



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

DATE: July 20, 2023

SUBJECT: 2022-23 Education Financial System

The Education Financial System (EFS) is now open for filing Fiscal Year 2022-23 financial 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
2022-23 Education Financial System (EFS)
July 2023

New Trending Analyses and In-Schedule Trending Analyses

All Trending Analyses and In-Schedule Trending Analyses must be answered prior to certifying EFS for the September 1 filing. These are generated by the system and are intended to highlight possible reporting errors. Please correct any errors before certifying EFS.

For local and regional school districts, Trending Analysis checks have been added to compare special education tuition expenditures reported in EFS to those reported in the Special Education Excess Cost Grants System March 1 filing. Note that tuition paid to private facilities must be reported in EFS using Object Code D3; to full-time interdistrict magnet schools using Object Code D4; and other tuition paid to Connecticut public school districts using Object Code D6. See object code definitions in Section 4.4 of the EFS User Guide.

Update Emergency Connectivity Fund (ECF)

The ECF is federal Covid-19 assistance funding from the Federal Communications Commission administered by the Universal Service Administrative Company, which also administers the Universal Service Fund (USF) E-Rate program. Similar to the USF E-Rate program, the ECF allows flexibility as to whether the grantee or their vendor directly receives the funding to support the ECF expenditure. As with other federal funding, report the ECF expenditures on the EFS Federal Funding Schedule (Line FF201, FR101/ FR501, or FC201 as applicable). Work with your vendor if needed to determine the details of your vendor's expenditures. Do not include ECF expenditures on the USF Schedule.

Update Education Type Coding for Special Education

Please review the definitions for Education Types 2 and 3 in Section 4.5 of the EFS User Guide. One requirement is that Education Type 2 must be used for any special education expenditures funded by federal or state grant funds reported on the EFS federal or state funding schedules, or by Medicaid. Note that this would not include funding paid to towns reported on the local funding schedule such as Education Cost Sharing or Excess Cost Grants. For 2022-23, a validation check has been added to prevent Education Type 3 being used when the Funding Source is 2, 3, 5, 13, 14, or 16.

Reminder School Construction Expenditures

Please ensure that all school construction expenditures (including smaller projects such as roof replacements) 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. Do not report school construction expenditures on the In-Kind Schedule.

Reminder Grant Expenditure Data from the eGrants Management System (eGMS)

All expenditures from grants managed in the eGMS must be imported to EFS Federal, State, and Private/Miscellaneous Funding Schedules prior to certifying EFS for the September 1 filing. Do not make manual entry corrections in EFS for eGMS expenditures; if there are errors in eGMS, please correct eGMS and import the corrected expenditures before certifying EFS.