

Connecticut State Department of Education - Grants Management

# Education Financial System User Guide

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## 1.1 Introduction

The Education Finance System (EFS) is a financial data collection system to be used by local and regional boards of education, including charter schools and regional educational service centers, to report data to the Connecticut State Department of Education supporting:

- State education financial reporting, including that required by Uniform Chart of Accounts (UCOA) legislation, and
- Federal education financial reporting, including that required by the Every Student Succeeds Act (ESSA) and the F-33 School-Level Finance Survey.

Sections 10-224 and 10-227 of the Connecticut General Statutes provide the legal authority for CSDE to collect financial data from local education agencies (LEAs).

The EFS is designed to allow LEAs to upload expenditure records obtained from local accounting systems to minimize manual data entry. However, prior to upload each record must be classified using EFS Codes as to:

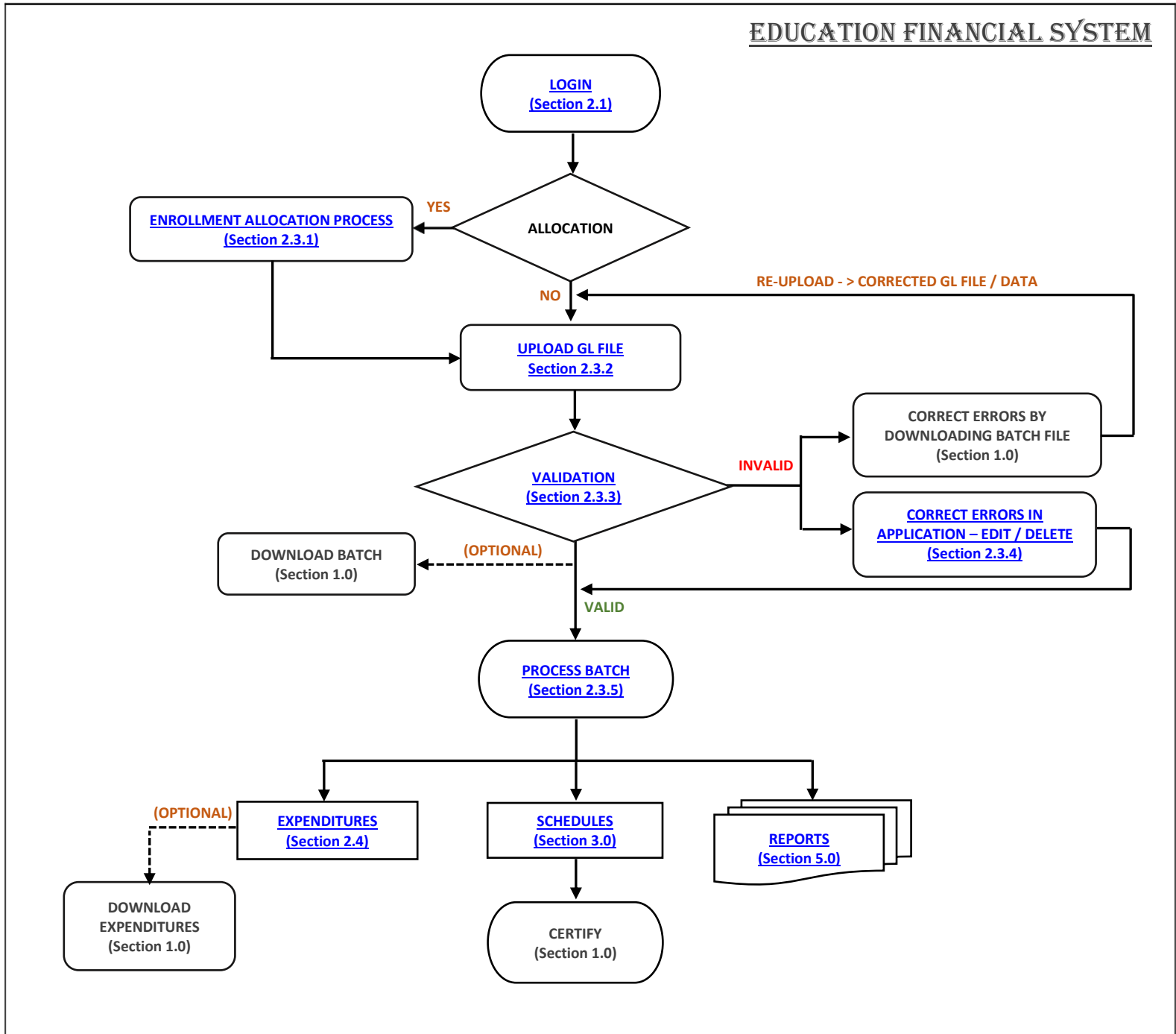
- Funding Source
- Function
- Object
- Education Type
- PreK
- Allocation
- Location

Classifications, coding and definitions are based on National Center for Education Statistics (NCES) codes as listed in the publication FINANCIAL ACCOUNTING FOR LOCAL AND STATE SCHOOL SYSTEMS 2014 EDITION (NCES 2015-347). This document is available at:

<https://nces.ed.gov/pubs2015/2015347.pdf>. The coding is intended to provide complete, uniform and comparable data for each school district and school. Where necessary, however, we have created additional detailed codes to allow for an appropriate reporting for our purposes.

## 1.2 General Instructions

### 1.2.1 EFS Overview



Note : Press Ctrl + Click on each of the Process to navigate to the respective sections in the document



### **1.2.2 Basis of Accounting**

Reporting in EFS must utilize the accrual or modified accrual basis of accounting and cover the period July 1 through June 30 regardless of the LEA's fiscal year. Expenditures must include encumbrances as of June 30.

### **1.2.3 Inclusions and Exclusions**

The EFS collects expenditure data, and limited revenue data, for all public prekindergarten through grade 12 education in Connecticut. This includes board of education expenditures and expenditures from state and federal grants as well as the value of in-kind services. In addition to records from the LEA's accounting system, expenditure data may also include:

- In-kind services data provided by town officials.
- Expenditures for land, facilities acquisition and construction, debt service, interest, major remodeling and equipment, whether made from the board of education budget or from the town budget.

There are several categories of expenditures which are excluded from public PreK through grade 12 education expenditures, regardless of their funding source. Expenditures for the following must either be excluded from EFS reporting altogether or identified using the applicable EFS coding:

- Community services;
- Nonpublic school health services;
- Nonpublic school transportation services to nonmember students (except as required on the Transportation Schedule);
- Nonpublic expenditures from state and federal grant programs;
- Adult and adult basic education programs;
- Vocational agriculture services to adults and out-of-school youth;
- Continuing education programs;
- Volunteer services;
- Tuition summer school;
- Student activity funds;
- Salaries and fringe benefits for uncertified personnel in certified positions;
- Noneducational expenditures;
- Other nonpublic expenditures; and
- PTO and PTA contributions.

Employee benefit expenditures reported such as retirement, health insurance, etc., must be reported "net" of related revenues from non-local tax sources (e.g., contributions from the State Teachers' Retirement Board, employee co-payments, etc.).

### **1.2.4 Charter School Reporting**

Charter school districts report expenditures in EFS consistently with the requirements for local and regional school districts. The schedule applicability matrix in Section 3.1 lists the EFS schedules applicable to each type of district. The following additional information applies to charter school districts:

- Before completing EFS, please complete the Worksheet for Determining Approved Charter School Application Expenditures (see [Appendix F](#)).
- To complete EFS, you will need, in addition to your regular accounting records, the details of services provided by your local school district or other town agencies. Report these in EFS as in-kind expenditures (see [Section 4.2](#) instructions for EFS Funding Source Codes 12-17).
- For certain state and federal grants, the local board of education has the option to
  - Pass the grant money on to the charter school, or
  - Hold the money in an account, provide services to the charter school and pay for those services from that account. For the charter school district, this is considered an in-kind expenditure.

### **1.2.5 Filing requirements**

Section 10-227 of the Connecticut General Statutes requires that EFS data be submitted on or before September 1.

### **1.2.6 Audit**

Section 10-227 of the Connecticut General Statutes requires that each LEA's EFS submission be certified by an Independent Public Accountant. The CSDE Office of Internal Audit (OIA) annually publishes an Agreed-Upon Procedures package to be performed by the independent accountant. It is the LEA's responsibility to ensure that the required Agreed-Upon Procedures reports are submitted to the CSDE on or before December 31. This report should be submitted in accordance with the instructions provided in the OIA package.

For local and state audit purposes, all supporting documentation and work papers generated in submitting the EFS data must be maintained. It is the Superintendent's responsibility to maintain the supporting documentation necessary for a complete audit trail, including appropriate documentation for data provided by the town.

## 2.0 System Procedures

### 2.1 Logging in instructions

#### 2.1.1 How to Access EFS data collection

Prerequisites: (An account in Directory Manager (DM) with an EFS role assigned.)

- Your username and password are sent in two separate emails when you are first added to Directory Manager by your LEA Security Manager. Usernames and passwords should NOT be shared, as each are unique to the assigned individual.
- Using Internet Explorer or Google Chrome, go to the <https://csde.ct.gov> website. The system displays the State of Connecticut Login screen.



- Enter your Username and Password and select Login.
  - If you only have access to EFS, the system displays the Grants Data System Acknowledgement screen.
  - If you have access to more than one application, the system displays the State Department of Education Home Page.
    - Select Education Financial System from the Application drop-down menu and click Continue. The system displays the Grants Data System Acknowledgement screen.



NOTE: If you do not have access to EFS, contact your LEA Security Manager. If you do not know who your Security Manager is, please click this link and contact one of them:

<http://www.csde.state.ct.us/public/directorymanager/docs/LEASecurityManagerContactList.pdf>. If you have a user name and password created but forgot your user name or password or both, or if you want to change your password, please go to this website to change: <http://sdeportal.ct.gov/portaluser/>.

**IMPORTANT:** At this time, there are no school-level permissions. Permissions are only available at the DISTRICT-level.

## 2.2 Local File Upload Preparation Procedures

### 2.2.1 Extract data from local accounting system

- From your local accounting system, extract the expenditure account records, minimum fields to include:
  - Expenditure (expenditure to include encumbrances)
  - Account Number
  - Account Description

A	B	C	D	E	F	G	H	I	J	
Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	

Tip: Local account codes may be parsed to aid in sorting records to assign EFS codes (refer to Appendix A for tutorial in using this function in Excel).

- Copy the three columns from your local accounting system data and paste into the EFS data entry template (column H, I, J). (Click here to obtain template: <http://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents>)

### 2.2.2 Assigning EFS Codes to each record

- Using the EFS data entry template fill in column A through J, where (column H, I, J) should be your expenditure data.
- Using the EFS codes provided in section 4, complete column A through G.

A	B	C	D	E	F	G	H	I	J	
Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	
1	1000	B1	1	N		0105211	152,909.40	1000-01-21-1000-1-000-110005-	Teacher Salaries	

### 2.2.3 Options for adding or modifying records before uploading to EFS website

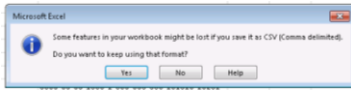
- Expenditures not recorded in the local accounting system may be added to the EFS template, as long as the appropriate EFS codes are used. We recommend that a description be included in the Account Description field (Column I), however the system will accept blank entries in Column I and J.
  - Example: Inkind funding expenditure...
- Expenditure line items can be modified/adjusted to suit the needs of the district, to give the most accurate reporting possible.
  - Example: Distributing/apportioning expenditure lines to different schools...

Tip: It will be helpful to refer to section 4.7.2 for allocation functions available in EFS.

### 2.2.4 Saving as \*.csv (comma separated value) file

- Once all of the expenditure records have been assigned the proper EFS codes, also delete any data you may have used for sorting from columns K on, then save the Excel file.
- Saving to a \*.csv file (this is the required format for upload)

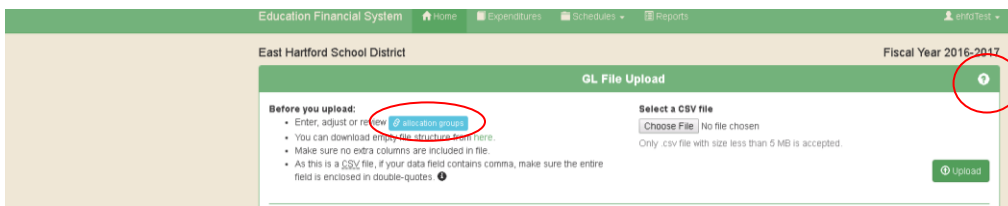
- Go to File > Save as > desktop (this will save the file to your desktop, but it could be saved anywhere that is accessible)
- Under “Save as Type” select “CSV (Comma delimited) (\*.csv)” from dropdown list
- Click save
- A message will appear, click yes.



## 2.3 GL File Upload Procedures

### 2.3.1 Allocation process-Enter/Adjust

- From the EFS home page, click on allocation groups



- Using the pre-populated information (using data from PSIS october collection), a maximum of 8 groupings are allowed (2-9) for enrollment allocation
  - Check applicable schools/programs for each grouping, when finished, click “Save”.

Example: For group 2 above, expenditure line will be allocated based on enrollment between Joseph Goodwin, Anna Norris, Silver Lane, East Hartford Middle, and Stevens Alternate.

Tip: for further information, refer to section 4.7.2 Allocation Basis- student enrollment or click on the question mark (?) located on the page.

Enrollment Allocation Groups										
Schools										
School Information			Allocation Codes							
Location Code	School Name	Enrollment	2	3	4	5	6	7	8	9
0430411	Joseph O. Goodwin School	363	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0430611	Dr. Franklin H. Mayberry School	361	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0430911	Anna E. Norris School	319	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0431011	Dr. Thomas S. O'Connell School	544	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0431211	Silver Lane School	276	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0431811	Robert J. O'Brien School	430	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0432011	Governor William Pitkin School	355	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0432211	Dr. John A. Langford School	329	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0432411	Sunset Ridge Middle School	307	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0435111	East Hartford Middle School	1,039	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0436211	East Hartford High School	1,629	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0436311	Connecticut IB Academy	197	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0436411	Stevens Alternate High School	87	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Programs										
Program Information			Allocation Codes							
Location Code	Program Name	Enrollment	2	3	4	5	6	7	8	9
0430211	Hockanum Pre-K	307	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0439011	Woodland School	170	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- This grouping can be applied to the “EFS Allocation Code” field in the template.

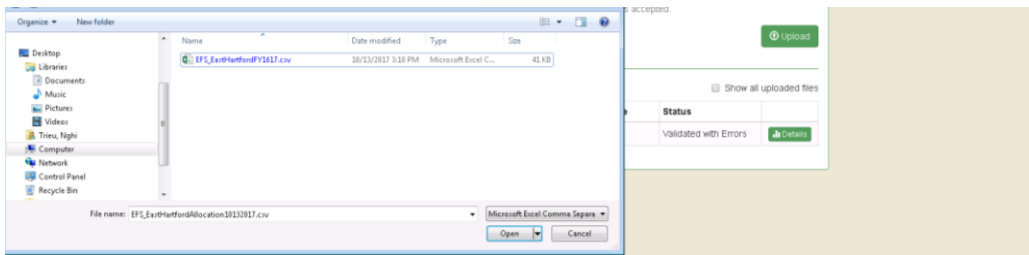
Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	
1	24XX	S9	1	N	2	0250011	1426.57	2400-01-21-1000-1-000-025-000-310005-	Office supplies	

### 2.3.2 Upload steps

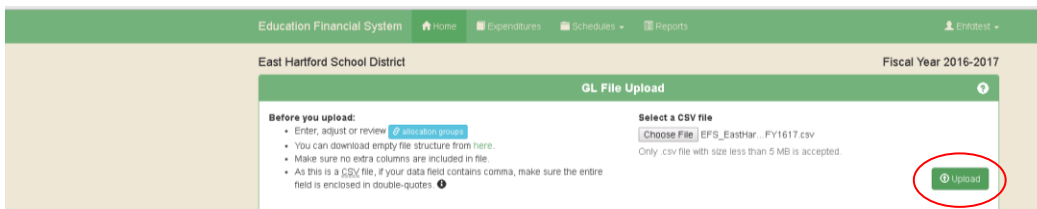
- Once the template has been completely filled in and in the required \*.csv format, log into the EFS system, under select a csv file > choose file



> locate where the csv file was saved > select the csv file > click open

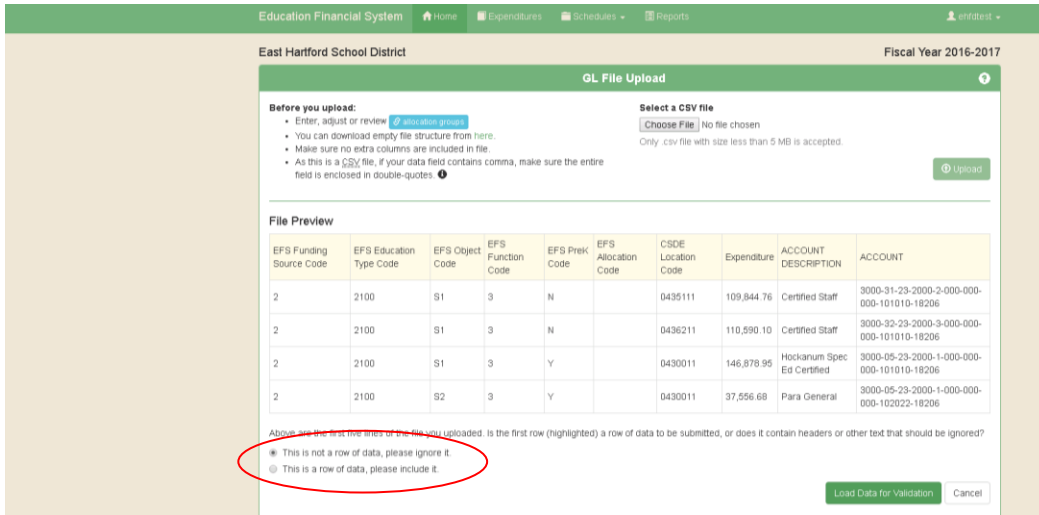


> Click “Upload” button



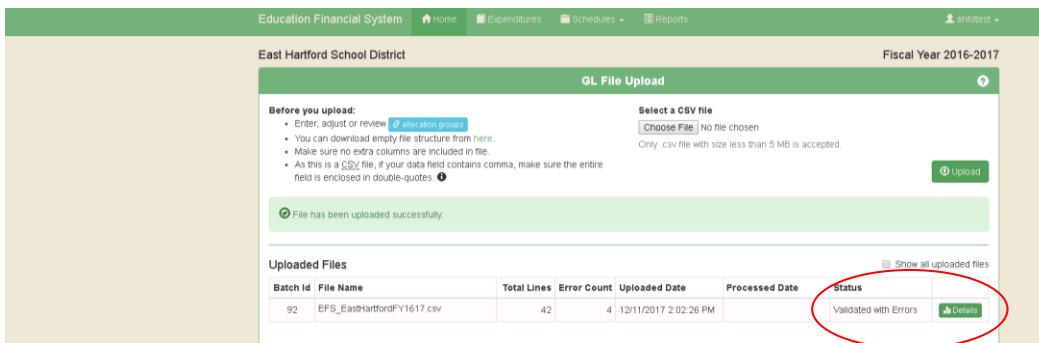
> If your csv file contains a header, select option one to ignore first row, if the csv file has no header, select option 2, first row is a data row.

> Click “Load data for validation”



### 2.3.3 Validation rules

- Batch upload validation checklist:
  - Uploaded file must:
    - ✓ be a .csv file
    - ✓ be in the required format (see section 4.1)
    - ✓ have all required columns (A through J)



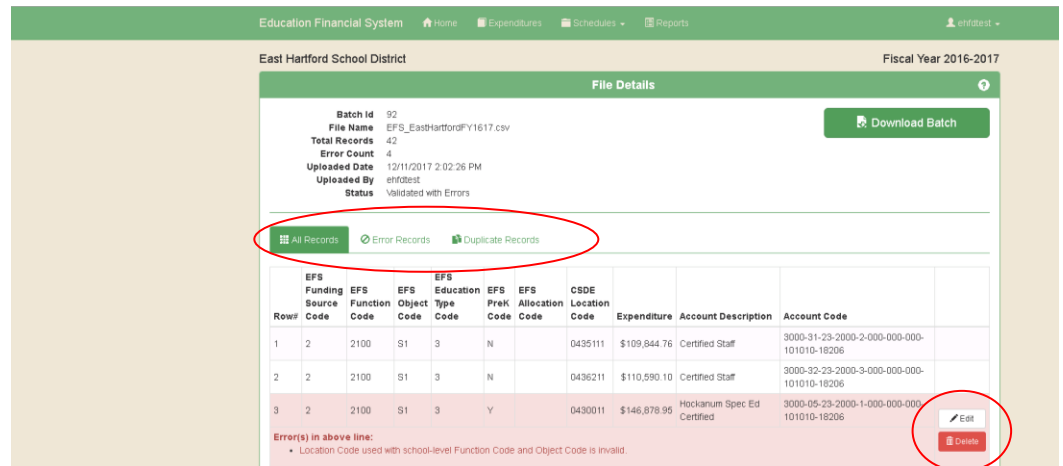
List of possible upload validation status:

Message	Description
Upload Failed	The file was unable to be properly uploaded.
Upload Cancelled	The file upload has been cancelled by user.
Validated without Errors	The batch has been successfully validated without any error(s).
Validated with Errors	The batch has been validated with error(s).
Validation Failed	The validation process failed. This is a system error, not a data error.
Processed	The batch has been processed successfully.
Processing Failed	The batch processing failed. This is most likely a system error, not a data error.
Overwritten	The batch has been at least partially overwritten by records from a newer batch.



## 2.3.4 Correcting or deleting records

- Click “Details” to view/correct errors
  - Tabs:
    - All Records- display all of the uploaded records in your csv file.
    - Error Records (correct error, action required)- display only records with errors, this will need to be corrected before moving on to the next step.
    - Duplicate Records (informational, no action required)- display records with the same data.



List of possible validation errors:

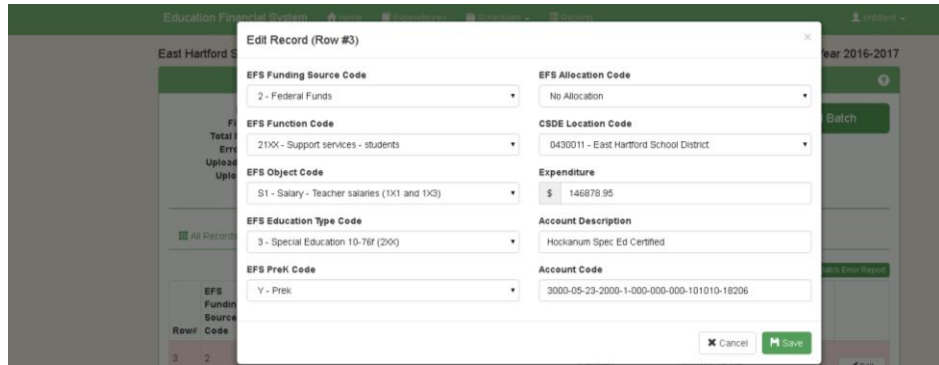
Type	Level	Error Message
1	Error	EFS Function Code is missing
1	Error	EFS Function Code is invalid
1	Error	EFS Object Code is missing
1	Error	EFS Object Code is invalid
1	Error	EFS PreK Code is invalid
1	Error	EFS Education Type Code is missing
1	Error	EFS Education Type Code is invalid
1	Error	EFS Funding Source Code is missing
1	Error	EFS Funding Source Code is invalid
1	Error	Location Code is missing
1	Error	location code does not match DM
1	Error	Expenditure amount can not be null/Blank.
1	Error	EFS Allocation Code is Invalid.
2	Error	EFS Codes combination is invalid. (See EFS Rules and Exceptions below)
2	Error	District's central office location code must be used with allocation code
2	Error	location code must be a school or an allocation code must be used
2	Error	Allocation code used is not defined in enrollment allocation groups table

EFS Rules and Exceptions:

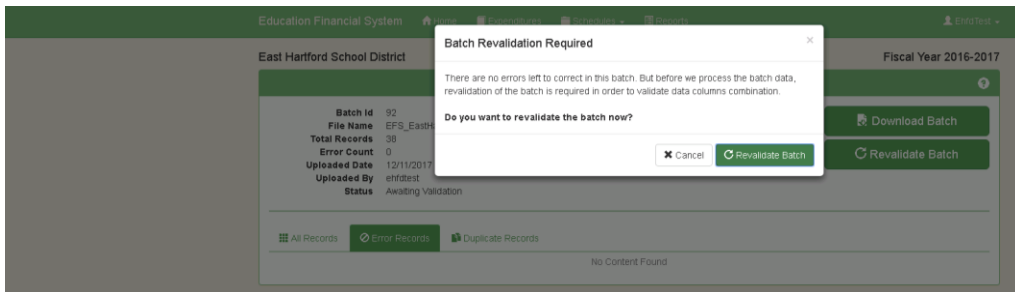
<b>EFS general rules</b>		
<b>Validation Status</b>	<b>EFS Object Level</b>	<b>EFS Function Level</b>
Valid	School/Both	School
Valid	ALL	District
Valid	ALL	Both
<b>EFS special cases</b>		
<b>Validation Status</b>	<b>EFS Object Code</b>	<b>EFS Function Code</b>
If D1-D6 is used, it can only apply to 1XXX	D1-D6	1XXX
If S1-S2 is used, it can only apply to 1XXX-22XX	S1-S2	1XXX-22XX
<b>Validation Status</b>	<b>EFS Function Code</b>	<b>EFS Object Code</b>
Only B6 can be used for function code 5XXX	5XXX	B6
<b>Validation Status</b>	<b>EFS Ed Type</b>	<b>EFS Function Code</b>
Only EFS Education Types 2 or 3 may be used with Function 27X2; and Functions 27XX, 27X1, 27X3, and 27X4 may not be used with EFS Education Types 2 or 3	2 or 3	27X2
Only EFS Education Types 4-9 may be used with Function 9XXX	4-9	9XXX
<b>Validation Status</b>	<b>EFS Ed Type</b>	<b>EFS Object Code</b>
Only EFS Education Types 4-9 may be used with Object N1	4-9	N1
<b>Validation Status</b>	<b>EFS Function Code</b>	
If function 3121 or 3122 is used, then (Fund Source has to be 1 or 12, Object Code can't be S3 or S4, and Ed Type has to be 1,2 or 3)	3121 or 3122	

A grid showing valid function/object codes is provided in Appendix B.

- To correct error:
  - Edit- depending on the error, correct each record accordingly, using the dropdown list provided.
  - Delete- delete the record from the expenditure batch.

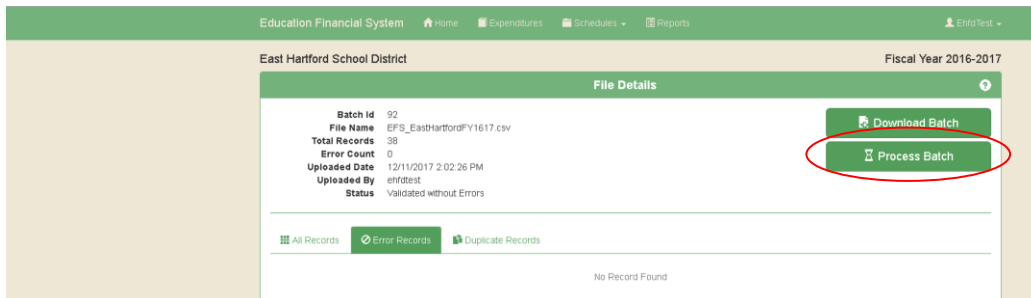


- Once the last error line has been cleared, the batch will need to be revalidated, click “Revalidate Batch”.

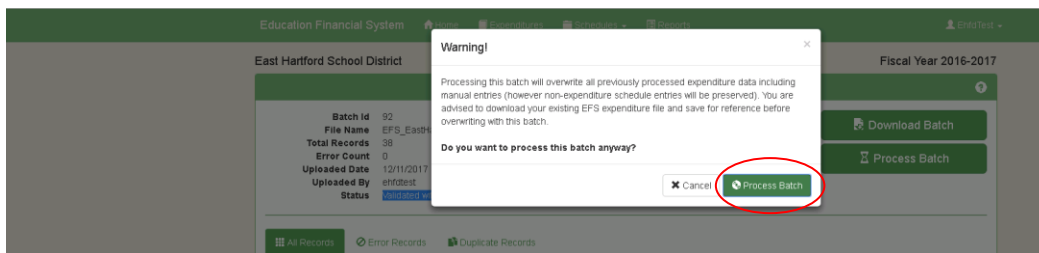


### 2.3.5 Process batch

- Once the batch has been validated without errors, click “Process Batch”.



- Warning prompt: if this is not the first time that the batch has been processed, proceeding with “process batch” will overwrite all previously processed batches and changes that have been made.



- Click “Process Batch”.

## 2.4 Expenditure Screen

### 2.4.1 Introduction

The expenditure screen shows all processed expenditure records from the uploaded file, as well as expenditure records added manually. This screen can be accessed only after an uploaded file has been processed per Section 2.3.5. The screen is accessed from the top of the application navigation menu.

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Cheshire School District Fiscal Year 2016-2017

### Expenditures

Search Criteria

Funding Source Code: -- All --

PreK Code: -- All --

Expenditure: \$

Education Type Code: -- All --

Allocation Flag: -- All --

Account Code:

Object Code: -- All --

Is Manual Entry?: -- All --

Account Description:

Function Code: -- All --

CSDE Location Code: -- Select --

Search

+ Add Record Export as CSV

Funding Source Code	Function Code	Object Code	Education Type Code	PreK Code	Allocation Flag	Location Code	Expenditure	Account Code	Account Description
4	32XX	B1	1	N		0255111	\$30,000.00	1000-01-1100-1132-0000-21-000...	ATHLETIC DODD FEES-EDUCA...
4	32XX	B1	1	N		0256111	\$21,139.65	1000-07-1100-1105-0000-27-000	HS STUDENT ACTIVITY FMPI

Figure 1 Expenditure screen

Additional batches may be processed, however will overwrite all expenditure records including manual entries. It may be useful to download existing expenditures before processing another batch by using the export functionality described in Section 2.4.4 below. The download file can be used in developing a revised upload file, to avoid errors experienced in the original upload.

## 2.4.2 Searching and Sorting Expenditures

As there could be hundreds or even thousands of expenditure records for most districts, searching and sorting capability is provided on this page to aid in locating specific expenditures.

There are 11 search criteria that can be specified for searching expenditures. Details are listed below:

Search Criteria	Type	Description
Funding Source Code	Dropdown of Pre-defined Values	Specifies the funding source code to search. Ex. 1, 2, 3, 4, etc.
Education Type Code	Dropdown of Pre-defined Values	Specifies the education type code to search. Ex. 1, 2, 3, 4, etc.
Object Code	Dropdown of Pre-defined Values	Specifies the object code to search. Ex. B1, B2, S1, S10, etc.
Function Code	Dropdown of Pre-defined Values	Specifies the function code to search. Ex. 1XXX, 27XX, etc. Note that any numeric values provided in the upload file are converted into EFS standard values while processing the batch.
PreK Code	Dropdown of Pre-defined Values	Specifies the pre-k code to search: 'N' for no and 'Y' for yes.
Allocation Flag	Dropdown of Pre-defined Values	Specifies the allocation flag to search. Ex. 1, 2, 3, 4, etc.
Is Manual Entry?	Dropdown of Pre-defined Values	Specifies whether to search for only manual entries. Manual entries are entries which have been added after batch processing.
CSDE Location	Dropdown of Pre-defined Values	Specifies the location codes to search. For example Hartford School District would have entries 0640011, 0641211, etc.
Expenditure	Free text of numeric values only	Specifies exact amount of expenditure to search. Ex. specifying 100 will show only expenditures of \$100.00.
Account Description	Free text	Specifies wildcard keyword to search in account description. Ex. specifying "supplies" would return all expenditure records which contain that word in the account description such as "Instructional Supplies".
Account Code	Free text	Specifies wildcard keyword to search in account code. Ex. specifying "2000" would return all expenditure records which contain that text in the account code such as "3000-41-23-2000-5-000-000-000".

Table 1 Search criteria list

In addition to the search function, records may be sorted by any column.

Funding Source Code	Function Code	Object Code	Education Type Code	PreK Code	Allocation Flag	Location Code	Expenditure	Account Code	Account Description
2	25XX	B2	1	N		0250011	(\$223,713.16)	1000-07-1100-1106-0000-27-00...	BLUE CARE
2	22XX	S3	1	N	2	0250111	(\$2,071.01)	1000-06-2680-0000-0000-37-0...	POWER SCHOOL STUDENT ...
2	22XX	S3	1	N	2	0250211	(\$1,006.65)	1000-06-2680-0000-0000-37-0...	POWER SCHOOL STUDENT ...
2	1XXX	B1	2	Y		0250211	(\$721.85)	7800-14-7000-0000-0000-80-0...	B TO 3-OTHER EARLY INTER...
2	1XXX	B1	3	N		0250611	(\$216.62)	1000-14-7000-0000-0000-80-0...	DL AIDE L.D.

Figure 2 Sorting data by column

Clicking on the header of a particular column sorts the data by ascending and clicking it again sorts the data by descending. Note that the sort order is preserved when navigating to different pages of the expenditure screen, however is lost if the search criteria are changed.

### 2.4.3 Modifying Expenditures

This screen also allows modification (i.e. create, update and delete) of any expenditure record. Each expenditure record has two small buttons in the last column to Edit or Delete. There is a larger green button on the top left of data grid to Add expenditures.

+ Add Record										Export as CSV	
Funding Source Code	Function Code	Object Code	Education Type Code	PreK Code	Allocation Flag	Location Code	Expenditure	Account Code	Account Description	Edit	Delete
2	25XX	B2	1	N		0250011	(\$223,713.16)	1000-07-1100-1106-0000-27-00...	BLUE CARE		
2	22XX	S3	1	N	2	0250111	(\$2,071.01)	1000-06-2680-0000-0000-37-0...	POWER SCHOOL STUDENT ...		

Figure 3 Expenditure modify buttons

The Edit button opens a popup with existing values prefilled for that particular expenditure record. Any field except allocation flag may be revised (allocation may only be specified before processing the batch).

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#### Edit Record

<b>EFS Funding Source Code</b>	1 - Local Budget Appropriation	<b>EFS Allocation Code</b>	No Allocation
<b>EFS Function Code</b>	27XX - Student Transportation Services (27XX except 27X1	<b>CSDE Location Code</b>	0250011 - Cheshire School District
<b>EFS Object Code</b>	B1 - Salary - Other salaries (1XX)	<b>Expenditure</b>	\$ 8180.60
<b>EFS Education Type Code</b>	1 - Regular Education (000, 1XX, 3XX, 4XX, and 9XX)	<b>Account Code</b>	1000-08-1210-0000-0000-55-00000-1-511300-
<b>EFS PreK Code</b>	N - Non Prek	<b>Account Description</b>	Driver Salary

Figure 4 Edit record popup

If the changed values would result in an invalid combination of EFS codes, an error message will appear when the Save button is selected.

Keep in mind that changing the EFS code values on the Edit Record screen will also change relevant data on EFS schedules. For example, changing function code to “27X1” (Transportation to Out of Town Magnet Schools) in the above popup would move that expenditure from line TR2 to TR5 on the Transportation Schedule. This capability can be used to move records between different lines or schedules.

