



State Experiences with the MFS Toolkit

Utah, South Carolina, and Kentucky

CIFR and IDC in collaboration with NCSI Fiscal Team.



Utah: Using the MFS Toolkit as a new Fiscal Director

Presented by:

Patsy Milligan

Data/Finance Specialist

Utah State Board of Education (USBE) Special Education

Quick Reference Guide on IDEA Maintenance of State Financial Support

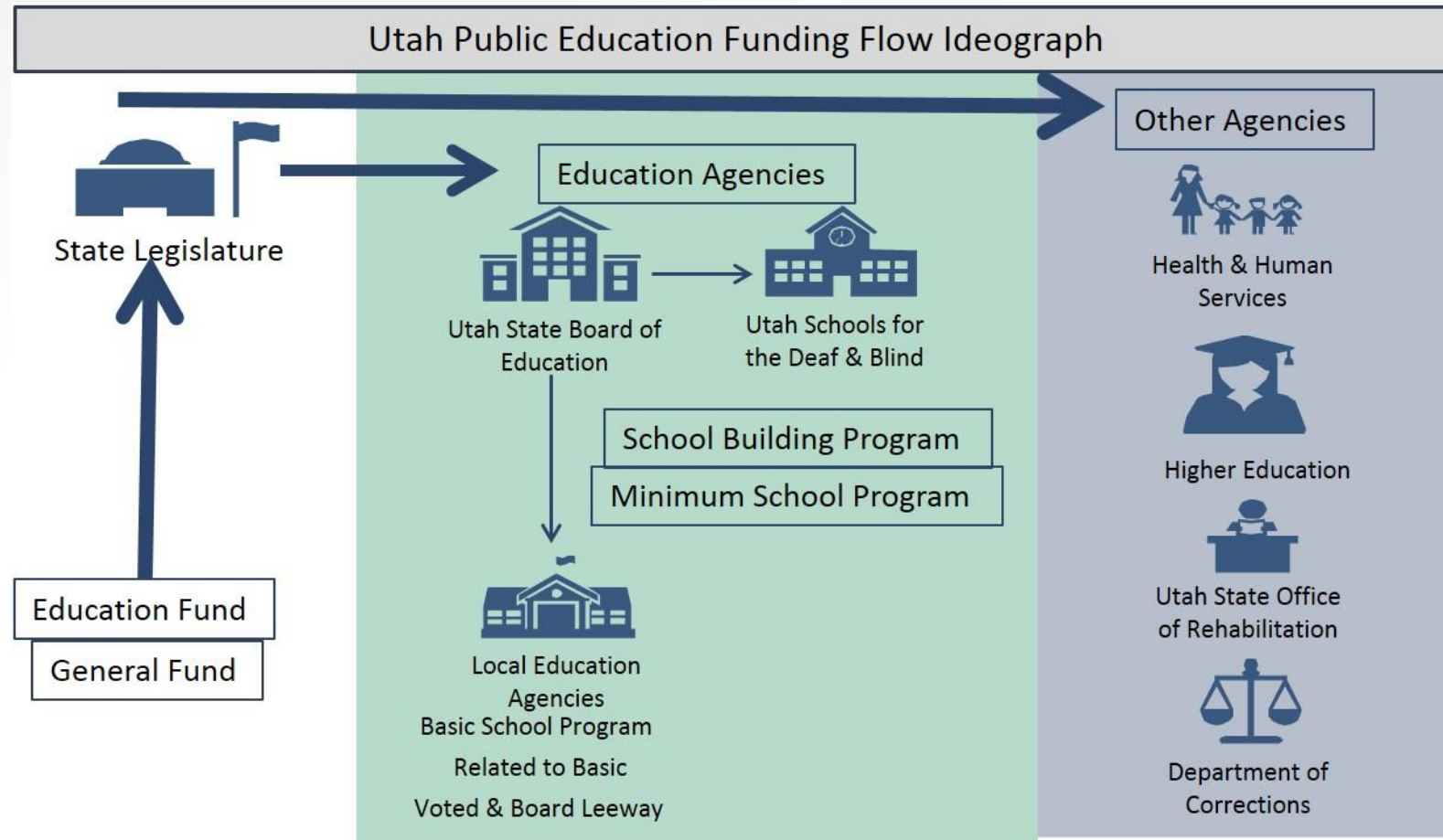
- What is the Maintenance of State Financial Support requirement?
- Why is MFS important?
- What is “state financial support”?
- What needs to be reported for the MFS requirement?
- What adjustments can be made to the amount of state financial support under the MFS requirement?

