

IEFA Expenditure Reporting for TFS Guidance

Authorized by 20-9-329, MCA

1. Introduction

The Montana Legislature provides IEFA funding to school districts to implement IEFA and requires school districts to report IEFA expenditures to the Montana Office of Public Instruction (OPI), 20-9-329, MCA. In 2023, the legislature amended 20-9-329, MCA, to include additional and new reporting requirements. In addition, it provided a reduction of future IEFA funding for school districts that fail to expend all revenue received and report nonfiscal data for IEFA. The funding can be spent on curriculum development of an American Indian studies program, provide curriculum and materials to students for the program, and provide training to teachers about the program's curriculum and materials.

This guidance document applies to FY2024 TFS reporting for all districts receiving IEFA funding.

2. Program (Nonfiscal) Reporting Requirements – due by end of March

Per <u>20-9-329</u>, <u>MCA</u>, detailed descriptions of program implementation for nonfiscal reporting purposes is required. This nonfiscal reporting will be completed in the TeachMT system when schools are submitting their accreditation reports. Please refer to the school <u>accreditation page</u> for the specific reporting requirements due at the end of March. In addition, find more information in <u>this reporting guide</u>, located on OPI's IEFA team's webpage.

3. Fiscal Reporting Requirements - due by September 15th

TFS Reporting

During the TFS annual reporting, districts should report all IEFA expenditures in Fund 01 under program code 365. Only expenditures using this code will count towards the requirements under 20-9-329, MCA.

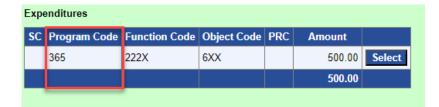
MAEFAIRS Reporting:

Under Step 7 of the TFS reporting screen, report expenditures by uploading a csv file or by entering the expenditures by hand.



Make sure the expenditures use program code 365 when completing your report (see picture below). To maintain full funding, a district should have spent at least the full amount of IEFA revenue on applicable expenses. When checking the validations for the TFS reporting there will be a validation triggered

if expenditure reporting is less than revenues received. You will be able to move beyond this validation without a fix, but it indicates that future funding could be reduced so it is important to address.



The TFS is due on or before September 15th. Following this date, if there was not enough expenditure to match the amount of revenue, the school district will receive a letter from OPI communicating that future funding may be impacted if action is not taken. If at that point, you identify there were mistakes made when submitting the TFS, some additional time will be granted per ARM 10.10.504, to make any necessary adjustments. You can request changes be made by submitting the requested changes to the OPI at OPISchoolFinance@mt.gov.

In addition to the fiscal reporting through the TFS submission, the nonfiscal requirement is discussed in item #2 of this guidance.

4. Accounting Guidance

Trustees Financial Summary: The Trustee Financial Summary is due to the OPI at the conclusion of each fiscal year. The report form is provided by the OPI with all revenue sources and amounts pre-populated. The district IEFA ANB amount will be located under code 01-3113. Allocation information can also be found on the OPI School Finance Website under State School Payments. Please note IEFA expenditures should match ANB revenue to avoid a possible reduction of IEFA funding in a future fiscal year. IEFA expenditures are coded under program code 365 of fund code 01. The function codes for IEFA expenditures are 1000: Instruction and 2213: Instructional Staff Training. The general object code categories that would be reported are as follows:

100 Personal Services-Salaries
200 Personal Services-Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies and Materials

Further details and specifics regarding the category specific object codes for IEFA expenditures are outlined in tables A and B on the pages below.

Table A: Codes for Salaries & Benefits, Purchased Services, and Supplies and Materials

Fund and Program Codes: 01-365 (General Fund-Indian Education for All)		
Function Code: 1000 (Instruction)		
Object Codes	Examples of Expenditures	
100: Personal Services-Salaries ➤ 112 Professional-Educational (Certified Staff) ➤ 113 Professional-Other Certified Staff (Librarians) ➤ 118 Bus Drivers	 Administrative and staff time dedicated to planning, development, and implementation of IEFA lessons or other curricular resources. (112) Staff time dedicated to IEFA specific field trips, special events, or initiatives. (112, 118) FTE dedicated to IEFA planning and coordination. (112, 113) Staff time dedicated to review, curation, or research of existing or desired IEFA materials. (112, 113) 	
200: Personal Services-Employee Benefits Any benefits which would be a part of the employee's normal benefit plan. (Sub-codes 210-260-61,62)	Benefits costs associated with the portion of staff time dedicated to IEFA planning, coordination, lesson or curriculum development, and implementation. Must be prorated to match the percentage of time dedicated to IEFA specific tasks and duties; e.g., if a district IEFA coordinator is .2 FTE, 20% of benefits could be charged to IEFA General Fund.	
300: Purchased Professional and Technical Services ➤ 320 Professional/Educational Services	Payment to a tribal expert or presenter who does an assembly, guest lecture, traditional games demonstration, or other learning activity with students.	
500: Other Purchased Services ➤ 516 Instructional Field Trips	Contracted services for student transportation during an IEFA specific field trip. e.g., visiting a buffalo jump or doing a tribal/non-tribal school event or exchange. This code should ONLY be used when the district contracts for student busing services.	

600: Supplies and Materials Tribally specific, culturally authentic, and historically accurate > 640 Books texts, curricula, or other IEFA specific materials used for class-650 Periodicals room instruction or general IEFA use. It is recommended dis-➤ 660 Minor Equipment-New tricts consult the OPI IEFA Resource Evaluation Guide before purchasing texts or curricular materials. (640,650) Tribal flags, posters, photos, or other materials that provide a tribal presence/awareness in the school environment. (660) Teepees, traditional games materials, or other items associated with IEFA specific events/initiatives that IEFA awareness and understanding. (660) Materials utilized for IEFA specific class projects in elective subjects, e.g., supplies for an IEFA specific art or ceramics project. (660)

Table B: Codes for IEFA Specific Professional Development Events

Fund and Program Codes: 01-365 (General Fund-Indian Education for All) Function Code: 2213 (Instructional Staff Training)	
500: Other Purchased Services ➤ 582 Travel Out of District/In- Service Training	 Transportation, per diem, lodging, and registration costs associated with staff attendance at an IEFA specific PD event, e.g., IEFA Best Practices Conference, Regional IEFA Training, National Indian Education Association conference. Payment to a tribal expert or IEFA specialist who provides professional development, consultation, or other training to instructional staff or administration. This could include the following: Stipends Fees Honorariums Other travel costs associated with their attendance and service(s) provided

Questions:

Nonfiscal reporting questions should be directed toward School Accreditation, at OPIAccred@mt.gov

School finance specific questions should be directed to <u>Laci Novark</u>, Budget Analyst at 406-444-4401 or <u>Alivia Skeslien-Jenkins</u>, Budget Analyst at 406-444-1964.

Programmatic questions specific to IEFA should be directed to Mike Jetty, OPI IEFA Specialist, at mjetty@mt.gov or 406-444-0720