

# Maintenance of State Financial Support Data Collection and Reporting Tool

## Tool Instructions

### Introduction

Under the Individuals with Disabilities Education Act (IDEA) 34 CFR §300.163, the 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. The state educational agency (SEA) is responsible for reporting, in Section V of the Annual IDEA Application for Part B Funds, the amount of financial support the state makes available for special education and related services for each of two state fiscal years.

The Maintenance of State Financial Support (MFS) Data Collection and Reporting Tool (DCRT) can help you track, record, calculate, and report your state's MFS data. The tool includes input worksheets for entering your data and additional worksheets that present your data. Please note that the Section V reporting is not done through this tool. The calculated amount will need to be extracted and entered into Section V of the Annual IDEA Application for Part B Funds. Specifically, the forms on the input worksheets are designed to help you collect the amount of state funds made available for five fiscal years. State funds are generally made available by the state legislature for each fiscal year. A state's fiscal year is typically either July 1 through June 30 or October 1 through September 30. Please use your state's fiscal year to guide this work.

### What You Need to Use this Tool

Prior to using this tool, you will need to collect the amount of state financial support your agency and other state agencies have received from the state legislature to serve children with disabilities pursuant to their IEPs. Possible sources for this information include: budget documents, grant applications, allocations from state financial reports, and information requested from other state agencies.

To help facilitate the request for MFS information from other state agencies, we have attached a sample letter (OtherStateAgencyLetter) that might be used to engage individuals responsible for reporting from these organizations. In a situation where actual amounts are unavailable, you or staff from the other state agency may need to make a reasonable approximation of other state agency funds for MFS.

Following are detailed instructions on how to use the input worksheets, as well as descriptions of the data and chart outputs generated by the DCRT.

## Getting Started

You should begin at the "Getting Started" worksheet.

In Cell B4, enter the state fiscal year (SFY) that you want to designate as Year 1 in this workbook. 2016 is entered for your convenience, but can be changed.

In Cell B7, enter the SFY in which your state most recently met MFS using the total calculation. This must be prior to the year designated as Year 1 in Cell B4. 2015 is entered for your convenience, but can be changed.

In Cell B8, enter the corresponding total amount of state financial support made available in the SFY the state last met MFS (Cell B7). The amount entered must be greater than or equal to 0.

In Cell B9, enter the SFY in which your state most recently met MFS using the per-pupil calculation. This must be prior to the year designated as Year 1 in Cell B4 and may or may not be the same as the year entered in Cell B7. 2015 is entered for your convenience, but can be changed.

In Cell B10, enter the corresponding per-pupil amount of financial support made available in the SFY the state last met MFS (Cell B9). The amount entered must be greater than or equal to 0.

In Cell B11, enter the number of individuals with an IEP in the SFY the state last met MFS using the per-pupil calculation (Cell B9).

## Contact Information

In the "Contact Information" worksheet, you can enter contact information for the people who provided data from the SEA and from other state agencies.

This information includes:

- 1) *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.
- 2) *Name (Column B)* – Enter the name of the contact person who provided the MFS information.
- 3) *Title (Column C)* – Enter the title of the contact person who provided the MFS information.
- 4) *Phone (Column D)* – Enter the phone number of the contact person who provided the MFS information.
- 5) *Email (Column E)* – Enter the email address of the contact person who provided the MFS information.
- 6) *Year(s) of data reported (Column F)* – Enter the year or years for which the contact person provided MFS information.

- 7) *Notes (Column G)* – Enter any relevant notes or comments about the contact person, SEA office or division, or other state agency.

## Year 1, Year 2, Year 3, Year 4, Year 5

The yearly input worksheets track funds that the state made available to support special education and/or related services to children with disabilities pursuant to their IEPs. The input screen has been organized into two panels to track support amounts from the SEA and from other state agencies. Cells that are available for user input are shaded, while all uncolored cells are either table headings or auto-populated.

Each panel contains the input fields used to track and report the funds made available to support the provision of special education and/or related services. The SEA panel provides 7 rows and the Other State Agency panel provides 10 rows in which to report financial support. For each entry, you can include an identifier or budget code, a description, and the amount of state funds. Please follow the steps listed below to complete the fields in these sections:

- 1) *SEA office or division or Other State Agency (Column A)* – Use the pull-down menu to select the name of the SEA office or division (top panel) or the other state agency (bottom panel).
- 2) *Identifier or Budget Code (Column B)* – Use this column to track financial support amounts by budget codes or other identifiers that are 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.
- 3) *Description (Column C)* – Enter a description of the type of activity or service related to the identifier or budget code.
- 4) *Amount of State Funds (Column D)* – Enter the dollar amount of state financial support provided in the relevant SFY.

Cell D11 calculates a total amount of SEA financial support and cell D25 calculates a total amount of other state agency financial support. Cell D27 calculates total state financial support across all agencies.

## Remaining Worksheets

The remaining worksheets include a summary of information derived from user input and MFS amounts that have been aggregated in a variety of ways:

- 1) *Table - Summary*– A table that summarizes the MFS information and calculates multiple determinations for MFS.

Row 5 provides overall MFS amounts for each year in the spreadsheet.

Row 10 provides MFS amounts per pupil for each year in the spreadsheet. In Row 9, enter the number of individuals with IEPs served with state funds for each year.

Rows 14, 15, and 16 provide three types of MFS determinations:

- a) Using total amounts compared to the most recent year in which MFS was met (Row 14),
- b) Using per-pupil amounts compared to the most recent year in which MFS was met (Row 15), and
- c) Using either calculation (total or per pupil amounts) compared to the most recent year in which MFS was met (Row 16).

For each determination, the tool notes either “Met MFS” or “MFS Not Met”. For any case where MFS is not met, the cell will be red.

Row 18 provides SEA MFS amounts for each year in the spreadsheet.

Row 19 provides other state agency MFS amounts for each year in the spreadsheet.

Rows 22 through 35 provide other state agency MFS amounts disaggregated by agency for each year in the spreadsheet.

Please keep in mind that you must report the same calculation for both years reported in Section V of the Annual State Application for Part B Funds. For example, if on your prior application you reported meeting MFS using the total calculation, but your state only met MFS for the most recent year to be reported using the per pupil calculation, you will need to report the per pupil calculation for both years in Section V of this year’s application.

- 2) *Chart - Total MFS Years 1 to 5* – A column chart displaying the overall MFS amounts by year, disaggregated by SEA and other state agency.

### **Acknowledgments**

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