

Local Educational Agency Maintenance of Effort Calculator: Instructions

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Note for PC users: Hold the Ctrl key and click on a header.

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Introduction

The Center for IDEA Fiscal Reporting (CIFR) developed the *Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculator* to help state educational agencies (SEAs) and LEAs:

- Document local or state and local fiscal effort in an LEA for special education and related services.
- Determine whether that effort meets the IDEA's LEA MOE requirement (34 CFR §300.203), which stipulates that every LEA must budget and expend at least the same amount of local or state and local funds for the education of children with disabilities as the LEA spent in previous years.

This requirement includes both an eligibility standard — whereby the LEA must *budget* at least the same amount as it spent in the most recent year for which data are available and the LEA met MOE — and a compliance standard — whereby the LEA must *expend* at least the same amount as in the last year that it met LEA MOE. IDEA permits LEAs to meet each standard by any of four methods: using total local funds, total state and local funds, local per capita funds, or state and local per capita funds. To learn more about LEA MOE, see the following resources:

- CIFR's *Quick Reference Guide on IDEA LEA MOE* (<https://cifr.wested.org/resource/quick-reference-guide-on-idea-local-educational-agency-maintenance-of-effort/>) presents basic information about LEA MOE, including the standards and methods and the basis for allowable exceptions and adjustments.
- CIFR's *LEA MOE Organizer* (<https://cifr.wested.org/resources/lea-moe/organizer/>) is an online tool that provides a comprehensive overview of LEA MOE federal regulations and resources to support understanding and implementation.
- CIFR's *Understanding LEA MOE PowerPoint Training Deck* (<https://cifr.wested.org/resource/understanding-lea-moe-powerpoint-training-deck/>) is a customizable training deck that SEA staff can use to train LEA staff on LEA MOE.

The LEA MOE Calculator is an Excel workbook that SEA staff may use in multiple ways. Staff could complete the workbook based on data submitted by each LEA, collaborate with each LEA to complete the workbook, or ask each LEA to complete and submit the workbook. For example, SEA staff could populate previous years' data and ask each LEA to enter current data.

If SEA staff have any questions about using the Calculator, please contact CIFR at cifr_info@wested.org. LEAs are encouraged to contact their SEA for assistance.

CIFR makes the LEA MOE Calculator available to SEAs for independent use, general guidance, and estimates only. The LEA MOE Calculator is not intended to replace professional guidance or any other decision-making method or tool. SEAs and any other end users are responsible for determining their own legal, regulatory, contractual, or other responsibilities, and for ensuring that their calculations and reporting are correct.

Filling in this workbook may include entering Personally Identifiable Information (PII). SEAs and LEAs should follow appropriate procedures for protecting PII.

General Instructions

The LEA MOE Calculator allows users to choose any year as “Year 1” and then enter data for up to 10 years. When using this Calculator for the first time, users must have access to historical MOE results, exceptions and adjustment data, and current budget data.

There are 44 color-coded worksheets, or tabs, in the workbook:

Tab Name	Tab Number(s)	Tab Color	Tab Purpose
Title Page	1	Purple	Tab that displays title and disclaimer information
Getting Started	2	Purple	Worksheet for entering background and historical information
Intervening Years	3a	Purple	Worksheet for entering historical information for exceptions and adjustments, if needed
High Cost Fund	3b	Purple	Worksheet for indicating whether the state has a high cost fund under §300.704(c) for each fiscal year
Multi-Year MOE Summary	4	Purple	Table showing whether the LEA met LEA MOE for the 10 years included in this workbook
Amounts	5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35	Red	Data entry for budget and expenditure amounts
Exc & Adj	6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36	Orange	Data entry for exceptions and adjustment data
Summary	7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37	Blue	Summary of LEA MOE calculations for both standards, for all four methods, for each year
Calculation	38–41	Yellow	Calculations of MOE determinations for each year for the two standards; one tab for each of the four methods
SEA or LEA Worksheet	42	Green	Blank worksheet for SEA or LEA use
SEA Guidance	43	Green	Blank worksheet for SEA to add guidance for LEAs

Shaded cells are for data entry. Unshaded cells are headers or will calculate automatically.

Hidden Tabs

Not all 44 tabs are visible in the published version. Tabs for Years 1 through 5 are visible and tabs for Years 6 through 11 are hidden. Because of the hidden tabs, tab numbers jump from tab 19 to tab 38 in the published version.