The Delete button removes the expenditure record from the system entirely; it cannot be restored.

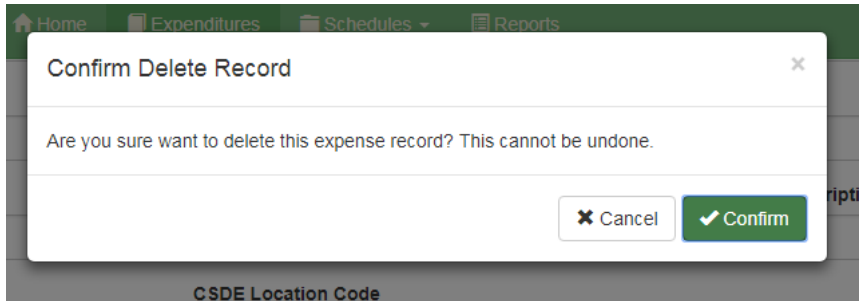


Figure 5 Delete record confirmation

Like editing, deleting will change schedule data if that expenditure was connected to any schedule line.

The Add Record button opens the same popup screen as does the Edit button, but with empty fields to create a new expenditure entry. Records added here will also automatically add to applicable EFS schedule lines. As on the Edit Record popup screen, validation rules will be checked on saving and an error message will appear if applicable.

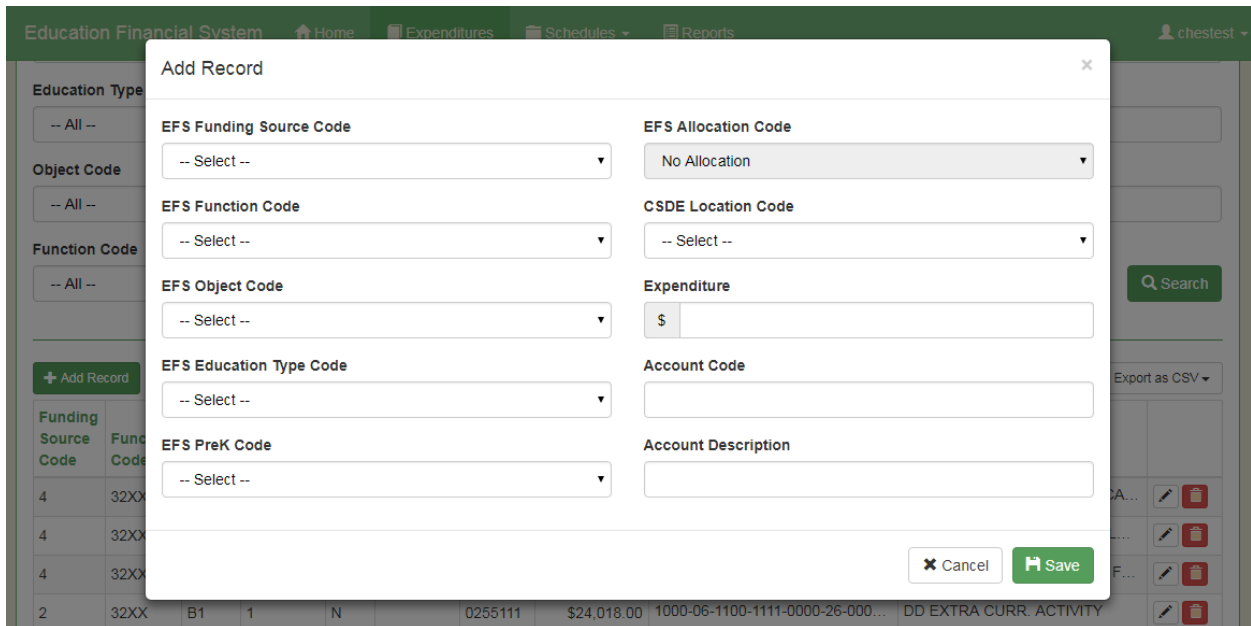


Figure 6 Add record popup

## 2.4.4 Exporting Expenditures

The system provides the capability to export expenditures into a downloadable CSV file. This data can then be saved for reference or used as the basis for a new revised upload file. One reason this can be helpful is that the download includes all manual entries made after processing the batch so that they can be included in a revised upload.

The button to export expenditures is located on the top right of the data grid. When this button is selected, two options, “Export All” and “Export Filtered”, will appear.

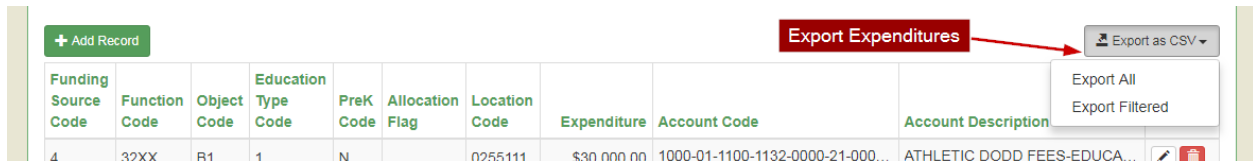


Figure 7 Export expenditures options

‘Export All’ will ignore any search filters currently on the page and exports all expenditure data into a single CSV file. This option can take time to export depending on the number of expenditure records. ‘Export Filtered’, on the other hand, will only export expenditures as currently filtered using the search criteria on the page. Only 20 records are visible per page but the export will include all applicable records from all pages.

The exported CSV file can be viewed and modified in Microsoft Excel or similar office applications and notepad. You can filter, sort or modify through columns in the Microsoft Excel or similar applications.

A	B	C	D	E	F	G	H	I	J	K	L
EFS Fundin	EFS Func	EFS O	EFS Ed	EFS P	EFS All	CSDE Loc	Expenditu	Account Numbe	Account Descriptio	Is Manual Entr	Collection Ye
4	32XX	B1	1	N		255111	30000	1000-01-1100-1132	ATHLETIC DODD FEES-	No	2017
4	32XX	B1	1	N		256111	21139.65	1000-07-1100-1105	HS STUDENT ACTIVITY	No	2017
4	32XX	B1	1	N		256111	72616.67	1000-07-1100-1115	ACTIVITY FEES-COACH	No	2017
2	32XX	B1	1	N		255111	24018	1000-06-1100-1111	DD EXTRA CURR. ACTI	No	2017
2	32XX	B1	1	N		256111	34848.47	1000-07-1100-1114	HS SEC ATHLETICS	No	2017
2	32XX	B1	1	N		256111	56565.96	1000-07-1100-1109	HS ATHLETIC DIRECTO	No	2017
2	27XX	B3	4	N		250111	186583.24	1000-10-1210-0000	TRANSP-NONPUB.-ST	No	2017
2	27XX	B3	4	N		250111	38760.75	1000-04-1210-0000	ST.B.MINIBUSES	No	2017
2	21XX	B1	3	N		250911	3452.54	1000-02-1100-1102	HUM.-NURSE	No	2017
2	21XX	B1	4	N		250111	40194	1000-01-1100-1112	ST.BRIDGET NURSE-N	No	2017
2	1XXX	B1	3	N		250111	16880.87	7800-14-7000-0000	CH CLERK - SPECIAL ED	No	2017
2	26XX	B1	3	N		250911	58890.42	1000-03-1100-1164	SAL. CUST. HUMISTON	No	2017
2	24XX	B1	3	N		250911	15042.75	1000-01-1100-1108	HU PRINCIPAL - SPEC.	No	2017
2	1XXX	B1	3	N		250411	-6.81	1000-14-7000-0000	HI AIDE L.D.	No	2017
2	1XXX	B1	3	N		250411	24514.07	1000-45-6110-0000	HI CLERK-SPECIAL EDU	No	2017

Figure 8 Exported file in MS Excel

Note that before uploading a file that was exported from EFS, the additional reference columns K and L must be deleted.



## 2.4.5 Schedule Status

The status of all schedules is shown on the Home page:

The list below indicates status as marked on each schedule. All schedules must be marked as either **Completed** or **Not Applicable** before certifying the collection.

Current Overall Status: **Not Ready to Certify**


Schedule Name	Status
In kind	Completed
Expenditures for Land, Buildings, Capital Construction and Debt Service	Completed
Food Services	Completed
Special Education	Not Completed
Transportation	Not Completed
Tuition and Transportation Revenues (Board of Education)	Completed
Tuition and Transportation Revenues (Town)	Not Applicable
Federal Funding	Not Completed
State Funding	Not Applicable
Private/Miscellaneous Funding	Completed
Local Funding	Not Completed
Claim for Exceeding Statutory School Year	Completed
Regional High School Tuition Assessment and Detail of Pupils Sent Out of the District	Completed
Universal Service Fund (USF)	Completed

Each schedule may be accessed by clicking on the schedule name. The status is based on the checkboxes located on each schedule, as described in section 3.2.4. The Current Overall Status indicates if the collection is ready to certify. Note that if a new expenditure file is uploaded, the status of schedules previously marked as “Completed” will be changed to “Not Completed”.

## 2.5 Expenditure Summary

### 2.5.1 Expenditure summary explanation

The Elementary/Secondary Education section is similar to the old ED001 schedule 12, line 1213/1. The reconciliation to Total Expenditures section adds back the expenditures not included in the upper section, to arrive at the total expenditures reported. The “Total EFS Expenditures” line is the same amount as the total shown on the Expenditure Detail page.


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⚠ The current EFS collection is certified, so no changes may be made. Requests to remove certification should be made by email to [SDE.efs@ct.gov](mailto:SDE.efs@ct.gov) ✕

**Expenditure Summary** ?

**Elementary/Secondary Education**

Funding Source	Education Type			Total
	Regular Education	Special Education Other	Special Education 10-76f	
Local	\$53,062,062.94	\$468,233.56	\$15,826,159.90	<b>\$69,356,456.40</b>
Federal	\$380,855.73	\$885,114.88		<b>\$1,265,970.61</b>
State	\$131,707.23			<b>\$131,707.23</b>
Private/Misc	\$41,210.99	\$66,221.70		<b>\$107,432.69</b>
	<b>\$53,615,836.89</b>	<b>\$1,419,570.14</b>	<b>\$15,826,159.90</b>	<b>\$70,861,566.93</b>

**Reconciliation to Total Expenditures**

**Non Elementary/Secondary Education**

Education types other than regular/special education	<b>\$679,260.80</b>
Non-reportable food services <sup>1</sup>	<b>\$1,672,219.37</b>
Facilities acquisition and construction (except minor) <sup>1</sup>	
Debt service <sup>1</sup>	
Non-certified salary and benefits in certified positions <sup>1</sup>	
Secondary Region's Assessment to the member town <sup>1</sup>	
<b>Total EFS Expenditures</b>	<b>\$73,213,047.11</b>

<sup>1</sup>Expenditures not included in prior lines

Refresh

All data element in the expenditures summary comes from the EFS database. The records to be included on each line are based on EFS codes as listed in the table below. The EFS Codes are defined in Section 4.

			EFS Codes / Description				
Line	Description	Data Entry Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS PreK Code	EFS Education Type Code
<b><u>ELEMENTARY/SECONDARY EDUCATION</u></b>							
ES101A	Local Fund/ Regular Education	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1
ES102A	Federal Fund/ Regular Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1
ES103A	State Fund/ Regular Education	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1
ES104A	Private Misc Fund/ Regular Education	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1
ES105A	Regular Education Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1
ES101B	Local Fund/ Special Education Other	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	2
ES102B	Federal Fund/ Special Education Other	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	2
ES103B	State Fund/ Special Education Other	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	2
ES104B	Private Misc Fund/ Special Education Other	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	2
ES105B	Special Education Other Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	2
ES101C	Local Fund/ Special Education 10-76f	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	3
ES102C	Federal Fund/ Special Education 10-76f	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	3

Line	Description	Data Entry Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS PreK Code	EFS Education Type Code
ES103C	State Fund/ Special Education 10-76f	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	3
ES104C	Private Misc Fund/ Special Education 10-76f	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	3
ES105C	Special Education 10-76f Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	3
ES101D	Local Fund Total	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1, 2, 3
ES102D	Federal Fund Total	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1, 2, 3
ES103D	State Fund Total	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1, 2, 3
ES104D	Private Fund Total	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1, 2, 3
ES105D	Grand Fund Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1,N1, S3 ,S4	All	1, 2, 3

**RECONCILIATION TO TOTAL EXPENDITURES- NON ELEMENTARY/SECONDARY EDUCATION**

Line	Description	Data Entry Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS PreK Code	EFS Education Type Code
ES201D	Education types other than regular/special education	Expenditure Database	All	All	All	All	4-9
ES202D	Non-reportable food services	Expenditure Database	All	311X	All	All	1, 2, 3
ES203D	Facilities acquisition and construction (except minor)	Expenditure Database	All	4XXX	All	All	1, 2, 3
ES204D	Debt service	Expenditure Database	All	5XXX	All	All	1, 2, 3
ES205D	Non-certified salary and benefits in certified positions	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	All	1, 2, 3
ES206D	Secondary Region's Assessment to the member town*	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	D1	All	1, 2, 3
ES901D	Total EFS Expenditures	Expenditure Database	All	All	All	All	All

### 3.0 EFS Schedules

#### 3.1 Applicability matrix

There are distinctions between reporting requirements for three types of school districts: local and regional school districts, charter school districts, and regional education service centers. The EFS schedules applicable to each type of district, and instruction section for line instructions are shown below:

EFS Schedule	Local and Regional School Districts	Charter School Districts	Regional Education Service Centers (RESCs)
District Contact & Certification Information	<a href="#">3.3.2</a>	<a href="#">3.3.2</a>	<a href="#">3.3.2</a>
In-Kind	<a href="#">3.4.2</a>		
Food Services	<a href="#">3.5.2</a>	<a href="#">3.5.3</a>	<a href="#">3.5.4</a>
Special Education	<a href="#">3.6.2</a>	<a href="#">3.6.3</a>	<a href="#">3.6.4</a>
Transportation	<a href="#">3.7.2</a>	<a href="#">3.7.3</a>	<a href="#">3.7.4</a>
Federal Funding	<a href="#">3.8.2</a>	<a href="#">3.8.3</a>	<a href="#">3.8.4</a>
State Funding	<a href="#">3.9.2</a>	<a href="#">3.9.3</a>	<a href="#">3.9.4</a>
Private/Miscellaneous Funding	<a href="#">3.10.2</a>	<a href="#">3.10.3</a>	<a href="#">3.10.4</a>
Local Funding	<a href="#">3.11.2</a>	<a href="#">3.11.3</a>	
Tuition and Transportation Revenue	<a href="#">3.12.2</a>		<a href="#">3.12.2</a>
Regional High School Tuition Assessment and Detail of Pupils Sent Out of the District	<a href="#">3.13.2</a>		
Land, Buildings, Capital Construction and Debt Service	<a href="#">3.14.2</a>	<a href="#">3.14.3</a>	<a href="#">3.14.2</a>
Claim for Exceeding Statutory School Year	<a href="#">3.15.2</a>		
Universal Service Fund Data	<a href="#">3.16.2</a>	<a href="#">3.16.2</a>	<a href="#">3.16.2</a>
State Charter School Grant and Reserve Fund Monitoring		<a href="#">3.17.2</a>	
Charter School Related Party and Management Organization Information		<a href="#">3.18.1</a>	

### 3.2 General schedule instructions

EFS schedules contain data from the EFS expenditure database, manually entered on the schedule, and prior year data. The general functionality of the EFS schedules is explained below, using the Food Services Schedule as an example.

**Food Services**

Schedule saved successfully.

Local Expenditures for Current Year Food Services Programs

Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS1	Expenditures from Board of Education Budget (Local Sources Only)	\$ 30,764.40	\$32,379.00	(\$1,614.60)	-4.99%
FS2	Locally Supported In-Kind Services	\$	\$0.00	\$0.00	N/A
FS3	Total (FS1 plus FS2)	\$ 30,764.40	\$32,379.00	(\$1,614.60)	-4.99%

Revenue for Current Year Food Services Programs

Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS4	Sales to Students and Adults	\$ 1,415,176.58	\$1,336,115.00	\$79,061.58	5.92%
FS5	Other Sales	\$	\$16,576.00	(\$16,576.00)	-100%

Callouts: Link to instructions, Comparison to prior year, 3.2.3., Expenditure from database, 3.2.1., Schedule manual entry, 3.2.2.

#### 3.2.1 Expenditures from EFS database

Expenditures shown are from the uploaded expenditure file, EFS allocation function, and manual entries made on this or other schedules that are saved in the EFS expenditure database. To expand to view the details or add entries to these lines, click on the expansion down arrow or description:

Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS1	Expenditures from Board of Education Budget (Local Sources Only)	\$ 30,764.40	\$32,379.00	(\$1,614.60)	-4.99%

The details then appear:


Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change			
FS1	Expenditures from Board of Education Budget (Local Sources Only)	\$ 30,764.40	\$32,379.00	(\$1,614.60)	-4.99%			
Funding Source	Function	Object	Ed Type	PreK	Location	Expenditure	Account Code	Account Description
1	311X	S6	1	N	0250011	\$29,216.18	01-5556-4421-5332-74	Food service contract
1	311X	S9	1	N	0250011	\$1,548.22	01-5556-4421-5330-74	Food supplies


Buttons: Edit, Delete, Add



The edit button will open a pop-up window where the record may be revised:

Use the drop down arrows on to revise the EFS codes; enter the expenditure amount and account code and description directly. Note that the only EFS Code options available will be those that apply to the particular line; other revisions may be made on the Expenditure Screen (see Section 2.4.3). Click the “Save” button to save the changes.

 The add button will open the same pop-up, with no data prefilled.

 The trash can (delete) button will delete the record.

The revised data will be saved in the EFS expenditure database and will update all schedules as applicable based on the EFS Codes.

### 3.2.2 Schedule Manual Entries

For lines with no expansion arrow, enter amounts directly on the screen.

Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS4	Sales to Students and Adults	\$ 1,415,176.58	\$1,336,115.00	\$79,061.58	5.92%

Before leaving the page, click the  button at the bottom of the page.

### 3.2.3 Prior year comparison

The prior year amount, and the amount and percentage changes of the current amount from the prior year amount are shown for information. Note that for the 2017-18 year, the comparisons are to corresponding amounts from the ED001, ED001C or ED001R forms as applicable. Prior year data is marked “N/A” in cases where the ED001 lines aren’t consistent with EFS lines.



### 3.2.4 Marking a schedule as complete or not applicable

Each schedule includes checkboxes for identifying if the schedule has been completed or is not applicable to your district. Before the collection can be certified, one of these boxes must be checked on every schedule.

FS905	Variance (FS901 minus FS904)	\$	0.00	\$0.00	\$0.00	N/A
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Mark a Schedule as Completed  
 Mark a Schedule as Not Applicable

In order to mark a schedule as Completed, there must be no errors on that schedule. If a new expenditure file is uploaded, all “Mark a Schedule as Completed” checkboxes will be cleared.

In order to mark as schedule as Not Applicable, there must be no data appearing on the schedule, either those from expenditure records or manual entries.

## 3.3 District Contact & Certification Information

### 3.3.1 Description

The District Contact and Certification Schedule is applicable to local and regional school districts, charter schools, and RESCs.

### 3.3.2 Line instructions

#### Contact Information

Enter contact information for the person in the district who is best able to answer questions concerning information reported in EFS for:

- Expenditures
- Land, Buildings, Capital Construction and Debt Service
- Universal Service Fund

#### Compliance with State Education Law

Confirm compliance with state education law by clicking either the “yes” or “no” radio button. “No” answers will require follow-up by CSDE.

#### Certification

The initial state of the collection is “Uncertified”, which allows EFS data to be entered, modified, or deleted. When the district has completed all data entry in EFS and the status of all schedules is either “Completed” or “Not Applicable”, the Superintendent, Charter School Administrator, or RESC Director must certify the collection by clicking the “Certify” button, which changes the state of the collection to “Certified”. Data may not be entered, modified, or deleted when the collection is certified, however all schedules and reports are available for viewing.

Districts may request that the collection be uncertified to allow changes, by emailing [SDE.efs@ct.gov](mailto:SDE.efs@ct.gov).

## 3.4 In-Kind Expenditure Schedule

### 3.4.1 In-Kind Expenditure Schedule Description

In-kind expenditures reported in EFS are for services provided by other municipal agencies which directly support the public elementary and secondary educational programs of the school district. The school district reports these expenditures based on documentation obtained from the town's chief municipal officer or designee. The excel worksheet below (or similar) may be used to summarize in-kind services.



InKind worksheet.xlsx

The worksheet(s) together with all supporting documentation must be kept on file by the school district. Any expenditure which fails to meet the necessary auditing tests will be disallowed for EFS reporting purposes.

EFS reporting may include the allocated portion of direct costs incurred by the town for both public elementary and secondary educational programs and other municipal functions. In this case, allocation documentation of the following must be made available, on request, to CSDE or its representatives:

- a) Rationale for allocation including showing direct support of educational activities,
- b) Allocation method used,
- c) Percentage allocated,
- d) Cost base against which the allocation has been made,
- e) Worksheets which document staff time, fringe benefits and supplies used for those direct services, and
- f) That if the town did not provide these services, then the board of education would have to contract these services from private vendors or perform these services with board of education employees.

Note that indirect costs for operating overhead are not reportable as in-kind expenditures in EFS.

### 3.4.2 In-Kind Expenditure Schedule line instructions

All entries on the In-Kind Schedule are expenditures from the EFS database. The records to be included on each line are based on EFS codes as listed in the table below. The EFS Codes are defined in Section 4.

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)	
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code		
<b><u>IN-KIND SERVICES FROM LOCAL TAX REVENUES</u></b>										
IK101	Salaries	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S1,S2, B1	1,2,3	All	School or District code	101, 1	
IK102	Employee benefits	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	B2	1,2,3	All	School or District code	102, 1	
IK103	Purchased services	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S5-S8, B3, B7, D2:D6	1,2,3	All	School or District code	103, 1 - 107, 1	
IK104	Supplies	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S9-S11, B4	1,2,3	All	School or District code	N/A	
IK105	Property	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S12-S15, B5	1,2,3	All	School or District code	108, 1	
IK106	Minor School Construction	Expenditure Database	12	4XX1	All	1,2,3	All	School or District code	109, 1	
IK107	Other	Expenditure Database	12	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S16, S17, B6	1,2,3	All	School or District code	110, 1 - 111, 1	
IK199	Total	Calculated by EFS	N/A							112, 1
<b><u>IN-KIND SERVICES FROM OTHER THAN LOCAL TAX REVENUES</u></b>										
IK201	Salaries	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S1,S2, B1	1,2,3	All	School or District code	101, 2	
IK202	Employee benefits	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	B2	1,2,3	All	School or District code	102, 2	
IK203	Purchased services	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S5-S8, B3, B7, D2:D6	1,2,3	All	School or District code	103, 2 - 107, 2	
IK204	Supplies	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S9-S11, B4	1,2,3	All	School or District code	N/A	
IK205	Property	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S12-S15, B5	1,2,3	All	School or District code	108, 2	
IK206	Minor School Construction	Expenditure Database	13-17	4XX1	All	1,2,3	All	School or District code	109, 2	
IK207	Other	Expenditure Database	13-17	All except 311X, 4XXX, 4XX1, 5XXX, 9XXX	S16, S17, B6	1,2,3	All	School or District code	110, 2 - 111, 2	
IK299	Total	Calculated by EFS	N/A							112, 2

### 3.5 Food services expenditure schedule

#### 3.5.1 Food services expenditure schedule description

This schedule is used to determine what amount, if any, of food service expenditures may be considered as a local contribution to education. Entries on the Food Services Schedule are expenditures from the EFS database or manual entries on the schedule. The amounts to be included on each line are based on EFS codes, or described further as listed in the table below. The EFS Codes are defined in Section 4.

#### 3.5.2 Food services expenditure schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b>LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
FS101	Expenditures from Board of Education Budget (Local Sources Only)	Expenditure Database	1, 11	311X, 3121	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	302, 1
FS102	Locally Supported In-Kind Services	Expenditure Database	12	311X, 3121	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	303, 1
FS199	Total	Calculated by EFS	N/A						304, 2
<b>REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
FS201	Sales to Students and Adults	Screen entry	Revenue received from sales to students and adults for school breakfast, school lunch, and special milk food services. This may include revenues from a la carte, milk or breakfast programs, sales from special events or ice cream, summer feeding, child day care programs and federal grant programs like Headstart, sales to staff, special events such as the provision of coffee to PTO/PTA organizations, and sales under an elderly feeding program. Do not include sales to students or adults from the operation of the Summer Food Service Program or the Child Care Food Program. These are programs which are not considered to support public elementary and secondary education. For the most part, these food service programs are not administered by the board of education; they are administered by a town agency.						305, 1
FS202	Other Sales	Screen entry	Other types of sales revenue, such as from equipment, food items or food supplies.						306, 1
FS203	Interest Income	Screen entry	Interest earnings of the food service program.						307, 1
FS204	Federal and State Grants (Excluding USDA Commodities)	Screen entry	Revenues from the following grant programs: - Child Nutrition Public, State (16211) - National School Lunch (Sections 4 and 11), Federal (20560) - Special Milk Fund, Federal (20500) - School Breakfast, Federal (20508) - School Breakfast, State (17046) Do <u>not</u> report USDA commodities, Summer Food Service Program (20540 and 20548), Child Care Food Program (20514, 20518 or 20544) or Fresh Fruit and Vegetable Program (22051).						308, 1
FS205	Revenues from Other Than Local Tax Sources	Screen entry	Other revenues such as those from insurance and manufacturers' rebates.						309, 1
FS299	Total	Calculated by EFS	N/A						310, 2

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u></b>									
FS301	Total Expenditures for Food Service Program	Expenditure Database	All	311X, 3121	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	311, 2
FS302	Net Profit or Loss (FS299 minus FS301)	Calculated by EFS	N/A						312, 2
FS303	Reportable Food Service Local Expenditures (If FS302 is less than zero, the lesser of FS199 or the absolute value of FS302)	Calculated by EFS	N/A						313, 2
<b><u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u></b>									
FS401	Local Contributions for Prior Year's Food Service Program Deficit	Expenditure Database	1, 11, 12	3122	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	301, 2
<b><u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u></b>									
FS901	Total Reportable Food Service Program Expenditures (FS303 plus FS401)	Calculated by EFS	N/A						314, 2
FS902	Reportable local budget expenditures per EFS Expenditure Table	Expenditure Database	1, 11	3121, 3122	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	N/A
FS903	Reportable in-kind expenditures per EFS Expenditure Table	Expenditure Database	12	3121, 3122	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	N/A
FS904	Total (FS902 plus FS903)	Calculated by EFS	N/A						N/A
FS905	Variance (FS901 minus FS904)	Calculated by EFS	N/A						N/A

### 3.5.3 Food services expenditure schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b>LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
CF101	Expenditures from Board of Education Budget (Local Sources Only)	Expenditure Database	1, 11	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
CF102	Locally Supported In-Kind Services	Expenditure Database	12	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
CF199	Total	Calculated by EFS	N/A						N/A
<b>REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
CF201	Sales to Students and Adults	Screen entry	Revenue received from sales to students and adults for school breakfast, school lunch, and special milk food services. This may include revenues from a la carte, milk or breakfast programs, sales from special events or ice cream, summer feeding, child day care programs and federal grant programs like Headstart, sales to staff, special events such as the provision of coffee to PTO/PTA organizations, and sales under an elderly feeding program. Do not include sales to students or adults from the operation of the Summer Food Service Program or the Child Care Food Program. These are programs which are not considered to support public elementary and secondary education. For the most part, these food service programs are not administered by the board of education; they are administered by a town agency.						N/A
CF202	Other Sales	Screen entry	Other types of sales revenue, such as from equipment, food items or food supplies.						N/A
CF203	Interest Income	Screen entry	Interest earnings of the food service program.						N/A
CF204	Federal and State Grants (Excluding USDA Commodities)	Screen entry	Revenues from the following grant programs: - Child Nutrition Public, State (16211) - National School Lunch (Sections 4 and 11), Federal (20560) - Special Milk Fund, Federal (20500) - School Breakfast, Federal (20508) - School Breakfast, State (17046) Do <u>not</u> report USDA commodities, Summer Food Service Program (20540 and 20548), Child Care Food Program (20514, 20518 or 20544) or Fresh Fruit and Vegetable Program (22051).						N/A
CF205	Revenues from Other Than Local Tax Sources	Screen entry	Other revenues such as those from insurance and manufacturers' rebates.						N/A
CF299	Total	Calculated by EFS	N/A						N/A

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u></b>									
CF301	Total Expenditures for Food Service Program	Expenditure Database	All	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
CF302	Net Profit or Loss (CF299 minus CF301)	Calculated by EFS	N/A						N/A
CF303	Reportable Food Service Local Expenditures (If CF302 is less than zero, the lesser of CF199 or the absolute value of CF302)	Calculated by EFS	N/A						N/A
<b><u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u></b>									
CF401	Local Contributions for Prior Year's Food Service Program Deficit	Expenditure Database	1, 11, 12	3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
<b><u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u></b>									
CF901	Total Reportable Food Service Program Expenditures (CF303 plus CF401)	Calculated by EFS	N/A						N/A
CF902	Reportable local budget expenditures per EFS Expenditure Table	Expenditure Database	1, 11	3121, 3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
CF903	Reportable in-kind expenditures per EFS Expenditure Table	Expenditure Database	12	3121, 3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
CF904	Total (CF902 plus CF903)	Calculated by EFS	N/A						N/A
CF905	Variance (CF901 minus CF904)	Calculated by EFS	N/A						N/A

### 3.5.4 Food services expenditure schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description					CSDE Location Code	2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code		
<b>LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
RF101	Expenditures from Board of Education Budget (Local Sources Only)	Expenditure Database	1, 11	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
RF102	Locally Supported In-Kind Services	Expenditure Database	12	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A
RF199	Total	Calculated by EFS	N/A						N/A
<b>REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS</b>									
RF201	Sales to Students and Adults	Screen entry	Revenue received from sales to students and adults for school breakfast, school lunch, and special milk food services. This may include revenues from a la carte, milk or breakfast programs, sales from special events or ice cream, summer feeding, child day care programs and federal grant programs like Headstart, sales to staff, special events such as the provision of coffee to PTO/PTA organizations, and sales under an elderly feeding program. Do not include sales to students or adults from the operation of the Summer Food Service Program or the Child Care Food Program. These are programs which are not considered to support public elementary and secondary education. For the most part, these food service programs are not administered by the board of education; they are administered by a town agency.						N/A
RF202	Other Sales	Screen entry	Other types of sales revenue, such as from equipment, food items or food supplies.						N/A
RF203	Interest Income	Screen entry	Interest earnings of the food service program.						N/A
RF204	Federal and State Grants (Excluding USDA Commodities)	Screen entry	Revenues from the following grant programs: - Child Nutrition Public, State (16211) - National School Lunch (Sections 4 and 11), Federal (20560) - Special Milk Fund, Federal (20500) - School Breakfast, Federal (20508) - School Breakfast, State (17046) Do <u>not</u> report USDA commodities, Summer Food Service Program (20540 and 20548), Child Care Food Program (20514, 20518 or 20544) or Fresh Fruit and Vegetable Program (22051).						N/A
RF205	Revenues from Other Than Local Tax Sources	Screen entry	Other revenues such as those from insurance and manufacturers' rebates.						N/A
RF299	Total	Calculated by EFS	N/A						N/A



Line	Description	Data Entry Method	EFS Codes / Description						CSDE Location Code	2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code			
<b><u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u></b>										
RF301	Total Expenditures for Food Service Program	Expenditure Database	All	311X, 3121	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A	
RF302	Net Profit or Loss (RF299 minus RF301)	Calculated by EFS	N/A						N/A	
RF303	Reportable Food Service Local Expenditures (If RF302 is less than zero, the lesser of RF199 or the absolute value of RF302)	Calculated by EFS	N/A						N/A	
<b><u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u></b>										
RF401	Local Contributions for Prior Year's Food Service Program Deficit	Expenditure Database	1, 11, 12	3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A	
<b><u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u></b>										
RF901	Total Reportable Food Service Program Expenditures (RF303 plus RF401)	Calculated by EFS	N/A						N/A	
RF902	Reportable local budget expenditures per EFS Expenditure Table	Expenditure Database	1, 11	3121, 3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A	
RF903	Reportable in-kind expenditures per EFS Expenditure Table	Expenditure Database	12	3121, 3122	All except N1, S3, S4	1, 2, or 3	All	School or District code	N/A	
RF904	Total (RF902 plus RF903)	Calculated by EFS	N/A						N/A	
RF905	Variance (RF901 minus RF904)	Calculated by EFS	N/A						N/A	

### 3.6 Special education expenditure schedule

#### 3.6.1 Special education expenditure schedule description

Special education expenditures to be included in this schedule are defined in Sections 10- 76a and 10-76f of the Connecticut General Statutes. Special education functions are those activities exclusively devoted to the task of identifying and implementing special education programs and services in conjunction with the activities of the planning and placement team (PPT). Costs not considered unique to a special education program such as heating, property insurance and food supplies are includable in this schedule, therefore, only if provided in a building devoted exclusively to special education programs, in which case they should be reported in Lines SE201 – SE210. Otherwise, such costs are considered nonspecial education and are not to be included on this schedule. Entries on this schedule all are expenditures from the EFS database. The amounts to be included on each line are based on EFS codes, or described further as listed in the table below. The EFS Codes are defined in Section 4.