Questions for states to consider



- What is your process for collecting and documenting fiscal data for Section V in the state application?
- How is support from other state agencies reflected in your state financial support for calculations?
- Are you prepared to explain the Section V amounts and/or discrepancies across annual applications?
- How are you building continuity in state staff knowledge about state funding for special education?

Utah Public Education Funding Flow



Timeline Development Tool



Timeline of Data Collection and Reporting Activities for Maintenance of State Financial Support (MFS)				
Activity Start Date	Activity End Date (used only in Gantt Chart)	Activity Description Height (used only in Linear Chart)	Activity Description	Notes
01/15/15	03/20/15	6	Legislature closes session	
03/20/15	04/30/15	-2.5	Enter amounts allocated by state entered into DCRT	
04/01/15	08/31/15	2	Contact other state agencies to request a report on funds made available.	
04/01/15	08/31/15	-5	Enter responses from other state agencies into DRCT	
09/01/15	09/30/15	3	Internal Control review check by School Finance	
10/01/15	10/15/15	-2.5	Make Corrections based on School Finance Review	
10/15/15	10/31/15	2	Submit Calculation to Common Data Committee	Preparatory for the following year allocation to make sure we meet MFS on an ON-going basis.
03/01/16	05/01/16	-6.5	Application Publicly available	For FFY16 application
04/01/16	05/01/16	8	Application available for Public Comment	
02/01/16	03/31/16	-2.5	Application for federal funding Approved for general content by Utah Attorney General's Office	Preparatory for the following year allocation
01/15/16	03/20/16	2	Intent to submit the application for Federal funding approved by Utah State Legislature	
04/01/16	04/20/16	-6	Application for federal funding Approved for general content by Utah GOMB	This is where you get the state budget officer's signature for SFY14 & SFY15.
04/01/16	04/20/16	6	Application for federal funding Approved for general content by Utah State Superintendent of Public Instruction	
05/01/16	05/10/16	-2	Report MFS amounts to OSEP	
		3		

South Carolina: Using the MFS Toolkit to understand MFS and to identify other funding

Presented by:
Susan Flanagan
Team Lead
Fiscal and Grant Management
Office of Special Education Services

Education Finance Act (EFA)



- The primary purpose of the Pupil Accounting System is to classify each pupil in the South Carolina public school system into one of the pupil classifications described in the Education Finance Act (EFA).
- Membership and attendance is collected at the 45th and 135th days of school.
- Districts receive EFA funding based on the Average Daily Membership (ADM) of the district.
- Provides school districts with the base funding on which they operate.

Students Who Do Not Qualify for EFA



- Students in private school (by parent choice).
- Students who are homeschooled.
- Preschool children with disabilities — exceptions for 4-year olds who are hearing or visually impaired.

EFA Weightings



Code	Description	Weighting	Minutes of Instructional Time Per Week
K	Kindergarten	1.30	
P	Primary (grades 1-3)	1.24	
EL	Elem (grades 4-8)	1.00	
HS	High School (grades 9-12)	1.25	
EM	Educable Mentally Handicapped	1.74	250
LD	Learning Disabled	1.74	250
TM	Trainable Mentally Handicapped	2.04	Consistent with Defined Program
EM	Emotionally Handicapped	2.04	250
OH	Orthopedically Handicapped	2.04	250
VH	Visually Handicapped	2.57	250
HH	Hearing Handicapped	2.57	250
AU	Autism	2.57	250
SP	Speech Handicapped	1.90	50
HO	Homebound	2.10	250
V1	Vocational 1	1.29	
V2	Vocational 2	1.29	
V3	Vocational 3	1.29	

Per Pupil Funding



Base Student Cost (BSC) = \$1,428 per pupil

- State funds 70% BSC = \$1,000 per pupil
- Local LEA funds 30% BSC = \$428 per pupil
 - Elementary student with no disabilities has EFA weighting of 1.0 and receives \$1,000 from state funding.
 - Elementary student who is visually impaired has EFA weighting of 2.57 and receives \$2,570 from state funding.