To unhide a tab, right click on any tab at the bottom of the file, select “Unhide,” and select a tab to unhide. Tabs may need to be unhidden one at a time.

To hide tabs for completed years, right click on a specific tab and select “Hide.” Multiple tabs at a time can be selected to hide by holding down Shift or Ctrl while clicking on tabs.

Be very careful not to delete tabs, as doing so will break the workbook. Deleting tabs requires confirmation. If a confirmation window pops up, simply click on “Cancel.”

⚠ WARNING ⚠

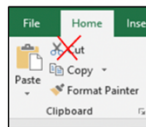
If you are copying and pasting from another file or an earlier version of the LEA MOE Calculator, you must **paste values** to avoid copying embedded formulas and formatting elements from the source file.

1. To copy data, either select the “Copy” button on the menu bar/ribbon in Excel or use Ctrl+C.
2. To paste values, use one of the following methods:
 - a. Go to the Home tab on the ribbon, click on the arrow under “Paste,” and select the far-left option under “Paste Values.”
 - b. Right-click in the first destination cell and select “Paste Values,” which is the second option from the left under “Paste Options.”



The “Paste Values” icon is a clipboard with “123” at the bottom:

Note: 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-by-Step Guidance for Entering Data into LEA MOE Calculator

Follow the steps in the following table for entering data into LEA MOE Calculator. Check off each step as you complete it.

Step #	Action	Page(s) in Instructions	Check When Completed
1.	Read and review this Instructions document.	Entire document	☐
2.	Print out the one-page <i>Instructions At a Glance</i> document.	Available at https://cifr.wested.org/resource/lea-moe-calculator/	☐
3.	Read and review any information on the <i>SEA Guidance</i> worksheet (tab 43).	Page 16	☐
4.	Determine which state fiscal year will be Year 1 in the Calculator. Steps 4–6 will prepare your calculator for 10 years of use.	Page 6	☐
5.	Complete the <i>Getting Started</i> worksheet (tab 2).	Pages 6–7	☐
6.	If there is a message in column E, rows 10–13 on the <i>Getting Started</i> worksheet concerning intervening years, complete the <i>Intervening Years</i> worksheet (tab 3a).	Page 7	☐
7.	If your state has a high cost fund under §300.704(c) for any fiscal year in the Calculator, indicate that on tab 3b.	Page 7	☐
8.	Enter information on the appropriate <i>Amounts</i> tab for the year and standard you want to measure.	Pages 9–10	☐
9.	Enter information on the appropriate <i>Exc & Adj</i> worksheet for the year and standard you want to measure.	Pages 11–13	☐
10.	Review information on the <i>Summary</i> worksheet for the year and standard you want to measure.	Pages 13–15	☐
11.	Review information on the <i>Multi-Year MOE Summary</i> worksheet (tab 4) to see an overview of your LEA's MOE.	Pages 8–9	☐
12.	Repeat steps 7–11 for each year and standard.	Pages 8–16	☐

Getting Started Worksheet (Tab 2, Purple)

Data entry is required on this worksheet (first use only).

Enter information on this sheet the first time you use the Calculator. You will not need to update the sheet later.

LEA name and ID (rows 2–3):

- Enter the LEA name and ID. The LEA name will populate on subsequent tabs, but it is not used in the tool's calculations. If you are pasting from another file, use the option to paste using the destination formatting.

State fiscal year (rows 4–5):

- Enter the start and end dates for the state fiscal year (month and day, e.g., July 1). This information is for reference and is not used in the tool's calculations.

State fiscal year to use as Year 1 (row 6):

- Enter the four-digit year you would like to use as Year 1 (e.g., 2021).
- Note: Because of the timing of the calculations, Year 1 is only calculated for the compliance standard. If you are beginning with the eligibility standard, enter the prior year as Year 1 and begin your calculations with Year 2.

Last year met compliance standard for each method (rows 10–13):

- For each of the four methods, enter the last year the LEA met the LEA MOE compliance standard for that method (with or without exceptions and adjustments), the amount the LEA spent in that year for that method, and the child count for that year. This year must be prior to the year entered in row 6 as Year 1.
- If your LEA is not able to calculate the local only methods, leave rows 10, 12, and 17 blank and these methods will not be calculated.
- The years may be different for each of the four methods.
- If the last year the LEA met the LEA MOE compliance standard for a particular method is more than one year prior to Year 1, a note will appear guiding the user to enter data on the *Intervening Years* worksheet.
- If you are pasting from another file, use the option to paste values or the option to paste using the destination formatting.