#### 3.6.2 Special education expenditure schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)	
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code		
<b>Special education expenditures not eligible in the computation of “net costs of special education” per subsection (h) of section 10-76f of the Connecticut General Statutes.</b>										
SE101	Teacher salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S1	2	All	School code	401, 1	
SE102	Instructional aide salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S2	2	All	School code	N/A	
SE103	Other salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B1	2	All	School or District code	402, 1	
SE104	Employee benefits	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B2	2	All	School or District code	403, 1	
SE105	Purchased services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B3, S5, S6, S8	2	All	School or District code	sum of 404, 1 and 409, 1	
SE106	Special education tuition	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	D2-D6	2	All	School or District code	405, 1	
SE107	Supplies	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B4, S9-S11	2	All	School or District code	sum of 406, 1 and 407, 1	
SE108	Property services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B7	2	All	School or District code	408, 1	
SE109	Equipment	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B5, S12-S15	2	All	School or District code	410, 1	
SE110	All other expenditures	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B6, S16, S17	2	All	School or District code	411, 1	
SE199	Total	Calculated by EFS	N/A							412, 1

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)	
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code		
<b>Special education expenditures eligible in the computation of “net costs of special education” per subsection (h) of section 10-76f of the Connecticut General Statutes.</b>										
SE201	Teacher salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S1	3	All	School code	401, 2	
SE202	Instructional aide salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S2	3	All	School code	N/A	
SE203	Other salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B1	3	All	School or District code	402, 2	
SE204	Employee benefits	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B2	3	All	School or District code	403, 2	
SE205	Purchased services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B3, S5, S6, S8	3	All	School or District code	sum of 404, 2 and 409, 2	
SE206	Special education tuition	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	D2-D6	3	All	School or District code	405, 2	
SE207	Supplies	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B4, S9-S11	3	All	School or District code	sum of 406, 2 and 407, 2	
SE208	Property services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B7	3	All	School or District code	408, 2	
SE209	Equipment	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B5, S12-S15	3	All	School or District code	410, 2	
SE210	All other expenditures	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B6, S16, S17	3	All	School or District code	411, 2	
SE299	Total	Calculated by EFS	N/A							412, 2

### 3.6.3 Special education expenditure schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>SPECIAL EDUCATION EXPENDITURES</u></b>									
CS101	Teacher salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S1	2 or 3	All	School code	N/A
CS102	Instructional aide salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S2	2 or 3	All	School code	N/A
CS103	Other salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B1	2 or 3	All	School or District code	N/A
CS104	Employee benefits	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B2	2 or 3	All	School or District code	N/A
CS105	Purchased Services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B3, C2, C3, S5, S6, S8	2 or 3	All	School or District code	N/A
CS106	Special education tuition	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	D1-D6	2 or 3	All	School or District code	N/A
CS107	Supplies	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B4, S9-S11	2 or 3	All	School or District code	N/A
CS108	Property Services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	C1, B7	2 or 3	All	School or District code	N/A
CS109	Equipment	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B5, S12-S15	2 or 3	All	School or District code	N/A
CS110	All other expenditures	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B6, S16, S17	2 or 3	All	School or District code	N/A
CS199	Total	Calculated by EFS	N/A						N/A

### 3.6.4 Special education expenditure schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)	
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code		
<b><u>SPECIAL EDUCATION EXPENDITURES</u></b>										
RS101	Teacher salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S1	2 or 3	All	School code	sum of 401,1 and 401,2	
RS102	Instructional aide salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	S2	2 or 3	All	School code	N/A	
RS103	Other salaries	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B1	2 or 3	All	School or District code	sum of 402,1 and 402,2	
RS104	Employee benefits	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B2	2 or 3	All	School or District code	sum of 403,1 and 403,2	
RS105	Purchased Services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B3, S5, S6, S8	2 or 3	All	School or District code	sum of 404,1, 404,2, 409,1 and 409,2	
RS106	Special education tuition	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	D1-D6	2 or 3	All	School or District code	sum of 405,1 and 405,2	
RS107	Supplies	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B4, S9-S11	2 or 3	All	School or District code	sum of 406,1, 406,2, 407,1 and 407,2	
RS108	Property Services	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B7	2 or 3	All	School or District code	sum of 408,1 and 408,2	
RS109	Equipment	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B5, S12-S15	2 or 3	All	School or District code	sum of 410,1 and 410,2	
RS110	All other expenditures	Expenditure Database	All	All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX	B6, S16, S17	2 or 3	All	School or District code	sum of 411,1 and 411,2	
RS199	Total	Calculated by EFS	N/A							sum of 412,1 and 412,2

### 3.7 Transportation expenditure schedule

#### 3.7.1 Transportation expenditure schedule description

The Transportation Expenditure Schedule reports expenditures, numbers of students transported, and debt service for transportation from home to school to district public schools, out of town schools, and non-public schools, as well as other transportation provided by the district. Entries on the Transportation Expenditure Schedule are expenditures from the EFS database or manual entries on the schedule. The amounts to be included on each line are based on EFS codes, or described further as listed in the table below. The EFS Codes are defined in Section 4.

#### 3.7.2 Transportation expenditure schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>IN-TOWN REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u></b>									
TR101	Number of students transported in-town to/from home not including special education students transported on special education vehicles	Screen entry	N/A						Sum of 505, 2 and 506, 2
TR102	Transportation expenditures for students reported on line TR101	Expenditure Database	All	All 27XX except 27X1, 27X2, 27X3, and 27X4	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	Sum of 505, 3 and 506, 3
TR103	Transportation debt service for students reported on line TR101	Screen entry	N/A						Sum of 505, 4 and 506, 4
<b><u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION</u></b>									
TR201	Number of students transported to out of town magnet schools	Screen entry	N/A						511, 2
TR202	Transportation expenditures for students reported on line TR201	Expenditure Database	All	27X1	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	511, 3
TR203	Transportation debt service for students reported on line TR201	Screen entry	N/A						N/A
<b><u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES</u></b>									
TR301	Number of special education students transported on special education vehicles	Screen entry	N/A						514, 2
TR302	Transportation expenditures for students reported on line TR301	Expenditure Database	All	27X2	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	514, 3
TR303	Transportation debt service for students reported on line TR301	Screen entry	N/A						514, 4

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>OUT-OF-TOWN REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u></b>									
TR401	Number of students transported out of town to/from home not including special education students transported on special education vehicles	Screen entry	N/A						Sum of 507, 2; 512, 2; and 515, 2
TR402	Transportation expenditures for students reported on line TR401	Expenditure Database	All	27X3	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	Sum of 507, 3; 512, 3; and 515, 3
TR403	Transportation debt service for students reported on line TR401	Screen entry	N/A						Sum of 507, 4; 512, 4; and 515, 4
<b><u>OTHER TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u></b>									
TR501	Transportation expenditures other than to/from home (field trips etc.)	Expenditure Database	All	27X4	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	502, 3
TR502	Transportation debt service other than to/from home (field trips etc.)	Screen entry	N/A						502, 4
<b><u>TOTAL TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u></b>									
TR901	Total public school students transported (Sum of lines TR101, TR201, TR301, and TR401)	Calculated by EFS	N/A						Sum of 505, 2; 506, 2; 507, 2; 511, 2; 512, 2; 514, 2; and 515, 2
TR902	Total public school transportation expenditures (Sum of lines TR102, TR202, TR302, TR402, and TR501)	Calculated by EFS	N/A						Sum of 502, 3; 505, 3; 506, 3; 507, 3; 511, 3; 512, 3; 514, 3; and 515, 3
TR903	Total public school transportation debt service (Sum of lines TR103, TR203, TR303, TR403, and TR502)	Calculated by EFS	N/A						Sum of 502, 4; 505, 4; 506, 4; 507, 4; 511, 4; 512, 4; 514, 4; and 515, 4
<b><u>NON-PUBLIC SCHOOL TRANSPORTATION</u></b>									
TR601	Number of non-public school students transported	Screen entry	N/A						699, 5
TR602	Transportation expenditures for students reported on line TR601	Expenditure Database	All	27XX	All except D1, N1, S3, and S4	4	All	School or District code	699, 6

### 3.7.3 Transportation expenditure schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>REGULAR STUDENT TRANSPORTATION</u></b>									
TC101	Number of students transported to/from home not including special education students transported on special education vehicles	Screen entry	N/A						N/A
TC102	Transportation expenditures for students reported on line TC101	Expenditure Database	All	All 27XX except 27X1, 27X2, 27X3, and 27X4	All except N1, S3, and S4	1	All	School or District code	N/A
TC103	Transportation debt service for students reported on line TC101	Screen entry	N/A						N/A
<b><u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES</u></b>									
TC201	Number of special education students transported on special education vehicles	Screen entry	N/A						N/A
TC202	Transportation expenditures for students reported on line TC201	Expenditure Database	All	27X2	All except N1, S3, and S4	2 or 3	All	School or District code	N/A
TC203	Transportation debt service for students reported on line TC201	Screen entry	N/A						N/A
<b><u>OTHER STUDENT TRANSPORTATION</u></b>									
TC301	Transportation expenditures other than to/from home (field trips etc.)	Expenditure Database	All	27X4	All except N1, S3, and S4	1	All	School or District code	N/A
TC302	Transportation debt service other than to/from home (field trips etc.)	Screen entry	N/A						N/A
<b><u>TOTAL STUDENT TRANSPORTATION</u></b>									
TC901	Total students transported (TC101 plus TC201)	Calculated by EFS	N/A						N/A
TC902	Total student transportation expenditures (Sum of lines TC102, TC202, and TC301)	Calculated by EFS	N/A						N/A
TC903	Total public school transportation debt service (Sum of lines TC103, TC203, and TC302)	Calculated by EFS	N/A						N/A



### 3.7.4 Transportation expenditure schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description						CSDE Location Code	2016-17R ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code			
<b><u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION - TOTAL EXPENDITURES</u></b>										
RT101	Number of students transported to out of town magnet schools	Screen entry	N/A							N/A
RT102	Transportation expenditures for students reported on line RT101	Expenditure Database	All	27X1	All except N1, S3, and S4	All	All	School or District code	N/A	
RT103	Transportation debt service for students reported on line RT101	Screen entry	N/A							N/A
<b><u>REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u></b>										
RT201	Number of students transported to/from home not including special education students transported on special education vehicles	Screen entry	N/A							N/A
RT202	Transportation expenditures for students reported on line RT201	Expenditure Database	All	All 27XX except 27X1, 27X2, and 27X4	All except N1, S3, and S4	1	All	School or District code	N/A	
RT203	Transportation debt service for students reported on line RT201	Screen entry	N/A							N/A
<b><u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION - RESC SCHOOL DISTRICT</u></b>										
TR301	Number of students transported to out of town magnet schools	Screen entry	N/A							N/A
TR302	Transportation expenditures for students reported on line TR301	Expenditure Database	All	27X1	All except N1, S3, and S4	1	All	School or District code	N/A	
TR303	Transportation debt service for students reported on line TR301	Screen entry	N/A							N/A

Line	Description	Data Entry Method	EFS Codes / Description						CSDE Location Code	2016-17R ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code			
<b><u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES - RESC SCHOOL DISTRICT</u></b>										
RT401	Number of special education students transported on special education vehicles	Screen entry	N/A						N/A	N/A
RT402	Transportation expenditures for students reported on line RT401	Expenditure Database	All	27X2	All except N1, S3, and S4	2 or 3	All	School or District code	N/A	
RT403	Transportation debt service for students reported on line RT401	Screen entry	N/A						N/A	N/A
<b><u>OTHER TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u></b>										
RT501	Transportation expenditures other than to/from home (field trips etc.)	Expenditure Database	All	27X4	All except N1, S3, and S4	1	All	School or District code	N/A	
RT502	Transportation debt service other than to/from home (field trips etc.)	Screen entry	N/A						N/A	N/A
<b><u>TOTAL TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u></b>										
RT901	Total public school students transported (Sum of lines RT201, RT301, and RT401)	Calculated by EFS	N/A						N/A	N/A
RT902	Total public school transportation expenditures (Sum of lines RT202, RT302, RT402, and RT501)	Calculated by EFS	N/A						N/A	N/A
RT903	Total public school transportation debt service (Sum of lines RT203, RT303, RT403, and RT502)	Calculated by EFS	N/A						N/A	N/A

## **3.8 Federal funding schedule**



### **3.8.1 Federal funding schedule description**

The Federal Funding Schedule reports details of expenditures from federal funds, and reconciles to the total expenditures from federal funds used for free public elementary and secondary education as reported in the EFS expenditure database.



Amounts on the Federal Funding Schedules may be manual screen entries, expenditures imported from the Prepayment Grant System (ED141), or from the EFS expenditure table. The EFS Codes are defined in Section 4.

Ensure that only expenditures are included; do not report any unexpended portion of grants. Any reimbursements due should be reported on the modified accrual basis to the extent that they cover expenditures. Keep in mind that for federal grants, the liquidation period is sixty (60) days. Supporting documentation of the reported expenditures must be maintained on file.



### 3.8.2 Federal funding schedule line instructions – Local and Regional School Districts


Line	Description	Data Entry Method	EFS Codes / Description						CSDE Location Code	2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code			
<b><u>FEDERAL GRANTS PASSED THROUGH CSDE</u></b>										
FF101	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						819, 1	
FF102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						820, 1	
FF103	Other (list below):	Calculated by EFS	Federal grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						N/A	
		Screen entry	Enter name/description of grant; add lines as needed.							
<b><u>DIRECT FEDERAL GRANTS</u></b>										
FF201	List below:	Calculated by EFS	Federal grants received directly from the federal government. Sum of expenditures from detail lines below.						Sum of 803, 1; 804, 1; and 805, 1	
		Screen entry	Enter name/description of grant; add lines as needed.							
<b><u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES</u></b>										
FF301	List below:	Calculated by EFS	Federal grants received from agencies other than CSDE. Sum of expenditures from detail lines below.						821, 1	
		Screen entry	Enter name/description of grant; add lines as needed.							
<b><u>TOTAL FEDERAL EXPENDITURES RECONCILIATION</u></b>										
FF901	Total Federal Expenditures (sum of lines above)	Calculated by EFS	N/A						Sum of 803, 1; 804, 1; 805, 1; 819, 1; 820, 1; and 821, 1	
FF902	Federal Funds per EFS Expenditure Table	Expenditure Database	2	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A	
FF903	Federal Inkind per EFS Expenditure Table	Expenditure Database	13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A	
FF904	Total (FF902 plus FF903)	Calculated by EFS	N/A						N/A	
FF905	Variance (FF901 minus FF904)	Calculated by EFS	Difference between federal funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A	

### 3.8.3 Federal funding schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>FEDERAL GRANTS PASSED THROUGH CSDE</u></b>									
FC101	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
FC102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
FC103	Other (list below):	Calculated by EFS	Federal grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>DIRECT FEDERAL GRANTS</u></b>									
FC201	List below:	Calculated by EFS	Federal grants received directly from the federal government. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES</u></b>									
FC301	List below:	Calculated by EFS	Federal grants received from agencies other than CSDE. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>TOTAL FEDERAL EXPENDITURES RECONCILIATION</u></b>									
FC901	Total Federal Expenditures (sum of lines above)	Calculated by EFS	N/A						N/A
FC902	Federal Funds per EFS Expenditure Table	Expenditure Database	2	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3 and S4	1, 2, or 3	All	School or District code	N/A
FC903	Federal Inkind per EFS Expenditure Table	Expenditure Database	13	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3 and S4	1, 2, or 3	All	School or District code	N/A
FC904	Total (FC902 plus FC903)	Calculated by EFS	N/A						N/A
FC905	Variance (FC901 minus FC904)	Calculated by EFS	Difference between federal funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.8.4 Federal funding schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>DIRECT FEDERAL GRANTS - TOTAL EXPENDITURES</u></b>									
FR101	List below:	Calculated by EFS	Federal grants received directly from the federal government. Sum of expenditures from detail lines below.						Sum of 802,1 - 804,1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES - TOTAL EXPENDITURES</u></b>									
FR201	List below:	Calculated by EFS	Federal grants passed through non-CSDE agencies. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>FEDERAL GRANTS PASSED THROUGH CSDE - TOTAL EXPENDITURES</u></b>									
FR301	Total From ED141	Import	Direct import from ED141 Total expenditure lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						Sum of 821,1 and 823,1
FR302	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						822,1
FR303	Other (list below):	Calculated by EFS	Federal grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						824,1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>RECONCILIATION - TOTAL FEDERAL EXPENDITURES</u></b>									
FR401	Total Federal Expenditures (sum of lines FR101 through FR303)	Calculated by EFS	N/A						Sum of 802,1 - 804,1, 821,1 - 824,1
FR402	Federal Funds Per EFS Expenditure table	Expenditure Database	2	All	All	All	All	School or District code	N/A
FR403	Federal Inkind Per EFS Expenditure table	Expenditure Database	13	All	All	All	All	School or District code	N/A
FR404	Total (FR402 plus FR403)	Calculated by EFS	N/A						N/A
FR405	Variance (FR401 minus FR404)	Calculated by EFS	Difference between federal funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>DIRECT FEDERAL GRANTS - RESC SCHOOL DISTRICT</u></b>									
FR501	List below:	Calculated by EFS	Federal grants received directly from the federal government. Sum of expenditures from detail lines below.						Sum of 802,2 - 804,2
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES - RESC SCHOOL DISTRICT</u></b>									
FR601	List below:	Calculated by EFS	Federal grants received directly from the federal government. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>FEDERAL GRANTS PASSED THROUGH CSDE - RESC SCHOOL DISTRICT</u></b>									
FR701	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						821,2
FR702	Your portion of services/expenditures from consortium grant payment arrangement	Screen entry	Enter portion of consortium expenditures from Line FR302 expended at RESC district schools.						822,2
FR703	Other (list below):	Calculated by EFS	Federal grants received from CSDE outside of Prepayment Grants System (ED141) for RESC district schools. Sum of expenditures from detail lines below.						824,2
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>RECONCILIATION - RESC SCHOOL DISTRICT FEDERAL EXPENDITURES</u></b>									
FR901	RESC School District Federal Expenditures (sum of lines FR501 through FR703)	Calculated by EFS	N/A						Sum of 802,2 - 804,2, 821,2, 822,2, and 824,2
FR902	Federal Funds Per EFS Expenditure table	Expenditure Database	2	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
FR903	Federal Inkind Per EFS Expenditure table	Expenditure Database	13	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
FR904	Total (FR902 plus FR903)	Calculated by EFS	N/A						N/A
FR905	Variance (FR901 minus FR904)	Calculated by EFS	Difference between federal funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

## **3.9 State funding schedule**

### **3.9.1 State funding schedule description**



The State Funding Schedule reports details of expenditures from state funds, and reconciles to the total expenditures from state funds used for free public elementary and secondary education as reported in the EFS expenditure database.

Amounts on the State Funding Schedule may be manual screen entries, expenditures imported from the Prepayment Grant System (ED141), or from the EFS expenditure table. The EFS Codes are defined in Section 4.



Ensure that only expenditures are included; do not report any unexpended portion of grants. Any reimbursements due should be reported on the modified accrual basis to the extent that they cover expenditures. Keep in mind that for state grants, the liquidation period is thirty (30) days. Supporting documentation of the reported expenditures must be maintained on file.





### 3.9.2 State funding schedule line instructions – Local and Regional School Districts



Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>STATE GRANTS FROM CSDE</u></b>									
SF101	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						815, 1
SF102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						816, 1
SF103	Other (list below):	Calculated by EFS	State grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES</u></b>									
SF201	List below:	Calculated by EFS	State grants received from state agencies other than CSDE. Sum of expenditures from detail lines below.						Sum of 802, 1 and 806, 1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES</u></b>									
SF301	List below:	Calculated by EFS	State grants received from non-state agencies. Sum of expenditures from detail lines below.						817, 1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>TOTAL STATE EXPENDITURES RECONCILIATION</u></b>									
SF901	Total State Funding (sum of lines above)	Calculated by EFS	N/A						Sum of 802, 1; 806, 1; 815, 1; 816, 1; 817, 1
SF902	State Funds per EFS Expenditure Table	Expenditure Database	3	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SF903	State Inkind per EFS Expenditure Table	Expenditure Database	14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SF904	Total (SF902 plus SF903)	Calculated by EFS	N/A						N/A
SF905	Variance (SF901 minus SF904)	Calculated by EFS	Difference between state funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.9.3 State funding schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>STATE GRANTS FROM CSDE</u></b>									
SC101	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
SC102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
SC103	Other (list below):	Calculated by EFS	State grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES</u></b>									
SC201	List below:	Calculated by EFS	State grants received from state agencies other than CSDE. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES</u></b>									
SC301	List below:	Calculated by EFS	State grants received from non-state agencies. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>TOTAL STATE EXPENDITURES RECONCILIATION</u></b>									
SC901	Total State Expenditures (sum of lines above)	Calculated by EFS	N/A						N/A
SC902	State Funds per EFS Expenditure Table	Expenditure Database	3	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SC903	State Inkind per EFS Expenditure Table	Expenditure Database	14	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SC904	Total (SC902 plus SC903)	Calculated by EFS	N/A						N/A
SC905	Variance (SC901 minus SC904)	Calculated by EFS	Difference between state funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.9.4 State funding schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES - TOTAL EXPENDITURES</u></b>									
SR101	List below:	Calculated by EFS	State grants received from state agencies other than CSDE. Sum of expenditures from detail lines below.						Sum of 801,1, 805,1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH NON-CSDE AGENCIES - TOTAL EXPENDITURES</u></b>									
SR201	List below:	Calculated by EFS	State grants received from non-state agencies. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH CSDE - TOTAL EXPENDITURES</u></b>									
SR301	Total From ED141	Import	Direct import from ED141 Total expenditure lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						Sum of 816,1, 818,1
SR302	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						817,1
SR303	Other (list below):	Calculated by EFS	State grants received from CSDE outside of Prepayment Grants System (ED141). Sum of expenditures from detail lines below.						819,1
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>RECONCILIATION - TOTAL STATE EXPENDITURES</u></b>									
SR401	Total State Expenditures (sum of lines SR101 through SR303)	Calculated by EFS	N/A						Sum of 801,1, 805,1, 816,1 - 819,1
SR402	State Funds Per EFS Expenditure table	Expenditure Database	3	All	All	All	All	School or District code	N/A
SR403	State Inkind Per EFS Expenditure table	Expenditure Database	14	All	All	All	All	School or District code	N/A
SR404	Total (SR402 plus SR403)	Calculated by EFS	N/A						N/A
SR405	Variance (SR401 minus SR404)	Calculated by EFS	Difference between state funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A


Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES - RESC SCHOOL DISTRICT</u></b>									
SR501	List below:	Calculated by EFS	State grants received from state agencies other than CSDE. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES - RESC SCHOOL DISTRICT</u></b>									
SR601	List below:	Calculated by EFS	State grants received from non-state agencies. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>STATE GRANTS PASSED THROUGH CSDE - RESC SCHOOL DISTRICT</u></b>									
SR701	Total From ED141	Import	Direct import from ED141 X001 lines <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
SR702	Your portion of services/expenditures from consortium grant payment arrangement	Screen entry	Enter portion of consortium expenditures from Line SR302 expended at RESC district schools. <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
SR703	Other (list below):	Calculated by EFS	State grants received from CSDE outside of Prepayment Grants System (ED141) for RESC district schools. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>RECONCILIATION - RESC SCHOOL DISTRICT STATE EXPENDITURES</u></b>									
SR901	RESC School District State Expenditures (sum of lines SR501 through SR703)	Calculated by EFS	N/A						N/A
SR902	State Funds Per EFS Expenditure table	Expenditure Database	3	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SR903	State Inkind Per EFS Expenditure table	Expenditure Database	14	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SR904	Total (SR902 plus SR903)	Calculated by EFS	N/A						N/A
SR905	Variance (SR901 minus SR904)	Calculated by EFS	Difference between state funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.10 Private/Miscellaneous funding schedule

#### 3.10.1 Private/Miscellaneous funding schedule description


The Private/Miscellaneous Funding Schedule reports details of expenditures from funds other than federal, state, or local, and reconciles to the total expenditures from private/miscellaneous funds used for free public elementary and secondary education as reported in the EFS expenditure database. Amounts on the Private/Miscellaneous Funding Schedule may be manual screen entries, expenditures imported from the Prepayment Grant System (ED141), or from the EFS expenditure table. The EFS Codes are defined in Section 4.

#### 3.10.2 Private/Miscellaneous funding schedule line instructions – Local and Regional School Districts


Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b>EXPENDITURES OF PRIVATE/MISCELLANEOUS FUNDS</b>									
PF101	Medicaid Revenue Expended on Special Education Services	Expenditure Database	5 or 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	2 or 3	All	School or District code	807, 1
PF102	Medicaid Revenue Expended on Regular Education Services	Expenditure Database	5 or 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1	All	School or District code	808, 1
PF103	Third Party Billing/Other Insurance	Screen entry	Expenditures supported by third party billing or other insurance revenues.						809, 1
PF104	Contributions	Screen entry	Expenditures from contributions or donations from private sources. DO NOT include contributions received from student activities.						810, 1
PF105	Rentals	Screen entry	Expenditures from revenues derived from the rental of school property.						811, 1
PF106	Endowment Funds	Screen entry	Expenditures made from endowment funds. DO NOT include student activity funds. DO NOT include expenditures for land, buildings and major remodeling.						812, 1
PF107	Miscellaneous Funds from ED141	Import	Direct import from ED141 X001 lines. <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						814, 1
PF108	Other (list below):	Calculated by EFS	Expenditures from Private/Miscellaneous funds not listed above. Sum of expenditures from detail lines below.						813, 1
		Screen entry	Enter name/description of funding; add lines as needed.						
<b>PRIVATE/MISCELLANEOUS EXPENDITURES RECONCILIATION</b>									
PF901	Total Private/Miscellaneous Expenditures (sum of lines above)	Calculated by EFS	N/A						Sum of 807, 1; 808, 1; 809, 1; 810, 1; 811, 1; 812, 1; 813, 1; and 814, 1
PF902	Private Funds per EFS Expenditure Table	Expenditure Database	4 or 5	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
PF903	Private Inkind per EFS Expenditure Table	Expenditure Database	15 or 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A

Line	Description	Data Entry Method	EFS Funding Source ID	EFS Function Code
PF904	Total (PF902 plus PF903)	Calculated by EFS	N/A	N/A
PF905	Variance (PF901 minus PF904)	Calculated by EFS	Difference between private/miscellaneous funding reported on this schedule and expenditures reported in the EFS database; should equal zero.	N/A


### 3.10.3 Private/Miscellaneous funding schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001C Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b>EXPENDITURES OF PRIVATE/MISCELLANEOUS FUNDS</b>									
PC101	Contributions	Screen entry	Expenditures from monetary contributions or donations from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected. (NCES Revenue Source Code 1920).						125, 1
PC102	Interest Income	Screen entry	Expenditures from interest income.						129, 1
PC103	Loans	Screen entry	Expenditures from loans.						130, 1
PC104	Retained Earnings	Screen entry	Expenditures from retained earnings. Do not report any negative amounts here in order to balance with financial statements.						131, 1
PC105	Rentals	Screen entry	Expenditures from revenues derived from the rental of real or personal property owned by the charter school.						N/A
PC106	Endowment Funds	Screen entry	Expenditures made from endowment funds. DO NOT include student activity funds. DO NOT include expenditures for land, buildings and major remodeling.						N/A
PC107	Miscellaneous Funds from ED141	Import	Direct import from ED141 X001 lines. <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
PC108	Other (list below):	Calculated by EFS	Expenditures from Private/Miscellaneous funds not listed above. Sum of expenditures from detail lines below.						128, 1
		Screen entry	Enter name/description of funding; add lines as needed.						
<b>PRIVATE/MISCELLANEOUS EXPENDITURES RECONCILIATION</b>									
PC901	Total Private/Miscellaneous Expenditures (sum of lines above)	Calculated by EFS	N/A						N/A
PC902	Private Funds per EFS Expenditure Table	Expenditure Database	4 or 5	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3 and S4	1, 2, or 3	All	School or District code	N/A
PC903	Private Inkind per EFS Expenditure Table	Expenditure Database	15 or 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3 and S4	1, 2, or 3	All	School or District code	N/A
PC904	Total (PC902 plus PC903)	Calculated by EFS	N/A						N/A
PC905	Variance (PC901 minus PC904)	Calculated by EFS	Difference between private/miscellaneous funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.10.4 Private/Miscellaneous funding schedule line instructions – RESCs

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>PRIVATE/MISCELLANEOUS FUNDS - TOTAL EXPENDITURES</u></b>									
PR101	Membership dues, fees	Screen entry	Report expenditures supported by the membership dues and fees assessed by the RESC.						806,1
PR102	Earnings on investments	Screen entry	Report expenditures supported by earnings on RESC investments.						807,1
PR103	Contributions	Screen entry	Report expenditures from contributions or donations from private sources. DO NOT include contributions received from student activities.						808,1
PR104	Rentals	Screen entry	Report expenditures from revenues derived from the rental of school property.						809,1
PR105	Endowment Funds	Screen entry	Report expenditures made from endowment funds. DO NOT include student activity funds. DO NOT include expenditures for land, buildings and major remodeling.						810,1
PR106	Miscellaneous Funds from ED141	Import	Direct import from ED141 Total expenditure lines. <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						814,1
PR107	Food Service	Screen entry	Report here any expenditures from food service program receipts.						811,1
PR108	Tuition and Transportation Revenue for Regular and Special Education	Screen entry	The Tuition and Transportation Revenue Schedule collects total revenues from a variety of sources for tuition and transportation. Report here only the expended amount from these revenues.						812,1
PR109	Other (list below):	Calculated by EFS	Include here, and provide full details of, expenditures from receipts from LEAs for services for which there are no specific lines on this schedule. If RESC budgeted funds were freed up based on receipt of unanticipated Universal Service Fund credits or refunds, then the expenditures made as a result of that unanticipated support would be reported here.						Sum of 813,1 and 815,1
		Screen entry	Enter name/description of funding; add lines as needed.						
<b><u>RECONCILIATION - TOTAL PRIVATE/MISCELLANEOUS EXPENDITURES</u></b>									
PR501	Total Private/Miscellaneous Expenditures (sum of lines PR101 through PR109)	Calculated by EFS	N/A						Sum of 806,1 - 815,1
PR502	Private/Miscellaneous Funds Per EFS Expenditure table	Expenditure Database	1, 4-10	All	All	All	All	School or District code	N/A
PR503	Private/Miscellaneous Inkind Per EFS Expenditure table	Expenditure Database	12, 15-17	All	All	All	All	School or District code	N/A
PR504	Total (PR502 plus PR503)	Calculated by EFS	N/A						N/A
PR505	Variance (PR501 minus PR504)	Calculated by EFS	Difference between private/miscellaneous funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A



Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001R Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>PRIVATE/MISCELLANEOUS FUNDS - RESC SCHOOL DISTRICT</u></b>									
PR601	Membership dues, fees	Screen entry	Report expenditures for RESC schools supported by the membership dues and fees assessed by the RESC.						N/A
PR602	Earnings on investments	Screen entry	Report expenditures supported by earnings on RESC investments.						N/A
PR603	Contributions	Screen entry	Report expenditures for RESC schools from contributions or donations from private sources. DO NOT include contributions received from student activities.						N/A
PR604	Rentals	Screen entry	Report expenditures for RESC schools from revenues derived from the rental of school property.						N/A
PR605	Endowment Funds	Screen entry	Report expenditures for RESC schools made from endowment funds. DO NOT include student activity funds. DO NOT include expenditures for land, buildings and major remodeling.						N/A
PR606	Miscellaneous Funds from ED141	Import	Direct import from ED141 X001 lines. <b>*When this amount has been changed in the ED141 system, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>						N/A
PR607	Food Service	Screen entry	Report here any expenditures for RESC schools from food service program receipts.						N/A
PR608	Tuition and Transportation Revenue for Regular and Special Education	Screen entry	The Tuition and Transportation Revenue Schedule collects total revenues from a variety of sources for tuition and transportation. Report here only the expended amount from these revenues for RESC schools.						N/A
PR609	Other (list below):	Calculated by EFS	Include here, and provide full details of, expenditures for RESC schools from receipts from LEAs for services for which there are no specific lines on this schedule. If RESC budgeted funds were freed up based on receipt of unanticipated Universal Service Fund credits or refunds, then the expenditures made as a result of that unanticipated support would be reported here.						N/A
		Screen entry	Enter name/description of funding; add lines as needed.						
<b><u>RECONCILIATION - RESC SCHOOL DISTRICT PRIVATE/MISCELLANEOUS EXPENDITURES</u></b>									
PR901	RESC School District Private/Miscellaneous Expenditures (sum of lines PR601 through PR609)	Calculated by EFS	N/A						N/A
PR902	Private/Miscellaneous Funds Per EFS Expenditure table	Expenditure Database	1, 4-10	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
PR903	Private/Miscellaneous Inkind Per EFS Expenditure table	Expenditure Database	12, 15-17	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
PR904	Total (PR902 plus PR903)	Calculated by EFS	N/A						N/A
PR905	Variance (PR901 minus PR904)	Calculated by EFS	Difference between private/miscellaneous funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.11 Local funding schedule

#### 3.11.1 Local funding schedule description

The Local Funding Schedule reports details of expenditures from local funds, and reconciles to the total expenditures from local funds used for free public elementary and secondary education as reported in the EFS expenditure database.

Amounts on the Local Funding Schedule may be manual screen entries or expenditures from the EFS expenditure table. The EFS Codes are defined in Section 4.

#### 3.11.2 Local funding schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b>TOTAL EXPENDITURES FROM APPROPRIATED BUDGET</b>									
LA199	Total Expenditures from Appropriated Budget	Screen entry	The total amount expended, including encumbrances, from the appropriated board of education budget. Do not include expenditures from rental income account, endowment funds, contributions, federal grants (except impact aid), or state prepayment grants.						901, 1
<b>DEDUCTIONS</b>									
LA201	Adult & Continuing Education	Expenditure Database	1	All	All	5	All	School or District code	Sum of 902, 1; 905, 1; and 915, 1
LA202	Nonpublic School Services (e.g. Health, Transportation)	Expenditure Database	1	All	All	4	All	School or District code	Sum of 903, 1 and 904, 1
LA203	Food Services	Expenditure Database	1	311X, 3121	All except S3,S4	1, 2, or 3	All	School or District code	906, 1
LA204	Prior Year Food Services	Expenditure Database	1	3122	All except S3,S4	1, 2, or 3	All	School or District code	907, 1
LA205	Community Services	Expenditure Database	1	All	All	6	All	School or District code	908, 1
LA206	Tuition Summer School	Expenditure Database	1	All	All	7	All	School or District code	909, 1
LA207	Debt Service (Including Interest)	Expenditure Database	1	5XXX	All except S3,S4	1, 2, or 3	All	School or District code	910, 1
LA208	Land, Buildings, and Major Remodeling	Expenditure Database	1	4XXX	All except S3,S4	1, 2, or 3	All	School or District code	Sum of 911, 1; 912, 1
LA209	Salaries of Uncertified Staff in Certified Positions	Expenditure Database	1	All	S3	1, 2, or 3	All	School or District code	913, 1
LA210	Fringe Benefits of Uncertified Staff in Certified Positions	Expenditure Database	1	All	S4	1, 2, or 3	All	School or District code	914, 1
LA211	Noneducational Expenditures	Expenditure Database	1	All	All	8	All	School or District code	916, 1
LA212	Secondary Region's Assessment to the Member Town	Expenditure Database	1	All	D1	1, 2, or 3	All	School or District code	917, 1
LA213	Unliquidated Encumbrances from Prior Year (credits shown as positive values)	Expenditure Database; display -1 X (sum of records)	11	All	All	1, 2, or 3	All	School or District code	927, 1

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
LA214	Other Non-Reportable Expenditures and Adjustments	Expenditure Database	1	All	All	9	All	School or District code	918, 1
LA299	Total Deductions	Calculated by EFS	N/A						Sum of 919, 1 and 927, 1
<b><u>ADDITIONS</u></b>									
LA301	In-Kind Services (Local)	Expenditure Database	12,17	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	All	All	School or District code	929, 1
LA302	Adjustment for Food Service	Expenditure Database	1,12	3121, 3122	All except D1, N1, S3, and S4	1,2, or 3	All	School or District code	931, 1
LA303	Excess Cost Special Education Grant and/or State Agency Placement Grant	Expenditure Database	6	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	920, 1
LA304	Additional Special Education Tuition	Expenditure Database	7	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	921, 1
LA305	Magnet School Transportation Grant	Expenditure Database	8	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	922, 1
LA306	Expenditures made from School Construction Progress Payment Grant for Minor Remodeling	Expenditure Database	9	4XX1	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	923, 1
LA307	Other Additions	Expenditure Database	10	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	924, 1
LA399	Total Additions	Calculated by EFS	N/A						Sum of 925, 1; 929, 1; 931, 1
<b><u>TOTAL LOCAL EXPENDITURES RECONCILIATION</u></b>									
LA901	Total Local Expenditures (LA199 minus LA299 plus LA399)	Calculated by EFS	N/A						Sum of -919, 1; -927,1; 925, 1; 929, 1; 931, 1
LA902	Local Funds per EFS Expenditure Table	Expenditure Database	1, 6, 7, 8, 9, 10, 11	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
LA903	Local Inkind per EFS Expenditure Table	Expenditure Database	12,17	All except 311X, 3121, 3122, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
LA904	Total (LA902 plus LA903)	Calculated by EFS	N/A						N/A
LA905	Variance (LA199 minus LA901)	Calculated by EFS	N/A						N/A

### 3.11.3 Local funding schedule line instructions – Charter Schools

Line	Description	Data Entry Method	EFS Codes / Description						2016-17C ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>EXPENDITURES OF LOCAL FUNDS</u></b>									
LC101	Local Special Education Funding	Screen entry	1, 10, or 11	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	2 or 3	All	School or District code	N/A
LC102	Regular Education In-Kind Services From Local School District	Expenditure Database	12 or 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1	All	School or District code	126, 1
LC103	Special Education In-Kind Services From Local School District	Expenditure Database	12 or 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	2 or 3	All	School or District code	127, 1
LC104	Other (list below):	Calculated by EFS	Expenditures from local funds not listed above. Sum of expenditures from detail lines below.						N/A
		Screen entry	Enter name/description of grant; add lines as needed.						
<b><u>LOCAL EXPENDITURES RECONCILIATION</u></b>									
LC901	Total Local Expenditures (sum of lines above)	Calculated by EFS	N/A						N/A
LC902	Local Funds per EFS Expenditure Table	Expenditure Database	1, 10, or 11	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
LC903	Local Inkind per EFS Expenditure Table	Expenditure Database	12 or 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
LC904	Total (LC902 plus LC903)	Calculated by EFS	N/A						N/A
LC905	Variance (LC901 minus LC904)	Calculated by EFS	Difference between local funding reported on this schedule and expenditures reported in the EFS database; should equal zero.						N/A

### 3.12 Tuition and transportation revenue schedules

#### 3.12.1 Tuition and transportation revenue schedules description

The Tuition and Transportation Revenue Schedules include all public elementary and secondary tuition and transportation paid by individuals, Connecticut school districts, other Connecticut government agencies, and out-of-state school districts and agencies. These schedules are completed by RESCs and local and regional school districts. For local and regional districts, there are two schedules, to separately report revenues received by the board of education and by the town.

