

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:

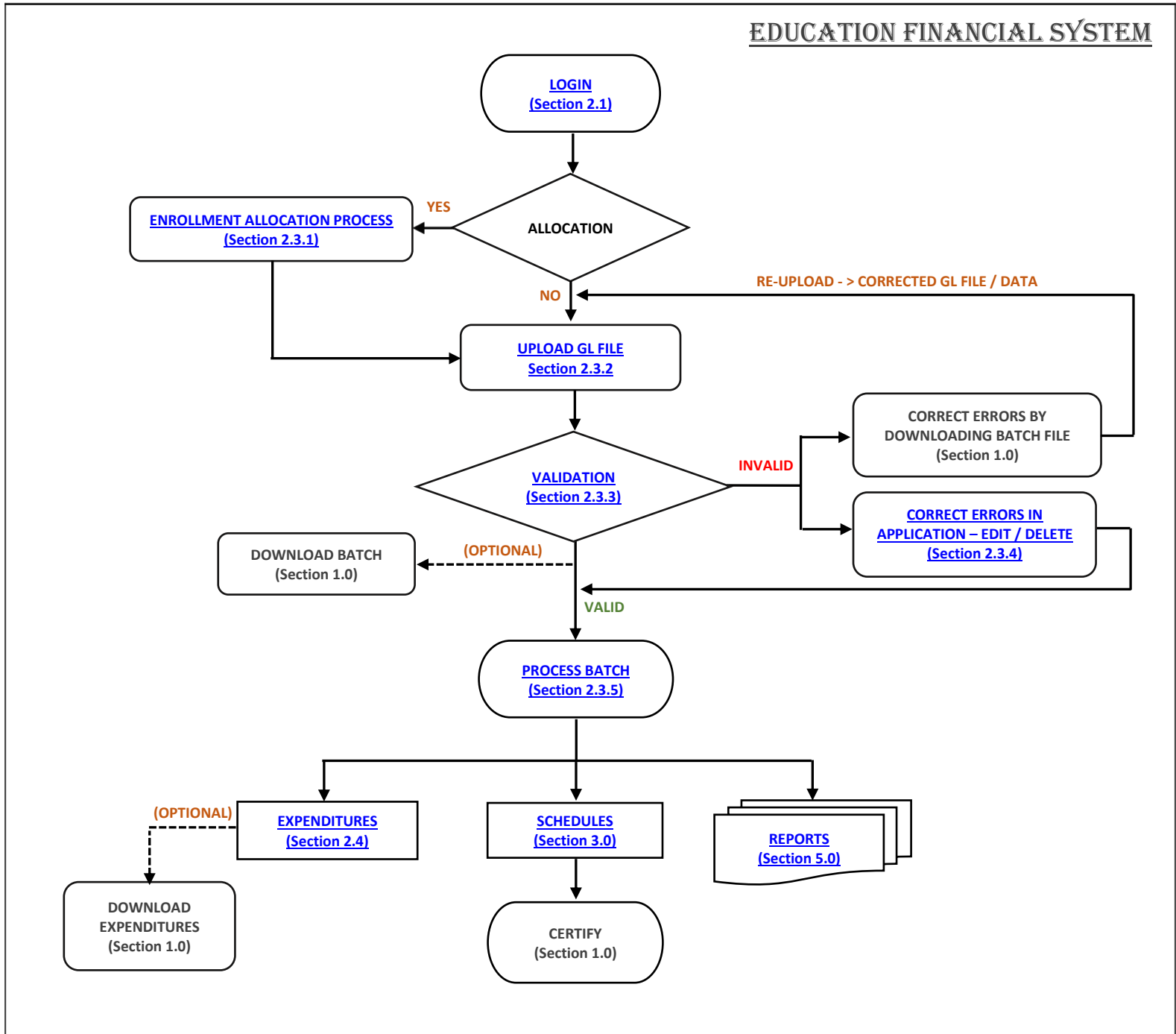
- Funding Source
- Function
- Object
- Education Type
- PreK
- Allocation
- Location

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:

<https://portal.ct.gov/SDE/Performance/Data-Collection/Help-Sites/Directory-Manager/-/media/SDE/Performance/Data-Collection/Help-Sites/Directory-Manager/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

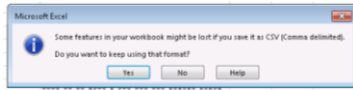
- Expenditures not recorded in the local accounting system may be added to the EFS template, as long as the appropriate EFS codes are used. We recommend that a description be included in the Account Description field (Column I), however the system will accept blank entries in Column I and J.
 - Example: 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 icon (?) located on the page.

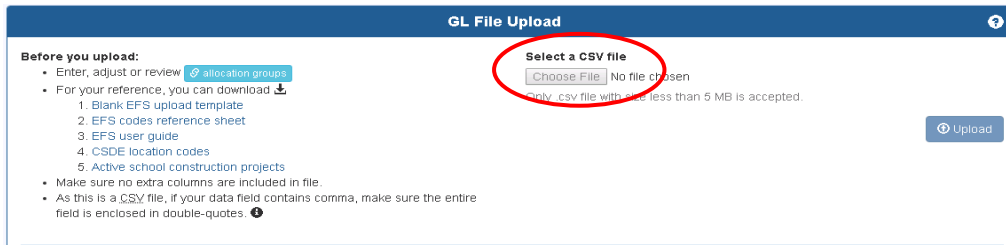
Enrollment Allocation Groups										
Schools										
School Information					Allocation Codes					
Location Code	School Name	Enrollment	2	3	4	5	6	7	8	9
0280211	Jack Jackter Intermediate School	482	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0280411	Colchester Elementary School	533	<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"/>
0285111	William J. Johnston Middle School	520	<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"/>
0286111	Bacon Academy	759	<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"/>
Programs										
Program Information					Allocation Codes					
Location Code	Program Name	Enrollment	2	3	4	5	6	7	8	9
0280511	Bacon Academy Alternative Education	10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0280611	School Resilience Program	7	<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.

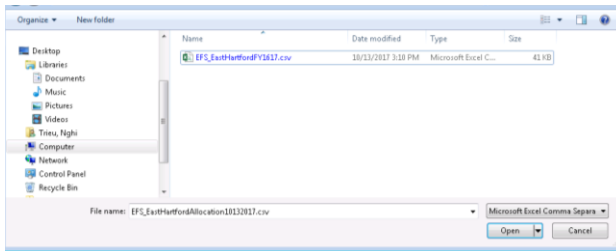
Data Entry Columns							General Ledger Extract			
EFS Funding Source Code	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	EFS Allocation Code	CSDE Location Code	Expenditure	Account Number	Account Description	
1	24XX	S9	1	N	2	0250011	1426.57	2400-01-21-1000-1-000-025-000-310005-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

2.3.2 Upload steps

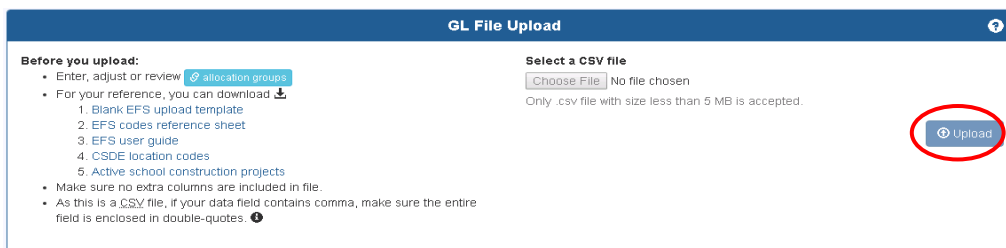
- Once the template has been completely filled in and in the required *.csv format, log into the EFS system, under select a csv file > choose file



> 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"

GL File Upload

Before you upload:

- Enter, adjust or review [allocation groups](#)
- For your reference, you can download
 - Blank EFS upload template
 - EFS codes reference sheet
 - EFS user guide
 - CSDE location codes
 - Active school construction projects
- Make sure no extra columns are included in file.
- As this is a CSV file, if your data field contains comma, make sure the entire field is enclosed in double-quotes.

