

## Presentation Transcript

### Maintenance of State Financial Support (MFS) Toolkit: Overview of the MFS Toolkit

#### Introduction

0:00

Welcome. The Center for IDEA Fiscal Reporting, or CIFR, created a toolkit to help states with understanding and meeting IDEA's Maintenance of State Financial Support, or MFS, requirements. This video will describe the purpose of the Toolkit and introduce you to the four tools included in it.

State educational agencies, or SEAs, face increased attention on fiscal accountability and requirements related to special education. To assist states with these fiscal requirements, the Office of Special Education Programs, OSEP, funded CIFR.

One of the highest-stakes special education fiscal reporting elements is MFS, or Maintenance of State Financial Support — the IDEA requirement that states make available at least the same amount of state financial support from one year to the next for the education of children with disabilities. SEAs report needing technical assistance in this area. States also report having existing MFS data collection and reporting systems that are insufficient to truly meet federal requirements. Challenges reported by states include the lack of understanding of MFS requirements and concerns about the authority and feasibility of collecting data on funds made available for special education and related services by state agencies other than the SEA.

The MFS Toolkit developed by CIFR will assist SEAs in meeting MFS reporting requirements.

The tools begin with the Quick Reference Guide, or QRG, which reviews the MFS requirements, and the Funding Flow Ideograph Tool, or FFIT, which helps states represent their MFS funding flows in a visual and easy-to-follow manner. Both of these tools can assist SEAs in communicating the MFS requirements to stakeholders.

The Timeline Development Tool, or TDT, can help SEAs plan the MFS process.

The final tool, the Data Collection and Reporting Tool, or DCRT, is an in-depth tool that can assist states in collecting and reporting of MFS data from the SEA and the other agencies involved.

The MFS Toolkit can be found on the CIFR Website, on the Resources Menu, under Maintenance of State Financial Support (MFS), or you can go directly to this URL <http://cifr.wested.org/resources/mfs/mfs-toolkit/>.

You can download the full toolkit as one zip file, or you can download each component separately. Tools contain detailed instructions on their use.

### MFS Quick Reference Guide

2:34

The first tool in CIFR's MFS Toolkit is the MFS Quick Reference Guide (QRG).

The QRG explains MFS in layman's terms. It describes the MFS requirement, why it is important, and what the consequences are for not meeting the MFS requirement. It provides guidance on what funds need to be included in MFS and what needs to be reported to OSEP, and also addresses whether adjustments can be made to lower the MFS amount.

The QRG ends with a set of questions to consider and a list of resources to which states can refer to help them better understand the MFS requirement.

### Funding Flow Ideograph Tool

3:14

The second tool in CIFR's MFS Toolkit is the Funding Flow Ideograph Tool, FFIT, which helps the user to create a handout with a visual depiction of the flow of MFS funding from the state legislature to the SEA and other state agencies.

The FFIT visually demonstrates how financial support made available by the state for children with disabilities served under the IDEA flows through the SEA and other state agencies to support the special education and related services that are provided at the local level.

The tool includes a customizable template, set of icons, and agency and service provider labels for users to create their handout. This tool provides a way of documenting all the funds encompassed in MFS and the entities responsible for them.

The QRG and FFIT are especially useful for policy audiences and high-level staff that don't need to know all the numbers, but should understand the concept of MFS. Intended audiences also include state advisory panel members, disability advocacy groups, and other interested members of the general public.

### Timeline Development Tool

4:24

CIFR's MFS Timeline Development Tool, or TDT, can be used to develop a timeline to ensure completion of the MFS data collection, calculation, and reporting process on the required schedule.

The TDT can be used by the SEA Director of Special Education and staff responsible for MFS data collection and reporting to produce a customized timeline that can then guide the MFS data reporting by the SEA and other state agencies involved.

The TDT will help you organize a sequential list of activities occurring throughout the fiscal year that are necessary for reporting MFS to OSEP.

A sample timeline is included in the Excel spreadsheet to illustrate what a fully developed timeline looks like. The sample contains a list of typical activities in which SEAs engage over the course of the fiscal year to collect and report MFS and the corresponding dates when these activities are regularly completed.

This tool is an Excel-based application that allows SEA staff to enter their own activities and dates; the activities and dates are instantly displayed on both a Gantt-style chart and a traditional linear timeline.

### Data Collection and Reporting Tool

5:38

The final, and most detailed, tool in CIFR's MFS toolkit is the Data Collection and Reporting Tool, or DCRT, an Excel-based application that facilitates the collection and reporting of MFS data.

This tool facilitates, over a period of up to five years, the collection and analysis of the MFS data, the calculation of the amount to be reported to OSEP, and the analysis of whether MFS was met.

The tool is designed for users, such as fiscal managers or budget specialists, to input and customize information, based on the desired level of detail. The SEA can also enter data collected from other state agencies.

Once the financial data are collected and entered, the tool aggregates the MFS amounts in a variety of ways: overall, broken out by SEA and other state agencies, and broken out by other state agency.

In addition to reporting these figures in a table, the tool uses the data to automatically generate a chart that shows the yearly breakout by SEA and other state agencies.

The tool includes worksheets to be used for reporting over each of five consecutive fiscal years. The data from these worksheets are automatically linked to the summary table and chart. In this way, the data that are collected and reported annually allow for funding to be compared from year to year.

## MFS Toolkit Assistance

7:03

CIFR's contingent of highly qualified technical assistance providers is available to assist states in using the MFS Toolkit. If your state is interested in receiving technical assistance in the use of the toolkit, you can contact your CIFR Regional Community of Practice Facilitators, or other CIFR staff with whom you may be working. You can also contact CIFR at the URL and email address (<http://cifr.wested.org/contact> and [cifr\\_info@wested.org](mailto:cifr_info@wested.org).)

This training was created and produced by CIFR, a partnership among WestEd, American Institutes for Research, Technical Assistance for Excellence in Special Education, and Westat. Thank you!

The Center for IDEA Fiscal Reporting helps states improve their capacity to report special education fiscal data. The center is a partnership among WestEd, American Institutes for Research (AIR), Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat.

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