Information for the fiscal year prior to Year 1 (rows 17–19):

- Enter data for the eligibility standard for the year prior to Year 1, including the budgeted amounts for local funds and state and local funds and the projected child count that was used when budgeting.
- If needed, enter data for the compliance standard for the year prior to Year 1, including final expenditures for local funds and state and local funds and the final child count. If any of this information was entered in rows 10–13, it will prepopulate here.
- If you are pasting from another file, use the option to paste values or the option to paste using the destination formatting.

Intervening Years Worksheet (Tab 3a, Purple)

Data entry may be required on this worksheet (first use only).

Intervening years are the years between the year for which LEA MOE is being calculated and the last year the LEA MOE compliance standard was met. LEAs may apply any exceptions and adjustments from these intervening years to their MOE calculation.

This sheet allows users to calculate total exceptions and adjustments for any intervening years between the last year LEA MOE was met and the current year. Enter information on this sheet the first time you use the tool if directed to do so on the *Getting Started* worksheet. You will not need to update the sheet later.

For each year listed, enter the total amount of all exceptions and any adjustment taken for local funds and state and local funds. Exceptions for the per capita methods will be calculated automatically.

For users of prior versions of the LEA MOE Calculator, this information can be found on the *Exc & Adj* worksheets for each method.

High Cost Fund Worksheet (Tab 3b, Purple)

Data entry may be required on this worksheet.

- For each fiscal year, select “Yes” if the SEA operates a high cost fund under §300.704(c). CIFR recommends that before choosing “Yes,” LEA users contact their state to ascertain that the high cost fund is funded with federal dollars and is explicitly operated under §300.704(c).
- The default for each fiscal year is “No.” No action is needed if your state does not have a high cost fund under §300.704(c).

Multi-Year MOE Summary Worksheet (Tab 4, Purple)

No data entry is required on this worksheet.

This sheet is a summary of the LEA's MOE determinations for Years 1–10 as calculated in the LEA MOE Calculator. All data in this worksheet are automatically calculated from other worksheets.

Last year met compliance standard prior to Year 1 (row 3):

- This row will display the last year the LEA MOE compliance standard was met for each of the four methods, as entered on the *Getting Started* worksheet.
- For each method, the row will display the expenditures for the last year met and the year that method was met, along with a notation of "Met."

Year in Calculator (column A):

- The cells in this column are hyperlinks to the yearly summaries. For example, clicking on "Year 1" in cell A4 will take you to the *Year 1 Summary* worksheet. Hyperlinks will not work for hidden tabs until those tabs are unhidden.

Standard (column C):

- In this column, use the drop-down menu to toggle between Eligibility Standard (Budget) and Compliance Standard (Expenditures) for Years 2 through 10. The compliance standard is the default for each row.
- Year 1 is set to the compliance standard because the tool does not calculate eligibility for Year 1.

Child Count (column D):

- Column D displays the child count for Years 1 through 10.

MOE Amounts (Columns E, G, I, and K)

- These columns display the MOE amount for each method for Years 1 through 10 and for the last year the MOE compliance standard was met for that method prior to Year 1.
- If the compliance standard is selected in column C, these columns will display final expenditure amounts.
- If the eligibility standard is selected in column C, these columns will display budgeted amounts.

MOE Results (Columns F, H, J, and L)

- These columns display the MOE result for each method for Years 1 through 10 for the standard selected in column C.
- In row 3, these columns will display the last year prior to Year 1 that the MOE compliance standard was met for each method.

Amounts Worksheets (Tabs 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, Red)

Data entry is required on these worksheets.

These are the input sheets to record the LEA's annual fiscal effort. Two identical tables are used to record budgeted amounts for the eligibility standard and final expenditure amounts for the compliance standard. Amounts may be copied and pasted from one table to the other if the amounts do not change. Do not use the cut function, as using it may cause errors in the data calculations. Note that tabs 20 to 37 are hidden by default.