#### Notes:

- Do not include nonpublic tuition or transportation revenues anywhere on this schedule.
- For the purposes of this schedule, gifted and talented programs are to be reported as regular or nonspecial education.
- Do not report on this schedule any revenues from state and federal grants or from regional district assessments paid by member towns.

All expenditures supported by these revenues must be reported in EFS using the appropriate EFS codes. Amounts on the Tuition and Transportation Revenue Schedules are manual screen entries. Note that each line below includes a reference to the revenue source codes listed in the U.S. Department of Education’s publication Financial Accounting for Local and State School Systems: 2014.

#### 3.12.2 Tuition and transportation revenue schedules line instructions – Local and Regional School Districts and RESCs

Line references in the table below apply to each of the schedules, for local and regional districts, revenues received by the board of education and town, and to RESCs.

Line	Description	Data Entry Method	Applies To			Description	Educational Program		2016-17 ED001/ED001R Reference (Line, Col)
			Received By Board of Education	Received by Town	RESC		Regular School Year *	Summer School **	
<b><u>TUITION REVENUES FOR REGULAR EDUCATION</u></b>									
TB101	1311 - Tuition from Individuals		x			Tuition received from an individual for providing regular education services.			701, 1
TT101	Excluding Summer School for Regular Education	Screen entry		x			x		701, 2
RR101					x				701, 1
TB102	1312 - Tuition from Individuals for Summer School for Regular Education		x			Tuition received from an individual for providing regular education services.			702, 1
TT102		Screen entry		x				x	702, 2
RR102					x				702, 1
TB103	1321 - Tuition from Connecticut School Districts for Regular Education		x			Tuition received from another school district located within Connecticut, including a RESC or Charter school, for providing regular education services, including Open Choice.			703, 1
TT103		Screen entry		x			x	x	703, 2
RR103					x				703, 1
TB104	1322 - Tuition from Other Connecticut Government Sources Excluding School Districts for Regular Education		x			Tuition received from other Connecticut government sources (excluding school districts) for providing regular education services, including Open Choice. Among those other government sources are the county and municipality level governments.			704, 1
TT104		Screen entry		x			x	x	704, 2
RR104					x				704, 1
TB105	1330 - Tuition from Other Government Sources Outside the State for Regular Education		x			Tuition received from other government sources outside Connecticut (excluding school districts) for providing regular education services to a pupil. Among those other government sources are the county and municipality level governments.			705, 1
TT105		Screen entry		x			x	x	705, 2
RR105					x				705, 1
TB106	1331 - Tuition from School Districts Outside the State for Regular Education		x			Tuition received from a school district located outside Connecticut for providing regular education services.			706, 1
TT106		Screen entry		x			x	x	706, 2
RR106					x				706, 1
TB107	1340 - Tuition from Other Private Sources (Other than Individuals) for Regular Education		x			Tuition received from a private source for providing regular education services.			707, 1
TT107		Screen entry		x			x	x	707, 2
RR107					x				707, 1
TB199	Total Tuition Revenues Received for Regular Education	Calculated by EFS	x						729, 1
TT199				x		Sum of lines TB/TT/RR104 - TB/TT/RR107 above.			729, 2
RR199					x				729, 1

Line	Description	Data Entry Method	Applies To			Description	Educational Program		2016-17 ED001/ ED001R Reference (Line, Col)
			Local/Regional		RESC		Regular School Year *	Summer School **	
			Received By Board of Education	Received by Town					
<b>TRANSPORTATION REVENUES FOR REGULAR EDUCATION</b>									
TB201			x						731, 1
TT201	1410 - Transportation from Individuals for Regular Education	Screen entry		x		Transportation revenue received from an individual supporting public (non-special education) pupil transportation.	x	x	731, 2
RR201					x				731, 1
TB202	1421 - Transportation from Connecticut School Districts for Regular Education	Screen entry	x			Transportation revenue from a Connecticut school district supporting public (non-special education) pupil transportation.	x	x	732, 1
TT202				x					732, 2
RR202					x				732, 1
TB203	1422 - Transportation from Other Connecticut Government Sources Excluding School Districts for Regular Education	Screen entry	x			Transportation revenues from other Connecticut government sources (excluding school districts) supporting public (non-special education) pupil transportation. Among those other government sources are the county and municipality level governments.	x	x	733, 1
TT203				x					733, 2
RR203					x				733, 1
TB204	1430 - Transportation from Other Government Sources Outside the State for Regular Education	Screen entry	x			Transportation revenues from other government sources outside Connecticut (excluding school districts) supporting public (non-special education) pupil transportation.	x	x	734, 1
TT204				x					734, 2
RR204					x				734, 1
TB205	1431 - Transportation from School Districts Outside the State for Regular Education	Screen entry	x			Transportation revenues from a school district located outside Connecticut supporting public (non-special education) school pupil transportation.	x	x	735, 1
TT205				x					735, 2
RR205					x				735, 1
TB206	1440 - Transportation from Other Private Sources (Other than Individuals) for Regular Education	Screen entry	x			Transportation revenues from other private sources (other than an individual) supporting public school pupil transportation.	x	x	736, 1
TT206				x					736, 2
RR206					x				736, 1
TB299	Total Transportation Revenues Received for Regular Education	Calculated by EFS	x						749, 1
TT299				x		Sum of lines TB/TT/RR201 - TB/TT/RR206 above.			749, 2
RR299					x				749, 1

<b>TUITION REVENUES FOR SPECIAL EDUCATION</b>									
TB301	1311 - Tuition from Individuals Excluding Summer School for Special Education	Screen entry	x			Tuition received from an individual for providing special education services.	x		751, 1
TT301				x					751, 2
RR301					x				751, 1
TB302	1312 - Tuition from Individuals for Summer School for Special Education	Screen entry	x			Tuition received from an individual for providing special education services.		x	752, 1
TT302				x					752, 2
RR302					x				752, 1
TB303	1321 - Tuition from Connecticut School Districts for Special Education	Screen entry	x			Tuition received from another school district located within Connecticut, including a RESC or Charter school, for providing special education services, including Open Choice.	x	x	753, 1
TT303				x					753, 2
RR303					x				753, 1
TB304	1322 - Tuition from Other Connecticut Government Sources Excluding School Districts for Special Education	Screen entry	x			Tuition received from other Connecticut government sources (excluding school districts) for providing special education services, including Open Choice. Among those other government sources are the county and municipality level governments.	x	x	754, 1
TT304				x					754, 2
RR304					x				754, 1
TB305	1330 - Tuition from Other Government Sources Outside the State for Special Education	Screen entry	x			Tuition received from other government sources outside Connecticut (excluding school districts) for providing special education services to a pupil. Among those other government sources are the county and municipality level governments.	x	x	755, 1
TT305				x					755, 2
RR305					x				755, 1
TB306	1331 - Tuition from School Districts Outside the State for Special Education	Screen entry	x			Tuition received from a school district located outside Connecticut for providing special education services.	x	x	756, 1
TT306				x					756, 2
RR306					x				756, 1
TB307	1340 - Tuition from Other Private Sources (Other than Individuals) for Special Education	Screen entry	x			Tuition received from a private source for providing special education services.	x	x	757, 1
TT307				x					757, 2
RR307					x				757, 1
TB399	Total Tuition Revenues Received for Special Education	Calculated by EFS	x						779, 1
TT399				x		Sum of lines TB/TT/RR301 - TB/TT/RR307 above.			779, 2
RR399					x				779, 1

Line	Description	Data Entry Method	Applies To			Description	Educational Program		2016-17 ED001/ ED001R Reference (Line, Col)
			Local/Regional		RESC		Regular School Year *	Summer School **	
			Received By Board of Education	Received by Town					
<b>TRANSPORTATION REVENUES FOR SPECIAL EDUCATION</b>									
TB401	1410 - Transportation from Individuals for Special Education	Screen entry	x			Transportation revenue received from an individual supporting special education transportation.	x	x	781, 1
TT401				x					781, 2
RR401					x				781, 1
TB402	1421 - Transportation from Connecticut School Districts for Special Education	Screen entry	x			Transportation revenue from a Connecticut school district supporting special education transportation.	x	x	782, 1
TT402				x					782, 2
RR402					x				782, 1
TB403	1422 - Transportation from Other Connecticut Government Sources Excluding School Districts for Special Education	Screen entry	x			Transportation revenues from other Connecticut government sources (excluding school districts) supporting special education transportation. Among those other government sources are the county and municipality level governments.	x	x	783, 1
TT403				x					783, 2
RR403					x				783, 1
TB404	1430 - Transportation from Other Government Sources Outside the State for Special Education	Screen entry	x			Transportation revenues from other government sources outside Connecticut (excluding school districts) supporting special education transportation.	x	x	784, 1
TT404				x					784, 2
RR404					x				784, 1
TB405	1431 - Transportation from School Districts Outside the State for Special Education	Screen entry	x			Transportation revenues from a school district located outside Connecticut supporting special education transportation.	x	x	785, 1
TT405				x					785, 2
RR405					x				785, 1
TB406	1440 - Transportation from Other Private Sources (Other than Individuals) for Special Education	Screen entry	x			Transportation revenues from other private sources (other than an individual) supporting special education transportation.	x	x	786, 1
TT406				x					786, 2
RR406					x				786, 1
TB499	Total Transportation Revenues Received for Special Education	Calculated by EFS	x						798, 1
TT499				x		Sum of lines TB/TT/RR401 - TB/TT/RR406 above.			798, 2
RR499					x				798, 1
<b>GRAND TOTAL FOR TUITION AND TRANSPORTATION REVENUES</b>									
TB999	Total Tuition and Transportation Revenues for Regular Education and Special Education	Calculated by EFS	x						799, 1
TT999				x		Sum of lines TB/TT/RR199, TB/TT/RR299, TB/TT/RR399, TB/TT/RR499, above.			799, 2
RR999					x				799, 1

\*Regular School Year: Revenue for the school year program traditionally beginning at the end of August or early September and ending in June. Do not include summer school revenue.

\*\*Summer School: Revenue for nonresident pupils attending a summer school session where that summer school session is provided at no cost to a resident pupil attending the summer school session.

### 3.13 Regional High School Tuition Assessment & Detail of Pupils Sent Out of the District schedule

#### 3.13.1 Regional High School Tuition Assessment & Detail of Pupils Sent Out of the District schedule description

The Regional High School Tuition Assessment & Detail of Pupils Sent Out of the District Schedule reports the details of the students sent out of the district. These are students that are the responsibility of the board of education, but for various reasons were sent out of the district to receive their education. These students were sent to another public school outside of the district or to a private school, in or out of town. **Do not include transportation expenditures in this schedule.**

#### 3.13.2 Regional High School Tuition Assessment & Detail of Pupils Sent Out of the District schedule line instructions

Amounts on the Regional High School Tuition Assessment & Detail of Pupils Sent Out of the District Schedule may be manual screen entries or from the EFS expenditure table. The EFS Codes are defined in Section 4.

Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>Member Towns' Regional High School Assessment (to be completed by secondary regional districts)</u></b>									
TA101	Member Town's Regional High School Assessment Rate (Regular and Special Education Non-Vo-Ag Services)	Screen entry	Report an annual per pupil tuition rate for regular and special education students sent to a regional high school (and middle school if operated by the regional district). Do not include amounts for transporting students from home to school, or for school construction or debt service.						1101, 1
TA102	Member Town's Regional High School Assessment (Regular and Special Education Non-Vo-Ag Services)	Screen entry	Report the total tuition assessment for regular and special education students sent to a regional high school (and middle school if operated by the regional district). Do not include amounts for transporting students from home to school, or for school construction or debt service.						1101, 2
<b><u>Designated High School</u></b>									
TA201	Designated High School Tuition Rate (Regular Education)	Screen entry	Report an annual per pupil tuition rate for regular education pupils sent to a designated high school.						1102, 1
TA202	Regular Education Tuition Expenditures for Pupils Sent to the district's Designated High School(s)	Expenditure Database	ALL	1XXX	D2	1	ALL	School or District code	1102, 2
<b><u>Private Or Residential Facilities (including out of state)</u></b>									
TA301	Regular Education Tuition Expenditures for Pupils Sent to Private or Residential Facilities (including Out of State)	Expenditure Database	ALL	1XXX	D3	1	ALL	School or District code	1103, 2
TA302	Full Time Equivalent (FTE) Pupil count for the Expenditures reported on Line TA301	Screen entry	Report a full time equivalent (FTE) pupil amount for regular education pupils sent to private or residential facilities.						1103, 3



Line	Description	Data Entry Method	EFS Codes / Description						2016-17 ED001 Reference (Line, Col)
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	
<b><u>Approved Interdistrict Magnet Schools</u></b>									
TA401	Regular Education Tuition Expenditures for Pupils Sent to an Approved Interdistrict Magnet School	Expenditure Database	ALL	1XXX	D4	1	ALL	School or District code	1104, 2
TA402	Full Time Equivalent (FTE) Pupil Count for the Expenditures reported on Line TA401	Screen entry	Report a full time equivalent (FTE) pupil amount for regular education pupils sent to approved interdistrict magnet schools.						1104, 3
<b><u>Interdistrict Cooperative High Schools (established per C.G.S. 10-158a)</u></b>									
TA501	InterDistrict Cooperative High School Tuition Rate (Regular Education)	Screen entry	Report an annual per pupil tuition rate for regular education pupils sent to an interdistrict cooperative high school.						1105, 1
TA502	Regular Education Tuition Expenditures for Pupils Sent to an Interdistrict Cooperative High School	Expenditure Database	ALL	1XXX	D5	1	ALL	School or District code	1105, 2
<b><u>All Other</u></b>									
TA601	Regular Education Tuition Expenditures for Pupils Sent to Other Districts or Schools not included in the above groupings	Expenditure Database	ALL	1XXX	D6	1	ALL	School or District code	1106, 2
TA602	Full Time Equivalent (FTE) Pupil Count for the Expenditures reported on Line TA601	Screen entry	Report a full time equivalent (FTE) pupil amount for pupils sent to other districts or schools not included in the above groupings.						1106, 3
TA999	Total Regular Education Tuition Expenditures(Sum of Lines TA202, TA301, TA401, TA502, and TA601)	Calculated by EFS	N/A						1199, 2

### 3.14 Land, Buildings, Capital Construction and Debt Service schedule

#### 3.14.1 Land, Buildings, Capital Construction and Debt Service schedule description

The Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule reports all school facility acquisition and construction, and education debt service expenditures, made from board of education, town, or agency accounts. These expenditures may come from local, state, federal, or private source funds. This schedule includes four independent sections:

- Land, Buildings, and Capital Construction: Expenditures that support any activity involving school facility acquisition or construction, however they were financed.
- Interest On Current Loans: Interest expenditures for any school construction short-term debt service.
- Expenditures for Debt Service and Selected Non-Debt Service Capital Construction: Education debt service and certain school construction expenditures. Expenditures in this section generally will not reconcile with the other sections of this schedule.
- School Construction Grant Payments Information: State grant payments related to school construction are shown by CSDE to assist the preparer in identifying projects and debt payments to be reported elsewhere on this schedule. Only a local official can determine if expenditures relating to these grant payments are eligible to be reported.

See Appendix C for further information and examples of expenditures to report on this schedule.

#### 3.14.2 Land, Buildings, Capital Construction and Debt Service schedule line instructions- Local and Regional School Districts and RESCs

Line	Description	Data Entry Method	Description	2016-17 ED001/ED001R Reference (Line, Col)
<b>Expenditures for Land, Buildings, and Capital Construction:</b> Complete this section for any expenditures made for school facility acquisition and <u>major</u> or <u>minor</u> construction (NCES Function 4000) from board of education, town, or agency accounts from any funding source, for public elementary and secondary education. See Appendix C for further information and examples of expenditures to report in this section. Expenditures reported represent your best estimate of the gross costs of labor and materials for capital improvements, i.e. payments to contractors and vendors, not debt service payments. Detail expenditure reporting or record keeping is NOT required provided reasonable costs can be ascertained and reported. In the case of equipment purchase/installation financed by a multi-year lease/purchase agreement, report the total cost/value of the purchase/installation. The fact that there may be rebates or that the project is financed via a lease/purchase agreement are not part of the value for purposes of this schedule.				
BT101 BR101	School Construction For Which DAS Has Issued a Project Number	Screen entry	Report expenditures for any school construction projects for which DAS has issued a project number. Select projects as applicable from the dropdown menu. (The prefilled project data is pulled from DAS School Construction database), click "Add", this will add the project information to the list; enter the gross expenditure for the selected project.	Sum(204.01 through 204.XX), 4
BT102 BR102	School Construction For Which DAS Has Not Issued a Project Number	Screen entry	Report any school construction projects for which DAS has not issued a project number, whether or not state funds are used. For the most part, DAS provides school construction funding to a district through the School Construction Progress Payment system. Those projects are reported in BT101. Any other school construction projects are reported in this line. Enter the local reference number, project name, major type, and expenditure. Click "Add" to add lines to enter additional projects.	Sum(205.01 through 205.XX), 4
BT199 BR199	Total	Calculated by EFS	(BT101 plus BT102) or (BR101 plus BR102)	206, 4

Line	Description	Data Entry Method	Description	2016-17 ED001/ ED001R Reference (Line, Col)
<b>Interest On Current Loans</b>				
BT201 BR201	Interest on Current Loans	Screen entry	Report any interest expenditures for any school construction short-term debt service. Included here are Bond Anticipation Note (BANS) interest. Do not report any interest you may have paid for any long-term debt service (obligations exceeding one year) here.	207, 1
<b>Expenditures for Debt Service and Selected Non-Debt Service Capital Construction:</b> Complete this section to report debt service payments which support public elementary and secondary educational programs, expenditures for school construction activities, or expenditures for equipment subject to reimbursement under school construction (C.G.S. Chapter 173). See Appendix C for further information and examples of expenditures to report in this section.				
BT301 BR301	Redemption of Principal	Screen entry	Report here expenditures by the board of education or the town to retire debt incurred for the purchase of equipment (this includes computer equipment), vehicles, and school construction. Do not report equipment for which reimbursement is being sought under a school construction grant (Chapter 173 - Line BT304). However, if the equipment is part of a school bond issue, then report the expenditure to retire the debt here, and report nothing on Line BT304.	209, 1
BT302 BR302	Interest	Screen entry	Report interest on long-term loans including bonds.	210, 1
BT303 BR303	Purchase of Land, Improvements to Land, Acquisition of Buildings, Improvements to Buildings that are not financed (not included in BT301 and BT302)	Screen entry	Report expenditures for <u>major</u> school construction not funded through bonds or other debt service. Include expenditures funded by federal or state grants including School Construction Progress Payments from DAS.	211, 1
BT304 BR304	Equipment Subject to Reimbursement Under School Construction (C.G.S. 173) that are not financed. (not included in BT301 and BT302)	Screen entry	Report expenditures for projects that DAS has approved and assigned the VE code designation (Agricultural Science and Technology Education Equipment). This is currently the only type of project eligible to be reported in this line.	212, 1
BT399 BR399	Total	Calculated by EFS	Sum of (BT301 through BT304) or (BR301 through BR304)	299, 1
<b>School Construction Grant Payments Information:</b> The grant payments below have been provided by the State Department of Education as a guide to assist local school district and/or town officials in completing this schedule. Only a local official can determine if these payments were expended and if the school construction projects meet the conditions to be reported in this schedule.				
BT401 BR401	Principal Grant payments (June of prior year - May)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BT402 BR402	Interest Grant payments (June of prior year - May)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BT403 BR403	Current Year Progress Grant payments (July - June)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BT499 BR499	Total	Calculated by EFS	Sum of (BT401 through BT403) or (BR401 through BR403)	N/A

### 3.14.3 Land, Buildings, Capital Construction and Debt Service schedule line instructions- Charter Schools

Line	Description	Data Entry Method	Description	2016-17 ED001C Reference (Line, Col)
<b>Expenditures for Land, Buildings, and Capital Construction:</b> Complete this section for any expenditures made for school facility acquisition and <u>major</u> or <u>minor</u> construction (NCES Function 4000) from board of education, town, or agency accounts from any funding source, for public elementary and secondary education. See Appendix C for further information and examples of expenditures to report in this section. Expenditures reported represent your best estimate of the gross costs of labor and materials for capital improvements, i.e. payments to contractors and vendors, not debt service payments. Detail expenditure reporting or record keeping is NOT required provided reasonable costs can be ascertained and reported. In the case of equipment purchase/installation financed by a multi-year lease/purchase agreement, report the total cost/value of the purchase/installation. The fact that there may be rebates or that the project is financed via a lease/purchase agreement are not part of the value for purposes of this schedule.				
BC101	School Construction Projects	Screen entry	Enter the local reference number, project name, major type, and expenditure. Click "Add" to add lines to enter additional projects.	N/A
<b>Interest On Current Loans</b>				
BC201	Interest on Current Loans	Screen entry	Report any interest expenditures for any school construction short-term debt service. Included here are Bond Anticipation Note (BANS) interest. Do not report any interest you may have paid for any long-term debt service (obligations exceeding one year) here.	N/A
<b>Expenditures for Debt Service and Selected Non-Debt Service Capital Construction:</b> Complete this section to report debt service payments which support public elementary and secondary educational programs, and expenditures for major school construction activities. See Appendix C for further information and examples of expenditures to report in this section.				
BC301	Redemption of Principal	Screen entry	Report here expenditures to retire debt incurred for the purchase of equipment (this includes computer equipment), vehicles, and school construction.	Sum of (216,1, 218,1, and 220,1)
BC302	Interest	Screen entry	Report interest on long-term loans including bonds.	Sum of (217,1, 219,1, and 221,1)
BC303	Purchase of Land, Improvements to Land, Acquisition of Buildings, Improvements to Buildings that are not financed (not included in BC301 and BC302)	Screen entry	Report expenditures for <u>major</u> school construction not funded through bonds or other debt service. Include expenditures funded by federal or state grants including School Construction Progress Payments from DAS.	215,1
BC399	Total	Calculated by EFS	Sum of BC301 through BC303	N/A
<b>School Construction Grant Payments Information:</b> The grant payments below have been provided by the State Department of Education as a guide to assist local school district and/or town officials in completing this schedule. Only a local official can determine if these payments were expended and if the school construction projects meet the conditions to be reported in this schedule.				
BC401	Principal Grant payments (June of prior year - May)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BC402	Interest Grant payments (June of prior year - May)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BC403	Current Year Progress Grant payments (July - June)	Import	Import from state grant payments data. Click on the line for detail payments report.	N/A
BC499	Total	Calculated by EFS	Sum of BC401 through BC403	N/A

### 3.15 Claim for Exceeding Statutory School Year schedule

#### 3.15.1 Claim for Exceeding Statutory School Year schedule description

The Claim for Exceeding Statutory School Year schedule reports the details of any additional school days conducted by the district beyond the statutory school year of 180 days and 900 hours (450 hours for kindergarten). Note that hours of school work exclude lunch, recess and students' time between classes. This information is used to adjust the district's Average Daily Membership (ADM) and Resident Student counts in accordance with state statutes. Amounts on the Claim for Exceeding Statutory School Year schedule are manual screen entries.

#### 3.15.2 Claim for Exceeding Statutory School Year schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	Description
<b><u>CLAIM FOR EXCEEDING STATUTORY SCHOOL YEAR INFORMATION</u></b>			
CE101	My district DID exceed the 180 days and 900 hours (450 for Kindergarten) statutory requirements for the current school year. Please select appropriate answer:	Screen entry	Select "Yes" or "No". If the response is "No", do not complete the remainder of this schedule.
CE102	If Line CE101 is YES, enter the date on which your district satisfied both the 180 days and 900 hours (450 for kindergarten) statutory requirements for ALL public schools operated by the district for the school year. Then list the hours of school work for each school day ALL your public schools were in operation subsequent to this date in Lines CE103 to CE108 below as applicable.	Screen entry	Select calendar icon, then choose the applicable date on which all of your district's public schools completed both 180 days and 900 hours of school work. If these two mandates were met on different dates, report the later date.
CE103 - CE108	1st - 6th Additional Days	Screen entry	Enter the number of hours and minutes of schoolwork for each day subsequent to the date entered on Line CE102. Data entry is in the format HH:MM, where MM is minutes to the nearest quarter-hour.

### 3.16 Universal Service Fund Data

#### 3.16.1 Universal Service Fund Data schedule description

The purpose of the Universal Service Fund (USF) Schedule is to collect the amount of refunds, credits, or discounts received for the benefit of the school district via the Universal Service Administrative Company. A description of the USF and its operation is available at <http://www.usac.org>. The amount reported on the USF Schedule is **not** included in district expenditures reported in EFS. The CSDE will add the amount reported on this schedule to the expenditures reported in the EFS database for external reporting on total school district expenditures.

#### 3.16.2 Universal Service Fund Data schedule line instructions – All Districts

Line	Description	Data Entry Method	Description	2016-17 ED001/R/C Reference
<b>Data Item for USF</b>				
US101/ UC101/ UR101	Any Universal Service Fund (USF) source refunds, credits or service provider discounts received during the school year.	Screen entry	See detailed description below.	Data Item Sheet for USF, Line 4

#### Description of amount to report on Line US101/UC101/UR101

Report refunds paid to the school district/municipality, credits applied to school district/ municipality accounts, or discounts received by the service provider on behalf of the school district/municipality for public elementary and secondary education services. Note: The USF administers programs that provide assistance that goes beyond public elementary and secondary education, which are not eligible to be reported on this line. For example, the local public library is eligible to apply for USF support however that support is not reported on the USF Schedule because the use is for other than elementary and secondary education.

Do not include the amount reported on Line US101/UC101/UR101 in the expenditures reported in the EFS database. Further, expenditures reported in EFS must be net of any USF refunds received during the fiscal year, whether the refund relates to the current or a prior fiscal year.

To assist in determining the amount to be reported, the amounts committed for each year are available on the Universal Service Administrative Company website: <http://www.usac.org/sl/tools/commitments-search/Default.aspx>.

At this web address you have the option to select a BASIC search or an ADVANCED search.

- 1) Click on the “Advanced Search” term. This will bring you to a new web page.
- 2) From the Funding Year pull down menu select the applicable year.
- 3) In the City field, enter the name of your town/city.
- 4) From the State pull-down menu select Connecticut. Leave other fields blank (entering a zip code may erroneously omit some town funding, especially in towns with more than one zip code).
- 5) Click the Search button. What will be displayed is a list of approved applicants (including public and private schools and/or districts, libraries, and some municipal offices) for your town.
- 6) Select from the list those applicants that are from your school district, and add their total amounts (far right column) to arrive at your total commitment amount. In some cases, there may be only one applicant from your district. In other cases, each school and the district may file separately.

The website has the option to download the data into an Excel file to assist you in this process. Some adjustments to formatting the data may be required. Additional information regarding the search option is located at <http://www.usac.org/sl/tools/default.aspx>.

Please note that the commitment amount determined from the website may not match what you will report on this schedule, due to the timing of when the actual services were received or due to the difference between what level of services the commitment amount was based on versus the actual services that were received.

The CSDE does not receive commitment data from the Universal Service Administrative Company for public elementary and secondary education services. While we cannot answer specific questions regarding USF benefits received by your district, our Office of Information Systems, at (860) 713-6610, may be able to assist with general questions regarding technology.



### 3.17 State Charter School Grant and Reserve Fund Monitoring schedule

#### 3.17.1 State Charter School Grant and Reserve Fund Monitoring schedule description

This schedule is designed to assist in monitoring the use of the Charter School State Operating Grant funds not spent in the current fiscal year. Funds not spent in the current fiscal year, within statutory limits, may be carried over to be expended in the following fiscal year or may be deposited in a reserve fund for certain projects for the charter school that can be expended beyond the next fiscal year.

#### 3.17.2 State Charter School Grant and Reserve Fund Monitoring schedule line instructions

Amounts on the State Charter School Grant and Reserve Fund Monitoring schedule are manual screen entries.

Line	Description	Data Entry Method	Description
<b><u>EXPENDITURES FROM PRIOR YEAR'S CARRYOVER FUND</u></b>			
MC101	Carryover Balance from Prior Fiscal Year Source Funds (beginning of year)	Import from prior year	This is the carryover amount from the prior year grant source funds that was designated to be spent in the current fiscal year. <b>*When this amount has been changed from prior year, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>
MC102	Current Expenditures from Prior Fiscal Year Carryover Funds	Screen entry	Report here the amount from Line MC101 that was expended during the current fiscal year.
MC199	Balance (Lines MC101 minus MC102) (If Line MC199 is positive, this amount must be refunded to the CSDE)	Calculated by EFS	
<b><u>EXPENDITURES FROM RESERVE FUND FOR CAPITAL PURCHASE, EQUIPMENT PURCHASE OR OTHER PROJECTS APPROVED BY COMMISSIONER OF EDUCATION FROM PRIOR YEAR'S SOURCE FUNDS</u></b>			
MC201	Reserve Fund Balance (beginning of year)	Import from prior year	This is the amount from the prior year grant source funds that was placed in the charter school reserve fund plus any unexpended reserve funds that were placed in the reserve fund from earlier years. <b>*When this amount has been changed from prior year, a refresh button  will appear. Click the refresh button to update the amount on this line, then be sure to save this schedule.</b>
MC202	Current Expenditures from Line MC201	Screen entry	Report here the amount from Line MC201 that was expended during the current fiscal year.
MC299	Reserve Fund Balance from Prior Year Source Funds (Lines MC201 minus MC202) (Note: This excludes any current year contribution listed below in Line MC305)	Calculated by EFS	
<b><u>CURRENT YEAR STATE CHARTER SCHOOL GRANT FUNDS</u></b>			
MC301	Current Fiscal Year State Charter School Grant (CSDE)	Import	This is the current year State Operating Grant paid to the charter school.
MC302	Statutory Maximum Current Fiscal Year Carryover to be Expended in Next Fiscal Year (Line MC301 x .1, rounded)	Calculated by EFS	
MC303	Statutory Maximum Amount for Capital, Equipment or Other Project Reserve Fund (Line MC301 x .05, rounded)	Calculated by EFS	
MC304	Actual Current Fiscal Year Carryover to be expended in Next Fiscal Year (Note: Line MC304 cannot exceed line MC302)	Screen entry	Report here the amount of the grant that is to be used for the expenses of the charter school in the next fiscal year.
MC305	Actual Current Fiscal Year Amount for Capital, Equipment for Other Project Reserve Fund (Note: Line MC305 cannot exceed Line MC303)	Screen entry	The charter school may create a reserve fund to finance a specific capital or equipment purchase or another specified project for which the charter school must request approval from the Commissioner of Education. Report here the amount of the grant that was placed in the reserve fund.



MC306	Amount of Line MC301 Expended During Current Fiscal Year Excluding Amounts Reported on Line MC304 and Line MC305	Screen entry	Report here the amount of the grant that was expended in the current fiscal year excluding what was already reported on Lines MC304 and MC305.
MC399	Total (Sum of Lines MC304 through MC306)	Calculated by EFS	
MC999	Amount of Current Fiscal Year Grant refunded to CSDE (Line MC301 minus Line MC399)	Calculated by EFS	

### **3.18 Charter School Related Party and Management Organization Information schedule**

#### **3.18.1 Charter School Related Party and Management Organization Information schedule description**

The Charter School Related Party and Management Organization Information schedule collects information related to the management of the charter school.

All related party activity must be disclosed. FASB Statement No. 57 provides guidance on the definition of related parties. Related parties include persons or organizations related through marriage, ability to control, ownership, family or business association. Past exercise of influence or control need not be shown, only the potential or ability to directly or indirectly exercise influence or control for the current school year.

Your Certified Public Accountant (CPA) can provide assistance regarding the definition of related parties relative to FASB Statement No. 57. The CSDE requires that the CPA who reviews this schedule review all related party activity regardless of materiality. All related party activity is of equal importance, regardless of the amount, frequency or type of activity.

Unlike the other schedules in EFS, where expenditures are limited to only those activities relating to providing elementary and secondary education services, on this schedule report all charter school related party activity goods/services and/or payments to charter school management organizations.

When reporting the goods/services, report the annual amount by the type of good or service. If a related party provides more than one type of service during the fiscal year, e.g., bookkeeping services and transportation services, list both services and the annual amount for each service.

If a related party provides management-related type services, that information must be reported in both the Related Party and Charter School Management Organization sections of this schedule.

