



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 cursive script that reads "Kathy Demsey".

DATE: July 21, 2022

SUBJECT: 2021-22 Education Financial System

The Education Financial System (EFS) is now open for filing 2021-22 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 refer to the attachment for updates to EFS reporting requirements.

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 **only** 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

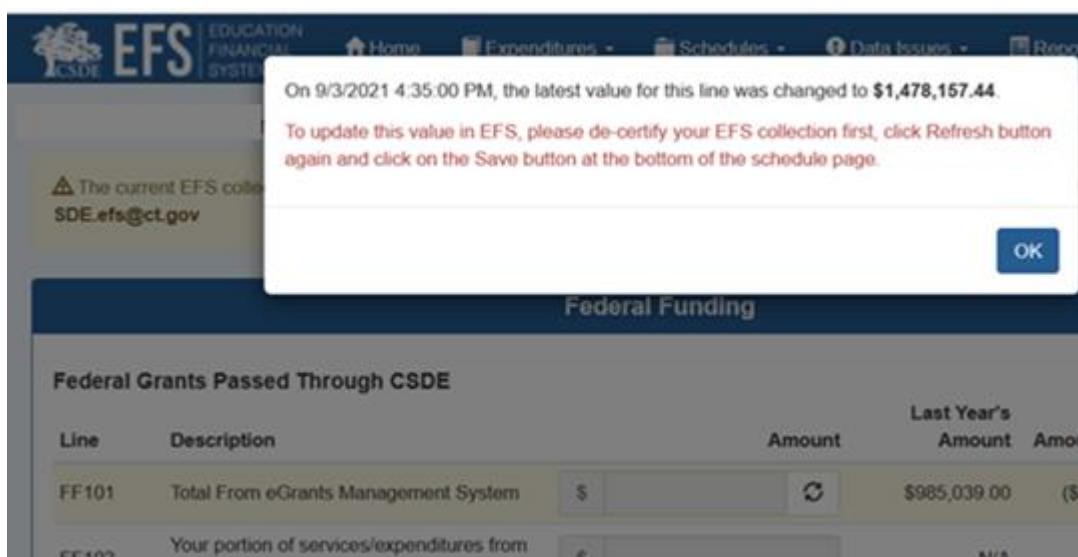
Attachment

cc: Roger Persson, Chief of Fiscal/Administrative Services

Attachment
2021-22 Education Financial System (EFS)
Important Reminders and Highlights of EFS Updates
July 21, 2022

Reporting of expenditures from grants accounted for in the eGrants Management System (eGMS), located at <https://connecticut.egrantsmanagement.com>.

Expenditures from grants accounted for in eGMS must be imported to the corresponding lines on the EFS Federal, State, and Private/Miscellaneous Funding Schedules. It is important to complete all required eGMS reporting prior to completing EFS. To import the eGMS values, click on the refresh buttons  on the EFS funding schedules, see example below. The values available to be imported are updated once per day from eGMS at approximately 5:00 a.m.



Reports are available in eGMS that provide detail of the amounts available for import to EFS. These reports show your district's expenditures for the applicable fiscal year, calculated from cumulative expenditures reported in eGMS. In eGMS, select "Reports" from the left-side menu. For the 2021-22 EFS, select Reporting Year 2022:

- ED141 EFS Expenditure Summary – expenditures reported by your district. "Reporting Year EFS Expenditures (Line X001 values)", and for RESCs, also "Total Reporting Year Expenditures" import to EFS.
- Consortium Member Report (CMR) Non-Fiscal Agent – expenditures reported for your district as a consortium member. Total "Public Amount Reported by Fiscal Agent" values import to EFS.

Expenditures for consortium grants as reported in eGMS by fiscal agents must be reported in EFS by each consortium member. The amount must represent 2021-22 expenditures, which may not necessarily be the same as payments made, and the fiscal agent and member need to agree on the expenditure amounts. This is not a new requirement. However, there have been recurring issues with consortium expenditures reported incorrectly in eGMS and/or EFS.

Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule

Historically most school construction has been funded by a mixture of local funding and state school construction grants. There are some cases, however, where other state or federal funding is being used to fund school construction. Please ensure that all school construction expenditures are reported on the Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule no matter the source of funding. Refer to Appendix C of the EFS User Guide for definitions and guidance concerning reporting of school construction expenditures.

School construction expenditures are not shown on any other EFS schedule or report. However, districts may opt to include these expenditures in the data file due to local accounting practices. If included, they must be reported using EFS Function Code 4XXX. This coding excludes the school construction expenditures from current elementary/secondary education expenditures and from other EFS schedules and reports.

Reporting of Food Service Expenditures

For 2021-22, per the EFS User Guide, the Summer Food Service Program (SFSP) should not be reported on the EFS Food Services Schedule. Reporting exceptions were made for 2020-21, when many districts received all or most of their child nutrition funding for the entire school year through SFSP. However, SFSP was not used to provide meals during the 2021-22 regular school year and should not be reported.