Detailed directions for completing the worksheet for each year

Child Count (row 1):

- Enter the Projected (column B) or Actual (column I) child count of children receiving special education services under IDEA. These numbers will be used for all per capita calculations on the *Amounts* and *Summary* worksheets and for Exception (b): Decrease in enrollment on the *Exc & Adj* worksheets.

Eligibility Standard (Budgeted Amounts) and Compliance Standard (Final Expenditures) Tables:

- Under Object Description (columns A and H) and Code (columns B–C and I–J), enter available descriptions and codes for all local and state budget or expenditure items for the noted fiscal year. An Object Description describes the expenditure (e.g., teacher salaries and benefits, supplies, therapist contracts), and the Code references the billing code used by the LEA to track the funds. The headers for these columns are editable and can be customized based on the terminology used by your SEA or LEA. There are two Code columns to allow SEAs and LEAs flexibility in entering budget codes or other information.
- In the Eligibility Standard table, enter the Local (column D), if possible, and State (column E) amounts budgeted for each object or line item entered in column A. If an LEA cannot separately account for local and state funds, all funds should be entered in the State column (column E), leaving the Local column (column D) blank.
- In the Compliance Standard table, enter the Local (column K), if possible, and State (column L) amounts budgeted for each object or line item entered in column H. If an LEA cannot separately account for local and state funds, all funds should be entered in the State column (column L), leaving the Local column (column K) blank.

- The State and Local columns (columns F and M) are auto-calculated.
- The worksheet calculates Grand Totals (row 30) and Per Capita Amounts (row 31) for budgeted and expended amounts.
- If you are pasting from another file, use the option to paste values or the option to paste using the destination formatting.

Although the Calculator does not calculate an MOE result for the eligibility standard for Year 1, Year 1 data are necessary for calculating exception (b) for the eligibility standard for Year 2. Therefore, CIFR recommends that LEAs enter Year 1 eligibility standard data on the *Year 1 Amounts* worksheet (tab 5) as detailed above.

⚠ **WARNING** ⚠

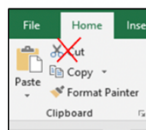
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The “Paste Values” icon is a clipboard with “123” at the bottom:

Note: Do *NOT* use “Cut” or Ctrl+X to move data. Using “Cut” or Ctrl+X will result in errors and will prevent auto-calculation.



Exceptions & Adjustment (*Exc & Adj*) Worksheets (Tabs 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, Orange)

Data entry is required on these worksheets.

When reporting an LEA's MOE, enter information on any relevant qualifying MOE exceptions or adjustment in the *Exc & Adj* worksheets. The *Exc & Adj* worksheets provide places for an LEA to document the five exceptions permitted by 34 CFR §300.204 and the MOE adjustment permitted by 34 CFR §300.205. Note that tabs 20 to 37 are hidden by default.

If an LEA does not meet MOE requirements based on its budgeted amounts (eligibility) or final expenditures (compliance), enter information in the *Exc & Adj* worksheets to potentially meet MOE based on the exceptions or adjustment. Even an LEA that meets MOE by some, but not all, methods should consider entering all exceptions and adjustment data because this information may be relevant for future years to lower the amount needed to meet MOE across different methods.

On the *Exc & Adj* worksheets, tables are duplicated for budgeted or projected reductions (to meet the eligibility standard) and actual reductions taken, based on final expenditures (to meet the compliance standard).

ATTENTION

The *Exc & Adj* worksheet may include Personally Identifiable Information (PII), including staff names, their salary and benefits, and student IDs. LEAs should follow appropriate procedures for protecting PII.

Detailed directions for completing the worksheet for each year

The data entry fields in the Eligibility Standard table and the Compliance Standard table are identical.

Exception 34 CFR §300.204(a) [Voluntary departure] — The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, rows 4–22:

- Enter information about all departing personnel and replacement personnel, including amounts of salary and benefits paid from local or state and local funds.

Exception 34 CFR §300.204(b) [Decrease in enrollment] — A decrease in the enrollment of children with disabilities, rows 24–32:

- The worksheet will auto-calculate the exception (b) amount based on the child count data entered in the *Amounts* worksheets. For this exception only, the worksheet

calculates different exception amounts for the Local (column B) and State and Local (column C) methods.

- The LEA MOE Calculator determines the allowed amount for exception (b) based on a percentage reduction. For each fiscal year, the percentage change in the child count is determined. If there is a decrease, the percentage change is applied to the expenditures for the prior fiscal year. Some LEAs and SEAs may use a per pupil decline calculation. The two methods will result in the same reduction amount.