**3.18.2 Charter School Related Party and Management Organization Information schedule line instructions**

Line	Description	Data Entry Method	Description
<b><u>RELATED PARTY INFORMATION</u></b>			
RC101	Are any individuals receiving compensation from the charter school related through marriage, ability to control, ownership, family or business association to any of the owners, operators or officials of this charter school?	Screen entry	Select "Yes" or "No".
RC102	Are any of the vendors that provide goods or services to the charter school, including the rental of property or the loaning of funds to this school, related through family association, common ownership, control or business association to any of the owners, operators or officials of this charter school?	Screen entry	Select "Yes" or "No".
RC103	If you answered yes on Lines RC101 or RC102 above, then list the related individual or company, the goods or services provided and the amount paid.	Screen entry	Manually enter information in table. If more than one individual or organization provided goods or services, use an additional line to report that information separately. If an individual or organization provided multiple goods or services, use an additional line to report that information separately.
RC104	Are any charter school Board members or management level employees also Board members or management level employees of the charter school management organization?	Screen entry	Select "Yes" or "No".
<b><u>CHARTER SCHOOL MANAGEMENT ORGANIZATION INFORMATION</u></b>			
RC201	Does the charter school make payments to a charter school management organization?	Screen entry	Select "Yes" or "No".
RC202	If you answered yes on Line RC201 above, then list the name of the management organization, the services provided and the amount paid.	Screen entry	Manually enter information in table. If more than one organization was paid for management-related services, use an additional line to report each organization's information separately.
<b><u>MANAGEMENT ORGANIZATION EXPENDITURE RECONCILIATION</u></b>			
RC901	Total Expenditures for management organizations (from RC202 above)	Calculated by EFS	N/A
RC902	Expenditures for management organizations per EFS Expenditure Table	Calculated by EFS	N/A
RC903	Variance (RC901 minus RC902)	Calculated by EFS	N/A

## 4.0 Data Specifications

### 4.1 EFS Upload Template

Below is an example of the upload template. Click here to obtain template:

<http://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents>.

A	B	C	D	E	F	G	H	I	J	
Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number		Account Description
1	1000	B1	1	N		0105211	152,909.40	1000-01-21-1000-1-000-110005-		Teacher Salaries

Field descriptions:

Field Name	Excel Column	Maximum Field Length	Usage*	Valid Values
EFS Funding Source Code	A	2	M	See Instruction 4.2
EFS Function Code	B	4	M	See Instruction 4.3
EFS Object Code	C	3	M	See Instruction 4.4
EFS Education Type Code	D	1	M	See Instruction 4.5
EFS PreK Code	E	1	O	See Instruction 4.6
EFS Allocation Code	F	1	C	See Instruction 4.7
CSDE Location Code	G	7	M	See Instruction 4.8
Expenditure	H	10.2**	M	0-9, period, comma, dollar sign, hyphen, parentheses**
Local Account Code	I	200	R	a-z, 0-9, common punctuation***
Local Account Description	J	200	R	a-z, 0-9, common punctuation***

\*Usage:

M - Mandatory - If this field is not complete an error is generated.

R - Recommended - We recommend that this field be reported but the district has the option to report this field or leave it blank.

C - Conditional – This field may be required depending upon your response to a related field.

O - Optional – This field may be left blank.

\*\* limit 2 decimal places and 10 numbers to the left of the period; dollar sign optional; hyphen preceding a number will be interpreted as negative; a number in parentheses with no hyphen will be interpreted as negative.

\*\*\* common punctuation includes space, comma, colon, semi-colon, hyphen, period, parentheses, ampersand, pound/hash, dollar, slash, single- and double-quotes.

## 4.2 EFS Funding Source Code

Funding Source	
Description	EFS Funding Source Code
Local Budget Appropriation	1
Federal Funds	2
State Funds Not In Local Appropriation	3
Private Funds	4
Medicaid Funds	5
Other Local Funds - Excess Cost Special Education Grant and/or State Agency Placement Grant	6
Other Local Funds - Additional Special Education Tuition	7
Other Local Funds - Magnet School Transportation Grant	8
Other Local Funds - School Construction Progress Payment Grant for Minor Remodeling	9
Other Local Funds - Other	10
Unliquidated Encumbrances from Prior Year	11
Local Tax InKind	12
Federal InKind	13
State Inkind	14
Private Inkind	15
Medicaid Inkind	16
Other Local InKind	17

### **EFS Funding Source Code 1: Local Budget Appropriation**

Use this EFS code to report amounts expended, including encumbrances, from the appropriated board of education budget.

This would include expenditures from state grants that are not managed through the State Department of Education's Prepayment Grant system but come from the State Department of Education. An example of this is the Education Cost Sharing Grant. Another example is the ASTE-Vocational Agriculture Grant.

An EFS Funding Source Code 1 type expenditure was part of the former ED001 Schedule 9 Line 901 Total Expenditures from Appropriated Budget (Include Encumbrances as at June 30).

### **EFS Funding Source Code 2: Federal Funds**

Use this EFS code to report amounts expended from federal source funds.

This would include expenditures from federal funds that are managed through the State Department of Education's Prepayment Grant (ED141) system.

- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 819 "Total from ED141 Summary Report, Column 3"

- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 820 “Your Portion of Services/Expenditures from Consortium Grant Payment Arrangement”
- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 821 “Federal Grants Managed by a Nonpublic/Quasi-Public Organization Serving Public Education”

This would include expenditures from federal funds that do not pass through the State Department of Education, i.e., federal grants that go directly to the local Board of Education. Below are some examples.

- Bilingual Education (Federal) (formerly ED001 Schedule 8 Line 803 expenditure)
- Headstart (formerly Schedule 8 Line 804 type expenditure)
- Other Direct Federal Grants (formerly 2016-17 ED001 Schedule 8 Line 805 type expenditure)

### **EFS Funding Source Code 3: State Funds Not In Local Appropriation**

Use this EFS code to report amounts expended from state source funds. This would include expenditures from state funds that are managed through the State Department of Education’s Prepayment Grant (ED141) system.

- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 815 “Total from ED141 Summary Report, Column 3”
- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 816 “Your Portion of Services/Expenditures from Consortium Grant Payment Arrangement”
- These would include those formerly reported on the 2016-17 ED001 Schedule 8 Line 817 “State Grants Managed by a Nonpublic/Quasi-Public Organization Serving Public Education”

This would include expenditures from state funds that do not pass through the State Department of Education, e.g., state grants from other Connecticut state agencies that go directly to the local Board of Education. Below are some examples.

- Board of Education Services for the Blind (formerly Schedule 8 Line 802 type expenditure)
- Other Direct State Grants (formerly 2016-17 ED001 Schedule 8 Line 806 type expenditure)

### **EFS Funding Source Code 4 : Private Funds**

Use this EFS code to report amounts expended from private source funds. Below are some examples.

- Third Party Billing/Other Insurance (formerly 2016-17 ED001 Schedule 8 Line 809 type expenditure: Third Party Billing/Other Insurance)
- Contributions (formerly 2016-17 ED001 Schedule 8 Line 810 type expenditure: Contributions) Report expenditures from contributions or donations from private sources.
- Rentals (formerly 2016-17 ED001 Schedule 8 Line 811 type expenditure: Rentals) Report expenditures from revenues derived from the rental of school property.
- Endowment Funds and Other Revenue (formerly 2016-17 ED001 Schedule 8 Line 812 type expenditure: Endowment Funds and Other Revenue) Report expenditures made from endowment funds.

### **EFS Funding Source Code 5: Medicaid Funds**

Use this EFS code to report amounts expended from Medicaid source funds. Below are some examples.

- The Department of Social Services provides a grant to the local or regional board of education based on the federal portion of Medicaid claims processed for Medicaid eligible services provided to Medicaid eligible students (see C.G.S. 10-76d(a)(6)). The expenditures from these funds expended by the district to provide services are to be reported here.

- formerly 2016-17 ED001 Schedule 8 Line 807 type expenditure: Medicaid Revenue Expended on Special Education Services.
- formerly 2016-17 ED001 Schedule 8 Line 808 type expenditure: Medicaid Revenue Expended on Regular Education Services.

General Instructions for the next group of EFS Funding Codes -- EFS Funding codes 6, 7, 8, 9, and 10.

The EFS Funding codes 6, 7, 8, 9, and 10 below relate to the type of expenditures that had been previously reported in the 2016-17 ED001 Schedule 9 Lines 920, 921, 922, 923 and 924.01 through 924.99. These EFS Funding codes (like the former 2016-17 ED001 Schedule 9 Lines 920, 921, 922, 923 and 924.01 through 924.99) are applicable when the expenditures are designed by local officials to not be managed via the normal local appropriation process. EFS Funding codes 6, 7, 8, 9 (like the former 2016-17 ED001 Lines 920, 921, 922, 923) relate to specific funding sources of expenditures. EFS Funding Code 10 is a catch all code (like the former 2016-17 ED001 Lines 924.01 through 924.99), meaning it is used when the other EFS Funding Codes 6, 7, 8, 9 in this group is not applicable.

**EFS Funding Source Code 6: Other Local Funds - Excess Cost Special Education Grant and/or State Agency Placement Grant**

If the municipality received Excess Cost and/or State Agency Placement Grants this year and the entire amount(s) was appropriated, and you coded the expenditure(s) with an EFS Funding code of “1”, Local Budget Appropriation, then EFS Funding code of “6” does not apply to the expenditure(s).

EFS Funding code of “6” applies only when the expenditure was supported by the Excess Cost and/or State Agency Placement Grant and no appropriation of those funds was performed in managing those funds, then EFS Funding code of “6” does apply to the expenditure.

formerly 2016-17 ED001 Schedule 9 Line 920 type expenditure: Excess Cost and/or State Agency Placement Grants

**EFS Funding Source Code 7: Other Local Funds - Additional Special Education Tuition**

If the municipality received any additional special education tuition this year and the entire amount(s) was appropriated, and you coded the expenditure(s) with an EFS Funding code of “1”, Local Budget Appropriation, then EFS Funding code of “7” does not apply to the expenditure(s).

EFS Funding code of “7” applies only when the expenditure was supported by the Additional Special Education Tuition funds and no appropriation of those funds was performed in managing those funds, then EFS Funding code of “7” does apply to the expenditure.

formerly 2016-17 ED001 Schedule 9 Line 921 type expenditure: Additional Special Education Tuition

**EFS Funding Source Code 8: Other Local Funds - Magnet School Transportation Grant**

If the municipality received a Magnet School Transportation Grant this year and the entire amount was appropriated, and you coded the expenditure(s) with an EFS Funding code of “1”, Local Budget Appropriation, then EFS Funding code of “8” does not apply to the expenditure(s).

EFS Funding code of “8” applies only when the expenditure was supported by the Magnet School Transportation Grant funds and no appropriation of those funds was performed in managing those funds, then EFS Funding code of “8” does apply to the expenditure.

formerly 2016-17 ED001 Schedule 9 Line 922 type expenditure: Magnet School Transportation Grant.

**EFS Funding Source Code 9: Other Local Funds - School Construction Progress Payment Grant for Minor Remodeling**

EFS Funding code of “9” applies only when:

- 1) The expenditure was for a minor school construction activity;
- 2) was supported by the School Construction Progress Payment Grant funds and
- 3) no appropriation of those funds was performed among the municipality and the Board of Education in managing those funds, then EFS Funding code of “9” does apply to the expenditure.

Caution should be followed in the use of EFS Funding code of “9”. Before using EFS Funding code of “9”, contact Mark Stange at 860-713-6462. How school construction projects are managed varies among municipalities. This EFS Funding code was included to account for a certain unique management arrangement. This EFS Funding code should be applicable to only a small percentage of projects.

formerly 2016-17 ED001 Schedule 9 Line 923 type expenditure: Expenditures made from School Construction Progress Payment Grant for Minor Remodeling\*\*\*

### **EFS Funding Source Code 10: Other Local Funds - Other**

EFS Funding code 10 is used when the expenditure is designed by local officials to not be managed via the normal local appropriation process.

EFS Funding code 10 is a catch all code used when the EFS Funding codes 6, 7, 8, and 9 can not be used.

- formerly 2016-17 ED001 Schedule 9 Lines 924.01 - 924.99: Other . These lines in the ED001 Schedule 9 were for the district to list other additional situations (other than those listed on lines 920, 921, 922, or 923) where a special situation existed in the management of funds among the municipality and the Board of Education’

Below is an example of when EFS Funding code 10 might be used.

- If the municipality received up to 2% of your Education Cost Sharing (ECS) Grant under the set-aside provisions of C.G.S. 10-262k for compensatory education programs this year, and the entire amount for the grant is not appropriated, and you did not code the expenditure(s) with an EFS Funding code of “1”, Local Budget Appropriation, then EFS Funding code of “10” does apply to the expenditure(s). If, however, the municipality did appropriate this grant, i.e., you coded the expenditure(s) with an EFS Funding code of “1”, Local Budget Appropriation, then you would not use EFS Funding code of “10”.

### **EFS Funding Source Code 11: Unliquidated Encumbrances from Prior Year**

#### Reporting of Unliquidated Encumbrances from Prior Year (EFS Funding Source Code 11)

Expenditures reported in EFS must be reduced to reflect any encumbrances funded from the appropriated board of education budget reported as expenditures in the prior year that were not liquidated in part or in total. Report the unliquidated portion of these encumbrances as expenditure credit amounts using EFS Funding Source Code 11; EFS will reduce local funds by the amount of the unliquidated encumbrances on all applicable EFS schedules and reports.

EFS Funding code 11 is used when you need to report the unliquidated amount of encumbrances from 2016-17 which were committed against funds from the appropriated board budget.

Formerly 2016-17 ED001 Schedule 9 Line 927 type expenditure: Unliquidated Encumbrances from Prior Year

### **EFS Funding Source Code 12: Local Tax InKind**

EFS Funding code of “12” is for an expenditure incurred by a municipal agency other than the Board of Education. Rather than the Board of Education managing various expenditures, municipal officials determine it is in the best interest of the municipality that other local officials manage the expenditure. Further, the expenditure is funded from a local tax source. For the most part, the local tax source is the local property tax. However, the municipality may have other local funding sources that are not state source funds, that are not federal source funds, that are not private source funds or that



are not Medicaid source funds. An example may be an expenditure that is supported not by the local property tax, but rather by a fee charged by the municipal official as a substitute for the local property tax.

Under the direction of the town's Chief Municipal Officer, documentation will need to be provided to the Superintendent that will enable the school district to code the expenditure. A worksheet(s) similar to the one shown in the user guide section labeled "In-Kind Expenditure Schedule" can be used to summarize in-kind services. The worksheet(s) together with all supporting documentation must be kept on file in the board of education office along with your file copy of the EFS.

Any expenditure which fails to meet the necessary auditing tests will be disallowed for EFS reporting purposes.

Proration or allocation documentation must be made available, on request, to the Department of Education or its representatives. Such documentation should include rationale, allocation methods, percentage allocated and cost base against which the allocation has been made.

DO NOT include as in-kind services, expenditures and/or revenues for:

- General Town Administration Services
- Indirect Costs
- Community Services
- Nonpublic School Health Services
- Nonpublic School Transportation Services to Nonmember Students
- Nonpublic Expenditures\*\*\* from Federal Grant Programs
- Adult and Adult Basic Education Programs
- Continuing Education Programs
- Volunteer Services
- Capital Expenditures for Land and Buildings (those not eligible for credit under C.G.S. 10-261 and C.G.S. 10-262f(20))
- Any Expenditures for Debt Service\*\*\*
- Tuition Summer School

Employee benefit expenditures reported in the EFS such as retirement, health insurance, etc. must be reported "net" of related revenues from non-local tax sources (e.g., contributions from the State Teachers' Retirement Board, employee co-payments, etc.).

The amount of employee benefit expenditures reported in the EFS must be the amount supported by local tax source funds only. For example, required payments to a town's legally constituted self-insurance reserve fund for an employee health plan can be reported as an in-kind service. However, the amount reported in the EFS must 1) be properly allocatable to services directly supporting public elementary and secondary education, 2) be reasonable, and 3) be the amount supported by local tax source funds net of any third party revenue such as from the State Teachers' Retirement Board and employee co-payment.

If you plan to allocate in-kind services provided directly for the support of the public elementary and/or secondary school of the district, you must be prepared to show:

- Direct support of educational activities;
- Worksheets which document staff time, fringe benefits and supplies used for those direct services; and
- That if the town did not provide these services, then the board of education would have to contract these services from private vendors or perform these services with board of education employees.

This would then include the possibility of reporting direct costs incurred by the town. **INDIRECT COSTS FOR OPERATING OVERHEAD** are NOT reportable.

The value of in-kind services provided to the school district funded from local tax revenues may include the following:

- Fiscal services provided for the school district such as data processing, payroll, purchases and accounts payable services.
- Legal services provided for the schools such as representation by Corporation Counsel.
- Police protection services provided within school buildings during the school day and/or school crossing guard services, when pay and fringe benefit programs are provided from the budget of the municipal police department.
- Grounds, driveways, roads and sidewalk maintenance services provided to the board of education property by the municipal highway department.
- School building cleaning, maintenance and/or repair services as furnished by employees of the municipality or as covered by town contracts.
- Property, liability and employee insurance coverage as included in municipal master policies. The school district's share of total annual premium costs must be reported in this section. Payout of claims is not reportable, only the annual contributions made to the plans or the legally created self-insurance sinking funds are to be reported.
- The value of health services furnished to the school district by employees of the local municipal health department.
- Expenditures made from progress payments received for minor school construction projects managed by the town.
- Note: For EFS reporting purposes, like the former ED001, those expenditures are considered as coming from local tax source funds, so those expenditures are coded with EFS Funding Source Code 12 Local Tax InKind and not EFS Funding Source Code 14 State Inkind.
- Any other type of in-kind service supported by local tax revenues and made available to the school district by the municipality. Examples include the value of bookkeeping and accounting services furnished to the school district.

EFS Funding Source Code 12 was part of the former ED001 Schedule 1 Column 1: From Local Tax Revenues.

#### **EFS Funding Source Code 13: Federal InKind**

Like EFS Funding code of "12", EFS Funding code of "13" is for an expenditure incurred by a municipal agency other than the Board of Education. Rather than the Board of Education managing various expenditures, municipal officials determine it is in the best interest of the municipality that other local officials manage the expenditure. However, unlike Like EFS Funding code of "12", EFS Funding code of "13" is used for an expenditure that is funded from a federal funding source, e.g., grant from federal source funds, contract from federal source funds, etc.

Please refer above to the instructions for EFS Funding Source Code 12: Local Tax InKind regarding expenditure documentation, proration or allocation documentation, and the types of expenditure that can and can not be reported.

EFS Funding Source Code 13 was part of the former ED001 Schedule 1 Column 2: Other Than Local Tax Revenues.

#### **EFS Funding Source Code 14: State Inkind**

Like EFS Funding code of "12", EFS Funding code of "14" is for an expenditure incurred by a municipal agency other than the Board of Education. Rather than the Board of Education managing various expenditures, municipal officials determine it is in the best interest of the municipality that other local officials manage the expenditure. However, unlike EFS Funding code of "12", EFS Funding code of "14" is used for an expenditure that is funded from a state funding source, e.g., grant from state source funds, contract from state source funds, etc.

Note: Expenditures made from progress payments received for minor school construction projects managed by the town, for EFS reporting purposes, like the former ED001, are considered as coming from local tax source funds, so those

expenditures are coded with EFS Funding Source Code 12 Local Tax InKind and not EFS Funding Source Code 14 State Inkind.

Please refer above to the instructions for EFS Funding Source Code 12: Local Tax InKind regarding expenditure documentation, proration or allocation documentation, and the types of expenditure that can and can not be reported.

EFS Funding Source Code 14 was part of the former ED001 Schedule 1 Column 2: Other Than Local Tax Revenues.

#### **EFS Funding Source Code 15: Private Inkind**

Like EFS Funding code of “12”, EFS Funding code of “15” is for an expenditure incurred by a municipal agency other than the Board of Education. Rather than the Board of Education managing various expenditures, municipal officials determine it is in the best interest of the municipality that other local officials manage the expenditure. However, unlike EFS Funding code of “12”, EFS Funding code of “15” is used for an expenditure that is funded from a private funding source, e.g., grant from a private educational foundation source funds, PTA/PTO source funds, booster club source funds, a private individual in the community, etc.

Please refer above to the instructions for EFS Funding Source Code 12: Local Tax InKind regarding expenditure documentation, proration or allocation documentation, and the types of expenditure that can and can not be reported.

EFS Funding Source Code 15 was part of the former ED001 Schedule 1 Column 2: Other Than Local Tax Revenues.

#### **EFS Funding Source Code 16: Medicaid Inkind**

Like EFS Funding code of “12”, EFS Funding code of “16” is for an expenditure incurred by a municipal agency other than the Board of Education. Rather than the Board of Education managing various expenditures, municipal officials determine it is in the best interest of the municipality that other local officials manage the expenditure. However, unlike EFS Funding code of “12”, EFS Funding code of “16” is used for an expenditure that is funded from Medicaid.

Please refer above to the instructions for EFS Funding Source Code 12: Local Tax InKind regarding expenditure documentation, proration or allocation documentation, and the types of expenditure that can and can not be reported.

EFS Funding Source Code 16 was part of the former ED001 Schedule 1 Column 2: Other Than Local Tax Revenues.

#### **EFS Funding Source Code 17: Other Local InKind**

This is a catch all EFS Funding Source Code if there is some funding source that is “other than” or not applicable to the previous EFS InKind funding codes 12, 13, 14, 15, 16.

EFS Funding Source Code 17 was part of the former ED001 Schedule 1 Column 2: Other Than Local Tax Revenues.

### 4.3 EFS Function Code

Expense Function			
Description	Level	EFS Function Code*	Note
Instruction	Both	1XXX	
Support services - students	Both	21XX	
Improvement of instruction	Both	221X	
Library and media services	Both	222X	
Support services - instruction	Both	22XX	22XX except 221X and 222X
Support services - General Administration	District	23XX	
Support Services- School Based Administration	School	24XX	
Central Services	District	25XX	25XX, 29XX are combined for all reporting
Other Support Services	District	29XX	
Operation and Maintenance of Plant	Both	26XX	
Student Transportation Services	District	27XX	27XX except 27X1, 27X2, 27X3 and 27X4
Transportation to Out of Town Magnet Schools	District	27X1	
Special Education Transportation on Special Education Vehicles	District	27X2	
Regular transportation to out of town (non-magnet) schools	District	27X3	
Transportation other than to/from home	District	27X4	
Food Services - Current Year Student and Staff Meals	District	311X	
Food Services - Current Year Reportable Student and Staff Meals	District	3121	
Food Services - Prior Year	District	3122	
Enterprise operations	District	32XX	
Facilities Acquisition and Construction	District	4XXX	4XXX except 4XX1
Minor School Construction	School	4XX1	
Debt Service	District	5XXX	
Non-specified function	Both	9XXX	

\* The “X” in the EFS function code is a wild card, it represent any numbers, for example for 1XXX, the X could have any value (1001, 1002, 1999...).

The table above lists a description for various function expense classifications. The applicable EFS Function Codes follow, for the most part, the Function Codes provided in the federal publication [Financial Accounting for Local and State School Systems 2014 Edition](#) document. That is to say that the EFS Function Codes and NCES Handbook Function Codes are both a length of 4 positions. The first position of the EFS Function Code corresponds to the first position of the NCES Handbook Function Code. So for example, the EFS Function Code 1XXX corresponds to the NCES Handbook Function Code 1000. The second position of the EFS Function Code corresponds to the second position of the NCES Handbook Function Code. Again, for example, the EFS Function Code 21XX corresponds to the NCES Handbook Function Code 2100.

This pattern is true for the other EFS Function Codes, other than EFS Function Codes 27X1, 27X2, 27X3, 27X4, 311X, 3121, 3122 and 4XX1. These codes were developed to allow for appropriate reporting for Connecticut purposes.

In order to limit the length of the EFS User Guide, the information in the NCES Handbook is not repeated here (similar to the former End of Year School Report (ED001) Instruction Manuals).

For each EFS Function Code below, you will see a brief reference to the NCES Handbook Function Code with a brief narrative. If applicable, you will see more specific instructions if the EFS Function Code is unique to Connecticut. If applicable, you will also see some instructions from the former ED001 Schedule 12 functions instructions.

These NCES Classifications of Expenditures along with their narrative can be found in the federal publication [Financial Accounting for Local and State School Systems: 2014 Edition](#) document, pages 123 through 134, you will find guidance on the Function group of codes.

#### **EFS Code 1XXX: Instruction**

The [Financial Accounting for Local and State School Systems: 2014 Edition](#) lists the following code(s):  
NCES Code 1000 Instruction.

EFS Code 1XXX is equivalent to former ED001 Schedule 12 Line 1202: Program Expenditures.  
Below are some instructions formerly in the ED001 for Schedule 12 Line 1202.

Code 1000 Regular Programs - Report expenses for instruction of regular school year programs.  
Include Vo-Ag programs here.

Code 1000 Special Education Instruction Only - Report expenses for special education instruction.  
IDEA Part B expenditures should be reported here.

Code 1000 Culturally Disadvantaged Pupils - Report expenses for instruction of pupils whose backgrounds necessitate additional educational programs. Expenditures for programs for culturally disadvantaged pupils funded by the state under Section 10-262k (Compensatory Education) and federal funds from Title I, and Children in Low Income Families and Migratory Workers are included here.

Code 1000 Free Summer School Programs - Report expenses for instruction during summer school programs\*\*\* provided at no cost to resident pupils. Summer school programs for which resident pupils are charged are not to be reported on the ED001.

Below are some instructions formerly in the ED001 for APPENDIX 1: Glossary of Terms regarding Free Summer School Expenditures.

Free Summer School means expenses for instruction during summer school programs that are provided at no cost to resident pupils. Any summer school programs for which there is a charge are not reported on the ED001.

### **EFS Code 21XX: Support services - students**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2110 Attendance and Social Work Services.
- NCES Code 2120 Guidance Services.
- NCES Code 2130 Health Services.
- NCES Code 2140 Psychological Services.
- NCES Code 2150 Speech Pathology and Audiology Services.
- NCES Code 2160 Occupational Therapy-Related Services.
- NCES Code 2170 Physical Therapy-Related Services.
- NCES Code 2180 Visually Impaired/Vision Services.
- NCES Code 2190 Other Support Services—Student.

EFS Code 21XX is equivalent to former ED001 Schedule 12 Line 1203: Support Services - Students.

### **EFS Code 221X: Improvement of instruction**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2210 Improvement of Instruction.
- NCES Code 2212 Instruction and Curriculum Development.
- NCES Code 2213 Instructional Staff Training.
- NCES Code 2219 Other Improvement of Instruction Services.

EFS Code 221X was part of former ED001 Schedule 12 Line 1204: Improvement of Instructional Services

### **EFS Code 222X: Library and media services**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):  
NCES Code 2220 Library/Media Services.

EFS Code 222X was part of former ED001 Schedule 12 Line 1204: Improvement of Instructional Services

### **EFS Code 22XX: Support services – instruction 22XX except 221X and 222X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2230 Instruction-Related Technology.
  - Student Computer Centers.
  - Technology Service Supervision and Administration.
  - Systems Analysis and Planning.
  - Systems Application Development.
  - Systems Operations.
  - Network Support.
  - Hardware Maintenance and Support.
  - Professional Development for Instruction-Focused Technology Personnel.
- NCES Code 2240 Academic Student Assessment.
- NCES Code 2290 Other Support Services—Instructional Staff.

EFS Code 22XX was part of former ED001 Schedule 12 Line 1204: Improvement of Instructional Services

### **EFS Code 23XX: Support services - General Administration**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2310 Board of Education.
  - Supervision of Board of Education Services.
  - Board Secretary/Clerk Services.
  - Board Treasurer Services.
  - Election Services.
  - Tax Assessment and Collection Services.
  - Staff Relations and Negotiations.
  - Legal Services.
  - Other Board of Education Services.
- NCES Code 2320 Executive Administration.
  - Office of the Superintendent.
  - Community Relations.
  - State and Federal Relations.
  - Other Executive Administration.

EFS Code 23XX is equivalent to former ED001 Schedule 12 Line 1205: Support Services - General Administrative. Below are some instructions formerly in the ED001 for Schedule 12 Line 1205.

Code 2300 Support Services - General Administration - Report expenditures for activities of the board, including, but not restricted to, such items as secretarial, financial, electoral, legal, tax and audit services. Superintendent's office services - report expenditures for activities associated with the overall general administrative or executive responsibility for the entire school district, including, but not restricted to, negotiation services and state and federal relations services. Severance pay is reported in this function.

### **EFS Code 24XX: Support Services- School Based Administration**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

NCES Code 2410 Office of the Principal.

NCES Code 2490 Other Support Services—School Administration.

EFS Code 24XX is equivalent to former ED001 Schedule 12 Line 1206: School Based Administration. Below are some instructions formerly in the ED001 for Schedule 12 Line 1206.

Code 2400 Support Services - School Administration – Report expenditures for activities associated with a school accreditation process should be reported here.

### **EFS Code 25XX: Central Services**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2510 Fiscal Services.
- NCES Code 2520 Purchasing, Warehousing, and Distributing Services.
- NCES Code 2530 Printing, Publishing, and Duplicating Services.
- NCES Code 2540 Planning, Research, Development, and Evaluation Services.
  - Planning services
  - Research services
  - Development services
  - Evaluation services

- NCES Code 2560 Public Information Services.
- NCES Code 2570 Personnel Services.
  - Supervision of Personnel Services.
  - Recruitment and Placement.
  - Personnel Information.
  - Noninstructional Personnel Training.
  - Health Services.
  - Other Personnel Services.
- NCES Code 2580 Administrative Technology Services.
  - Technology Service Supervision and Administration.
  - Systems Planning and Analysis.
  - Systems Application Development.
  - Systems Operations.
  - Network Support Services.
  - Hardware Maintenance and Support Services.
  - Professional Development Costs for Administrative Technology Personnel.
  - Other Technology Services.
- NCES Code 2590 Other Support Services—Central Services.

EFS Code 25XX was part of former ED001 Schedule 12 Line 1209: Support Services. Below are some instructions formerly in the ED001 for Schedule 12 Line 1209.

Code 2500 Support Services - Business - Exclude salaries and fringe benefits of uncertified school business officials.

Code 2500 Support Services - Central - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include: planning, research, development, evaluation, information, staff and data processing services.

### **EFS Code 29XX: Other Support Services**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s): NCES Code 2900 Other Support Services.

EFS Code 29XX was part of former ED001 Schedule 12 Line 1209: Support Services.

### **EFS Code 26XX: Operation and Maintenance of Plant**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2610 Operation of Buildings.
- NCES Code 2620 Maintenance of Buildings.
- NCES Code 2630 Care and Upkeep of Grounds.
- NCES Code 2640 Care and Upkeep of Equipment.
- NCES Code 2650 Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles).
- NCES Code 2660 Security.
- NCES Code 2670 Safety.
- NCES Code 2680 Other Operation and Maintenance of Plant.

EFS Code 26XX is equivalent to former ED001 Schedule 12 Line 1207: Operation and Maintenance of Plant Services. Below are some instructions formerly in the ED001 for Schedule 12 Line 1207.



Code 2600 Operation and Maintenance of Plant Services - Minor remodeling expenditures are included here. The cost of providing a crossing guard's services required to get a pupil to and from the public school safely is reported in Line 1208. Other crossing guard services are reported in Line 1207. **However, do not report expenditures funded from a grant included in the State Department of Education's Prepayment Grant system that were used for any minor school construction remodeling activities. Those expenditures are reported in Line 1212.**

EFS Code 27XX: Student Transportation Services (27XX except 27X1, 27X2, 27X3 and 27X4)

Note: EFS Function codes 27X1, 27X2, 27X3 and 27X4 are unique to Connecticut.

Read through the instructions for EFS Function codes 27X1, 27X2, 27X3 and 27X4. EFS Code 27XX Student Transportation Services are Student Transportation Services other than those four (4) EFS Function codes.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 2710 Vehicle Operation.
- NCES Code 2720 Monitoring Services.
- NCES Code 2730 Vehicle Servicing and Maintenance.
- NCES Code 2790 Other Student Transportation Services.

EFS Code 27XX was part of former ED001 Schedule 12 Line 1208: Student Transportation Services. Below are some instructions formerly in the ED001 for Schedule 12 Line 1208.

Code 2700 Student Transportation Services - Report all expenditures for pupil transportation including vehicles, supplies, salaries, fringe benefits, etc. The cost of providing a crossing guard's services required to get a pupil to and from the public school safely is reported in Line 1208. Other crossing guard services are reported in Line 1207.

EFS Code 27XX would also be used to report Student Transportation Services where the funding source was from other than local tax sources. These type of student transportation services were former reported as part of the former ED001 for Schedule 12 Line 1208 and the former ED001 for Schedule 5 Line 517 Expenditures from Other Than Local Sources. Below are some instructions formerly in the ED001 for Schedule 5 Line 517.

Line 517: Expenditures from Other Than Local Sources: Report those pupil transportation expenditures which are not supported by local tax sources. Such expenditures would be supported by program/grant sources listed on Schedule 8.

#### **EFS Code 27X1: Transportation to Out of Town Magnet Schools**

Note: EFS Function code 27X1 is unique to Connecticut.

EFS Code 27X1 is equivalent to former ED001 Schedule 5 Line 511: Out-of-Town Magnet Schools. Below are some instructions formerly in the ED001 for Schedule 5 Line 511.

Report here the cost of Out-of-Town Magnet Schools transportation. A school district that has a magnet school in its town and agrees to incur the cost of transporting other towns' pupils to the magnet school should report those expenditures here. Do not report in this line the expenditures for pupils who live in town and are transported to the magnet school located in the same town.

#### **EFS Code 27X2: Special Education Transportation on Special Education Vehicles**

Note: EFS Function code 27X2 is unique to Connecticut.

EFS Code 27X2 is equivalent to former ED001 Schedule 5 Line 514: Special Education Pupils on Special Education Vehicles. Below are some instructions formerly in the ED001 for Schedule 5 Line 514.

Report the expense for all public special education pupils transported to public and nonpublic schools, whether in-town or out-of-town, on special education vehicles. Do not include special education pupils riding with regular pupils.

EFS Code 27XX would also be used to report Special Education Student Transportation Services where the funding source was from other than local tax sources. These type of student transportation services were former reported as part of the former ED001 for Schedule 12 Line 1208 and the former ED001 for Schedule 5 Line 517 Expenditures from Other Than Local Sources. Below are some instructions formerly in the ED001 for Schedule 5 Line 517.

Line 517: Expenditures from Other Than Local Sources: Report those pupil transportation expenditures which are not supported by local tax sources. Such expenditures would be supported by program/grant sources listed on Schedule 8.

**EFS Code 27X3: Regular transportation to out of town (non-magnet) schools**

Note: EFS Function code 27X3 is unique to Connecticut.

EFS Code 27X3 is equivalent to the sum of the former ED001 Schedule 5 Line 507: Out-of-Town Vocational Schools and Centers, Schedule 5 Line 512: Out-of-Town Public High Schools, and Schedule 5 Line 515: Out-of-Town Charter School Transportation.

EFS Code 27X3 would also be used to report out of town (non-magnet) Student Transportation Services where the funding source was from other than local tax sources. These type of student transportation services were former reported as part of the former ED001 for Schedule 12 Line 1208 and the former ED001 for Schedule 5 Line 517 Expenditures from Other Than Local Sources.

Below are some instructions formerly in the ED001 for Schedule 5 Line 507: Out-of-Town Vocational Schools and Centers.

Report the expenditures for the pupils transported to out-of-district Vocational Agriculture and Aquaculture Centers plus the expenditures for the nonmembership full-time pupils transported to out-of-district Vocational Technical Schools.

Below are some instructions formerly in the ED001 for Schedule 5 Line 512: Out-of-Town Public High Schools.

**Complete this line only if your district does not maintain a local high school and is not a member of a secondary regional school district.** Report the expenditures for pupils transported to an out-of-town public high school.

