



MFS Fiscal Requirements

Guide to submitting amendments, expenditures, and invoices for MFS.

Under the MFS Settlement Agreement, every school district is part of Tier I and will receive funding, 30 districts that will receive additional funding under Tier II, and 10 districts that will receive funding pursuant to Tier III. This document serves as a guide to properly submit amendments, expenditures and back up documentation to the Office of Special Education Services (OSES).

Remember: Funds MUST be used to AUGMENT services for students with disabilities and MUST be readily trackable.

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Preferred back up will be **one paid document** detailing the description of the item(s) purchased and the cost.

If the expenditure is for just one item, a paid invoice is preferable. Documents can be a closed purchase order if the expenditure's Function/Object code amount is a cumulative total. Paid invoices supporting that purchase order should then be included.

Submit invoices to MFSsubmissions@ed.sc.gov or your MFS Auditor.

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Please indicate the amounts on each document that need to be totaled to match your expenditure form.

Items such as: maintenance of effort and intangible items; PARs (Personal Activity Reports), ledger sheets or accounting records and other appropriate documentations are acceptable. These totals must match the totals on your expenditure form.

Additionally, please indicate the component and Function/Object Code. (i.e. Math 100/100).

Submit expenditures to MFSsubmissions@ed.sc.gov or your MFS Auditor.

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Tier I & II: Amendments

Tier I & II: Verify that increases and decreases equal each other on the amendment. Verify the amendment amount to be decreased is equal to or less than the current balance in the correct Function/Object amount.

Verify that you have identified the correct RDA component that you wish to have the funds moved from and into.

Submit amendments to MFSsubmissions@ed.sc.gov or your MFS Auditor.

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Tier III (SSIP): Expenditure & Amendments

Expenditures: Submit your expenditure form only. No backup is needed. Make sure the amount of each expenditure is less than or equal to the balance left in the Function/Object code in your remaining budget.

Amendments: Verify that amendment decreases are less than or equal to the balance in your remaining budget for that Function/Object code. For SSIP amendments only, a corresponding decrease for an increase is not necessary if the purpose of the increase is to increase the budget.

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Remember: Due dates

Quarterly Reports: Expenditure reports are to be submitted quarterly with backup documentation. Back up documentation consists of one paid document and is only required for Tier I & II.

Reports are due on the 15th day of the following month.

- Qtr 1: 07/01-09/30, due 10/15
- Qtr 2: 10/01-12/31, due 1/15
- Qtr 3: 01/01-03/31, due 4/15
- Qtr 4: 04/01-6/30, due 7/15