Select a CSV file

No file chosen

Only .csv file with size less than 5 MB is accepted.

File Preview

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	1XXX	S1	2	N		2449214	-423258.09	1001000	TOTAL NON TEACHER
1	1XXX	S1	2	N		2449314	-150900.71	1001000	TOTAL NON TEACHER
1	1XXX	S6	2	N	3	2440014	0	1001000	CONFERENCE TRAVEL
1	1XXX	S6	2	N	3	2440014	0	1001000	PURCHASED TRANSPORTATION

Above are the first five lines of the file you uploaded. Is the first row (highlighted in yellow) a row of data to be submitted, or does it contain headers or other text that should be ignored?

This is a header row, please **ignore** it.
 This is a row of data, please **include** it.

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)

GL File Upload

Before you upload:

- Enter, adjust or review [allocation groups](#)
- For your reference, you can download
 - Blank EFS upload template
 - EFS codes reference sheet
 - EFS user guide
 - CSDE location codes
 - Active school construction projects
- Make sure no extra columns are included in file.
- As this is a CSV file, if your data field contains comma, make sure the entire field is enclosed in double-quotes.

Select a CSV file

No file chosen

Only .csv file with size less than 5 MB is accepted.

File has been uploaded successfully.

Uploaded Files Show all uploaded files

Batch Id	File Name	Total Lines	Error Count	Uploaded Date	Processed Date	Status
3067	Test_file_(1).csv	2,784	1	5/13/2019 3:14:57 PM		Validated with Errors

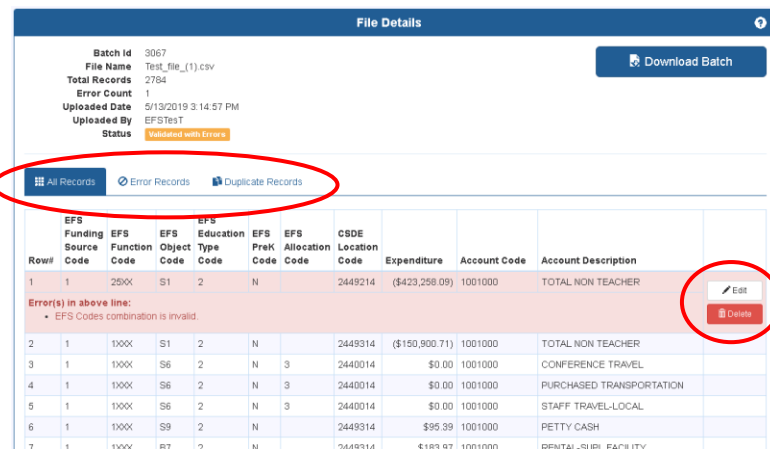
List of possible upload validation status:

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
2	Error	If combination between function and object results in a district level expenditure, do not allocate the cost.

EFS Rules and Exceptions:

EFS general rules		
Validation Status	EFS Object Level	EFS Function Level
Valid	School/Both	School
Valid	ALL	District
Valid	ALL	Both
EFS special cases		
Validation Status	EFS Object Code	EFS Function Code
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
Validation Status	EFS Function Code	EFS Object Code
Only B6 can be used for function code 5XXX	5XXX	B6
Validation Status	EFS Ed Type	EFS Function Code
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
Validation Status	EFS Ed Type	EFS Object Code
Only EFS Education Types 4-9 may be used with Object N1	4-9	N1
Validation Status	EFS Function Code	
If function 3121 or 3122 is used, then (Fund Source has to be 1, 11 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.

Edit Record (Row #1)

EFS Funding Source Code 1 - Local Budget Appropriation	EFS Allocation Code No Allocation
EFS Function Code 25XX - Central Services (25XX and 29XX are combined for -	CSDE Location Code 2449214 - Whitney High School East
EFS Object Code S1 - Salary - Teacher salaries (1X1 and 1X3)	Expenditure \$ -423258.09
EFS Education Type Code 2 - Special Education other (2XX)	Account Code 1001000
EFS PreK Code N - Non Prek	Account Description TOTAL NON TEACHER

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

Batch Revalidation Required

There are no errors left to correct in this batch. But before we process the batch data, revalidation of the batch is required in order to validate data columns combination.

Do you want to revalidate the batch now?

2.3.5 Process batch

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

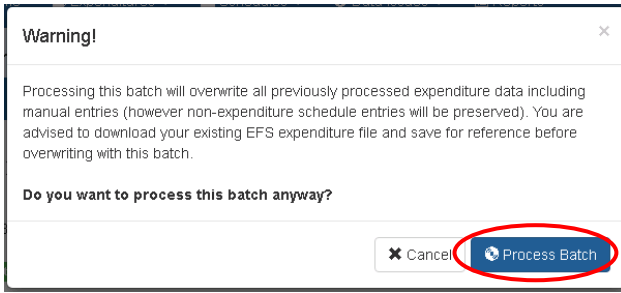
File Details

Batch Id	3067	<input type="button" value="Download Batch"/>
File Name	Test_file_(1).csv	<input type="button" value="Process Batch"/>
Total Records	2784	
Error Count	0	
Uploaded Date	5/13/2019 3:14:57 PM	
Uploaded By	EFS TesT	
Status	Validated without Errors	

After upload file is validated without errors, REMEMBER to Process Batch to update expenditure data and all schedules.

Row#	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

- 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.

Fiscal Year 2018-2019

Expenditure Detail

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 --
Schedule Line: -- All --

[+ 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	
1	21XX	B2	2	N		2440014	\$528.92	1105000	JUNE PAYCOM	
1	21XX	B2	2	N		2440014	\$127.94	1105000	RETIREMENT PLAN	

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	
1	25XX	B1	1	N		2440014	(\$975,000.00)	1401000	ELIMINATIONS	 
1	1XXX	S1	1	N		2445114	(\$841,898.17)	1210000	TOTAL NON REG ED	 
1	1XXX	B2	1	N		2440314	(\$738,377.00)	1205000	BENEFITS	 
1	1XXX	B2	1	N		2445114	(\$722,704.00)	1210000	BENEFITS	 

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.



