

1. Determine total nonrecurrent (equipment/capital expenditure) costs:
 (unit cost > \$5,000)

# of Units	Item Description	Unit Price	Extended Price

2. Determine non-Federal Share %:

non-Federal cost: _____ divided by

Total Cost: _____ = _____%

3. Determine non-Federal nonrecurrent costs:

X Total nonrecurrent costs: _____

Non Federal share %: _____

= Non Federal, nonrecurrent costs: _____

4. Determine MOE:

Total non-Federal costs: _____

- Non Federal, nonrecurrent costs: _____

= M O E = _____

5. Compare current MOE with previous MOE:

Current MOE must be greater than previous MOE.

If not, budget needs revision.

Current MOE _____ > or < Previous MOE _____... **YES or NO?**