Below are some instructions formerly in the ED001 for Schedule 5 Line 515: Out-of-Town Charter School Transportation.

Report expenditures for pupils transported to a charter school located outside your district.

Below are some instructions formerly in the ED001 for Schedule 5 Line 517.

Line 517: Expenditures from Other Than Local Sources: Report those pupil transportation expenditures which are not supported by local tax sources. Such expenditures would be supported by program/grant sources listed on Schedule 8.

**EFS Code 27X4: Transportation other than to/from home**

Note: EFS Function code 27X4 is unique to Connecticut.

EFS Code 27X4 is equivalent to the sum of the former ED001 Schedule 5 Line 502: Nonreimbursable Expenditures, and Schedule 5 Line 503: Excess Vo-Ag Transportation Costs Beyond Nearest Center.

EFS Code 27X4 would also be used to report student transportation services other than to/from home where the funding source was from other than local tax sources. These type of student transportation services were former reported as part

of the former ED001 for Schedule 12 Line 1208 and the former ED001 for Schedule 5 Line 517 Expenditures from Other Than Local Sources.

Below are some instructions formerly in the ED001 for Schedule 5 Line 502: Nonreimbursable Expenditures.

Report nonreimbursable public school pupil transportation expenditures\*\*\* In the former ED001 Instruction Manual, the \*\*\* indicates that the APPENDIX 1: Glossary of Terms provides further guidance.

Below are some instructions formerly in the ED001 for APPENDIX 1: Glossary of Terms regarding Nonreimbursable Transportation Expenditures.

Nonreimbursable Public School Pupil Transportation Expenditures include: 1) PUBLIC SCHOOL PUPIL TRANSPORTATION EXPENDITURES--other than SPECIAL EDUCATION PUPIL TRANSPORTATION EXPENDITURES--which do not provide the service of transporting pupils to and from school; or 2) PUBLIC SCHOOL PUPIL TRANSPORTATION EXPENDITURES which are funded from any source other than local tax funds. An item #1 type expenditure is considered nonreimbursable because it is not incurred in the transportation of a pupil to and from school. An example of an item #1 type expenditure would be a field trip. A field trip is a pupil transportation service which does not provide for transporting a pupil to and from school. An item #2 type expenditure is considered nonreimbursable because of the source of funds which support the service. An example of an item #2 type expenditure would be a grant (e.g., IDEA Part B) which was the source fund used to support a pupil transportation service.

Below are some instructions formerly in the ED001 for Schedule 5 Line 503: Excess Vo-Ag Transportation Costs Beyond Nearest Center.

Line 503: Excess Vo-Ag Costs: Report only the additional cost to transport pupils to other than the nearest Vocational Agriculture Center. These costs are not reimbursable.

#### **EFS Code 311X: Food Services - Current Year Student and Staff Meals**

Note: EFS Function code 311X is unique to Connecticut.

EFS Code 311X are for those food service expenditures that are covered by the revenues from the food service program. Those revenues would be similar to those reported on the former ED001 Schedule 3 Line 305 Sales to Students and Adults, Line 306 Other Sales, Line 307 Interest Income, Line 308 Federal and State Grants (Excluding USDA Commodities) and Line 309 Revenues from Other Than Local Tax Sources.

#### **EFS Code 3121: Food Services - Current Year Reportable Student and Staff Meals**

Note: EFS Function code 3121 is unique to Connecticut.

EFS Code 3121 are for those food service expenditures that are 1) not covered by the revenues from the food service program and 2) are covered by any local appropriation funds to support the food service program.

If your food service program did not receive any local appropriation funds to support the food service program, then do not use the EFS Function code 3121.

EFS Function Code 3121 would only be used if the food service program ran a deficit for the school year, i.e. , expenditures exceed revenues. If any of that deficit were covered by any local appropriation funds to support the food service program, only those expenditures would be assigned/coded using EFS Function Code 3121.

EFS Function Code 3121 expenditures are equivalent to former ED001 Schedule 3 Line 313.

### **EFS Code 3122: Food Services - Prior Year**

Note: EFS Function code 3122 is unique to Connecticut.

EFS Code 3122 is equivalent to former ED001 Schedule 3 Line 301: Local Contributions for Prior Year Deficit. Below are some instructions formerly in the ED001 for Schedule 3 Line 301.

Report local contributions for prior years' food service deficit reduction.

### **EFS Code 32XX: Enterprise operations**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):  
NCES Code 3200 Enterprise Operations.

EFS Code 32XX is equivalent to former ED001 Schedule 12 Line 1211: Enterprise Operations. Below are some instructions formerly in the ED001 for Schedule 12 Line 1211.

Code 3200 Enterprise Operations - Report only those expenditures that are **made from local appropriations** including capital expenditures. Examples:

- a) That portion of the salary of coaches, directors, supervisors, etc., of athletics, bands, dramatics and advisors of any school activity paid by local appropriations.
- b) The salaries of custodians, police, firemen, ticket takers and others paid from local appropriations.
- c) Equipment such as band uniforms and/or instruments provided by local appropriations.
- d) If the town paid for police, firemen, building supervisors, etc., from tax resources, the expenditure is reportable.
- e) Rental of facilities for student activities when paid from local appropriations. Nonprogrammed charges - Payments to other school districts and nonpublic schools for services provided to local resident pupils.

**Do not include expenditures from student activity funds here or anywhere in The EFS application.**

### **EFS Code 4XXX: Facilities Acquisition and Construction (4XXX except 4XX1)**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 4100 Land Acquisition.
- NCES Code 4200 Land Improvement.
- NCES Code 4300 Architecture and Engineering.
- NCES Code 4400 Educational Specifications Development.
- NCES Code 4500 Building Acquisition and Construction.
- NCES Code 4600 Site Improvements.
- NCES Code 4700 Building Improvements.
- NCES Code 4900 Other Facilities Acquisition and Construction.

### **EFS Code 4XX1: Minor School Construction**

Note: EFS Function code 4XX1 is unique to Connecticut.

EFS Code 4XX1 is equivalent to former ED001 Schedule 12 Line 1212: Prepayment Grant Capital Expenditures. Below are some instructions formerly in the ED001 for Schedule 12 Line 1212.

Report expenditures from a grant included in the State Department of Education's Prepayment Grant system for any minor capital construction activities. Grants managed through the State Department of Education's Prepayment Grant system may contain capital construction activities that are considered "minor" construction. Note: These types of construction expenditures would be eligible under Connecticut's definition of Net Current Expenditures (NCE) and Regular Program Expenditures (RPE) if they were from local tax appropriations rather than from a prepayment grant-funding source.

Line 1212 provides the bridge between the federal reporting requirements when reporting expenditures by function and the requirements for reporting expenditures in the Prepayment Grant system's ED141 report. For federal reporting purposes, those **construction activities** that are considered **minor** under State legislation and policy in determining Net Current Expenditures (NCE) and Regular Program Expenditures (RPE) should not be reported in the functions listed in Schedule 12. However, the total expenditures reported on the ED141 X001 line must reconcile to total expenditures reported in the upper portion (lines 1202 through 1212) of Schedule 12.

The reporting of these ED141 and ED001 expenditures follows this route. The expenditures are first reported on the applicable ED141 report on the X001 line. Next, they would be reported in Schedule 8 of the ED001. They would then be reported in Schedule 12, line 1212. Lastly, the expenditures are reported in Schedule 2, Part 1, Section B. The expenditures are **not reported** in Schedule 2, Part 2.

The expenditures are not reported in Schedule 2, Part 2 due to the "minor" status under Connecticut's RPE legislation. They are reported in Schedule 2, Part 1 because that part of Schedule 2 does not consider Connecticut's RPE legislation when reporting school construction activities.

For example: A school district receives a grant which allows the district to upgrade its computer services for classroom instruction. The district receives the ABC Grant of \$100,000 through the State Department of Education's Prepayment Grant system. The school district chooses to use part of the grant to purchase personal computers for some classrooms and part of the grant to wire the school building to allow the personal computers access to the Internet. The personal computers cost \$20,000 and a contractor is hired to wire the building at a cost of \$80,000. The wiring (\$80,000) of the school building is considered a minor capital expenditure under Connecticut's RPE policy regarding construction activities. The reporting among the ED141 and ED001 schedules would follow this model.

- The ED141 report would be completed with the \$100,000 expense reported on the X001 line.
- The \$100,000 would be reported on Schedule 8 of the ED001.
- For the upper portion (lines 1202 through 1212) of Schedule 12 of the ED001 which lists the function groupings, of the \$100,000, \$20,000 would be reported on Line 1202 for the personal computers used for instruction, and ED001 Line 1212 would include the \$80,000 for the wiring of the school building.
- **For Schedule 2, Part 2, none of the \$80,000 is reported here.** Only expenditures for major school construction activities are reported in Schedule 2, Part 2.
- For Schedule 2, Part 1, Section B, the \$80,000 is reported here. Schedule 2, Part 1 does not consider Connecticut's RPE legislation regarding school construction type activities. All school construction expenditures, whether the construction activity is major or minor, are reported in Schedule 2, Part 1.

### **EFS Code 5XXX: Debt Service**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following code(s):

- NCES Code 5000 Debt Service.
- NCES Code 5100 Issuance of Bonds.
- NCES Code 5110 Bond Principal.
- NCES Code 5120 Premium on the Issuance of Bonds.
- NCES Code 5200 Fund Transfers In.
- NCES Code 5300 Proceeds From the Disposal of Real or Personal Property.
- NCES Code 5400 Loan Proceeds.
- NCES Code 5500 Capital Lease Proceeds.
- NCES Code 5600 Other Long-Term Debt Proceeds.

### **EFS Code 9XXX: Non-specified function**

Note: EFS Function code 9XXX is unique to Connecticut.

This EFS Code is used if none of the other EFS Codes is applicable.

#### 4.4 EFS Object Code

Expense Object				
Expense Category	NCES Object Code	Description	Level	EFS Object Code
Salary	1X1,1X3	Teacher salaries	School	S1
	1X2	Instructional aide salaries	School	S2
	1X4	Salaries of uncertified staff in certified positions	School	S3
	1XX	Other salaries	Both	B1
Benefits	2XX	Employee Benefits	Both	B2
	2X4	Benefits for uncertified staff in certified positions	School	S4
Purchased Services	351,352,432,443,53X	Technology related purchased services	School	S5
	31X-34X,58X	Non-technology related purchased services	School	S6
	4XX except 432,443	Purchased property services	Both	B7
	54X,55X	Advertising and printing and binding	School	S8
	3XX,4XX,5XX, except 56X	Purchased services	Both	B3
	56X	Regional HS Assessment (applicable to regional member towns only)	District	D1
	56X	Tuition- for Designated HS	District	D2
	56X	Tuition- for Private or Residential Facilities (including out of state)	District	D3
	56X	Tuition- for InterDistrict Magnet	District	D4
	56X	Tuition- for Interdistrict Cooperative HS	District	D5
	56X- All Others	Tuition	District	D6
Supplies	61X,62X	General and Energy Supplies	School	S9
	64X	Books and Periodicals	School	S10
	65X	Technology Related Supplies	School	S11
	6XX	Supplies	Both	B4
Property	734	Technology Related Hardware	School	S12
	731,732,733	Non-Technology Related Hardware	School	S13
	735	Technology Software	School	S14
	739	Other Equipment	School	S15
	7XX	Property	Both	B5
Other	81X	Dues and Fees	School	S16
	89X	Misc.	School	S17
	8XX and 9XX	Other	Both	B6
Non-specified	N/A	Non-specified Object	Both	N1

The table above has six (6) high level object classification groupings (Salary, Benefits, Purchased Services, Supplies, Property, Other), similar to the structure of the former school district ED001 Schedule 12 and former charter school ED001C Schedule 2. To the right under the column labeled “NCES Object Code” are illustrations of the applicable NCES Object codes for each of the EFS Object Codes listed on the far right of the table.

These NCES Object codes along with their narrative can be found in the federal publication [Financial Accounting for Local and State School Systems: 2014 Edition](#) document. Within the “Classification of Expenditures” area, on pages 135 through 148, you will find guidance on the NCES Object Code group of codes.

For each of the EFS Object Codes listed below, if applicable, you will see a listing of NCES Object Codes with the associated description. If applicable, you will see additional guidance similar to what is in the former ED001 Instruction Manual.

You will see a new CODE, a Connecticut specific code, in the Salary group. It is “1X4”. This code is not displayed in the [Financial Accounting for Local and State School Systems: 2014 Edition](#). That code is used to identify, out of any of your Salary data, those Salaries of uncertified staff in certified positions.

You will see a new CODE in the Benefit group. It is “2X4”. This code is not displayed in the [Financial Accounting for Local and State School Systems: 2014 Edition](#). This code is unique to Connecticut. That code is used to identify, out of any of your Benefit data, those Benefits for uncertified staff in certified positions.

### **EFS Code: S1 Teacher salaries**

EFS Code S1 Teacher salaries includes NCES Object Codes 1X1 and 1X3. Remember the “X” can be assigned any number from 0 to 9.

The [Financial Accounting for Local and State School Systems: 2014 Edition](#) lists the following codes:

- NCES Code 101 Salaries Paid to Teachers.
- NCES Code 103 Salaries Paid to Substitute Teachers.
- NCES Code 111 Salaries of Regular Employees Paid to Teachers.
- NCES Code 113 Salaries of Regular Employees Paid to Substitute Teachers.
- NCES Code 121 Salaries of Temporary Employees Paid to Teachers.
- NCES Code 123 Salaries of Temporary Employees Paid to Substitute Teachers.
- NCES Code 131 Salaries for Overtime Employees Paid to Teachers.
- NCES Code 133 Salaries for Overtime Employees Paid to Substitute Teachers.
- NCES Code 141 Salaries for Sabbatical Leave Paid to Teachers.
- NCES Code 143 Salaries for Sabbatical Leave Paid to Substitute Teachers.
- NCES Code 151 Additional Compensation Paid to Teachers.
- NCES Code 153 Additional Compensation Paid to Substitute Teachers.

### **EFS Code: S2 Instructional aide salaries**

EFS Code S2 Instructional aide salaries: This includes NCES Object Codes 1X2. Remember the “X” can be assigned any number from 0 to 9.

The [Financial Accounting for Local and State School Systems: 2014 Edition](#) lists the following codes:

- NCES Code 102 Salaries Paid to Instructional Aides or Assistants.
- NCES Code 112 Salaries of Regular Employees Paid to Instructional Aides and Assistants.
- NCES Code 122 Salaries of Temporary Employees Paid to Instructional Aides and Assistants.
- NCES Code 132 Salaries for Overtime Employees Paid to Instructional Aides and Assistants.
- NCES Code 142 Salaries for Sabbatical Leave Paid to Instructional Aides and Assistants.

- NCES Code 152 Additional Compensation Paid to Instructional Aides and Assistants.

### **EFS Code: S3 Salaries of uncertified staff in certified positions**

For EFS Code S3 Salaries of uncertified staff in certified positions, there is no equivalent NCES Object Code for this EFS Object Code in The Financial Accounting for Local and State School Systems: 2014 Edition. Connecticut has created this 1X4 structure which leads with a value of “1” in the first position and a value of “4” in the third position if the school district wishes to create such a code. This code was created to continue to identify noncertified personnel occupying positions that require certification. In the past these salaries were included on a schedule (not in the ED001 web application) detailing these noncertified salaries along with benefits by funding source and were retained for audit purposes (the former **APPENDIX 6 provided an example**)

Questions regarding the status of an individual reported on the uncertified list must be referred to the Bureau of Educator Standards and Certification at 860-713-6723 or 860-713-6724.

### **EFS Code: B1 Other salaries**

EFS Code B1 Other salaries is a catch all group. This includes any salaries not identified in EFS Object Codes S1, S2, or S3.

Collectively, EFS Code S1, S2, and B1 data is equivalent to former ED001 Schedule 12 Column 2: Salaries. Below are some instructions formerly in the ED001 for Schedule 12 Column 2.

- 100-Personal Services-Salaries
- 110-Salaries of Regular Employees
- 120-Salaries of Temporary Employees
- 130-Salaries for Overtime
- 140-Salaries for Sabbatical Leave - Amounts paid by the LEA to employees on sabbatical leave.
- 150-Additional Compensation such as Bonuses, or Incentives

### **EFS Code: B2 Employee Benefits**

EFS Code B2 Employee Benefits includes NCES Object Codes 2XX. Remember the “X” can be assigned any number from 0 to 9.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 201 Employee Benefits for Teachers.
- NCES Code 202 Employee Benefits for Instructional Aides or Assistants.
- NCES Code 203 Employee Benefits for Substitute Teachers.
- NCES Code 210 Group Insurance. Employer’s share of any insurance plan.
- NCES Code 211 Group Insurance for Teachers.
- NCES Code 212 Group Insurance for Instructional Aides or Assistants.
- NCES Code 213 Group Insurance for Substitute Teachers.
- NCES Code 220 Social Security Contributions. Employer’s share of Social Security paid by the school district.
- NCES Code 221 Social Security Payments for Teachers.
- NCES Code 222 Social Security Payments for Instructional Aides or Assistants.



- NCES Code 223 Social Security Payments for Substitute Teachers.
- NCES Code 230 Retirement Contributions. Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.
- NCES Code 231 Retirement Contributions for Teachers.
- NCES Code 232 Retirement Contributions for Instructional Aides or Assistants.
- NCES Code 233 Retirement Contributions for Substitute Teachers.
- NCES Code 240 On-Behalf Payments.
- NCES Code 241 On-Behalf Payments for Teachers.
- NCES Code 242 On-Behalf Payments for Instructional Aides or Assistants.
- NCES Code 243 On-Behalf Payments for Substitute Teachers.
- NCES Code 250 Tuition Reimbursement.
- NCES Code 251 Tuition Reimbursement for Teachers.
- NCES Code 252 Tuition Reimbursement for Instructional Aides or Assistants.
- NCES Code 253 Tuition Reimbursement for Substitute Teachers.
- NCES Code 260 Unemployment Compensation.
- NCES Code 261 Unemployment Compensation Paid for Teachers.
- NCES Code 262 Unemployment Compensation Paid for Instructional Aides or Assistants.
- NCES Code 263 Unemployment Compensation Paid for Substitute Teachers.
- NCES Code 270 Workers' Compensation.
- NCES Code 271 Worker's Compensation Paid for Teachers.
- NCES Code 272 Worker's Compensation Paid for Instructional Aides or Assistants.
- NCES Code 273 Worker's Compensation for Substitute Teachers.
- NCES Code 280 Health Benefits.
- NCES Code 281 Health Benefits Paid for Teachers.
- NCES Code 282 Health Benefits Paid for Instructional Aides or Assistants.
- NCES Code 283 Health Benefits Paid for Substitute Teachers.
- NCES Code 290 Other Employee Benefits.
- NCES Code 291 Other Employee Benefits Paid for Teachers.
- NCES Code 292 Other Employee Benefits Paid for Instructional Aides or Assistants.
- NCES Code 293 Other Employee Benefits for Substitute Teachers.

EFS Code B2 is equivalent to former ED001 Schedule 12 Column 3: Employee Benefits.  
 Below are some instructions formerly in the ED001 for Schedule 12 Column 3.

NCES Code 230 Retirement Contributions (Note: This does not include expenditures from funds provided to the LEA from the State Teachers' Retirement Board. The retirement contribution expenditures may be managed from a budgeted line item that is included in the board of education general appropriation, or from some other municipal account. If the funding source of the expenditure can not be specifically identified as from a local tax source, then the gross expenditure for the line item must be reduced by the revenue received, e.g., State Teacher Retirement revenue, to determine a net expenditure, or the amount of the expenditure supported by local tax source funds.)

NCES Code 280 Health Benefits (Note: This does not include the co-pay that an employee provides to the LEA for Health Benefits. In addition, this does not include the expenditures from funds provided to the LEA from the State Teachers' Retirement Board for Health Benefits. The expenditures may be managed from a budgeted line item that is included in the board of education general appropriation, or from some other municipal account. If the funding source of the expenditure can not be specifically identified as from a local tax source, then the gross expenditure for the line item

must be reduced by the revenue received, e.g., employee co-payments or State Teacher Retirement revenue, to determine a net expenditure, or the amount of the expenditure supported by local tax source funds.)

#### **EFS Code: S4 Benefits of uncertified staff in certified positions**

S4 Benefits of uncertified staff in certified positions: There is no equivalent NCES Object Code for this EFS Object Code in The Financial Accounting for Local and State School Systems: 2014 Edition.

Connecticut has created this 2X4 structure which leads with a value of “2” in the first position and a value of “4” in the third position if the school district wishes to create such a code. This code was created to continue to identify noncertified personnel occupying positions that require certification. In the past these benefits were included on a schedule (not in the ED001 web application) detailing these noncertified benefits along with salaries by funding source and were retained for audit purposes (the former **APPENDIX 6 provided an example**)

Questions regarding the status of an individual reported on the uncertified list must be referred to the Bureau of Educator Standards and Certification at 860-713-6723 or 860-713-6724.

#### **EFS Code: S5 Technology related purchased services**

EFS Code S5 includes NCES Object Codes 351, 352, 432, 443, and 53X. Remember the “X” can be assigned any number from 0 to 9.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 351 Data-Processing and Coding Services.
- NCES Code 352 Other Technical Services.
- NCES Code 432 Technology-Related Repairs and Maintenance.
- NCES Code 530 Communications

#### **EFS Code: S6 Non-technology related purchased services 31X-34X, 58X**

EFS Code S6 includes NCES Object Codes 31X-34X, 58X. Remember the “X” can be assigned any number from 0 to 9.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 310 Official/Administrative Services
- NCES Code 320 Professional Educational Services.
- NCES Code 330 Employee Training and Development Services.
- NCES Code 340 Other Professional Services
- NCES Code 580 Travel

#### **EFS Code B7: Purchased property services 4XX except 432 and 443 Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 410 Utility Services, e.g., Water/Sewage
- NCES Code 420 Cleaning Services, e.g., Disposal Services, Snow Plowing Services, Custodial Services, or Lawn Care
- NCES Code 430 Repairs and Maintenance Services
- NCES Code 440 Rentals
- NCES Code 441 Renting Land and Buildings

- NCES Code 442 Rental of Equipment and Vehicles
- NCES Code 450 Construction Services
- NCES Code 490 Other Purchased Property Services

**EFS Code C1: Rent 44X except 443 Remember the “X” can be assigned any number from 0 to 9.**

The EFS Code C1 is only used by a Charter school.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 440 Rentals
- NCES Code 441 Renting Land and Buildings
- NCES Code 442 Rental of Equipment and Vehicles

**EFS Code C2: Whole school management services**

The EFS Code C2 is only used by a Charter school.

**EFS Code C3: Advertising 54X Remember the “X” can be assigned any number from 0 to 9.**

The EFS Code C3 is only used by a Charter school.

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 540 Advertising

**EFS Code S8: Advertising and printing and binding 54X,55X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 540 Advertising
- NCES Code 550 Printing and Binding

**EFS Code B3: Purchased services 3XX, 4XX, 5XX, except 56X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 320 Professional-Educational Services
- NCES Code 330 Professional Employee Training and Development Services
- NCES Code 350 Technical Services
- NCES Code 510 Student Transportation Services
- NCES Code 511 Student Transportation Purchased from Another LEA Within the State
- NCES Code 512 Student Transportation Purchased from Another LEA Outside the State
- NCES Code 519 Student Transportation Purchased from Other Sources
- NCES Code 520 Insurance (Other Than Employee Benefits)
- NCES Code 570 Food Service Management
- NCES Code 590 Intereducational, Interagency Purchased Services
- NCES Code 591 Services Purchased from Another LEA Within the State
- NCES Code 592 Services Purchased from Another LEA Outside the State

The EFS codes D1, D2, D3, D4, D5, and D6 are, for the most part, for services purchased to provide instruction services (i.e., tuition). These are for the most part for regular education instruction services. These will group purchases to provide instruction services (i.e., tuition) that relate to the former ED001 Schedule 11 groups.

**EFS Code D1: Regional HS Assessment (applicable to regional member towns only) 56X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 561 Tuition to Other LEAs Within the State

EFS Code D1 is equivalent to former ED001 Schedule 9 Line 917: Secondary Region's Assessment To the Member town

Below are some instructions formerly in the ED001 for Schedule 9 Line 917.

Line 917: Secondary Region's Assessment to the Member Town: This item is only applicable to a member town of a secondary region. A member town of a secondary region does not report the assessment charged to it by the secondary region on its ED001.

**EFS Code D2: Tuition- for Designated HS 56X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 561 Tuition to Other LEAs Within the State

EFS Code D2 is equivalent to former ED001 Schedule 11 Line 1102: Details on Pupils Sent to a Designated High School

Below are some instructions similar to the former ED001 for Schedule 11 Line 1102.

Only districts not maintaining their own high school are use EFS Code D2. Report data on the pupils tuitioned out to your designated high school(s). If your pupils are enrolled in the Vocational Agriculture Center of your designated high school, include these pupils here. Do not report these pupils using EFS Code D6.

**EFS Code D3: Tuition- for Private or Residential Facilities (including out of state) 56X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 563 Tuition to Private Sources
- NCES Code 564 Tuition to Educational Service Agencies within the State
- NCES Code 565 Tuition to Educational Service Agencies Outside the State

EFS Code D3 is equivalent to former ED001 Schedule 11 Line 1103: Details on Pupils Sent to a Private or Residential Facility

Below are some instructions formerly in the ED001 for Schedule 11 Line 1103.

Report here data on pupils sent to a private facility or residential facility whether in Connecticut or out of state. (For purposes of this report, American School for the Deaf is considered a private facility.)

**EFS Code D4: Tuition- for InterDistrict Magnet 56X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 561 Tuition to Other LEAs Within the State
- NCES Code 564 Tuition to Educational Service Agencies within the State

EFS Code D4 is equivalent to former ED001 Schedule 11 Line 1104: Details on Pupils Sent to an Approved Interdistrict Magnet School

Below are some instructions formerly in the ED001 for Schedule 11 Line 1104.

Report here pupils sent to a *full-time* magnet school not operated by your district. Only schools approved by the Connecticut State Department of Education (CSDE) can be considered magnets for purposes of reporting here. The approved magnet schools are presented in Appendix E. If a school district sends a pupil to a magnet school that is owned and operated by a Regional Educational Service Center (RESC) and that magnet school is located in the district, report the pupil and tuition here. Pupils enrolled in CSDE approved *part-time* magnet schools **must not be coded with EFS Code D4.**

#### **EFS Code D5: Tuition- for Interdistrict Cooperative HS 56X**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 561 Tuition to Other LEAs Within the State

EFS Code D5 is equivalent to former ED001 Schedule 11 Line 1105: Details on Pupils Sent to an Interdistrict Cooperative High School (C.G.S. 10-158a)

Below are some instructions similar to the ED001 for Schedule 11 Line 1105.

Use EFS Code D5 if your town is a member of an interdistrict cooperative arrangement pursuant to C.G.S. Section 10-158a and you send your pupils to a school geographically located in another member town.

Note: For 2017-18, this EFS Code should apply to Salem and the Salem/East Lyme interdistrict cooperative arrangement and Sterling and the Sterling/Plainfield interdistrict cooperative arrangement. Please call Mark Stange at 860-713-6462 if you believe that this group applies to you.

#### **EFS Code D6: Tuition All Others 56X-**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 561 Tuition to Other LEAs Within the State
- NCES Code 562 Tuition to Other LEAs Outside the State
- NCES Code 564 Tuition to Educational Service Agencies within the State
- NCES Code 566 Tuition to Charter Schools
- NCES Code 567 Tuition to School Districts for Voucher Payments
- NCES Code 569 Tuition Other

EFS Code D6 is equivalent to former ED001 Schedule 11 Line 1106: Details on Pupils Sent Out of the District to Any Location Not Reported Above

Below are some instructions similar to the ED001 for Schedule 12 Line 1106.

Use EFS Code D6 to report expenditures for any pupils sent out of the district not coded using EFS Codes D1, D2, D3, D4, or D5. Use EFS Code D6 to report expenditures for pupils sent to vocational agriculture centers. However, if the vo-ag center is located at your Designated High School, report the expenditures for those vocational agriculture pupils using EFS Code D2). Use EFS Code D6 for expenditures for pupils enrolled in CSDE approved *part-time* magnet schools, if there is a tuition expense. Do not use EFS Code D6 to report expenditures on *full-time* pupils sent to an CSDE Approved Interdistrict Magnet School, that expenditure is reported using

EFS Code D4. Expenditures for students sent to vocational technical schools are not charged tuition and you would not use EFS Codes D1, D2, D3, D4, D5, or D6.

**EFS Code S9: General and Energy Supplies 61X, 62X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 610 General Supplies
- NCES Code 620 Energy
- NCES Code 621 Natural Gas
- NCES Code 622 Electricity
- NCES Code 623 Bottled Gas
- NCES Code 624 Oil
- NCES Code 625 Coal
- NCES Code 629 Other

EFS Code S9 was part of the former ED001 Schedule 12 Column 7: Supplies.

**EFS Code S10: Books and Periodicals 64X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 640 Books and Periodicals

EFS Code S10 was part of the former ED001 Schedule 12 Column 7: Supplies.

**EFS Code S11: Technology Related Supplies 65X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 650 Supplies – Technology Related

EFS Code S11 was part of the former ED001 Schedule 12 Column 7: Supplies.

**EFS Code B4: Supplies 6XX Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 610 General Supplies
- NCES Code 620 Energy
- NCES Code 621 Natural Gas
- NCES Code 622 Electricity
- NCES Code 623 Bottled Gas
- NCES Code 624 Oil
- NCES Code 625 Coal
- NCES Code 626 Gasoline
- NCES Code 629 Other
- NCES Code 630 Food
- NCES Code 640 Books and Periodicals
- NCES Code 650 Supplies – Technology Related

EFS Code B4 was part of the former ED001 Schedule 12 Column 7: Supplies.

**EFS Code S12: Technology Related Hardware 734**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 734 Technology – Related Hardware

EFS Code S12 was part of the former ED001 Schedule 12 Column 8: Property.

**EFS Code S13: Non-Technology Related Hardware 731,732,733**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 731 Machinery
- NCES Code 732 Vehicles
- NCES Code 733 Furniture and Fixtures

EFS Code S13 was part of the former ED001 Schedule 12 Column 8: Property.

**EFS Code S14: Technology Software 735**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 735 Technology – Software

EFS Code S14 was part of the former ED001 Schedule 12 Column 8: Property.

**EFS Code S15: Other Equipment 739**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 739 Other Equipment

EFS Code S15 was part of the former ED001 Schedule 12 Column 8: Property.

**EFS Code B5: Property 7XX Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 710 Land and Improvements
- NCES Code 720 Buildings
- NCES Code 731 Machinery
- NCES Code 732 Vehicles
- NCES Code 733 Furniture and Fixtures
- NCES Code 734 Technology – Related Hardware
- NCES Code 735 Technology – Software
- NCES Code 739 Other Equipment
- NCES Code 740 Infrastructure

EFS Code B5 was part of the former ED001 Schedule 12 Column 8: Property.

**EFS Code S16: Dues and Fees 81X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 810 Dues and Fees

EFS Code S16 was part of the former ED001 Schedule 12 Column 9: Other.

**EFS Code S17: Misc. 89X Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 890 Miscellaneous Expenditures

EFS Code S17 was part of the former ED001 Schedule 12 Column 9: Other.

**EFS Code B6: Other 8XX and 9XX Remember the “X” can be assigned any number from 0 to 9.**

The Financial Accounting for Local and State School Systems: 2014 Edition lists the following codes:

- NCES Code 820 Judgments Against the LEA
- NCES Code 832 Interest
- NCES Code 900 Other Objects

EFS Code B6 was part of the former ED001 Schedule 12 Column 9: Other.

**EFS Code N1: Non-specified Object**

Note: EFS Code N1 is unique to Connecticut.

This EFS Code is used if none of the other EFS Codes is applicable.



## 4.5 EFS Education Type Code

Education Type		
NCES Education type Code	Description	EFS Education Type Code
000,1XX,3XX,4XX,9XX	Regular Education	1
2XX	Special Education other	2
2XX	Special Education 10-76f	3
5XX	Nonpublic Education	4
6XX	Adult/Continuing Education	5
8XX	Community Services	6
N/A	Tuition-Based Summer School	7
N/A	Non-Elementary/Secondary Educational Services	8
N/A	Other Non-Reportable Expenditures	9

The table above lists various EFS Education Type (NCES Program) classification groupings. Under the column labeled “NCES Program Code” are illustrations of the applicable NCES Program codes for each of the first six (6) EFS Object Codes listed on the far right of the table.

These NCES Program codes along with their narrative can be found in the federal publication [Financial Accounting for Local and State School Systems: 2014 Edition](#) document, pages 100 through 102, you will find guidance on the NCES Program Code group of codes.

The “Program area” has guidance for EFS Education Type Codes 1 through 6.

### **EFSE Code: 1 Regular Education**

EFS Code 1 Regular Education includes NCES Program Codes 000, 1XX, 3XX, 4XX, and 9XX.

Remember the “X” can be assigned any number from 0 to 9.

The [Financial Accounting for Local and State School Systems: 2014 Edition](#) lists the following codes:

NCES Code 100	Regular Elementary/Secondary Education Programs
NCES Code 300	Vocational and Technical Programs
NCES Code 400	Other Instructional Programs—Elementary/Secondary
NCES Code 900	Cocurricular and Extracurricular Activities

EFS Education Type Code 2 “Special Education other” and EFS Education Type Code 3 “Special Education 10-76f” general instructions.

Here are some general instructions regarding special education reporting. For the EFS data collection, you will see two EFS Education Type codes for Special Education. Those are EFS Education Type Code 2 “Special Education other” and EFS Education Type Code 3 “Special Education 10-76f”.

Special education expenditures to be included are defined in C.G.S. Sections 10-76a and 10-76f. Special education functions are those activities exclusively devoted to the task of identifying and implementing special education programs and services in conjunction with the activities of the planning and placement team (PPT). Costs not considered unique to a special education program such as heating, property insurance and food supplies are not reported using EFS Education Type Code “2” or EFS Education Type Code “3”, therefore, only if provided in a building devoted exclusively to special education programs, in which case they should be reported using EFS Education Type Code “3”. Otherwise, such costs are considered nonspecial education and are not to be reported using EFS Education Type Code “2” or EFS Education Type Code “3”.

C.G.S. Section 10-76d(e)(5) relating to educational costs of students placed by state agencies, and Section 10-76g(b) relating to special education costs for other exceptional children, each state that if such costs exceed the town’s board of education budgeted estimate of such expenditures, then any portion of the state grant which relates to such excess special education expenditures shall be treated by the town treasurer as a reduction in expenditures by crediting such expenditure account, rather than town revenue.

Our understanding of the intent of this language is that:

1. If sufficient local funds are appropriated to cover the costs of these students, then there is no restriction on the town’s use of the state grant funds.
2. If, however, insufficient local funds are appropriated to meet such special education expenditures, the town must turn over the state grant money to the local board of education or credit the amount to the appropriate board of education’s expenditures account, i.e., the state grant funds must be used to support those additional costs.

**NOTE:** This statutory language governs how such a transaction is to be recorded in the town’s accounting records. For EFS reporting purposes, TOTAL special education expenditures must still be reported in the EFS.

