CIFR
Center for IDEA Fiscal Reporting
WestEd

LEA MOE Calculator Instructions At a Glance

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

⚠ Critical Reminders

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

If moving or copying data, using "*Cut*" (Ctrl + X) will result in errors. "*Copying*" (Ctrl + C) and "*Pasting*" (Ctrl + V) will work.

Remember to "*Save*" (Ctrl + S) your work often.

Be sure you have downloaded the most recent version of the Calculator: **cifr.WestEd.org/resources/lea-moe/calculator**

If SEA staff have any questions about using the Calculator, please contact CIFR Community of Practice technical assistance providers, or contact CIFR at **cifr_info@WestEd.org.** LEAs are encouraged to contact their SEA for assistance.

STEP 1 — "Getting Started" on tab 3
Set up the LEA MOE Calculator

Enter the following data:

Rows 2–3: LEA name and ID.

Rows 4–5: State fiscal year.

Row 6: Can the LEA separate state and local funds (yes/no)?

Row 7: Do you want the calculator to automatically calculate exception (b) for you (yes/no)? If no, calculation must be SEA approved.

Rows 9–17: Does your state have a high cost fund operated by the SEA under §300.704(c)?

STEP 2 — "Multi-Year MOE Summary" on tab 4
Enter historical data

For each fiscal year 2010–11 through 2014–15:

Enter child counts into column C.

Enter final expenditure data into columns D and F.

Select an MOE result for each method from one of these four options:

Met = The LEA met MOE based on their expenditures.

Met with Exceptions or Adjustments = The LEA met MOE when exceptions or adjustments were taken.

Met as Baseline = The LEA met MOE in 2010–11 or in the first year the LEA existed.

Did not Meet = The LEA did not meet MOE.

STEP 3 — Red "Amounts" tabs by year
Enter current data

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.

STEP 4 — Blue "MOE" tabs by year
Review preliminary MOE results

Select Compliance or Eligibility in cell B1 to indicate which standard is being measured.

Scroll right to review all four methods and their results.

Do not enter data for exceptions and adjustments here.

STEP 5 — Orange "Exc & Adj" tabs by year
Enter exceptions & adjustments

Scroll right to work with the Compliance Standard table on tabs 5, 8, 11, 14, and 17.

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

Exception (b) is auto-calculated, OR you may enter calculations based on a method approved by the SEA.

Calculate Exception (c) by entering student identifier data starting at row 41. For each item, select the reason and enter a cost.

Calculate Exception (d) by entering description and cost in final year data starting at row 51.

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

Enter the adjustment amount projected or taken at row 70.

STEP 6 — Blue "MOE" tabs by year
Review final MOE results

Scroll right to review all four methods and their results.

You're almost there!

How did entering the exceptions and adjustments change these results?

STEP 7 — "Multi-Year MOE Summary" on tab 4
Review MOE results over time

The results have now been updated with the information you have entered for the current year.

Enter Part B Subgrant amounts in columns L–M.

Review repayment amounts in column O.

If needed, enter dates for repayment in columns P–Q.