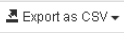








Funding Source Code	Function Code	Object Code	Education Type Code	PreK Code	Allocation Flag	Location Code	Expenditure	Account Code	Account Description	
<div style="display: flex; justify-content: space-between; align-items: center;">    </div>										
1	21XX	B2	2	N		2440014	\$528.92	1105000	JUNE PAYCOM	<div style="display: flex; justify-content: space-around;">   </div>
1	21XX	B2	2	N		2440014	\$127.94	1105000	RETIREMENT PLAN	 
1	21XX	B2	2	N		2440014	\$4,061.44	1105000	SOCIAL SECURITY	 
1	21XX	B2	2	N		2440014	\$1,305.87	1105000	UNEMPLOYMENT	 

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).

Edit Record

EFS Funding Source Code
1 - Local Budget Appropriation

EFS Function Code
21XX - Support services - students

EFS Object Code
B2 - Benefits - Employee Benefits (2XX)

EFS Education Type Code
2 - Special Education other (2XX)

EFS PreK Code
N - Non Prek

EFS Allocation Code
No Allocation

CSDE Location Code
2440014 - Area Cooperative Educational Services

Expenditure
\$ 528.92

Account Code
1105000

Account Description
JUNE PAYCOM






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.

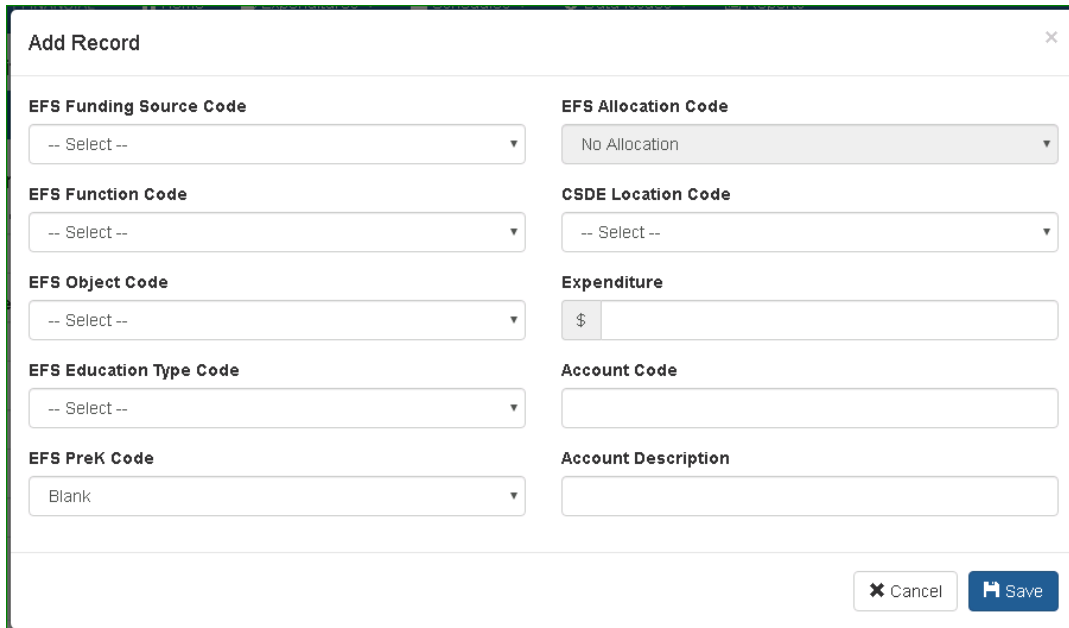


Figure 6 Add record popup

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.

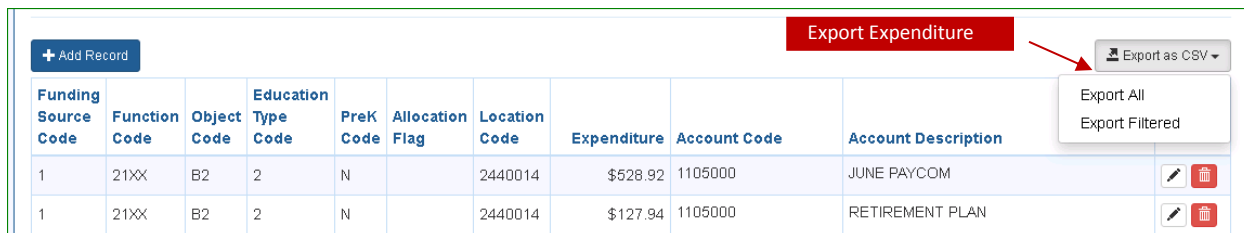


Figure 7 Export expenditures options

‘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 Fund	EFS O	EFS Ed	EFS P	EFS All	CSDE Loc	Expenditu	Account Numbé	Account Descriptio	Is Manual Entr	Collection Yel
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 E	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, as well as the general status of the collection, is shown on the Home page:

Collection is not ready to certify.

Schedule Status ?	
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.	
Schedule Name	Status
In kind	Completed
Expenditures for Land, Buildings, Capital Construction and Debt Service	Completed
Food Services	Completed
Special Education	Not Completed
Transportation	Completed
Tuition and Transportation Revenues (Board of Education)	Completed
Tuition and Transportation Revenues (Town)	Completed
Federal Funding	Completed
State Funding	Completed
Private/Miscellaneous Funding	Not Completed
Local Funding	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)	Not Applicable
Federal Impact Aid	Not Applicable

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. This page also indicates if the collection is ready to certify based on completion of all schedules. Note that if a new expenditure file is uploaded, the status of schedules previously marked as “Completed” will be changed to “Not Completed”.

2.4.6 Data Issues Status


Data Issues Status ?	
All data issues must have a status of Completed or Not Applicable before certifying the collection.	
Data Issues Type	Status
In-Schedule Trending	Completed
Trending - Shows status since last run. Run Now to Verify	Not Completed
Desk audit	Not Completed

Each data issue type may be accessed by clicking on the name. The status is based on whether or not all questions within each type have been answered, refer to section 6.0 for further details. Please note, “Trending” data issues must be run manually, therefore, the status shows the last time they were run. Users can update the status by clicking on the “Run now to verify” button or directly go to the trending page to rerun the trending list.

2.5 Expenditure Summary

2.5.1 Expenditure summary – Local and Regional School Districts

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.

 Home Expenditures Schedules Data Issues Reports					
Expenditure Summary Expenditure Detail					Fiscal Year 2018-2019
Expenditure Summary					
Elementary/Secondary Education					
Education Type	Funding Source				Total
	Local	Federal	State	Private/Misc	
Regular Education	\$30,696,875.83	\$193,339.27	\$13,569.92	\$3,260.00	\$30,907,045.02
Special Education Other	\$522,571.78	\$827,283.35		\$3,011.54	\$1,352,866.67
Special Education 10-76f	\$12,118,785.82				\$12,118,785.82
Total Elementary/Secondary	\$43,338,233.43	\$1,020,622.62	\$13,569.92	\$6,271.54	\$44,378,697.51
Reconciliation to Total Expenditures					
Non Elementary/Secondary Education	Funding Source				Total
	Local	Federal	State	Private/Misc	
Education types other than regular/special education	\$494,484.33	\$17,172.80			\$511,657.13
Non-reportable food services ¹	\$846,412.23				\$846,412.23
Facilities acquisition and construction (except minor) ¹					\$0.00
Debt service ¹					\$0.00
Non-certified salary and benefits in certified positions ¹					\$0.00
Secondary Region's Assessment to the member town ¹					\$0.00
Total EFS Expenditures	\$44,679,129.99	\$1,037,795.42	\$13,569.92	\$6,271.54	\$45,736,766.87
¹ 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.