Again for the EFS data collection, you will see two EFS Education Type codes for Special Education. Those are EFS Education Type Code 2 Special Education other and EFS Education Type Code 3 Special Education 10-76f.

EFS Education Type Code 2 Special Education other is equivalent to the former ED001 Schedule 4 column 1 other expenditure data.

EFS Education Type Code 3 Special Education 10-76f is equivalent to the former ED001 Schedule 4 column 2 Special Education per C.G.S. 10-76f expenditure data.

### **EFS Code: 2 Special Education other**

NCES Code 200: Special Programs

These instructions below for EFS Education Type Code “2” are similar to those found for the former ED001 Schedule 4 column 1 Special Education Expenditures Data.

Use EFS Education Type Code “2” for these types of Expenditures:

- Amounts by which payments to approved private special education residential facilities exceed the education rates (see Appendix D) set by SDE.
- Personnel costs of special education supervisory personnel employed in excess of the number of such personnel required per C.G.S. Section 10-76dd.
- Apportioned cost of instructional and administrative personnel employed less than 50% of their time in special education. The balance (nonspecial education cost) does not get reported using EFS Education Type Code “2”. Those instructional and administrative personnel costs would be reported using EFS Education Type Code “1”.

- Apportioned cost of pupil personnel services staff employed less than one third of their time in special education. The balance (nonspecial education cost) would be reported using EFS Education Type Code “1”.
- Special education expenditures reimbursed from the following sources and reported on State or Federal Schedule. **(Any expenditures in excess of the reimbursement received or due should be reported** using EFS Education Type Code “3”):
  - ✓ Board of Education Services for the Blind (Schedule 8, line 802)
  - ✓ Medicaid (per C.G.S. 10-76d(a))\*
  - ✓ Third Party Billing/Insurance (Schedule 8, line 808)
  - ✓ IDEA Part B
  - ✓ Preschool Incentive Grant

\*Per Connecticut General Statute 10-76d(a)- The Department of Social Services provides a grant to the local board of education based on the federal portion of Medicaid claims processed for Medicaid eligible services provided to Medicaid eligible students. The expenditures from this revenue source should be reported using EFS Education Type Code “2” if they are expended on special education services. This amount should be the same amount reported in the Federal Schedule.

- Special education expenditures reimbursed from any other funding source reported on the State or Federal Funding Schedule.
- Expenditures for programs for gifted and talented students.
- Assistance is available from the Bureau of Special Education at 860-713-6910 if you have a question regarding a particular program expenditure.

### **EFS Code: 3 Special Education 10-76f**

NCES Code 200: Special Programs

These general instructions below for EFS Education Type Code “3” are similar to those found for the former ED001 Schedule 4 column 2 Special Education Expenditures Data.

Use EFS Education Type Code “3” for these types of Expenditures:

- Actual expenditures for special education services supported by the State Agency Placement and Excess Cost Grants. Do not include expenditures for regular education pupils who are placed in private residential facilities by a state agency and have been included in the ED001 SEDAC – G system. These are among those pupils that are identified in the SEDAC – G system as grant type 4, which in the ED001 SEDAC – G database have a GRANT TYPE CODE of 4. These are not special education costs and do not belong on this schedule.
- All other expenditures for special education and related services as defined in the aforementioned sections of the Connecticut General Statutes. PPT records and IEP files may serve as a guide in this determination.
- Instructional and administrative personnel must participate at least one-half of their employment time in special education before any portion of their salary and fringe cost can be reported using EFS Education Type Code “3”. The comparable time requirement is one-third for pupil personnel services staff such as social workers, guidance, health, school psychologists, speech pathologists, occupational therapists and physical therapists. Employment time refers to the total job involvement, not just the school day.

It is recognized that pupil personnel services staff render substantial services to special education pupils. However, there is a presumption by SDE that the entire school system derives some benefit from these professional ancillary services.

**THEREFORE, NO MORE THAN 85% OF A PUPIL PERSONNEL SERVICES PERSON'S** salary, fringe and travel costs can be reported using EFS Education Type Code "3". The balance (nonspecial education cost) does not get reported using EFS Education Type Code "3" or EFS Education Type Code "2".

Assistance is available from the Bureau of Special Education at 860-713-6910 if you have a question regarding a particular program expenditure.

#### **EFS Code: 4 Nonpublic Education**

NCES Code 500: Nonpublic School Programs

EFS Code 4 is equivalent to former ED001 Schedule 9 Line 903 Nonpublic Health Services and Schedule 9 Line 904 Nonpublic School Transportation.

Below are some instructions formerly in the ED001 for Schedule 9 Line 903 and Line 904.

Line 903: Nonpublic Health Services: Report all board of education expenditures for nonpublic health services whether or not such services are eligible for reimbursement under C.G.S. Section 10-217a. All such services must be excluded from the ED001.

Line 904: Nonpublic School Transportation: Report here amounts expended from the board budget for the transportation of nonpublic school students whether or not such services are eligible for reimbursement under C.G.S. Section 10-277 or 10-281. (See Schedule 6 instructions to determine if such expenditures are reportable for reimbursement on this schedule.)

#### **EFS Code: 5 Adult/Continuing Education**

NCES Code 600: Adult/Continuing Education Programs

EFS Code 5 is equivalent to former ED001 Schedule 9 Line 902 Adult Education and Schedule 9 Line 905 Continuing Education Programs.

Below are some instructions formerly in the ED001 for Schedule 9 Line 902 and Line 905.

Line 902: Adult Education: Report all board expenditures for adult education programs. (Note: For Lines 902 through 919, report only the amounts which were included as part of Line 901.) Example: A federal grant for adult education would not have been included in Line 901. Expenditures from that grant should likewise not be included here.

Line 905: Continuing Education Programs: Report all expenditures from the board budget for programs of continuing education. Continuing Education does not include costs by the school district for school district staff who are taking courses to increase or maintain their certification.

#### **EFS Code: 6 Community Services**

NCES Code 800: Community Services Programs

EFS Code 6 is equivalent to former ED001 Schedule 9 Line 908 Community Services

Below are some instructions formerly in the ED001 for Schedule 9 Line 908.

Line 908: Community Services: Report expended amounts for community services such as recreational programs.

These EFS Education Type codes listed below (7, 8, 9) do not have an equivalent Financial Accounting for Local and State School Systems: 2014 Edition “Program” code.

### **EFS Code: 7 Tuition-Based Summer School**

The Financial Accounting for Local and State School Systems: 2014 Edition does not list an NCES code comparable to the EFS Code.

For EFS Education Code 7 Tuition-Based Summer School, there is no equivalent NCES Program Code for this EFS Education Type Code in The Financial Accounting for Local and State School Systems: 2014 Edition. This EFS Code was created to continue to identify activities for providing other than “Free Summer School” services to resident pupils. In the past these activities were included in the districts work papers documenting these activities, and if they were comingled with expenditures reported in the former ED001 Schedule 9 line 901 Total Expenditures From Appropriated Board of Education Budget, they were specifically identified in the former ED001 Schedule 9 line 909 Tuition Summer School.

Below are some instructions formerly in the ED001 for Schedule 9 Line 909.

Line 909: Tuition Summer School: If you expended funds from the board budget for summer school programs for which students included in your average daily membership (ADM) had to pay tuition, report those expenditures here. If your summer school program was tuition free to your ADM, make no entry here. Tuition charged to nonresident pupils has no bearing on this item.

Below are some instructions from the former ED001’s APPENDIX 1, the GLOSSARY OF TERMS.

Free Summer School means expenses for instruction during summer school programs that are provided at no cost to resident pupils.

So, if the municipality or school district chooses to operate any summer school program(s) for which there is a charge to resident pupils, those are reported using EFS Education Type Code “7”.

### **EFS Code: 8 Non-Elementary/Secondary Educational Services**

The Financial Accounting for Local and State School Systems: 2014 Edition does not list an NCES code.

EFS Code 8 is equivalent to former ED001 Schedule 9 Line 916 Other.

Below are some instructions formerly in the ED001 for Schedule 9 Line 916.

Noneducational Expenditures: Report here any noneducational expenditures made from the appropriated board budget. (Example: Work performed by maintenance personnel paid by the board for maintenance of nonschool buildings, property or equipment.)

### **EFS Code: 9 Other Non-Reportable Expenditures**

The Financial Accounting for Local and State School Systems: 2014 Edition does not list an NCES code.

This is a catch all EFS Education Type Code if something other than EFS Education Type Codes 1 through 8 is not applicable.

EFS Code 9 is equivalent to former ED001 Schedule 9 Line 918 Other.

#### 4.6 EFS PreK Code

PreK Flag (Optional-can leave blank)	
Description	EFS PreK Code
Prek	Y
Non Prek	N

#### 4.7 EFS Allocation Code

Allocation	
Description	EFS Allocation Code
No allocation	0
Basis - salary expenditures (for fringe benefit allocation only)	1
Basis - student enrollment	2 - 9

An EFS Allocation Code is required when the CSDE Location Code for the district central office is used with a school-level expenditure (discussed in Section 4.8). The two types of allocations are discussed in sections 4.7.1. and 4.7.2 below.

##### 4.7.1 Allocation Basis - salary expenditures (for fringe benefit allocation only)

This allocation applies only to employee fringe benefits, EFS Object Code “B2”. The expenditure amount for a record identified with EFS Allocation Code “1” and a particular EFS Education Type will be allocated to EFS expenditure segments based on salary expenditures reported with the same EFS Education Type. The allocation ignores the EFS codes included in the records for EFS Object Code “B2”; codes are assigned based on the salary records. For example, suppose a district is reporting five salary records:

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Code	Account Description
1	21XX	B1	1	N		1700011	48172.00	2121-15-2243-87	Cent Svcs Sp Ed
1	26XX	B1	1	N		1700011	24135.00	2630-15-2243-22	Staff Maint
1	21XX	S2	3	N		1700211	272972.00	2121-02-2243-87	Staff Special Ed
1	21XX	S2	3	N		1700411	13587.00	2121-02-2243-87	Staff Special Ed
1	222X	S1	2	N		1700211	82971.00	2220-02-2243-87	Teachers Special Ed

441837.00

If the district reports three fringe benefit records with EFS Allocation Code “1”:

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Code	Account Description
1	26XX	B2	1	N	1	1700011	21295.00	2121-15-5522-81	Health
1	26XX	B2	1	N	1	1700011	50870.00	2121-15-5522-83	FICA
1	26XX	B2	3	N	1	1700011	68855.00	2121-15-5522-87	Benefits Special Ed

141020.00

The fringe benefits will be allocated based on the salary records:

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Code	Account Description
1	21XX	B2	1	N	1	1700011	14187.50	2121-15-5522-81	Health
1	26XX	B2	1	N	1	1700011	7107.95	2121-15-5522-81	Health
1	21XX	B2	1	N	1	1700011	33890.35	2121-15-5522-83	FICA
1	26XX	B2	1	N	1	1700011	16979.65	2121-15-5522-83	FICA
1	21XX	B2	3	N	1	1700211	65590.29	2121-15-5522-87	Benefits Special Ed
1	21XX	B2	3	N	1	1700411	3264.71	2121-15-5522-87	Benefits Special Ed

141020.00

Note that no benefits are allocated based on EFS Education Type 2 salaries because there were no benefit records with that type. Also note that this allocation excludes the salary and benefits of uncertified staff in certified positions, EFS Object Codes S3 and S4. Districts must separately identify expenditures for these objects and assign the proper EFS coding.

#### 4.7.2 Allocation Basis – student enrollment

This allocation allows minor school-level expenditures not identified to individual schools on the district’s accounting records to be allocated to schools based on student enrollment. See Section 4.8 for a description of expenditures that should be identified to a location on the district’s accounting records and must be reported in EFS using a CSDE Location Code for a school (i.e. not allocated).

To allocate an expenditure to particular schools based on student enrollment, an EFS Allocation Code must be assigned to those schools on the Enrollment Allocation Group schedule described in Section 2.3.1. For example, using EFS Allocation Code 2 to allocate an expenditure to the three schools checked:

**Enrollment Allocation Groups** ?

**Schools**

School Information			Allocation Codes							
Location Code	School Name	Enrollment	2	3	4	5	6	7	8	9
0250111	Chapman School	323	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250211	Darcey School	157	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250411	Highland School	722	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250511	Norton School	418	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250611	Doolittle School	464	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0255111	Dodd Middle School	783	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0256111	Cheshire High School	1,445	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Programs**

Program Information			Allocation Codes							
Location Code	Program Name	Enrollment	2	3	4	5	6	7	8	9
0250311	Cheshire Quinnipiac University Transition Collaborative	16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250911	Humiston Alternative School	14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The expenditure record to be allocated must use the CSDE Location Code for the district central office, along with the EFS Allocation Code chosen on the Enrollment Allocation Group schedule. In the above example, to allocate an expenditure record to the three schools identified, use EFS Allocation Code “2”:

Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	
1	24XX	S9	1	N	2	0250011	1426.57	2400-01-21-1000-1-000-025-000-310005-	Office supplies	

The expenditure will be allocated in EFS to the three schools based upon enrollment:

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
1	24XX	S9	1	N	2	0250111	929.00	2400-01-21-1000-1-000-025-000-310005-	Office supplies
1	24XX	S9	1	N	2	0250211	451.55	2400-01-21-1000-1-000-025-000-310005-	Office supplies
1	24XX	S9	1	N	2	0250311	46.02	2400-01-21-1000-1-000-025-000-310005-	Office supplies



## 4.8 CSDE Location Code

CSDE Location Codes		
District	Location Name	CSDE Location Code
<i>DDD</i>	<i>District</i>	<i>DDDSSXX</i>
<i>DDD</i>	<i>Example Elementary School</i>	<i>DDDSSXX</i>

The CSDE Location Codes are assigned by CSDE in the Directory Manager application. The Location Code has 3 segments:

**DDD** – Three-digit code for your district. Leading zeros in the location code are optional (ex. for 0640411, either 0640411 or 640411 is valid).

**SS** – Two-digit school code to identify the school or program within your district: 00 for district central office, 01 or greater for school or program.

**XX** – Two-digit institution code, same for your district central office, schools and programs.

The codes applicable to each district school and program are shown on the CSDE Location Code table for your district, described in Section 2.3.1.

A CSDE Location Code must be included on each expenditure record. The code for a school or program may be used for any record. The code for your district central office may be used for district-level expenditures only (unless an allocation code is also used, see section 4.7). The distinction between a district and school-level expenditure is determined by the level of the function and object codes used. The following are district-level expenditures:

Function Level	Object Level
District	District
District	School
District	Both
Both	District
Both	Both

Expenditures must be reported separately for, and/or allocated to, each school listed on the Allocation Groups page described in Section 2.3.1. Expenditures may or may not be reported separately for the programs listed on the Allocation Groups page, depending on how the program is accounted for on the district's records. In some cases, small programs are physically located within a larger school building; there is no requirement to separate expenditures between the school and program.

The following school-level expenditures should be identified to particular schools on the district's accounting records and must be reported in EFS using a CSDE Location Code for a school:

- Salaries for school staff assigned to one school; e.g. principals, school office staff, teachers, teacher aides, librarians, custodians.
- Significant direct expenditures reasonably identifiable by school.

## 5.0 Reports

### 5.1 General report information

EFS includes several district and school-level expenditure reports, select the “Reports” header to open the Reports menu shown below. The functionality of the reports is similar, we will show using the District-Level Function/Object Summary Report as an example.

The screenshot shows the 'Reports' menu interface. At the top right, the 'Fiscal Year 2016-2017' is displayed and circled in red. A red callout box points to it with the text: 'Current year is shown. Click here to select an earlier year.' Below the menu header, there are two sections: 'District Level Reports' and 'School Level Reports'. The 'District Level Reports' section contains a table with the following rows:

Report Name	
Function/Object Summary Report	<a href="#">View Report</a>
Function/Object Prior Year Comparison Report	<a href="#">View Report</a>
Schedule Report	<a href="#">View Report</a>
Schedule Log Report	<a href="#">View Report</a>
Expenditure Log Report	<a href="#">View Report</a>
Data Issues Report	<a href="#">View Report</a>

The 'Function/Object Summary Report' row is highlighted, and a red callout box points to its 'View Report' button with the text: 'Click here to open report.' The 'School Level Reports' section contains a single row:

Report Name	
Function/Object Summary Report	<a href="#">View Report</a>

## 5.2 Report details

Fiscal Year: 2016-2017 View Report

1 of 1 100% Find | Next

**Choose fiscal year, 5.2.4.**      **Refresh report, 5.2.3.**      **Download or print report, 5.2.1.**

**EDUCATION FINANCIAL SYSTEM**  
**District-level Function/Object Report**  
**025 - Cheshire School District**

State of Connecticut  
 Department of Education  
**Fiscal Year: 2016-2017**

Code	NCES Function Description	NCES Object Code/Description							
		1XX	2XX	3XX, 4XX, 5XX	56X	6XX	7XX	8XX, 9XX	Total
1XXX	Instruction	\$33,008,023	\$8,558,698	\$280,389	\$2,077,833	\$938,978	\$47,197		\$44,911,118
21XX	Support services - students	\$3,861,413	\$504,613	\$703,373		\$33,117		\$1,251	\$5,103,767
22XX	Support services - instruction	\$1,675,500	\$424,544	\$222,751		\$126,835	\$367,522	\$8,730	\$2,825,882
23XX	Support services - general administration	\$548,533	\$139,069	\$304,816				\$33,577	\$1,025,995
24XX	Support Services - school based administration	\$2,463,595	\$612,682	\$269,718		\$48,148	\$140	\$45,660	\$3,410,943
25XX, 29XX	Central and other support services	\$808,779	\$228,829	\$630,000		\$56,716	\$169,441		\$1,893,765
26XX	Operation and maintenance of plant	\$1,920,698	\$535,988	\$3,331,450		\$477,391	\$546,255		\$6,811,782
27XX	Student transportation services	\$512,731	\$210,918	\$3,110,618		\$204,938			\$4,039,205
31XX	Food services		\$29,126						\$29,126
32XX	Enterprise operations								
4XX1	Minor school construction			\$291,036					\$291,036
<b>Total</b>		<b>\$44,799,272</b>	<b>\$11,244,467</b>	<b>\$9,144,151</b>	<b>\$2,077,833</b>	<b>\$1,886,123</b>	<b>\$1,130,555</b>	<b>\$60,218</b>	<b>\$70,342,619</b>

### 5.2.1 Downloading or printing a report

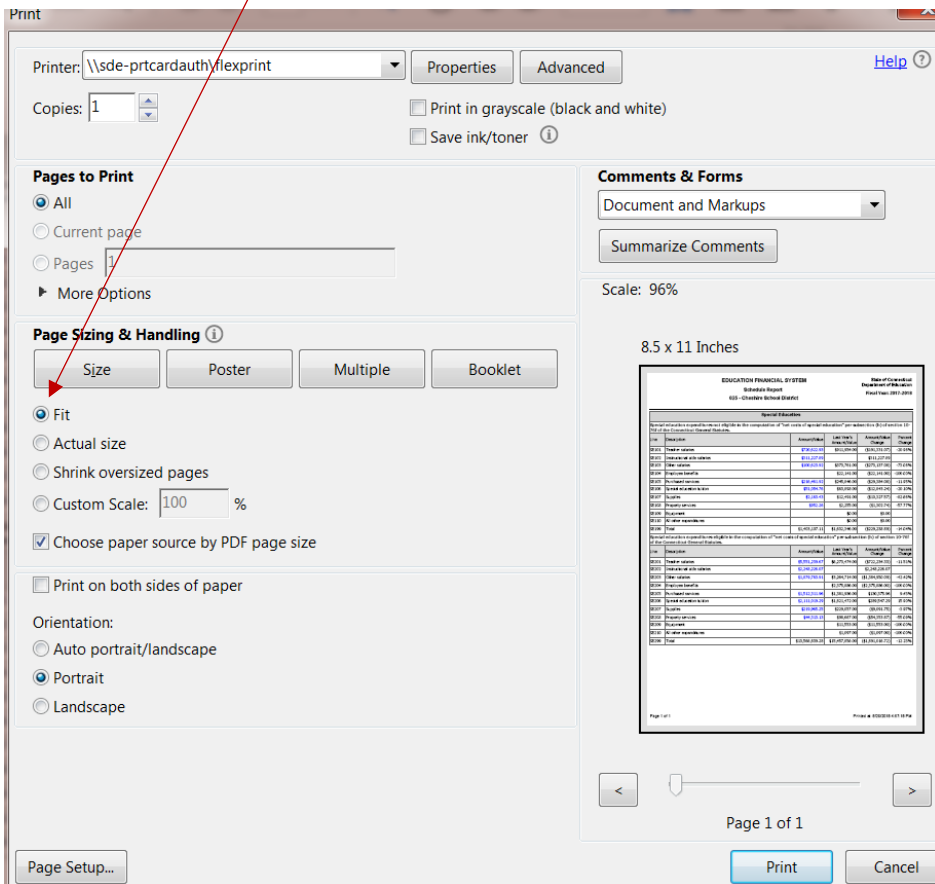
EFS reports may be downloaded by selecting the desired format from the drop-down menu below the download icon. The PDF option provides the best format for presentation and printing. You may also directly print a report using the print icon.

**Download icon**      **Print icon**

Export drop down menu

- Word
- Excel
- PowerPoint
- PDF
- TIFF file
- MHTML (web archive)
- CSV (comma delimited)
- XML file with report data
- Data Feed

We recommend using the “fit” printer setting to ensure adequate margin.



## 5.2.2 View report detail

Click on any expenditure amount on an EFS Report to open a detail report of the expenditure records included in that amount. This report has the same download and print features as the summary report. Use the back button to return to the summary report.

Education Financial System

Back button

EDUCATION FINANCIAL SYSTEM  
District-level Function/Object detail Report  
025 - Cheshire School District

State of Connecticut  
Department of Education  
Fiscal Year: 2016-2017

Function Category: Student transportation services							Object Category: Supplies		
Function Code	Object Code	Is Prek	Ed Type Code	Funding Source Code	Location Code	Allocation Code	Account Code	Account Description	Amount
27X2	B4	N	3	1	0250011		1000-30-2700-0000-0000-45-00000-6-56-2703-	UNLEADED-BLIND LOCAL PAID	\$1,726.16
27X2	B4	N	3	1	0250011		1000-10-2700-0000-0000-45-00000-6-56-2703-	UNLEADED-OUT OF TOWN	\$53,094.03
27X2	B4	N	3	1	0250011		1000-26-2700-0000-0000-45-00000-6-56-2703-	UNLEADED-SPED IN TOWN	\$18,412.42
27X2	B4	N	3	1	0250011		1000-30-2700-0000-0000-45-00000-6-56-2700-	VEH.MAINT-BLIND-LOCAL PD	\$4,000.00
27X2	B4	N	3	1	0250011		1000-26-2700-0000-0000-45-00000-6-56-2700-	VEHIC MAINT & SUPPL-S.E. IN-TO	\$30,634.55
27XX	B4	N	1	1	0256111		1000-07-2700-0000-0000-45-00000-6-56-2702-	HS-BUS CONTR.-DIESEL	\$38,581.22
27XX	B4	N	1	1	0250011		1000-29-2700-0000-0000-45-00000-6-56-2702-	DIESEL-ELEM & MIDDLE-CONTRACTO	\$58,489.38
<b>Total</b>									<b>\$204,938</b>

## 5.2.3 Refresh report

Reports open on a new browser tab. If you make changes in EFS with a report open, the report will not update unless it is refreshed. Use the Refresh button to update.

## 5.2.4 Change fiscal year

The report being viewed may be opened for a different fiscal year by selecting the desired year from the drop-down menu, then click on the View Report button.

Fiscal Year 2016-2017

View Report

EDUCATION FINANCIAL SYSTEM  
District-level Function/Object Report

State of Connecticut  
Department of Education

## 6.0 Data Issues

There are three types of Data Issues: “In-Schedule Trending Analyses”, “Trending Analyses”, and “Desk Audits”. Select a data issue type from the drop-down menu, then reply by selecting one or more of the potential answers provided, and/or entering text in the “Other” box:



### 6.1.1 In-Schedule Trending Analyses

In-Schedule Trending Analyses compare amounts reported on one schedule line to the prior year amount; variances which fall outside of defined parameters generate a question which requires an answer and/or data revision. These analyses are created whenever a schedule is saved. **For 2017-18, EFS was re-opened on 11/13/2018 for all districts for review of data issues, and to allow districts to revise data. The status of all schedules has been changed to Not Completed. District users will need to save each schedule to generate the In-Schedule Trending Analyses.** This need to re-save each schedule is necessary for this first year of EFS only; in future years the In-Schedule Trending Analyses will be available as soon as an expenditure file is processed.

Reply by selecting one or more of the potential answers provided, and/or entering text in the “Other” box. Be sure to save your responses by clicking the “Save” button in the lower right-hand corner of the page.

**In-Schedule Trending Analyses**
?

Please provide response for data warnings found inside schedules for your district. Select either pre-defined response(s) by selecting a checkbox or write custom answer and detailed explanation in the text area below it; provide both wherever applicable.

**Special Education**

Ref. code	Description	Amount	Last Year's Amount	Amount Change	Percent Change
T2014	Increase in special education employee benefit expenditures eligible per subsection (h) of section 10-76f reported on Line SE204 as compared to the prior year exceeds [50% and \$100,000] or [\$500,000].	\$10,718,189.64	\$9,581,962.00	\$1,136,227.64	11.86 %

**Please select appropriate responses for this issue:**

- Increase due to corresponding increase in personnel expenditures.
- Entered into new benefits package with staff.

**If the above option(s) do not provide an appropriate response, please use text area given below.**

Other response or explanation

## 6.1.2 Trending Analyses

Trending Analyses compare amounts reported on more than one schedule line to each other or to prior year amounts; variances which fall outside of defined parameters generate a question which requires an answer and/or data revision. To run these analyses, click on the “Perform Analyses” button. **For 2017-18, EFS was re-opened on 11/13/2018 for all districts for review of data issues, and to allow districts to revise data. Trending Analyses have been generated based on the data submitted and certified for the September 1 filing.** In future years the Trending Analyses may be generated by clicking on the “Perform Analyses” button as soon as an expenditure file is processed.

Districts should recheck the trending analyses whenever EFS data have been revised, by clicking on the “Perform Analyses” button. Trending analyses will also be run automatically when EFS is certified, however it is recommended that they be run in advance of that step.

Reply by selecting one or more of the potential answers provided, and/or entering text in the “Other” box. Be sure to save your responses by clicking the “Save” button in the lower right-hand corner of the page.

**Trending Analyses**
?

Perform Analyses

Please provide response for data warnings found for your district. Select either pre-defined response(s) by selecting a checkbox or write custom answer and detailed explanation in the text area below it; provide both wherever applicable.

Ref. code	Description	Amount	Last Year's Amount	Amount Change	Percent Change
T3003	Decrease in gross current expenditures (sum of EFS lines LA904, FF904, SF904, and PF904) as compared to the prior year exceeds [-1% and -\$80,000].	\$410,965,700.83	\$424,659,866.00	(\$13,694,165.17)	-3.22 %

**Please select appropriate responses for this issue:**

- Entered into new employee contract(s) decreasing staffing salary expenditures.
- Benefits decreased due to new contract with employees.
- Entered into new contracts for purchased services.
- Entered into new bus contracts.
- Closed school.
- Federal grant(s) ended.

**If the above option(s) do not provide an appropriate response, please use text area given below.**

Other response or explanation

### 6.1.3 Desk Audits

Desk Audits are prepared by CSDE staff based on review of EFS data. These become available when the EFS is re-opened for all districts for review of data issues, and to allow districts to revise data. For 2017-18, the desk audits became available on 11/13/2018.

Reply by selecting one or more of the potential answers provided, and/or entering text in the “Other” box. Be sure to save your responses by clicking the “Save” button in the lower right-hand corner of the page.

**Desk Audits** ?

Please provide response for desk audit warnings created for your district. Select either pre-defined response(s) by selecting a checkbox or write custom answer and detailed explanation in the text area below it; provide both wherever applicable.

Ref. Code	Description
20	<b>Please review, there are progress payments of \$491,113.00 for project: 064-0296 with no Expenditure Information.</b>

**Please select appropriate responses for this issue:**

- The expenditures are less than Grant Payments due to the expenditures for the project being incurred and reported on the prior year.
- The expenditures are less than Grant Payments due to a project whose expenditures were not incurred in this fiscal year, but will be in the following fiscal year.
- The EFS data were reviewed and the data were revised.
- The figure includes a credit of an amount over-reported in the prior year.

**If the above option(s) do not provide an appropriate response, please use text area given below.**

Other response or explanation



## 7.0 Help Information

### 7.1 Contact Us

Please send any issues or questions to our mailbox at [SDE.efs@ct.gov](mailto:SDE.efs@ct.gov).

### 7.2 User Guide Revision table

Version	Section	Description	Date
2.0	All	Initial version	7/17/2018
2.1	3.14.1 & 3.14.2	Clarified line instructions	7/24/2018
	4.2 - 4.5	Added detailed instructions for EFS segment codes	
	Appendix C	New; school construction & debt service reporting guidelines.	
2.2	1.2.4	Added section regarding Charter School Reporting, and renumbered following sections accordingly.	8/9/2018
	2.5	Added expenditure summary section.	
	3.1	Revised Applicability Matrix to add reference to Land, Buildings, Capital Construction and Debt Services Schedule for Charter Schools and RESCs.	
	3.17.2	Corrected Charter School Grant and Reserve Fund Monitoring Schedule instructions to note that prior year balances are imported from prior year collection.	
	Appendix F	New; Worksheet for determining Approved Charter School Application Expenditures.	
	3.8-3.10 & 3.17.2	Add notation regarding refreshing data from the ED141	
	Appendix E	Adjusted for one new school and deleted two schools.	
2.3	2.5.1-3.11.2	Correct D1 exclusion in schedules mapping	11/9/2018
	6.0	Add data issues/trending/desk audit instructions	

## Appendix A - Tutorial: Excel functions

### Using the Mid function to extract/separate account numbers

	A	B	C	D	E	F	G	H	I	J	
1	Data Entry Columns							General Ledger Extract			
2	EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	
3	1	1000	S1	1	N		0105211	\$152,909.40	1000-01-21-1000-1-000-110005-	Teacher Salaries	

- The Excel MID function extracts a given number of characters from the middle of a supplied text string or cell. For example, =MID(I3,1,4) returns "1000"; where "MID" is the function, "I3" is the cell to extract the information from, "1" is the location of the first character to extract, and "4" the number of characters to extract.

I	J	K	L	M
General Ledger Extract		Mid Function Example		
Account Number	Account Description	=MID(I3,1,4)	=MID(I3,6,2)	=MID(I3,9,2)
1000-01-21-1000-1-000-110005-	Teacher Salaries	1000	01	21

#### Syntax:

=MID (text, start\_num, num\_chars)

=MID (I3, 1, 4)

#### Breakdown:

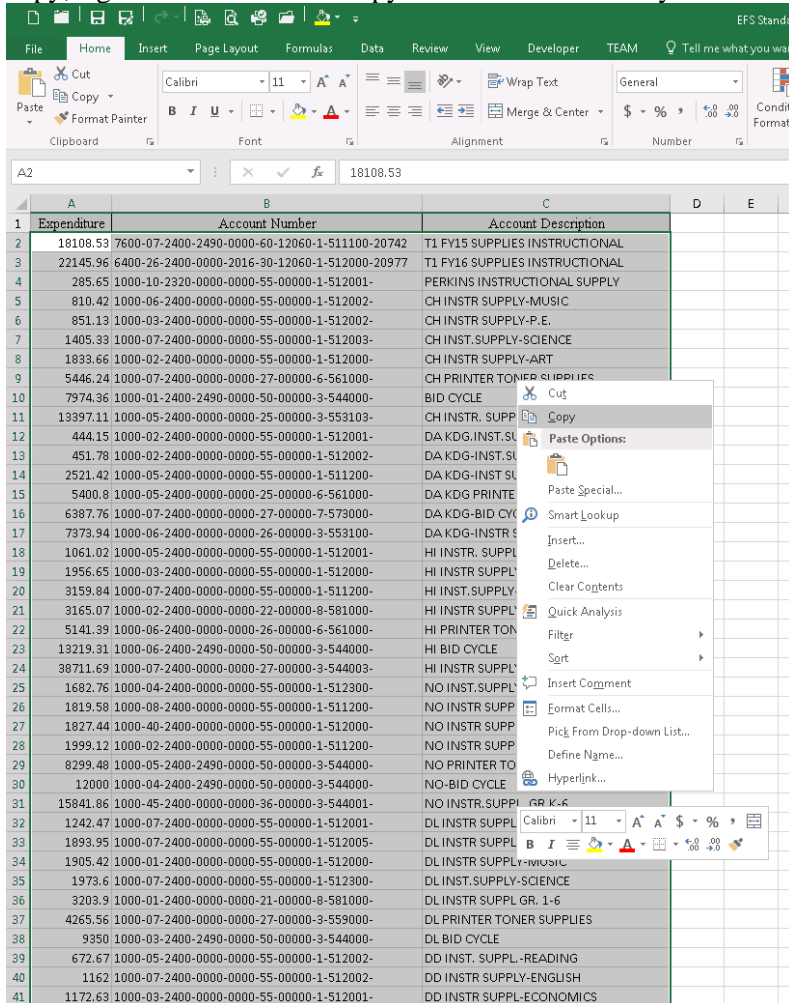
text - The text or cell to extract from.

start\_num - The location of the first character to extract.

num\_chars - The number of characters to extract.

