



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
Charter School Directors
Regional Educational Service Center Directors
School Business Officials

FROM: Kathy Demsey, Chief Financial Officer

A handwritten signature in blue ink that reads "Kathy Demsey".

DATE: July 21, 2020

SUBJECT: 2019-2020 Education Financial System

The Education Financial System (EFS) is now open for filing 2019-2020 data with the Connecticut State Department of Education.

The EFS is accessible via our data collection portal at <https://csde.ct.gov>. The EFS User Guide and additional information are available on the EFS Web site at <http://portal.ct.gov/SDE-EFS>. Please note the updates to EFS reporting requirements explained in the attachment.

User logins and roles for EFS for each local education agency (LEA) are assigned in Directory Manager (DM) by your district's LEA Security Manager (a list of whom is included on the [DM Help Site](#)). Help with forgotten login information is available at <http://sdeportal.ct.gov/portaluser>. Please note the following role assignments:

- EFS LEA Writer is required to enter data in the system.
- EFS LEA Reader is optional and allows the user to review data but not make entries.
- EFS LEA Certifier must be assigned to the Superintendent of Schools for local and regional school districts, and the Director for other LEAs.

The statutory deadline for filing is September 1. Be reminded that data is not final until certified by the Superintendent/Director. Pursuant to Section 10-227 of the Connecticut General Statutes, **a penalty of not less than \$1,000 nor more than \$10,000 may be assessed if your district fails to comply with this deadline.**

Please e-mail all questions to the general EFS mailbox at SDE.efs@ct.gov. Thank you.

KD:dt

Attachment

cc: Roger Persson, Chief of Fiscal/Administrative Services

Attachment
July 21, 2020
2019-2020 Education Financial System

In accordance with the policy change sent to districts on May 5, we have eliminated the distinction between “major” and “minor” school construction for all of our external reporting purposes. Therefore, there is no longer a requirement to report minor school construction expenditures in the EFS expenditure database. However, any minor school construction expenditures recorded in district accounting systems may be reported in the EFS expenditure database using EFS Function Code 4XXX. As a reminder, districts must continue to report all school construction expenditure data on the EFS “Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule”. Detailed instructions are provided in the 2019-20 EFS User Guide.

Please keep in mind that employee benefit expenditures must be reported in the same location and function as the corresponding salary expenditures. This is not a change from existing guidance, but a few districts have not implemented this, so their school-level expenditures appear artificially low. We have added new trending analysis items to identify apparent issues with employee benefit allocations. Likewise, salaries applicable to one school location must be reported using the applicable location and function codes.

Please note that the “Claim for Exceeding Statutory School Year Schedule” for local and regional school districts has been inactivated in response to the COVID-19 shutdown. (The schedule appears on the application but has been marked “Not Applicable”.)

Some districts have asked whether any changes in expenditure coding would be required due to the COVID-19 shutdown. Expenditure coding should continue to reflect the actual use of funds to the extent possible. For example, if school bus drivers employed by the district were redeployed during the shutdown to perform another function, their salary and benefit expenditures for that period should be reported using that function. If instead the drivers are idled, their coding should continue to reflect the transportation function.