<u>Elementary/Secondary Education- District Expenditure Summary</u>					
	Funding Source				
Education Type	Local	Federal	State	Private/Misc	Total
Regular Education	ES101A	ES102A	ES103A	ES104A	ES105A
Special Education Other	ES101B	ES102B	ES103B	ES104B	ES105B
Special Education 10-76f	ES101C	ES102C	ES103C	ES104C	ES105C
Total Elementary/Secondary	ES101D	ES102D	ES103D	ES104D	ES105D
<u>Reconciliation to Total Expenditures</u>					
Non Elementary/Secondary Education	Local	Federal	State	Private/Misc	Total
Education types other than regular/special education	ES201A	ES202A	ES203A	ES204A	ES205A
Non-reportable food services *	ES201B	ES202B	ES203B	ES204B	ES205B
Facilities acquisition and construction (except minor) *	ES201C	ES202C	ES203C	ES204C	ES205C
Debt service *	ES201D	ES202D	ES203D	ES204D	ES205D
Non-certified salary and benefits in certified positions *	ES201E	ES202E	ES203E	ES204E	ES205E
Secondary Region's Assessment to the member town*	ES201F	ES202F	ES203F	ES204F	ES205F
Total EFS Expenditures	ES901A	ES902A	ES903A	ES904A	ES905A
* Expenditures not included in prior lines					

			EFS Codes / Description			
Line	Description	Data Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code
<u>ELEMENTARY/SECONDARY EDUCATION</u>						
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	1
ES102A	Federal Fund/Regular Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
ES103A	State Fund/Regular Education	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	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	1
ES105A	Total Regular Education	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	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	2
ES102B	Federal Fund/Special Education Other	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2
ES103B	State Fund/Special Education Other	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	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	2
ES105B	Total Special Education Other	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	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	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	3
ES103C	State Fund/Special Education 10-76f	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	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	3
ES105C	Total Special Education 10-76f	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	3

ES101D	Total Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ES102D	Total Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ES103D	Total State Fund	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ES104D	Total Private Misc Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ES105D	Grand Fund Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3

RECONCILIATION TO TOTAL EXPENDITURES

ES201A	Education types other than regular special education/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All	All	4-9
ES202A	Education types other than regular special education/Federal Fund	Expenditure Database	2, 13	All	All	4-9
ES203A	Education types other than regular special education/State Fund	Expenditure Database	3, 14	All	All	4-9
ES204A	Education types other than regular special education/Private Misc Fund	Expenditure Database	4, 5, 15, 16	All	All	4-9
ES205A	Education types other than regular special education/Total Fund	Expenditure Database	All	All	All	4-9
ES201B	Non-reportable food services/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	311X	All	1, 2, 3
ES202B	Non-reportable food services/Federal Fund	Expenditure Database	2, 13	311X	All	1, 2, 3
ES203B	Non-reportable food services/State Fund	Expenditure Database	3, 14	311X	All	1, 2, 3
ES204B	Non-reportable food services/Private Misc Fund	Expenditure Database	4, 5, 15, 16	311X	All	1, 2, 3
ES205B	Non-reportable food services/Total Fund	Expenditure Database	All	311X	All	1, 2, 3
ES201C	Facilities acquisition and construction (except minor)/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	4XXX	All	1, 2, 3
ES202C	Facilities acquisition and construction (except minor)/Federal Fund	Expenditure Database	2, 13	4XXX	All	1, 2, 3

ES203C	Facilities acquisition and construction (except minor)/State Fund	Expenditure Database	3, 14	4XXX	All	1, 2, 3
ES204C	Facilities acquisition and construction (except minor)/Private Misc Fund	Expenditure Database	4, 5, 15, 16	4XXX	All	1, 2, 3
ES205C	Facilities acquisition and construction (except minor)/Total Fund	Expenditure Database	All	4XXX	All	1, 2, 3
ES201D	Debt service/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	5XXX	All	1, 2, 3
ES202D	Debt service/Federal Fund	Expenditure Database	2, 13	5XXX	All	1, 2, 3
ES203D	Debt service/State Fund	Expenditure Database	3, 14	5XXX	All	1, 2, 3
ES204D	Debt service/Private Misc Fund	Expenditure Database	4, 5, 15, 16	5XXX	All	1, 2, 3
ES205D	Debt service/Total Fund	Expenditure Database	All	5XXX	All	1, 2, 3
ES201E	Non-certified salary and benefits in certified positions/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ES202E	Non-certified salary and benefits in certified positions/Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ES203E	Non-certified salary and benefits in certified positions/State Fund	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ES204E	Non-certified salary and benefits in certified positions/Private Misc Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ES205E	Non-certified salary and benefits in certified positions/Total Fund	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ES201F	Secondary Region's Assessment to the member town/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	D1	1, 2, 3
ES202F	Secondary Region's Assessment to the member town/Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	D1	1, 2, 3
ES203F	Secondary Region's Assessment to the member town/State Fund	Expenditure Database	3, 14	All except 311X, 4XXX,	D1	1, 2, 3

				5XXX, and 9XXX		
ES204F	Secondary Region's Assessment to the member town/Private Misc Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	D1	1, 2, 3
ES205F	Secondary Region's Assessment to the member town/Total Fund	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	D1	1, 2, 3
ES901A	Local Fund Total EFS Expenditures	Expenditure Database	1, 6-10, 11, 12, 17	All	All	All
ES902A	Federal Fund Total EFS Expenditures	Expenditure Database	2, 13	All	All	All
ES903A	State Fund Total EFS Expenditures	Expenditure Database	3, 14	All	All	All
ES904A	Private Misc Fund Total EFS Expenditures	Expenditure Database	4, 5, 15, 16	All	All	All
ES905A	Grand Total EFS Expenditures	Expenditure Database	All	All	All	All

2.5.2 Expenditure summary – RESCs

The RESC expenditure summary layout is similar to that of the local and regional districts describe in Section 2.5.1 The specifications are below:

<u>Elementary/Secondary Education- RESC Expenditure Summary</u>					
	Funding Source				
Education Type	Local	Federal	State	Private/Misc	Total
Regular Education	ER101A	ER102A	ER103A	ER104A	ER105A
Special Education	ER101B	ER102B	ER103B	ER104B	ER105B
Total Elementary/Secondary	ER101C	ER102C	ER103C	ER104C	ER105C
<u>Reconciliation to Total Expenditures</u>					
Non Elementary/Secondary Education	Local	Federal	State	Private/Misc	Total
Education types other than regular/special education	ER201A	ER202A	ER203A	ER204A	ER205A
Non-reportable food services *	ER201B	ER202B	ER203B	ER204B	ER205B
Facilities acquisition and construction (except minor) *	ER201C	ER202C	ER203C	ER204C	ER205C
Debt service *	ER201D	ER202D	ER203D	ER204D	ER205D
Non-certified salary and benefits in certified positions *	ER201E	ER202E	ER203E	ER204E	ER205E
Total EFS Expenditures	ER901A	ER902A	ER903A	ER904A	ER905A
* Expenditures not included in prior lines					

Line	Description	Data Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code
<u>ELEMENTARY/SECONDARY EDUCATION</u>						
ER101A	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	1
ER102A	Federal Fund/Regular Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
ER103A	State Fund/Regular Education	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1

ER104A	Private Misc Fund/Regular Education	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
ER105A	Total Regular Education	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
ER101B	Local Fund/Special Education	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
ER102B	Federal Fund/Special Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
ER103B	State Fund/Special Education	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
ER104B	Private Misc Fund/Special Education	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
ER105B	Total Special Education	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
ER101C	Total Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ER102C	Total Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ER103C	Total State Fund	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ER104C	Total Private Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
ER105C	Grand Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3

RECONCILIATION TO TOTAL EXPENDITURES						
ER201A	Education types other than regular/special education/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All	All	4-9
ER202A	Education types other than regular/special education/Federal Fund	Expenditure Database	2, 13	All	All	4-9
ER203A	Education types other than regular/special education/State Fund	Expenditure Database	3, 14	All	All	4-9
ER204A	Education types other than regular/Private Misc Fund	Expenditure Database	4, 5, 15, 16	All	All	4-9
ER205A	Education types other than regular/special education/Total Fund	Expenditure Database	All	All	All	4-9
ER201B	Non-reportable food services/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	311X	All	1, 2, 3
ER202B	Non-reportable food services /Federal Fund	Expenditure Database	2, 13	311X	All	1, 2, 3
ER203B	Non-reportable food services/State Fund	Expenditure Database	3, 14	311X	All	1, 2, 3
ER204B	Non-reportable food services /Private Misc Fund	Expenditure Database	4, 5, 15, 16	311X	All	1, 2, 3
ER205B	Non-reportable food services /Total Fund	Expenditure Database	All	311X	All	1, 2, 3
ER201C	Facilities acquisition and construction (except minor)/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	4XXX	All	1, 2, 3
ER202C	Facilities acquisition and construction (except minor)/Federal Fund	Expenditure Database	2, 13	4XXX	All	1, 2, 3
ER203C	Facilities acquisition and construction (except minor)/State Fund	Expenditure Database	3, 14	4XXX	All	1, 2, 3
ER204C	Facilities acquisition and construction (except minor)/Private Misc Fund	Expenditure Database	4, 5, 15, 16	4XXX	All	1, 2, 3
ER205C	Facilities acquisition and construction (except minor)/Total Fund	Expenditure Database	All	4XXX	All	1, 2, 3
ER201D	Debt service/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	5XXX	All	1, 2, 3
ER202D	Debt service/Federal Fund	Expenditure Database	2, 13	5XXX	All	1, 2, 3

ER203D	Debt service /State Fund	Expenditure Database	3, 14	5XXX	All	1, 2, 3
ER204D	Debt service/Private Misc Fund	Expenditure Database	4, 5, 15, 16	5XXX	All	1, 2, 3
ER205D	Debt service/Total Fund	Expenditure Database	All	5XXX	All	1, 2, 3
ER201E	Non-certified salary and benefits in certified positions/Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ER202E	Non-certified salary and benefits in certified positions/Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ER203E	Non-certified salary and benefits in certified positions/State Fund	Expenditure Database	3, 14	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ER204E	Non-certified salary and benefits in certified positions/Private Misc Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ER205E	Non-certified salary and benefits in certified positions/Total Fund	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
ER901A	Local Fund Total EFS Expenditures	Expenditure Database	1, 6-10, 11, 12, 17	All	All	All
ER902A	Federal Fund Total EFS Expenditures	Expenditure Database	2, 13	All	All	All
ER903A	State Fund Total EFS Expenditures	Expenditure Database	3, 14	All	All	All
ER904A	Private Misc Fund Total EFS Expenditures	Expenditure Database	4, 5, 15, 16	All	All	All
ER905A	Grand Total EFS Expenditures	Expenditure Database	All	All	All	All

2.5.3 Expenditure summary – Charter Schools

The Charter School expenditure summary layout is similar to that of the local and regional districts describe in Section 2.5.1 The specifications are below:

Elementary/Secondary Education- Charter Expenditure Summary					
	Funding Source				
Education Type	Local	Federal	State	Private/Misc	Total
Regular Education	EC101A	EC102A	EC103A	EC104A	EC105A
Special Education	EC101B	EC102B	EC103B	EC104B	EC105B
Total Elementary/Secondary	EC101C	EC102C	EC103C	EC104C	EC105C
Reconciliation to Total Expenditures					
Non Elementary/Secondary Education	Local	Federal	State	Private/Misc	Total
Education types other than regular/special education	EC201A	EC202A	EC203A	EC204A	EC205A
Non-reportable food services *	EC201B	EC202B	EC203B	EC204B	EC205B
Facilities acquisition and construction (except minor) *	EC201C	EC202C	EC203C	EC204C	EC205C
Debt service *	EC201D	EC202D	EC203D	EC204D	EC205D
Non-certified salary and benefits in certified positions *	EC201E	EC202E	EC203E	EC204E	EC205E
Total EFS Expenditures	EC901A	EC902A	EC903A	EC904A	EC905A
* Expenditures not included in prior lines					

Line	Description	Data Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code
EC101A	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	1
EC102A	Federal Fund/Regular Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
EC103A	State Fund/Regular Education	Expenditure Database	3, 14, 18	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
EC104A	Private Misc Fund/Regular Education	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1

EC105A	Total Fund/Regular Education	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1
EC101B	Local Fund/Special Education	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
EC102B	Federal Fund/Special Education	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
EC103B	State Fund/Special Education	Expenditure Database	3, 14, 18	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
EC104B	Private Misc Fund/Special Education	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
EC105B	Total Fund/Special Education	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	2 or 3
EC101C	Total Local Fund	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
EC102C	Total Federal Fund	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
EC103C	Total State Fund	Expenditure Database	3, 14, 18	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
EC104C	Total Private Misc Fund	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
EC105C	Grand Fund Total	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	All except D1, N1, S3, S4	1, 2, 3
EC201A	Local Fund/Education types other than regular/special education	Expenditure Database	1, 6-10, 11, 12, 17	All	All	4-9
EC202A	Federal Fund/Education types other than regular/special education	Expenditure Database	2, 13	All	All	4-9