## Copying and pasting values

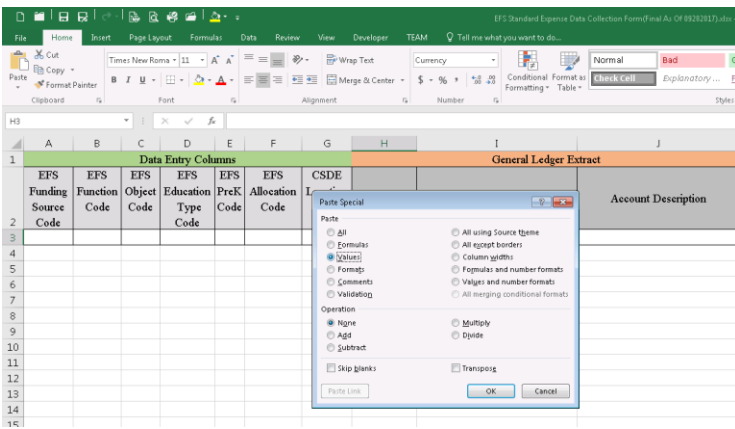
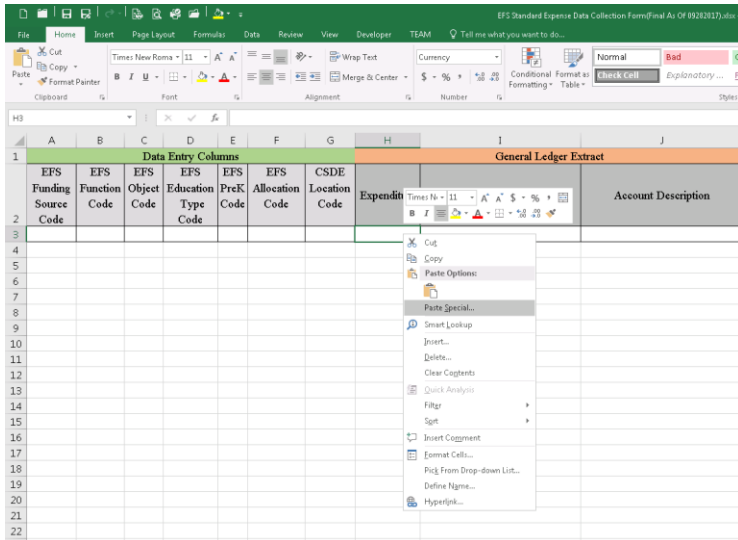
Before sorting the file to assign EFS codes, it is recommended that cell formulas be replaced with values. To copy and paste only the values of the cell (omitting formula), highlight the columns or range of the cell that you want to copy; right click and choose copy or control c on the keyboard



The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E
1	Expenditure	Account Number	Account Description		
2	18108.53	7600-07-2400-2490-0000-60-12060-1-511100-20742	T1 FY15 SUPPLIES INSTRUCTIONAL		
3	22145.96	6400-26-2400-0000-2016-30-12060-1-512000-20977	T1 FY16 SUPPLIES INSTRUCTIONAL		
4	285.65	1000-10-2320-0000-0000-55-00000-1-512001-	PERKINS INSTRUCTIONAL SUPPLY		
5	810.42	1000-06-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-MUSIC		
6	851.13	1000-03-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-P.E.		
7	1405.33	1000-07-2400-0000-0000-55-00000-1-512003-	CH INST. SUPPLY-SCIENCE		
8	1833.66	1000-02-2400-0000-0000-55-00000-1-512000-	CH INSTR SUPPLY-ART		
9	5446.24	1000-07-2400-0000-0000-27-00000-6-561000-	CH PRINTER TONER SUPPLIES		
10	7974.36	1000-01-2400-2490-0000-50-00000-3-544000-	BID CYCLE		
11	13997.11	1000-05-2400-0000-0000-25-00000-3-553103-	CH INSTR. SUPP		
12	444.15	1000-02-2400-0000-0000-55-00000-1-512001-	DA KDG-INSTR.SU		
13	451.78	1000-02-2400-0000-0000-55-00000-1-512002-	DA KDG-INSTR.SU		
14	2521.42	1000-05-2400-0000-0000-55-00000-1-511200-	DA KDG-INSTR SU		
15	5400.8	1000-05-2400-0000-0000-25-00000-6-561000-	DA KDG PRINTE		
16	6387.76	1000-07-2400-0000-0000-27-00000-7-573000-	DA KDG-BID CYC		
17	7373.94	1000-06-2400-0000-0000-26-00000-3-553100-	DA KDG-INSTR S		
18	1061.02	1000-05-2400-0000-0000-55-00000-1-512001-	HI INSTR. SUPPL		
19	1956.65	1000-03-2400-0000-0000-55-00000-1-512000-	HI INSTR SUPPL		
20	9159.84	1000-07-2400-0000-0000-55-00000-1-511200-	HI INSTR.SUPPLY		
21	3165.07	1000-02-2400-0000-0000-22-00000-8-581000-	HI INSTR SUPPL		
22	5141.39	1000-06-2400-0000-0000-26-00000-6-561000-	HI PRINTER TON		
23	13219.31	1000-06-2400-2490-0000-50-00000-3-544000-	HI BID CYCLE		
24	38711.69	1000-07-2400-0000-0000-27-00000-3-544003-	HI INSTR SUPPL		
25	1682.76	1000-04-2400-0000-0000-55-00000-1-512300-	NO INSTR.SUPPL		
26	1819.58	1000-08-2400-0000-0000-55-00000-1-511200-	NO INSTR SUPP		
27	1827.44	1000-40-2400-0000-0000-55-00000-1-512000-	NO INSTR SUPP		
28	1999.12	1000-02-2400-0000-0000-55-00000-1-511200-	NO INSTR SUPP		
29	8299.48	1000-05-2400-2490-0000-50-00000-3-544000-	NO PRINTER TO		
30	12000	1000-04-2400-2490-0000-50-00000-3-544000-	NO-BID CYCLE		
31	15841.86	1000-45-2400-0000-0000-36-00000-3-544001-	NO INSTR.SUPPL		
32	1242.47	1000-07-2400-0000-0000-55-00000-1-512001-	DL INSTR SUPPL		
33	1893.95	1000-07-2400-0000-0000-55-00000-1-512005-	DL INSTR SUPPL		
34	1905.42	1000-01-2400-0000-0000-55-00000-1-512000-	DL INSTR SUPPLY-MUSIC		
35	1973.6	1000-07-2400-0000-0000-55-00000-1-512300-	DL INST.SUPPLY-SCIENCE		
36	3203.9	1000-01-2400-0000-0000-21-00000-8-581000-	DL INSTR SUPPL GR. 1-6		
37	4265.56	1000-07-2400-0000-0000-27-00000-3-559000-	DL PRINTER TONER SUPPLIES		
38	9350	1000-03-2400-2490-0000-50-00000-3-544000-	DL BID CYCLE		
39	672.67	1000-05-2400-0000-0000-55-00000-1-512002-	DD INSTR. SUPPL-READING		
40	1162	1000-07-2400-0000-0000-55-00000-1-512002-	DD INSTR SUPPLY-ENGLISH		
41	1172.63	1000-03-2400-0000-0000-55-00000-1-512001-	DD INSTR SUPPL-ECONOMICS		

Navigate to the worksheet that you want to copy to, right click on the cell you want it to paste to > select paste special > select values > ok



The screenshot shows the completed 'General Ledger Extract' table with data. The table has columns for Data Entry Columns and General Ledger Extract. The data is as follows:

Data Entry Columns							General Ledger Extract		
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
							18108.53	7600-07-2400-2490-0000-60-120 T1	FY15 SUPPLIES INSTRUCTIONA
							22145.96	6400-26-2400-0000-2016-30-120 T1	FY16 SUPPLIES INSTRUCTIONA
							285.65	1000-10-2320-0000-0000-55-000	PERKINS INSTRUCTIONAL SUPPLY
							81.042	1000-06-2400-0000-0000-55-000	CH INSTR SUPPLY-MUSIC
							851.13	1000-03-2400-0000-0000-55-000	CH INSTR SUPPLY-P.E.
							1405.33	1000-07-2400-0000-0000-55-000	CH INSTR.SUPPLY-SCIENCE
							1833.66	1000-02-2400-0000-0000-55-000	CH INSTR SUPPLY-ART
							5446.24	1000-07-2400-0000-0000-27-000	CH PRINTER TONER SUPPLIES
							7974.36	1000-01-2400-2490-0000-50-000	BID CYCLE
							13397.11	1000-05-2400-0000-0000-25-000	CH INSTR. SUPPL GR,K-6
							444.15	1000-02-2400-0000-0000-55-000	DA KDG.INST.SUPP. P.E.
							451.78	1000-02-2400-0000-0000-55-000	DA KDG-INST.SUP-MUSIC
							2521.42	1000-05-2400-0000-0000-55-000	DA KDG-INST SUP-ART

# Sorting

Sorting the whole worksheet, click on the cell that has data, go to Data > Sort

Data Entry Columns							General Ledger Extract		
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
							18108.53	7600-07-2400-2490-0000-60-12060-1-511100-20742	T1 FY15 SUPPLIES INSTRUCTIONAL
							22145.96	6400-26-2400-0000-2016-30-12060-1-512000-20977	T1 FY16 SUPPLIES INSTRUCTIONAL
							285.65	1000-10-2320-0000-0000-55-00000-1-512001-	PERKINS INSTRUCTIONAL SUPPLY
							810.42	1000-06-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-MUSIC
							851.13	1000-03-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-P.E.
							1405.33	1000-07-2400-0000-0000-55-00000-1-512003-	CH INSTR SUPPLY-SCIENCE
							1833.66	1000-02-2400-0000-0000-55-00000-1-512000-	CH INSTR SUPPLY-ART
							5446.24	1000-07-2400-0000-0000-27-00000-6-561000-	CH PRINTER TONER SUPPLIES
							7974.36	1000-01-2400-2490-0000-50-00000-3-544000-	BID CYCLE
							13397.11	1000-05-2400-0000-0000-25-00000-3-553103-	CH INSTR. SUPPL GR,K-6
							444.15	1000-02-2400-0000-0000-55-00000-1-512001-	DA KDG-INST.SUPP. P.E.
							451.78	1000-02-2400-0000-0000-55-00000-1-512002-	DA KDG-INST.SUP-MUSIC
							2521.42	1000-05-2400-0000-0000-55-00000-1-511200-	DA KDG-INST SUP-ART
							5400.8	1000-05-2400-0000-0000-25-00000-6-561000-	DA KDG PRINTER TONER SUPPLIES
							6387.76	1000-07-2400-0000-0000-27-00000-7-573000-	DA KDG-BID CYCLE

Data Entry Columns							General Ledger Extract		
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
							18108.53	7600-07-2400-2490-0000-60-12060-1-511100-20742	T1 FY15 SUPPLIES INSTRUCTIONAL
							22145.96	6400-26-2400-0000-2016-30-12060-1-512000-20977	T1 FY16 SUPPLIES INSTRUCTIONAL
							285.65	1000-10-2320-0000-0000-55-00000-1-512001-	PERKINS INSTRUCTIONAL SUPPLY
							810.42	1000-06-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-MUSIC
							851.13	1000-03-2400-0000-0000-55-00000-1-512002-	CH INSTR SUPPLY-P.E.
							1405.33	1000-07-2400-0000-0000-55-00000-1-512003-	CH INSTR SUPPLY-SCIENCE
							1833.66	1000-02-2400-0000-0000-55-00000-1-512000-	CH INSTR SUPPLY-ART
							5446.24	1000-07-2400-0000-0000-27-00000-6-561000-	CH PRINTER TONER SUPPLIES
							7974.36	1000-01-2400-2490-0000-50-00000-3-544000-	BID CYCLE
							13397.11	1000-05-2400-0000-0000-25-00000-3-553103-	CH INSTR. SUPPL GR,K-6
							444.15	1000-02-2400-0000-0000-55-00000-1-512001-	DA KDG-INST.SUPP. P.E.
							451.78	1000-02-2400-0000-0000-55-00000-1-512002-	DA KDG-INST.SUP-MUSIC
							2521.42	1000-05-2400-0000-0000-55-00000-1-511200-	DA KDG-INST SUP-ART
							5400.8	1000-05-2400-0000-0000-25-00000-6-561000-	DA KDG PRINTER TONER SUPPLIES
							6387.76	1000-07-2400-0000-0000-27-00000-7-573000-	DA KDG-BID CYCLE
							1061.02	1000-05-2400-0000-0000-55-00000-1-512001-	HI INSTR. SUPPLY-P.E.
							1956.65	1000-03-2400-0000-0000-55-00000-1-512000-	HI INSTR SUPPLY-MUSIC



## Appendix C - Land, Buildings, Capital Construction and Debt Service – Reporting Guidance

Reporting requirements for land, buildings, and capital construction depends on whether the expenditures are for major construction or minor construction, and also how the expenditures were financed. Section I below defines terms, and Section II describes how the expenditures are to be reported in EFS, Section III provides reporting examples, and Section IV lists project type codes.

### I. Definitions

A. Major School Construction - includes the following:

1. New building construction

Consists of all costs for the construction of an entire new facility, including:

- site acquisition,
- site improvements,
- outdoor athletic facilities,
- equipment (including kitchen and grounds) necessary for the facility (desks, chairs, computers, etc.),
- professional fees (legal, design, etc.).

Does not include operating costs such as:

- supply items such as books and paper,
- software purchased separately,
- maintenance contracts.

2. Purchase of an existing building

- costs associated with purchase of an existing building for use as a school,
- costs for expansion, alterations, or remodeling of purchased buildings,
- other costs consistent with guidelines for New Building Construction listed above.

3. Building additions

All costs necessary for the completion of adding new space to a facility, including:

- equipment purchases that are required for the added space (desks, chairs, computers, etc.),
- relocatable (a.k.a. portable, demountable) buildings that are purchased or included in a lease/purchase agreement (these are considered a site improvement, see item 6 below),
- other costs related to the addition consistent with guidelines for New Building Construction listed above.

4. Site acquisition

## 5. Major Remodeling

Permanent structural improvements that involve 20% or more of the gross square footage of a building; or, in the case of exterior walls, 20% or more of the exterior surface of the building. Does not include costs for:

- keeping the building in its original condition of completeness or efficiency, either through repairs or by replacement of property,
- restoration of a given building to the original condition of completeness or efficiency from a worn, damaged, or deteriorated condition,
- repair or replacement of roofs.

Examples:

- moving a permanent partition within a room is not Major Remodeling if the affected area involves less than 20% of the gross square footage of the building,
- removing three windows and resurfacing with brick is not Major Remodeling if the affected area involves less than 20% of the total exterior wall surface,
- replacing a gym floor is not Major Remodeling if the original floor was in a worn, damaged, or deteriorated condition (however, if it was not in a worn, damaged, or deteriorated condition and involves more than 20% of the gross square footage of the building, it is Major Remodeling),
- replacing a building's fuel tank is not Major Remodeling.

## 6. Initial installation or extension of a service system and other built-in equipment.

Service systems include heating, cooling, water, disposal, mechanical, electrical, communications, safety and security. Extension of a service system is the enlargement or expansion of an existing service system.

Examples:

- replacing a heating system with a heating/cooling system,
- replacing the electrical system in four rooms and extending the wiring into a new fifth room is an extension of the service system with respect to the fifth room only.

Extension of Service Systems does not include replacement of a service system with a more efficient, more powerful, or better quality system. Examples:

- replacing the entire plumbing system of a building with higher quality tubing,
- replacing the electrical system in four rooms.

## 7. Improvements to sites

The permanent and structural alteration to the surface of the land, or any additional item permanently affixed to the land. Examples:

- initial grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, overpasses, retaining walls, sewers and storm drains are improvements to sites,
- installing water mains, field hydrants and sprinkling systems, and outdoor drinking fountains are improvements to sites,
- original surfacing and soil treatment of athletic fields and tennis courts are improvements to sites,
- furnishing and installing, for the first time, playground or playing-field apparatus built into the grounds, flagpoles, gateways, fences and underground storage tanks that are not part of building service systems are improvements to sites,
- off site improvements necessitated by improvements made on the site, such as installing sewer lines and building roads, are improvements to sites,
- purchase or lease/purchase of a relocatable classroom.

Improvements to a site do not include a leased relocatable classroom or maintenance activities such as:

- maintaining the existing landscaping, shrubs and trees, sidewalks and roadways of school grounds,
- maintaining playing fields and related grounds.



## B. Minor School Construction

Construction or facility activities relating to remodeling and renovation, whether or not eligible for reimbursement under Chapter 173 of the Connecticut General Statutes, that are not classified as Major School Construction. Examples:

- roof replacements,
- code conformity upgrades,
- oil tank replacements,
- interior structural alterations,
- technology wiring,
- installation or upgrades of service systems,
- “substantial” repairs or replacements (replace all lockers, replace gym floor, repaint entire wings, resurface entire parking lots, replace sections of bleachers),
- athletic facility upgrades (resurfacing track, adding artificial surfaces, adding sprinkler systems, regrading playing surfaces, etc.),
- large scale replacement of doors and windows for energy conservation measures.

Minor school construction does not include costs for limited or routine repairs and maintenance including:

- minor roof repairs/patches
- parking lot patches
- oil tank repairs
- playing surface resurfacing
- replacing a section of wiring
- painting existing walls/ceiling
- repairing floors in existing rooms
- replacing a limited number of windows as part of maintenance program
- replacing a row or section of lockers in a building

## II. Reporting in EFS

### A. Land, Buildings, Capital Construction, and Debt Service Schedule

1. Expenditures for land, buildings, and capital construction section on Lines BT101 (or BR101 or BC101) and BT102 (or BR102). Report costs for:
  - Major School Construction
  - Minor School Construction

It is noted that costs for regular building maintenance performed over the years are not reported on this schedule, however, if the district did not perform a maintenance program over the years and had to renovate a deteriorated building, renovation expenditures would be reported here.

2. Expenditures for Debt Service on Lines BT301-BT302 (or BR301-BR302 or BC301-BR302). Report principal and interest payments by the board of education, town, or agency on long-term loans including bonds that financed Major or Minor School Construction, and equipment for education. Debt service for transportation equipment should also be reported on the Transportation Schedule.
3. Expenditures by the board of education, town, or agency for Major School Construction that were not financed on Line BT303 (or BR303 or BC 303). Include total expenditures for major school construction projects supported by school construction progress payment grants or by federal revenue sharing. Note that school construction grant payments made during the year are shown for information in Lines BT401-BT403 (or BR401-BR403 or BC401-BC403). Only a local official can determine if these payments were expended

during the year and that the project was not financed and was for Major School Construction and therefore eligible to be reported here.

Do not include expenditures funded or planned to be funded through bond funds or other debt service instruments. Instead, the principal and interest payments are reported as described in 2. above in each applicable fiscal year until the debt for the school construction activity is retired.

4. Expenditures for equipment subject to reimbursement under school construction (per Chapter 173 of the Connecticut General Statutes) that were not financed on Line BT304 (or BR304). This currently only includes projects that DAS has approved and assigned the VE code designation (equipment for Agricultural Science Education and Technology Centers).

#### B. EFS Expenditure Data

Report expenditures for Minor School Construction in the expenditure database using the appropriate EFS coding (see Data Specifications in Section 4.8 of the EFS User Guide). A few notes concerning reporting of Minor School Construction:

1. Use EFS Funding Source Code:
  - 1-Local Budget Appropriation if funded by the board of education budget, or
  - 12-Local Tax InKind if the project is managed by the town. Include expenditures from state school construction progress payments if applicable.
2. Use EFS Function Code 4XX1.
3. Use CSDE Location Code for the school where the project was performed.

### III. Reporting examples

#### A. Major School Construction project – no borrowing

1. Example project for an addition to a school building for which the town does not borrow funds:
  - The total expected cost of the addition is \$1,000,000.
  - The town will cover its part of the cost from local tax revenue.
  - The town applies to the State Department of Administrative Services for a school construction grant. The state assigns a school construction project number.
  - The state commits \$750,000 (or 75% of \$1,000,000) to support the project. The town will support the remaining \$250,000 with local funds.
  - The town asks for and receives \$375,000 in Progress Payment Grant funds from the State Department of Administrative Services during Year 1. The town places the funds in an account.
  - Over Year 1, the school district/town pays the contractor \$500,000. This was funded by \$125,000 from local funds and \$375,000 from Progress Payment Grant funds.
2. The amounts would be reported on the EFS Land, Buildings, Capital Construction and Debt Service Schedule as follows:
  - On Line BT101 (or BR101), select the project from the drop-down listing and report expenditures of \$500,000. For a charter school, report all data on Line BC101.
  - On Line BT303 (or BR303 or BC303), report the \$500,000 expenditure from local funds and progress payment grant.

#### B. Major School Construction project with borrowing.

1. Example project for an addition to a school building for which a town needs to borrow funds:
  - The total expected cost of the addition is \$5,000,000.

- The town will issue bonds to cover its part of the cost.
- The town applies to the State Department of Administrative Services for a school construction grant. The state assigns a school construction project number.
- The state commits \$3,000,000 (or 60% of \$5,000,000) to support the project. The town will support the remaining \$2,000,000 with the proceeds of a bond issue.
- The town’s bank sells bonds on behalf of the town. The town places the proceeds from the sale of bonds in an account. The town agrees to the following the bond repayment schedule:

Fiscal Year	Principal payment	Interest payment
Year 1	\$500,000	\$20,000
Year 2	\$500,000	\$15,000
Year 3	\$500,000	\$10,000
Year 4	\$500,000	\$5,000

- The town asks for and receives \$600,000 in Progress Payment Grant funds from the State Department of Administrative Services during Year 1. The town places the funds in an account.
- Over Year 1, the school district/town pays the contractor \$1,000,000. This was funded by \$400,000 from bond proceeds and \$600,000 from Progress Payment Grant funds. In addition, the school district/town makes debt service payments of \$500,000 for principal and \$20,000 for interest.

2. The amounts would be reported on the EFS Land, Buildings, Capital Construction and Debt Service Schedule as follows:
  - On Line BT101 (or BR101), select the project from the drop-down listing and report expenditures of \$1,000,000. For a charter school, report all data on Line BC101.
  - On Line BT301 (or BR301 or BC301), report the \$500,000 principal payment.
  - On Line BT302 (or BR302 or BC302), report the \$20,000 interest payment.
  - On Line BT303 (or BR303 or BC303), report the \$600,000 progress payment grant expenditure.

C. Minor School Construction project – no borrowing

1. Example project for a school building roof replacement for which the town does not borrow funds:
  - The total expected cost of the project is \$300,000.
  - The town will cover its part of the cost from local tax revenue. The amount is not included in the board of education budget, but is managed in a town capital projects fund.
  - The town does not apply to the State Department of Administrative Services for a school construction grant.
  - The project is completed and the expenditures are incurred during Year 1.
  - The only expenditures were to pay the contractor \$300,000.
2. The amounts would be reported as follows:
  - On the EFS Land, Buildings, Capital Construction and Debt Service Schedule Line BT102 (or BR102 or BC101), report the local identification number, description, project type of “RR”, and expenditure of \$300,000.
  - In EFS Expenditure Data, include a record as follows (note that since the funds are managed by the town, the funding source is Local tax inkind; use the CSDE Location Code for the school where the work was performed):

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
12	4XX1	B7	1	N	0	XXXXXXXX	300000	XX-XXX-X	Capital project

D. Minor School Construction project with borrowing

1. Example project for a school building roof replacement for which the town borrows funds:

- The total expected cost of the project is \$300,000.
- The town applies to the State Department of Administrative Services for a school construction grant. The state assigns a school construction project number.
- The state commits \$225,000 (or 75% of \$300,000) to support the project. The town will support the remaining \$75,000 with the proceeds of a bond issue.
- The bond requires ten annual principal payments of \$7,500 each. The first payment is due in Year 1. Interest payments are \$100 annually for ten years. Collectively, over ten years the principal payments will equal \$75,000 and the interest payments will equal \$1,000.
- The project is completed and the expenditures are incurred during Year 1.
- The only expenditures were to pay the contractor \$300,000.
- The town receives \$225,000 through the School Construction Progress Payment system.

2. The amounts would be reported as follows:

- On the EFS Land, Buildings, Capital Construction and Debt Service Schedule on Line BT101 (or BR101), select the project from the drop-down listing and report expenditures of \$300,000. For a charter school, report all data on Line BC101.
- On the EFS Land, Buildings, Capital Construction and Debt Service Schedule on Line BT301 (or BR301 or BC301), report the \$7,500 principal payment.
- On the EFS Land, Buildings, Capital Construction and Debt Service Schedule on Line BT302 (or BR302 or BC302), report the \$100 interest payment.
- In EFS Expenditure Data, include a record as follows (note that since the funds are managed by the town, the funding source is Local tax inkind; use the CSDE Location Code for the school where the work was performed):

EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description
12	4XX1	B7	1	N	0	XXXXXXXX	225000	XX-XXX-X	Capital project

#### IV. School Construction Project Type Abbreviations

Below is a list of the possible abbreviations that appear in the On the EFS Land, Buildings, Capital Construction and Debt Service Schedule on Line BT101 (or BR101) under Major Type. These abbreviations may be used to complete the Major Type field for projects added to Line BT102 (or BR102 or BC101):

##### **Project Types Authorized by the General Assembly**

<u>Abbreviation</u>	<u>Project Designation</u>
A	Alteration
A/TCH	Technology Infrastructure
BE	Board of Education/Central Administration Facility
D	Diversity School
E	Extension
EA	Extension/Alteration
EC	Energy Conservation
MAG	Interdistrict Magnet Facility
IC	Interdistrict Co-operative
N	New Construction
PF	Purchase of Facility
PS	Purchase of Site
RNV	Approved Renovation
SP	Regional Special Education
VA	Agricultural Science and Technology Education Center Construction
VE	Agricultural Science and Technology Education Equipment
VT	Vocational Technical School Facility

##### **Project Types Authorized by the Commissioner**

<u>Abbreviation</u>	<u>Project Designation</u>
CV	Code Violation
HV	Health Violation (includes Asbestos)
IAQ	Certified Indoor Air Quality
OT	Oil Tank Replacement
RE	Relocatable Classrooms
RR	Roof Replacement

**Note:** A project's Major Type may consist of a combination of abbreviations, for example:

<u>Abbreviation</u>	<u>Project Designation</u>
SP/N	Special Education project for New Construction
EA/RR	Extension/Alteration project with a Roof Replacement
A/CV	Alteration project with a Code Violation

## Appendix D - Approved Private Special Education Residential Facilities

Approved Private Special Education Residential Facilities  
With Education Rates Set by the State Department of Education

Rates from July 1, 2017 to June 30, 2018  
As of August 29, 2017

2017-18 Facility Code	Rate for one enrolled day of education	2017-18 Special Education Facility/Town Name
0100161	\$313.32	Arch Bridge School – Wellspring – Bethlehem
0190161	\$317.69	The Learning Clinic, Inc. – Brooklyn
0330161	\$432.70	Adelbrook, Inc. – Children’s Home of Cromwell – Cromwell
0380261	\$330.42	Rushford Academy – Durham
0620361	\$422.33	Whitney Hall School – Children’s Center – Hamden
0740461	\$509.08	Touchstone – Litchfield
0780361	\$358.60	Natchaug Hospital Journey School – Mansfield
0840161	\$523.59	Charles F. Hayden School at Boys & Girls Village --Milford
1410161	\$369.69	Susan Wayne Center of Excellence --Thompson
1520161	\$347.84	Waterford Country School, Inc. – Waterford
1550861	\$785.94	PACES – American School for Deaf – West Hartford

## Appendix E – 2017-18 CSDE Approved Magnet Schools

### FULL-TIME MAGNET SCHOOLS

		School Code
Bloomfield	Wintonbury Early Childhood	011-08
	Global Experience Magnet School	011-63
Bridgeport	Biotechnology, Research and Zoological Studies HS	015-06
	Aero/Hydrospace, Eng and Physical Sciences HS	015-08
	Information Tech & Software Eng HS	015-15
	Interdistrict Discovery Magnet School	015-37
Danbury	Western CT Academy of International Studies	034-19
East Hartford	Connecticut International Baccalaureate Academy	043-63
Hartford	Montessori Magnet at Moylan School	064-05
	Mary Hooker Environmental Studies Magnet School	064-09
	Kinsella Magnet School of Performing Arts	064-11
	Hartford PreKindergarten Magnet School	064-13
	Noah Webster Micro Society	064-20
	STEM Magnet at Fisher School	064-25
	Betances Early Reading Lab Magnet School	064-28
	Breakthrough Magnet School	064-33
	Breakthrough II Magnet School	064-35
	Montessori Magnet at Fischer School	064-37
	Betances STEM Magnet School	064-38
	Capitol Community College Magnet Academy	064-39
	Hartford Magnet Middle School	064-54
	Greater Hartford Classical Magnet	064-64
	Sport and Medical Sciences Academy	064-65
	Pathways Academy of Technology and Design(Located in East Hartford)	064-66
	University High School for Science and Engineering	064-67
	Capital Preparatory Magnet School	064-69
	Great Path Academy at MCC (Located in Manchester)	064-79
New Haven	Barnard Environmental	093-02
	Beecher School	093-03
	Davis 21st Century Magnet Elementary School	093-09
	Ross/Woodward School	093-10
	John C. Daniels (Located in Hamden)	093-13
	Engineering and Science University Magnet (Located in Hamden)	093-17
	Benjamin Jepson Magnet School	093-18
	Mauro-Sheridan Magnet School	093-19

	<b>FULL-TIME MAGNET SCHOOLS</b>	
New Haven	King/Jackie Robinson	093-30
	West Rock Authors Academy	093-49
	Betsy Ross Arts Middle Magnet	093-55
	Metropolitan Business High School	093-60
	Hill Regional Career High School	093-63
	Cooperative Arts & Humanities High School	093-64
	High School in the Community	093-66
	Cortlandt V.R. Creed Health and Sport Sciences HS	093-68
	New Haven Academy	093-70
New London	C.B. Jennings Dual Language & International Elementary	095-03
	Winthrop Magnet Elementary School STEM	095-08
	Nathan Hale Magnet Elementary School	095-09
	Science and Technology Magnet School of SE CT	095-13
	New London Visual and Performing Arts Magnet	095-14
Norwalk	Center for Global Studies at McMahon	103-05
Stamford	Strawberry Hill an ext. of Rogers International	135-07
	Rogers International School	135-08
	Academy of Information Technology	135-64
Waterbury	Maloney Interdistrict Magnet	151-31
	Rotella Interdistrict Magnet	151-33
	Waterbury Arts Magnet School (Middle)	151-50
	Waterbury Arts Magnet School (High)	151-60
Windham	Charles H. Barrows STEM Academy	163-04
CREC	East Hartford/Glastonbury Elem Magnet	241-01
	University of Hartford Multiple Intelligences Magnet School	241-02
	Reggio Magnet School of the Arts	241-03
	International Magnet School for Global Citizenship	241-04
	Museum Academy	241-05
	Ana Grace Academy of the Arts Elementary School	241-06
	Academy of Aerospace & Engineering Elementary	241-07
	Montessori Magnet School	241-31
	Two Rivers Magnet Middle School	241-50
	Academy of Aerospace and Engineering	241-51
	PSA Civic Leadership High School	241-52
	Greater Hartford Academy of the Arts Middle	241-53
	Metropolitan Learning Center	241-61
	Greater Hartford Academy of the Arts	241-64
	Academy of Science and Innovation	241-65



**FULL-TIME MAGNET SCHOOLS**

CREC	Discovery Academy	241-81
CES	Six to Six Interdistrict Magnet	243-01
ACES	Wintergreen Interdistrict Magnet School	244-03
	Thomas Edison Magnet Middle School	244-51
LEARN	Regional Multicultural Magnet School	245-01
	Friendship School	245-02
	Riverside Magnet School at Goodwin College	245-03
	Dual Language Arts Academy	245-50
	Connecticut River Academy	245-60
	Marine Science Magnet High School of SE CT	245-61
	Three Rivers Middle College Magnet School	245-62
EASTCONN	Arts at the Capitol Theatre	253-60
	Quinebaug Middle College	253-61

**PART-TIME MAGNET SCHOOLS**

CREC	Greater Hartford Academy of Math and Science	241-98*
	Greater Hartford Academy of the Arts	241-99*
CES	Regional Center for the Arts (Located in Trumbull)	243-99*
ACES	ACES Educational Center for the Arts	244-99*

\* The district and school codes for these programs were *created by the Finance and Internal Operations Office, Bureau of Grants Management for purposes of the PSIS data collection only*; they are not to be used for other data collections which may be done by the State Department of Education.

## Appendix F – Worksheet For Determining Approved Charter School Application Expenditures

### Instructions

This worksheet must be completed to reconcile the expenditures reported in EFS to the Charter School District's accounting records, and retained for audit.

Line A: Total of expenditures generated from the approved activities contained in the charter school application from all sources and other charter school expenditures not included in the approved charter school application.

Report here the total amount expended, including encumbrances, for all charter school activities. This includes those approved activities contained in the charter school application from all sources and also any other charter school activities not included in the approved charter school application. For example, assume a charter school was approved to provide a kindergarten to grade four education program and the expenditures for that program were \$500,000. In addition to that approved program, some time during the year, the charter school was asked by community leaders to run a recreational arts and crafts program for high school kids. The charter school agrees to run the arts and crafts program. It was offered at night and cost \$10,000. That program was not part of the approved charter school application. On Line A, the charter school would report \$510,000 (the \$500,000 for the approved activities contained in the charter school application and the \$10,000 for the activities not contained in the charter school application).

Line B: DEDUCTIONS (Expenditures only, including encumbrances as at June 30)

List below the amounts included in the total expenditures (Line A) for the following categories of expenditures. The expenditures listed in Lines B1 through B8 are related to activities that were not part of the charter school's approved application. These are not reportable as education expenditures in EFS. If these expenditures are included in the EFS expenditure database, they must be coded as identified in the brackets below to avoid being counted as education expenditures.

B1. Adult Education Services: Report expended amounts for adult education services. [EFS Education Type Code 5]

B2. Before and After School Daycare: Report expended amounts for before and after school daycare services. [EFS Education Type Code 8]

B3. Community Services: Report expended amounts for community services such as recreational programs. For example, assume a charter school was approved to provide a kindergarten to grade four education program. In addition to that program, the charter school was asked by community leaders to run a recreational arts and crafts program for high school kids. The charter school agrees to run the arts and crafts program. It was offered at night and cost \$10,000. That program was not part of the approved charter school application. On Line B3, the charter school would report the \$10,000 for the activities not contained in the charter school application. [EFS Education Type Code 6]

B4. Salaries of Uncertified Staff in Certified Positions: Report here the salaries or portions of salaries of staff that were not certified during all or part of the school year. C.G.S. 10-66dd has some provisions for charter schools regarding employees who are seeking certification. Salaries and employee benefits for noncertified personnel occupying positions that require certification are not reportable as education expenditures in EFS. If you have a question regarding an employee's certification status, contact the Bureau of Educator Standards and Certification at 860-713-6770. A schedule detailing these noncertified salaries and benefits by funding source must be retained for audit purposes. [EFS Object Code S3]

A sample format is:

<u>Staff Person's Name</u>	<u>Salary</u>	<u>Fringe Benefits</u>	<u>Funding Source</u>
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B5. Fringe Benefits of Uncertified Staff Occupying Certified Positions: Report any charter school expenditures for fringe benefits for the employees whose salaries were reported on Line B4. [EFS Object Code S4]

B6 - B8. Other: Use these lines to report other deductions of expenditures not specifically covered in Lines B1 through B5.

B9. Total of Lines B1 through B8.

Line C: Approved Charter School Application Expenditures: Enter the result of subtracting Line B9 from Line A.

The Approved Charter School Application Expenditures (Line C), plus any in-kind services (EFS Funding Source Codes 12-19), must equal the total public elementary and secondary expenditures as shown on the District-level Function/Object Summary Report.

WORKSHEET FOR DETERMINING APPROVED CHARTER SCHOOL APPLICATION EXPENDITURES

IMPORTANT: THIS RECONCILIATION MUST BE COMPLETED AND KEPT ON FILE FOR STATE AND/OR LOCAL AUDIT.

A. Total of expenditures generated from the approved activities contained in the charter school application from all sources and other charter school expenditures not included in the approved charter school application.  
(Include encumbrances as at June 30.)

\_\_\_\_\_

B. DEDUCTIONS (Expenditures only, including encumbrances as at June 30).

1. Adult Education Services

\_\_\_\_\_

2. Before and After School Daycare

\_\_\_\_\_

3. Community Services

\_\_\_\_\_

4. Salaries of Uncertified Staff in Certified Positions

\_\_\_\_\_

5. Fringe Benefits of Uncertified Staff in Certified Positions

\_\_\_\_\_

6. Other (describe)

\_\_\_\_\_

7. Other (describe)

\_\_\_\_\_

8. Other (describe)

\_\_\_\_\_

9. TOTAL DEDUCTIONS (Sum of Lines 1 through 8)

\_\_\_\_\_

C. APPROVED CHARTER SCHOOL APPLICATION EXPENDITURES  
(Line A minus Line B9)

\_\_\_\_\_