



Maintenance of State Financial Support Data Collection and Reporting Tool v2.0: Instructions

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Introduction

The Center for IDEA Fiscal Reporting (CIFR) developed the *Maintenance of State Financial Support (MFS) Data Collection and Reporting Tool (DCRT) v2.0* to help state educational agencies (SEAs)

- document state financial support for special education and related services;
- evaluate whether that effort meets the MFS requirement (34 CFR §300.163), which stipulates that a state must not reduce the amount of state financial support for special education and related services for children with disabilities, pursuant to their individualized education programs (IEPs) or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year; and
- track and display MFS support, total and per capita, over time.

In Section V of the annual application for IDEA Part B funds, the SEA must report how much the state makes available for special education and related services, both in total and per capita, for each of 2 state fiscal years. (See CIFR's [Quick Reference Guide on IDEA Maintenance of State Financial Support](#).) The DCRT provides a systematic way for you to record your state's data and calculate MFS amounts annually for up to 12 years.

CIFR makes this tool available to SEAs for independent use, general guidance, and estimates only. It 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.

For help using the DCRT, please email CIFR at cifr_info@wested.org and request technical assistance.

General Instructions

The MFS DCRT v2.0 accommodates up to 12 years of data. When the tool is full, you can download a new copy and begin a new 12-year file. Choose any state fiscal year (SFY) as Year 1. When using the DCRT for the first time, you must input your state's historical MFS data. The tool's workbook contains 19 color-coded worksheets, or tabs. **Enter data into light blue-shaded cells. Unshaded cells calculate automatically.**

Tab name	Tab color	Purpose
Title Page	Purple	For displaying title and disclaimer information
Getting Started	Purple	For entering background and historical information
Contact Information	Purple	For entering contact information for sources of data in SEA offices and divisions and other state agencies
Year Worksheets	Orange	For entering state MFS amounts
MFS Summary Table	Green	For displaying MFS results and amounts for each year in a table
MFS Summary Chart	Green	For displaying MFS data for each year in a chart
Per Capita Chart	Green	For displaying MFS per capita data for each year in a chart
Blank Worksheet	Yellow	For SEA staff to use as desired

Step-by-Step Guidance for Entering Data Into MFS DCRT v2.0

Check off each step as you complete it.

Step	Action	Pages in Instructions	Check when completed
1.	Read and review this Instructions document.	Entire document	<input type="checkbox"/>
2.	Determine which SFY will be Year 1 in the DCRT.	Page 4	<input type="checkbox"/>
3.	Complete the <i>Getting Started</i> worksheet.	Pages 4–5	<input type="checkbox"/>
4.	Complete or update the <i>Contact Information</i> worksheet.	Pages 5–6	<input type="checkbox"/>
5.	Enter information on the appropriate <i>Year</i> worksheet.	Pages 6–7	<input type="checkbox"/>
6.	Review information on the <i>MFS Summary Table</i> , <i>MFS Summary Chart</i> , and <i>Per Capita Chart</i> to see your MFS result and an overview of your state’s MFS over time.	Pages 7–8	<input type="checkbox"/>
7.	Repeat steps 4–6 for each year.	Pages 5–8	<input type="checkbox"/>

Getting Started Worksheet

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

SFY (rows 4–5):

- Enter the SFY beginning and end in month and day format. July 1 and June 30 are prefilled; use the correct dates for your state. This information is for reference and is not used in calculations.

SFY in Year 1 (row 6):

- Enter the year you will use as Year 1. While 2021 is prefilled, choose the year that is most practical for your purposes. Look for a statement in cell C6 describing the start and end dates. If this statement is incorrect, contact CIFR.

The most recent year your state met the MFS requirement (rows 9–12):

- In cell B9, enter the SFY in which your state most recently met MFS *before* Year 1.
- In cell B10, enter the corresponding total amount of state financial support made available in the year entered in cell B9.

- In cell B11, enter the number of individuals with an IEP in the SFY entered in cell B9.
- In cell B12, the per capita amount of financial support made available in the SFY when the state last met MFS is autocalculated based on the numbers entered in cells B10 and B11.

Contact Information Worksheet

Enter the contact information for the people from the SEA who provided data and from other state agencies. Information from column A is used to populate drop-down menus on the *Year* worksheets (see the next section).

SEA Office or Division or Other State Agency (column A):

- Enter the name of the SEA office or division or of the other state agency.

Name (column B):

- Enter the name of the contact person who provided the MFS information.

Title (column C):

- Enter the title of the contact person who provided the MFS information.

Phone (column D):

- Enter the phone number of the contact person who provided the MFS information.

Email (column E):

- Enter the email address of the contact person who provided the MFS information.