⚠ ATTENTION ⚠

The *Exc & Adj* worksheet may include Personally Identifiable Information (PII), including staff names, their salary and benefits and student IDs. LEAs should follow appropriate procedures for protecting PII.

Exception 34 CFR §300.204(c) [Exceptionally costly program] — The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child: (1) has left the jurisdiction of the agency; (2) has reached the age at which the obligation of the agency to provide free and appropriate education to the child has terminated; or (3) no longer needs the program of special education, rows 34–43:

- Enter a Student Identifier, the Reason for the termination of the obligation of the agency to provide special education, and local or state and local expenditures for each child with a disability requiring an exceptionally costly program.

Exception 34 CFR §300.204(d) [Long-term purchases] — The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities, rows 45–53:

- Enter a description for each costly expenditure for a long-term purchase that has terminated and provide local or state and local expenditures in the final year of purchase.

Exception 34 CFR §300.204(e) [SEA high cost fund] — The assumption of cost by the high cost fund operated by the SEA under 34 CFR §300.704(c), rows 55–63:

- If your state does not have an appropriate high cost fund for the relevant fiscal year, as indicated on the *High Cost Fund* worksheet (tab 3b), the header for this exception will state “This exception is not valid in your state.” Any dollar amounts entered will not be included in the total.
- Enter a student identifier and the total cost assumed by the SEA for each student for whom the SEA assumed (or is projected to assume) costs in a given year.

If the number of rows provided in these tables for the exceptions is not sufficient, include a summary in the provided rows (e.g., a total of Salary and Benefits for all departing personnel for exception (a) [Voluntary departure]) and maintain the appropriate additional documentation separately.

Total Exceptions, rows 65–68:

- The total exceptions are calculated in row 67 for local funds and row 68 for state and local funds.
- All exceptions are applied equally to the local and state and local methods, other than exception (b), which is calculated based on the prior year's budget or expenditures.

Adjustment, rows 70–72:

- If an LEA intends to take an MOE adjustment, use the IDEA Data Center's *MOE Reduction Eligibility Decision Tree* (<https://ideadata.org/resources/resource/1495/maintenance-of-effort-moe-reduction-eligibility-decision-tree>) and *Worksheets* (<https://ideadata.org/resources/resource/1496/maintenance-of-effort-moe-reduction-eligibility-worksheets>) to determine if the LEA is eligible and the amount available for an adjustment.
- In row 72, enter the amount, up to the total available adjustment, projected or taken.

Summary Worksheets (Tabs 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, Blue)

Data entry may be required on these worksheets.

These worksheets draw on the information entered in the *Getting Started*, *Amounts*, and *Exc & Adj* worksheets to calculate whether the LEA MOE eligibility and compliance standards are met, and to calculate the difference between what has been budgeted or expended and what must be budgeted or expended to meet the standards by each of the four methods. Note that tabs 20 to 37 are hidden by default.

The table at the top of the worksheet displays results for the eligibility standard, which is based on the LEA's budget. The second table displays results for the compliance standard, which is based on the LEA's final expenditures. The third table calculates repayment amounts for LEAs that fail the compliance standard by all four methods. The final table displays all exceptions and any adjustment.

Eligibility and Compliance Standard tables:

- Comparison Year and Comparison Year Amount (rows 6–7 and 14–15) are determined by the most recent year in which the LEA met the LEA MOE compliance standard for each of the four methods. For the eligibility standard, the comparison year is no sooner

than two fiscal years prior. For the compliance standard, the comparison year could be the immediate prior year.

- Row 8 displays total budgeted amounts from the Grand Totals and Per Capita Amounts rows in the *Amounts* worksheet for the corresponding fiscal year. Row 16 displays the final expenditures from the Grand Totals and Per Capita Amounts rows in the *Amounts* worksheet for the corresponding fiscal year.
- Based on the data entered in the *Amounts* and *Exc & Adj* worksheets and the comparison data in the *Calculation* worksheets, an LEA MOE result will appear in each MOE Result row (rows 9 and 17). If you would like to see more detail about how a result is calculated, refer to the yellow *Calculation* worksheet for that method and the table for that year.
- Rows 10 and 18 display the MOE failure amount for each method. The information presented for the eligibility standard is for summary purposes only. For the compliance standard, this information is used to calculate a repayment amount if the LEA has failed MOE by all four methods.
- If you have not entered data for the local only methods, these columns will be blank.

