FY 2019;
8. The per-pupil amount of State funding provided for each highest-poverty LEA in FYs 2022 (if available); and
9. A list of the high-poverty schools in each LEA in the State (including the NCES school ID) for which it must maintain equity in FY2022 (which may be provided via a link to a website if the State posts such information on its public website).

The Department intends to provide further information on the data and information each SEA and its LEAs must annually report.

34. How can SEAs and LEAs ensure transparency about MOEquity?

We encourage each SEA and LEA to promptly make MOEquity data and information publicly available on its website to ensure that parents, families, local communities, and other education stakeholders are aware of how the SEA and LEA is maintaining equity for LEAs and schools, respectively, with high concentrations of students from low-income families. When SEAs and LEAs post their MOEquity data on their websites to ensure transparency, the agencies should make these data accessible to individuals with disabilities and limited English proficiency (e.g., through the use of translations and interpreters).

Each SEA should consider making publicly available data and information such as:

1. Which LEAs in the State are identified as high-need LEAs and, separately, highest-poverty LEAs and demographic information for each such LEA compared to the entire State;
2. The total aggregate enrollment for all LEAs in the State in FYs 2021, 2022, and 2023;
3. The total enrollment for each LEA identified as high-need in FYs 2021, 2022, and 2023;
4. The total amount of State funds provided to each high-need LEA in the State in FY 2021, 2022 and 2023;
5. The per-pupil reduction, if any, of overall State funding for FYs 2022 and 2023 for each high-need LEA;
6. The per-pupil reduction of overall State funding for all LEAs for FYs 2022 and 2023;
7. The total enrollment for each LEA identified as highest-poverty in FY 2021, 2022, and 2023;
8. The per-pupil amount of State funding in FY 2019, 2022 and 2023 for each highest-poverty LEA; and
9. Whether the State maintained equity for each high-need LEA and highest-poverty LEA in FYs 2022 and 2023.

Each LEA should consider making publicly available data and information such as:

1. Which schools are identified as high-poverty schools in the LEA and demographic information for each such school compared to the entire LEA;
2. The per-pupil amount of funding for each high-poverty school in the LEA in FYs 2021, 2022 and 2023;
3. The per-pupil amount of funding in the aggregate for all schools in the LEA in FYs 2021, 2022 and 2023;
4. The per-pupil number of FTEs for each high-poverty school in the LEA in FYs 2021, 2022 and 2023;
5. The per-pupil number of FTEs in the aggregate for all schools in the LEA in FYs 2021, 2022 and 2023; and
6. Whether the LEA did not maintain equity for any high-poverty school in FY 2022 or 2023.

Appendix A: MOEquity Data Submission

State: GEORGIA

Each SEA must submit the following MOEquity baseline and initial data by July 30, 2021.
To the extent that FY 2022 funding data are not available, an SEA may provide projected data or request an extension to provide the data that are not currently available by October 15, 2021.

For the purposes of maintaining equity for FY 2022, each State must submit in a spreadsheet in .xls, .csv or similar format:

1. A list of the State's high-need LEAs including NCES LEA/district ID; **Tab 1 of attached spreadsheet.**
2. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2021; **Tab 2 of attached spreadsheet.**
3. The statewide per-pupil amount of State funds provided to all LEAs in the State in FY 2022 (if available); **Tab 2 of attached spreadsheet.**
4. The per-pupil amount of State funds provided to each high-need LEA in the State in FY 2021; **Tab 3 of attached spreadsheet.**
5. The per-pupil amount of State funds provided to each high-need LEA in the State in FY 2022 (if available); **Tab 4 of attached spreadsheet.**
6. A list of the State's highest-poverty LEAs including NCES LEA/district ID; **Tab 5 of attached spreadsheet.**
7. The per-pupil amount of State funding provided for each highest-poverty LEA in FY 2019; **Tab 6 of attached spreadsheet.**
8. The per-pupil amount of State funding provided for each highest-poverty LEA in FYs 2022 (if available); and **Tab 7 of attached spreadsheet.**
9. A list of the high-poverty schools in each LEA in the State (including the NCES school ID) for which it must maintain equity in FY 2022 (which may be provided via a link to a website if the State posts such information on its public website). **Tab 8 of attached spreadsheet.**

To the best of my knowledge and belief, all of the information in this MOEquity data submission is true and correct and the failure to submit accurate data may result in liability under the False Claims Act, 31 U.S.C. § 3729 et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; 18 USC § 1001, as appropriate, and other enforcement actions.

Richard L. Woods 404-657-1175
Chief State School Officer or Authorized Representative (Typed or Printed Name) Telephone

(b) (6)

July 30, 2021

Signature of Chief State School Officer or Authorized Representative Date