EC203A	State Fund/Education types other than regular/special education	Expenditure Database	3, 14, 18	All	All	4-9
EC204A	Private Misc Fund/Education types other than regular/special education	Expenditure Database	4, 5, 15, 16	All	All	4-9
EC205A	Education types other than regular/special education/Total Fund	Expenditure Database	All	All	All	4-9
EC201B	Local Fund/Non-reportable food services	Expenditure Database	1, 6-10, 11, 12, 17	311X	All	1, 2, 3
EC202B	Federal Fund/Non-reportable food services	Expenditure Database	2, 13	311X	All	1, 2, 3
EC203B	State Fund/Non-reportable food services	Expenditure Database	3, 14, 18	311X	All	1, 2, 3
EC204B	Private Misc Fund/Non-reportable food services	Expenditure Database	4, 5, 15, 16	311X	All	1, 2, 3
EC205B	Non-reportable food services Total Fund	Expenditure Database	All	311X	All	1, 2, 3
EC201C	Local Fund/Facilities acquisition and construction (except minor)	Expenditure Database	1, 6-10, 11, 12, 17	4XXX	All	1, 2, 3
EC202C	Federal Fund/Facilities acquisition and construction (except minor)	Expenditure Database	2, 13	4XXX	All	1, 2, 3
EC203C	State Fund/Facilities acquisition and construction (except minor)	Expenditure Database	3, 14, 18	4XXX	All	1, 2, 3
EC204C	Private Misc Fund/Facilities acquisition and construction (except minor)	Expenditure Database	4, 5, 15, 16	4XXX	All	1, 2, 3
EC205C	Facilities acquisition and construction (except minor) Total Fund	Expenditure Database	All	4XXX	All	1, 2, 3
EC201D	Local Fund/Debt service	Expenditure Database	1, 6-10, 11, 12, 17	5XXX	All	1, 2, 3
EC202D	Federal Fund/Debt service	Expenditure Database	2, 13	5XXX	All	1, 2, 3
EC203D	State Fund/Debt service	Expenditure Database	3, 14, 18	5XXX	All	1, 2, 3
EC204D	Private Misc Fund/Debt service	Expenditure Database	4, 5, 15, 16	5XXX	All	1, 2, 3
EC205D	Debt service Total Fund	Expenditure Database	All	5XXX	All	1, 2, 3
EC201E	Local Fund/Non-certified salary and benefits in certified positions	Expenditure Database	1, 6-10, 11, 12, 17	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
EC202E	Federal Fund/Non-certified salary and benefits in certified positions	Expenditure Database	2, 13	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3

EC203E	State Fund/Non-certified salary and benefits in certified positions	Expenditure Database	3, 14, 18	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
EC204E	Private Misc Fund/Non-certified salary and benefits in certified positions	Expenditure Database	4, 5, 15, 16	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
EC205E	Non-certified salary and benefits in certified positions Total Fund	Expenditure Database	All	All except 311X, 4XXX, 5XXX, and 9XXX	S3, S4	1, 2, 3
EC901A	Local Fund Total EFS Expenditures	Expenditure Database	1, 6-10, 11, 12, 17	All	All	All
EC902A	Federal Fund Total EFS Expenditures	Expenditure Database	2, 13	All	All	All
EC903A	State Fund Total EFS Expenditures	Expenditure Database	3, 14, 18	All	All	All
EC904A	Private Misc Fund Total EFS Expenditures	Expenditure Database	4, 5, 15, 16	All	All	All
EC905A	Grand Total EFS Expenditures	Expenditure Database	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	3.3.2	3.3.2	3.3.2
In-Kind	3.4.2		
Food Services	3.5.2	3.5.3	3.5.4
Special Education	3.6.2	3.6.3	3.6.4
Transportation	3.7.2	3.7.3	3.7.4
Federal Funding	3.8.2	3.8.3	3.8.4
State Funding	3.9.2	3.9.3	3.9.4
Private/Miscellaneous Funding	3.10.2	3.10.3	3.10.4
Local Funding	3.11.2	3.11.3	
Tuition and Transportation Revenue	3.12.2		3.12.2
Regional High School Tuition Assessment and Detail of Pupils Sent Out of the District	3.13.2		
Land, Buildings, Capital Construction and Debt Service	3.14.2	3.14.3	3.14.2
Claim for Exceeding Statutory School Year	3.15.2		
Universal Service Fund Data	3.16.2	3.16.2	3.16.2
Federal Impact Aid	3.17.2		
State Charter School Grant and Reserve Fund Monitoring		3.18.2	
Charter School Related Party and Management Organization Information		3.19.1	

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.

Local Expenditures for Current Year Food Services Programs

Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS101	Expenditures from Board of Education Budget (Local Sources Only)	\$ 204,147.33	\$29,302.64	\$174,844.69	596.69%
FS102	Locally Supported In-Kind Services	\$ 2,341.61	N/A	\$2,341.61	N/A
FS199	Total	\$ 206,488.94	\$29,302.64	\$177,186.30	604.68%

Revenue for Current Year Food Services Programs





Line	Description	Amount	Last Year's Amount	Amount Change	Percent Change
FS201	Sales to Students and Adults	\$ 990,200.00	\$1,290,493.73	(\$300,293.73)	-23.27%
FS202	Other Sales	\$	\$17,636.89	(\$17,636.89)	-100%
FS203	Interest Income	\$	\$300.00	(\$300.00)	-100%
FS204	Federal and State Grants (Excluding USDA Commodities)	\$	\$344,059.97	(\$344,059.97)	-100%
FS205	Revenues from Other Than Local Tax Sources	\$	\$4,916.91	(\$4,916.91)	-100%
FS299	Total	\$ 990,200.00	\$1,657,407.50	(\$667,207.50)	-40.26%

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
FS101	Expenditures from Board of Education Budget (Local Sources Only)	\$ 204,147.33	\$29,302.64	\$174,844.69	596.69%

The details then appear:

Funding Source	Function	Object	Ed Type	PreK	Location	Expenditure	Account Code	Account Description	
12	311X	B2	1	N	0250211	\$166.83	2100-10-2520-0000-0000-50-00000-2-521000-	TOWN INKIND FINANCE DEPT BENEF	 
12	311X	B2	1	N	0255111	\$208.16	2100-10-2520-0000-0000-50-00000-2-521000-	TOWN INKIND FINANCE DEPT BENEF	 



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

Edit Expense Record (Line - FS102)

EFS Funding Source Code 12 - Local Tax InKind	EFS Allocation Code 1 - Basis - salary expenditures (for fringe benefit allocator)
EFS Function Code 311X - Food Services - Current Year Student and Staff Me:	CSDE Location Code 0250211 - Darcey School
EFS Object Code B2 - Benefits - Employee Benefits (2XX)	Expenditure \$ 166.83
EFS Education Type Code 1 - Regular Education (000, 1XX, 3XX, 4XX, and 9XX)	Account Code 2100-10-2520-0000-0000-50-00000-2-521000-
EFS PreK Code N - Non Prek	Account Description TOWN INKIND FINANCE DEPT BENEF

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
FS201	Sales to Students and Adults	\$ 990,200.00	\$1,290,493.73	(\$300,293.73)	-23.27%



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.

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.