Repayment calculation table (rows 21–27):

If the LEA has failed by all four methods, you will be prompted to complete the repayment calculation table.

- Enter the LEA's Part B 611 subgrant amount for the relevant fiscal year in row 22.
- Enter the LEA's Part B 619 subgrant amount for the relevant fiscal year in row 23.
- A total Part B subgrant amount will be calculated in row 24.
- The repayment amount, calculated as the minimum of the four repayment amounts in rows 18 and the total Part B subgrant in row 23, will display in row 25.
- In rows 26 and 27, enter the date the SEA repaid the shortfall to OSEP and the date the LEA repaid the SEA (if applicable).

In row 29, there is a hyperlink to the *Multi-Year MOE Summary* worksheet. Clicking on this link will take you to the row for the particular year you are reviewing.

Exceptions and Adjustment table (rows 31–40)

- This table displays all exceptions and any adjustment entered on the *Exc & Adj* worksheet for the same state fiscal year.
- Columns B and C display the projected exceptions and adjustment entered for the eligibility standard on the *Exc & Adj* worksheet.
- Columns D and E display the exceptions and adjustment entered for the compliance standard on the *Exc & Adj* worksheet.

Calculation Worksheets (Tabs 38–41, Yellow)

No data entry is required on these worksheets.

These four worksheets perform the calculations for the four methods. Data are pulled from the *Getting Started*, *Amounts*, and *Exc & Adj* worksheets to perform these calculations. Advanced users may want to review these worksheets to understand how the calculations are done.

Eligibility Standard:

- For Year 2, a starting MOE threshold is determined by subtracting any intervening exceptions and adjustments entered on the *Intervening Years* worksheet from the final expenditures for the last year MOE was met.
- For each year starting with Year 3, a starting MOE threshold is determined based on either the adjusted MOE threshold from the last year for which final expenditure data are available or the final expenditures from that year, whichever is greater. The last year for which final expenditure data are available is usually two fiscal years prior to the fiscal year for which budgets are being calculated. The calculator is built on this assumption.
- Projected exceptions and adjustments for the year being calculated and the prior year are subtracted from that starting threshold to determine a final Adjusted MOE threshold for each fiscal year.
- The budgeted amount from each year is compared to the final threshold to determine whether LEA MOE was met.
- On this worksheet, the only MOE results displayed are “Met” or “Not Met.” Go to the *Summary* worksheets to see whether MOE was met using exceptions and adjustments.

Compliance Standard:

- For Year 1, a starting MOE threshold is determined by subtracting any intervening exceptions and adjustments entered on the *Intervening Years* worksheet from the final expenditures for the last year MOE was met.
- For each year starting with Year 2, a starting MOE threshold is determined based on either the adjusted MOE threshold from the prior year or the final expenditures from that year, whichever is greater.
- All exceptions and any adjustment for the year being calculated are subtracted from that starting threshold to determine a final threshold for each fiscal year.
- The final expenditures from each year are compared to the final threshold to determine whether LEA MOE was met.
- On this worksheet, the only MOE results displayed are “Met” or “Not Met.” Go to the *Summary* worksheets to see whether MOE was met using exceptions and adjustments.

SEA or LEA Worksheet (Tab 42, Green)

This is a blank worksheet that the SEA or LEA can use as needed. Possible uses include:

- Notes related to the LEA MOE calculations.
- Calculations for the *Amounts* worksheets.
- Calculations for the *Exc & Adj* worksheets, including SEA or LEA calculations for Exception (a): Voluntary departure, if the number of rows on the *Exc & Adj* worksheets is insufficient.
- Historical LEA MOE data for the *Multi-Year MOE Summary* worksheet.

You can create a link to this worksheet in any shaded cell on the *Amounts*, *Exc & Adj*, or *Multi-Year MOE Summary* worksheets.

SEA Guidance (Tab 43, Green)

The final tab in the LEA MOE Calculator is a blank worksheet that the SEA can use for guidance it wants to share with LEAs completing the Calculator.

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, JHR Consultancy, 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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Please note that the Excel product is not fully 508 compliant. For assistance, [contact CIFR](#).