

Maintenance of State Financial Support (MFS) Data Collection and Reporting Tool

Intended Audiences

SEA MFS Manager
SEA Director of Special Education
SEA divisions/departments/offices involved in MFS data reporting
Other state agency partners

Purpose

To provide a tool for calculating and ensuring accurate reporting of MFS data to the Office of Special Education Programs (OSEP).

Description

The MFS Data Collection and Reporting Tool is an Excel-based tool that facilitates the collection and reporting of data on state funds that are made available to the state educational agency (SEA) and other state agencies for special education and/or related services, pursuant to children's individualized education programs (IEPs). The tool is designed for users to enter and customize information based on the user's desired level of detail. At the most basic level, the departments and offices of the SEA can employ the input worksheets to record and track available funding, using userdefined identification codes (e.g., state fiscal chart of accounts function or object codes). Similarly, input worksheets can be shared with other state agencies so they can report the total financial support made available by the state per 34 CFR §300.163. Once the other state agency figures are entered into the MFS Data Collection and Reporting Tool, these amounts are incorporated into the SEA's overall MFS calculations for state funding support. To meet its reporting requirement for OSEP, the SEA will then need to extract the final calculated amount and enter it into Section V of the Annual IDEA Application for Part B Funds. Once the financial data are collected and entered, the tool aggregates the MFS amounts and determines whether MFS has been met. The tool includes worksheets to be used for reporting over each of the next five fiscal years, beginning with the year selected by the SEA. The data from these worksheets are automatically linked to a summary table and chart. In this way, the funding data can be compared from year to year and disaggregated by SEA funds and other state agency funds.

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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