The screenshot shows a rectangular form with a thin border. On the left side, there are two checkboxes. The first checkbox is labeled "Mark a Schedule as Completed" and the second is labeled "Mark a Schedule as Not Applicable". On the right side of the form, there are two buttons: a "Cancel" button with a red 'X' icon and a "Save" button with a floppy disk icon.

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.

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		
<u>IN-KIND SERVICES FROM LOCAL TAX REVENUES</u>										
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
<u>IN-KIND SERVICES FROM OTHER THAN LOCAL TAX REVENUES</u>										
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. This schedule must be completed only if local funds are expended to reduce or eliminate an operating deficit for the current or prior year. 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	
LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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
REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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	
<u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u>									
FS301	Expenditures for Current Year Food Service Program from EFS Expenditure Table	Expenditure Database	All	311X, 3121	All except D1, N1, S3, S4	1, 2, or 3	All	School or District code	311, 2
FS302	Expenditures for Current Year Food Service Program not in EFS Expenditure Table	Screen entry	N/A						
FS303	Total Expenditures for Current Year Food Service Program (FS301 plus FS302)	Calculated	N/A						
FS304	Net Profit or Loss (FS299 minus FS303)	Calculated by EFS	N/A						312, 2
FS305	Reportable Current Year Food Service Local Expenditures (If FS304 is less than zero, the lesser of FS199 or the absolute value of FS304)	Calculated by EFS	N/A						313, 2
<u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u>									
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
<u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u>									
FS901	Total Reportable Food Service Program Expenditures (FS305 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	
LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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
REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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	
<u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u>									
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
<u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u>									
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
<u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u>									
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		
LOCAL EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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
REVENUE FOR CURRENT YEAR FOOD SERVICES PROGRAMS									
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			
<u>REPORTABLE EXPENDITURES FOR CURRENT YEAR FOOD SERVICES PROGRAMS</u>										
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	
<u>CURRENT YEAR EXPENDITURES FOR PRIOR YEAR FOOD SERVICES PROGRAMS</u>										
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	
<u>TOTAL REPORTABLE FOOD SERVICE PROGRAM EXPENDITURES</u>										
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		
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.										
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		
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.										
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	
<u>SPECIAL EDUCATION EXPENDITURES</u>									
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		
<u>SPECIAL EDUCATION EXPENDITURES</u>										
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	
<u>IN-TOWN REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u>									
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
<u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION</u>									
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
<u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES</u>									
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	
<u>OUT-OF-TOWN REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u>									
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
<u>OTHER TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u>									
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
<u>TOTAL TRANSPORTATION OF PUBLIC SCHOOL STUDENTS</u>									
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
<u>NON-PUBLIC SCHOOL TRANSPORTATION</u>									
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	
<u>REGULAR STUDENT TRANSPORTATION</u>									
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
<u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES</u>									
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
<u>OTHER STUDENT TRANSPORTATION</u>									
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
<u>TOTAL STUDENT TRANSPORTATION</u>									
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			
<u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION - TOTAL EXPENDITURES</u>										
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
<u>REGULAR TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u>										
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
<u>OUT OF TOWN MAGNET SCHOOL TRANSPORTATION - RESC SCHOOL DISTRICT</u>										
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			
<u>SPECIAL EDUCATION STUDENTS TRANSPORTED ON SPECIAL EDUCATION VEHICLES - RESC SCHOOL DISTRICT</u>										
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
<u>OTHER TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u>										
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
<u>TOTAL TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - RESC SCHOOL DISTRICT</u>										
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.



The expenditures from consortium grants imported from the ED141 system onto line FF102/ FC102/ FR302 represent all expenditures made on your district's behalf as reported by the fiscal agent for the grant(s). Amounts shown may differ from actual payments received by your district. Description of the grants and fiscal agent are shown on the "Consortium Member Report Non-Fiscal Agent" report available in the ED141 system. The full consortium expenditure must be included in your district's EFS expenditure table; contact the fiscal agent if you need more information or to correct discrepancies.

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						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	
<u>FEDERAL GRANTS PASSED THROUGH CSDE</u>									
FF101	Total From ED141	Import	Direct import from ED141 X001 lines *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.						819, 1
FF102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures *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.						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.						
<u>DIRECT FEDERAL GRANTS</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES</u>									
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.						
<u>TOTAL FEDERAL EXPENDITURES RECONCILIATION</u>									
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	
<u>FEDERAL GRANTS PASSED THROUGH CSDE</u>									
FC101	Total From ED141	Import	Direct import from ED141 X001 lines *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.						N/A
FC102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures *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.						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.						
<u>DIRECT FEDERAL GRANTS</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES</u>									
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.						
<u>TOTAL FEDERAL EXPENDITURES RECONCILIATION</u>									
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	
<u>DIRECT FEDERAL GRANTS - TOTAL EXPENDITURES</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES - TOTAL EXPENDITURES</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH CSDE - TOTAL EXPENDITURES</u>									
FR301	Total From ED141	Import	Direct import from ED141 Total expenditure lines *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.						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 *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.						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.						
<u>RECONCILIATION - TOTAL FEDERAL EXPENDITURES</u>									
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

			EFS Codes / Description						
Line	Description	Data Entry Method	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	EFS PreK Code	CSDE Location Code	2016-17 ED001R Reference (Line, Col)
<u>DIRECT FEDERAL GRANTS - RESC SCHOOL DISTRICT</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH NON-CSDE AGENCIES - RESC SCHOOL DISTRICT</u>									
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.						
<u>FEDERAL GRANTS PASSED THROUGH CSDE - RESC SCHOOL DISTRICT</u>									
FR701	Total From ED141	Import	Direct import from ED141 X001 lines *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.						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.						
<u>RECONCILIATION - RESC SCHOOL DISTRICT FEDERAL EXPENDITURES</u>									
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.



The expenditures from consortium grants imported from the ED141 system onto line SF102/ SC102/ SR302 represent all expenditures made on your district's behalf as reported by the fiscal agent for the grant(s). Amounts shown may differ from actual payments received by your district. Description of the grants and fiscal agent are shown on the "Consortium Member Report Non-Fiscal Agent" report available in the ED141 system. The full consortium expenditure must be included in your district's EFS expenditure table; contact the fiscal agent if you need more information or to correct discrepancies.