Included in South Carolina's MFS Calculation

- State funding (EFA) for students whose primary EFA weighting category is a students with disabilities funding category in LEAs and other state operated programs (Department of Corrections, Department of Juvenile Justice, Charter School District, and School for Deaf and Blind).
- Percentage of state funded fringe and retiree insurance for special education teachers and administrators.
- State appropriation budget line items to the South Carolina School for the Deaf and Blind and the Department of Disabilities and Special Needs.

Two-Day Training with CIFR March 2016



Light Bulb Moments:

- Exposure to the DCRT as a framework for organization and an opportunity to look at MFS in a new way.
- Include other expenditures such as special needs bus driver salaries, alternate assessments, and expenditures from other state agencies that provide services to children with disabilities.
- Currently working with CIFR to get these new additional items plugged into the DCRT going back to 2008 and compare to our current approved methodology.

Kentucky: Using the DCRT to look backward and forward

Presented by:

Chris Thacker

Disability Administrator

Human Development Institute (HDI) & University of Kentucky (UK)

Providing Contracted Services to the Kentucky Department of Education (KDE)

Division of Learning Services (DLS)

Kentucky's MFS Experience: History



- SY 2009-10 Kentucky Established a High Aggregate Total for MFS
- SY 2010-11 & SY 2011-12 Kentucky Met MFS Using a Per Pupil Amount
- SY 2012-13 & SY 2013-14 Kentucky Appears to Have Failed to Meet the MFS Requirement Using Both the Per Pupil and Aggregate Total Options

Kentucky's MFS Experience: MFS Concerns

- What is the Impact of Potential Failure to Meet MFS?
 - 2012-2013
 - 2013-2014
- What Caused KY's Potential Failure to Meet the MFS Requirement?
 - Was anyone monitoring MFS?
 - Did other State agencies reduce their support?
 - Did KDE reduce its support?
 - What can be done?

Kentucky's MFS Experience: Exploring the Problem

- Who Is Informed?
 - The new State Director of Special Education
 - Kentucky's New Commissioner of Education
 - Other State Agencies
 - The Office of Special Education Programs

Kentucky's MFS Experience: Action Taken

- Involved the Center for IDEA Fiscal Reporting (CIFR).
 - Use of their MFS Data Collection and Reporting Tool (DCRT).
 - Multiple TA calls with CIFR staff.
 - On-Site visit from OSEP with CIFR staff.
 - 3 day CIFR TA visit – Identified other areas of State support.
 - Used the DCRT to review past and future State support.
- KDE Response to MFS?
 - Reviewed KDE support for Special Education.
 - Worked with the State Inter-Agency Council (SIAC) on other state agency support.

Kentucky's MFS Experience: Summary



- Summary of the MFS Experience
 - The good news is that with the TA from CIFR and willingness of OSEP staff, KDE was given time to work through this issue.
 - The TA From CIFR through phone calls, on-site visits, and use of the DCRT was invaluable.
 - It helped KDE to examine and document all state support.
 - It enabled KDE to look at historical support and future projections.
 - It prompted questions to CIFR staff to identify support from other state agencies.
 - It provided support in communications with OSEP to help resolve concerns.

Contact Us



Web: <http://cifr.wested.org/>
Email: cifr_info@wested.org
Tel: 855.865.7323
Twitter: @CIFR_IDEA



Web: <https://ideadata.org/>
Email: ideadata@westat.com
Tel: 888.819.7024
Twitter: @IDEAdatacenter

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