



LEA MOE Calculator 2.0 Instructions At a Glance

This is a reference for Calculator users who are familiar with the LEA MOE requirements and Calculator instructions. This is not to be used in place of the detailed LEA MOE Calculator Instructions.



Critical Reminders



Download the most recent version of the Calculator: <https://cifr.wested.org/resource/lea-moe-calculator/>



Shaded cells are for data entry. Unshaded cells are either headers or results.



Not all tabs are visible in the LEA MOE Calculator as published. To unhide a tab, right click on any tab at the bottom of the file, select Unhide, and select a tab to unhide.

To copy/paste from another file or an earlier version of the LEA MOE Calculator, you must **paste values** to avoid copying embedded formulas and formatting elements from the source file.



The "Paste Values" icon is a clipboard with "123" at the bottom



Do NOT use "Cut" or Ctrl+X to move data. Using "Cut" or Ctrl+X will result in errors and will prevent auto-calculation.

STEP
1

"Getting Started" on tab 2
Enter background information



Enter the following data:

Rows 2–3: LEA name and ID.

Rows 4–5: Start and end date of state fiscal year.

Row 6: The state fiscal year you want to use as Year 1.

Rows 10–13: Data for the last year the LEA MOE compliance standard was met prior to Year 1.

Rows 17–19: Data for the state fiscal year immediately prior to Year 1.

If indicated in rows 10–13, go to tab 3a, the "Intervening Years" tab, and enter the total amount of taken exceptions and adjustments for each year listed.

If your state has a high cost fund under §300.704(c) for any fiscal year, go to tab 3b, "High Cost Fund," and select "Yes" for each applicable year.

STEP
2

Red "Amounts" tabs by year
Enter current data for given year



The Eligibility Standard table appears on the left. Scroll right to work with the Compliance Standard table.

Enter child counts on row 1.

Enter object descriptions and budget codes in columns A–C or H–J.

Enter budgeted or expended amounts in columns D–E or K–L.

"State and local" amounts are auto-calculated.

STEP
3

Orange "Exc & Adj" tabs by year
Enter exceptions & adjustments for given year



The Eligibility Standard table appears on the left. Scroll right to work with the Compliance Standard table.

Calculate Exception (a): enter departing and replacement personnel salary and benefits starting at row 7.

Exception (b) is auto-calculated.

Calculate Exception (c): enter student identifier data starting at row 37. For each item, select the reason and enter a cost.

Calculate Exception (d): enter description and cost in final year starting at row 47.

For Exception (e), if the SEA has a high cost fund, enter identifier and total cost assumed starting at row 57.

Enter the adjustment amount projected or taken at row 71.

STEP
4

Blue "Summary" tabs by year
Review MOE Results

Review results for the eligibility standard in rows 6–10.

Review results for the compliance standard in rows 14–18.

If indicated in row 20, complete information on the subgrant in rows 22 & 23 and repayment information in rows 26 & 27.



Scroll down to review exceptions and adjustment data in rows 34–40.

STEP
5

"Multi-Year MOE Summary" on tab 4
Review MOE results over time



Select "Compliance" or "Eligibility" in column C to indicate which standard is being measured for each year.

The results are displayed for each year based on the data you have entered.

The Center for IDEA Fiscal Reporting (CIFR) is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

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Questions?

SEAs: Email CIFR at cifr_info@WestEd.org.

LEAs: Contact the SEA for assistance.