Years of Data Reported (column F):

- Enter the year or years for which the contact person provided MFS information.

Notes (column G):

- Enter any relevant notes or comments about the contact person, SEA office or division, or other state agency.

When a data source changes, enter the contact information for the new person on a new row, making sure that the name of the office, division, or other state agency remains the same.

Year Worksheets

Use the two panels—SEA Funds and Other State Agency Funds—in each *Year* worksheet to record the funds that the state made available to support special education and related services

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to children with disabilities pursuant to their IEPs or otherwise made available because of the excess costs of educating those children. Include an identifier or budget code, a description, the amount of state funds, and notes on other items. Enter data for up to 12 offices or divisions within the SEA and 15 other state agencies. If more rows are needed, contact CIFR for assistance. The MFS DCRT v2.0 has 12 *Year* tabs.

SEA Office or Division or Other State Agency (column A):

- Select the name of the SEA office or division (top panel) or other state agency (bottom panel) from the drop-down menu populated with data from the *Contact Information* worksheet.

Identifier or Budget Code (column B):

- Track financial support amounts by budget code or any other identifier meaningful to your SEA.
- Useful identifiers might be function or program codes from your state's fiscal chart of accounts, which could help facilitate reporting from the SEA's finance office. Identifiers could include specific activities or services.

Description (column C):

- Enter a description of the type of activity or service related to the identifier or budget code.

Amount of State Funds (column D):

- Enter the dollar amount of state financial support provided in the relevant SFY.

Totals:

- Cell D16 calculates the total amount of SEA financial support.
- Cell D35 calculates the total amount of other state agency financial support.
- Cell D37 calculates the total state financial support across all agencies.
- Note: If rows have been added to the file, the location of these totals will change.

 **WARNING** 

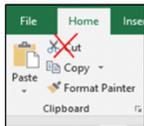
If you are copying and pasting from this or another file, such as an earlier version of the MFS DCRT, you must **paste values** to avoid copying embedded formulas and formatting elements from the source file.

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 autocalculation.



MFS Summary Table Worksheet

The *MFS Summary Table* worksheet uses the data you entered into the *Year* worksheets to automatically calculate and display MFS results for up to 12 years. The only data entry required is the number of individuals with IEPs in row 9.

Total MFS Amounts for SFYs 1–12:

- Row 5 displays the total MFS amounts for each year in the file.
- Row 6 displays the year-to-year absolute change for years 2–12 in the file.
- Row 7 displays the year-to-year percentage change for years 2–12 in the file.

MFS Amounts Per Capita for SFYs 1–12:

- In row 9, enter the number of individuals with an IEP for each year in the file.
- Row 10 displays the MFS amounts per capita for each year in the file.
- Row 11 displays the year-to-year absolute change for per capita amounts for years 2–12 in the file.
- Row 12 displays the year-to-year percentage change for per capita amounts for years 2–12 in the file.

MFS Results:

- Row 14 calculates whether MFS was met using total amounts compared to the most recent year in which MFS was met.
- Row 15 calculates whether MFS was met using per capita amounts compared to the most recent year in which MFS was met.
- Row 16 calculates whether MFS was met by either calculation.
- For each result, the tool indicates “MFS Met” or “MFS Not Met.” When MFS is not met, the cell is red.

MFS Amounts by SEA and Other State Agency for SFYs 1–12:

- Row 18 displays the total SEA MFS amounts for each year in the file.
- Row 19 provides the total other state agency MFS amounts for each year in the file.
- Row 20 provides the total MFS amounts combined for SEA and other state agencies for each year in the file.
- Rows 22 through 47 provide MFS amounts disaggregated by individual other agencies for each year in the file.
- The *MFS Summary Table* allows for up to 26 other state agencies in the event that agencies are renamed or restructured. If your state requires more rows in this table, please contact CIFR for assistance.
- Row 48 provides a total for all other state agency MFS amounts for each year in the file.

MFS Summary Chart Worksheet

This column chart displays the overall MFS amounts by year, disaggregated by SEA and other state agency. Edit this chart as desired. For example, you can move overlapping data labels, update the chart title, and change colors to match an existing template. If you want to remove unpopulated years from the chart, we recommend creating a separate chart to edit for your purposes to maintain the integrity of the data linked to the chart in this file.

Per Capita Chart Worksheet

This column chart displays the overall MFS per capita amounts by year. Edit as desired. For example, you can move overlapping data labels, update the chart title, and change colors to match an existing template. If you want to remove unpopulated years from the chart, create a separate chart to edit to maintain the integrity of the data linked to the chart in this file.

Blank Worksheet

Use this worksheet for other data or information you or your colleagues may want to track or include.

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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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