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	
<u>STATE GRANTS FROM CSDE</u>									
SF101	Total From ED141	Import	Direct import from ED141 X001 lines *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.						815, 1
SF102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures *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.						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.						
<u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES</u>									
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.						
<u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES</u>									
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.						
<u>TOTAL STATE EXPENDITURES RECONCILIATION</u>									
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	
<u>STATE GRANTS FROM CSDE</u>									
SC101	Total From ED141	Import	Direct import from ED141 X001 lines *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.						N/A
SC102	Your portion of services/expenditures from consortium grant payment arrangement	Import	Direct import from ED141 - sum of consortium member expenditures *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.						N/A
SC103	State charter school operating grant (from EFS Expenditure Table)	Expenditure Database	18	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All	School or District code	N/A
SC104	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.						
<u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES</u>									
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.						
<u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES</u>									
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.						
<u>TOTAL STATE EXPENDITURES RECONCILIATION</u>									
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, 18	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	
<u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES - TOTAL EXPENDITURES</u>									
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.						
<u>STATE GRANTS PASSED THROUGH NON-CSDE AGENCIES - TOTAL EXPENDITURES</u>									
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.						
<u>STATE GRANTS PASSED THROUGH CSDE - TOTAL EXPENDITURES</u>									
SR301	Total From ED141	Import	Direct import from ED141 Total expenditure lines *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.						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 *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.						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.						
<u>RECONCILIATION - TOTAL STATE EXPENDITURES</u>									
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	
<u>DIRECT STATE GRANTS FROM OTHER STATE AGENCIES - RESC SCHOOL DISTRICT</u>									
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.						
<u>STATE GRANTS PASSED THROUGH NON-STATE AGENCIES - RESC SCHOOL DISTRICT</u>									
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.						
<u>STATE GRANTS PASSED THROUGH CSDE - RESC SCHOOL DISTRICT</u>									
SR701	Total From ED141	Import	Direct import from ED141 X001 lines *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.						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. *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.						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.						
<u>RECONCILIATION - RESC SCHOOL DISTRICT STATE EXPENDITURES</u>									
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	
EXPENDITURES OF PRIVATE/MISCELLANEOUS FUNDS									
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. *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.						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.						
PRIVATE/MISCELLANEOUS EXPENDITURES RECONCILIATION									
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	
<u>EXPENDITURES OF PRIVATE/MISCELLANEOUS FUNDS</u>									
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. *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.						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.						
<u>PRIVATE/MISCELLANEOUS EXPENDITURES RECONCILIATION</u>									
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	
<u>PRIVATE/MISCELLANEOUS FUNDS - TOTAL EXPENDITURES</u>									
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. *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.						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.						
<u>RECONCILIATION - TOTAL PRIVATE/MISCELLANEOUS EXPENDITURES</u>									
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	
<u>PRIVATE/MISCELLANEOUS FUNDS - RESC SCHOOL DISTRICT</u>									
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. *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.						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.						
<u>RECONCILIATION - RESC SCHOOL DISTRICT PRIVATE/MISCELLANEOUS EXPENDITURES</u>									
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	
TOTAL EXPENDITURES FROM APPROPRIATED BUDGET									
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
DEDUCTIONS									
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
<u>ADDITIONS</u>									
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
<u>TOTAL LOCAL EXPENDITURES RECONCILIATION</u>									
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	
EXPENDITURES OF LOCAL FUNDS									
LC101	Local Special Education Funding	Screen entry	1, 6-11	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.						
LOCAL EXPENDITURES RECONCILIATION									
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, 6-11	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)
			Local/Regional		RESC		Regular School Year *	Summer School **	
			Received By Board of Education	Received by Town					
TUITION REVENUES FOR REGULAR EDUCATION									
TB101	1311 - Tuition from Individuals	Screen entry	x			Tuition received from an individual for providing regular education services.	x		701, 1
TT101	Excluding Summer School for Regular Education			x					701, 2
RR101					x				701, 1
TB102	1312 - Tuition from Individuals for Summer School for Regular Education	Screen entry	x			Tuition received from an individual for providing regular education services.		x	702, 1
TT102				x					702, 2
RR102					x				702, 1
TB103	1321 - Tuition from Connecticut School Districts for Regular Education	Screen entry	x			Tuition received from another school district located within Connecticut, including a RESC or Charter school, for providing regular education services, including Open Choice.	x	x	703, 1
TT103				x					703, 2
RR103					x				703, 1
TB104	1322 - Tuition from Other Connecticut Government Sources Excluding School Districts for Regular Education	Screen entry	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.	x	x	704, 1
TT104				x					704, 2
RR104					x				704, 1
TB105	1330 - Tuition from Other Government Sources Outside the State for Regular Education	Screen entry	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.	x	x	705, 1
TT105				x					705, 2
RR105					x				705, 1
TB106	1331 - Tuition from School Districts Outside the State for Regular Education	Screen entry	x			Tuition received from a school district located outside Connecticut for providing regular education services.	x	x	706, 1
TT106				x					706, 2
RR106					x				706, 1
TB107	1340 - Tuition from Other Private Sources (Other than Individuals) for Regular Education	Screen entry	x			Tuition received from a private source for providing regular education services.	x	x	707, 1
TT107				x					707, 2
RR107					x				707, 1
TB199	Total Tuition Revenues Received for Regular Education	Calculated by EFS	x			Sum of lines TB/TT/RR101 - TB/TT/RR107 above.			729, 1
TT199				x					729, 2
RR199					x				729, 1

Line	Description	Data Entry Method	Applies To			RESC	Description	Educational Program		2016-17 ED001/ ED001R Reference (Line, Col)	
			Local/Regional		Received By Board of Education			Received by Town	Regular School Year *		Summer School **
TRANSPORTATION REVENUES FOR REGULAR EDUCATION											
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				Sum of lines TB/TT/RR201 - TB/TT/RR206 above.			749, 1	
TT299				x						749, 2	
RR299					x					749, 1	

TUITION REVENUES FOR SPECIAL EDUCATION										
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				Sum of lines TB/TT/RR301 - TB/TT/RR307 above.			779, 1
TT399				x						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					
TRANSPORTATION REVENUES FOR SPECIAL EDUCATION									
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			Sum of lines TB/TT/RR401 - TB/TT/RR406 above.			798, 1
TT499				x					798, 2
RR499					x				798, 1
GRAND TOTAL FOR TUITION AND TRANSPORTATION REVENUES									
TB999	Total Tuition and Transportation Revenues for Regular Education and Special Education	Calculated by EFS	x			Sum of lines TB/TT/RR199, TB/TT/RR299, TB/TT/RR399, TB/TT/RR499, above.			799, 1
TT999				x					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	
<u>Member Towns' Regional High School Assessment (to be completed by secondary regional districts)</u>									
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
<u>Designated High School</u>									
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
<u>Private Or Residential Facilities (including out of state)</u>									
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	
<u>Approved Interdistrict Magnet Schools</u>									
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
<u>Interdistrict Cooperative High Schools (established per C.G.S. 10-158a)</u>									
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
<u>All Other</u>									
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)
Expenditures for Land, Buildings, and Capital Construction: 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)
Interest On Current Loans				
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
Expenditures for Debt Service and Selected Non-Debt Service Capital Construction: 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
School Construction Grant Payments Information: 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)
Expenditures for Land, Buildings, and Capital Construction: 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
Interest On Current Loans				
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
Expenditures for Debt Service and Selected Non-Debt Service Capital Construction: 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
School Construction Grant Payments Information: 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
<u>CLAIM FOR EXCEEDING STATUTORY SCHOOL YEAR INFORMATION</u>			
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
Data Item for USF				
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 Federal Impact Aid schedule

3.17.1 Federal Impact Aid schedule description

The purpose of the Federal Impact Aid Schedule is to collect the amount of impact aid revenue received for the benefit of the school district from the US Department of Education. Expenditures from these funds are typically included in a school district's general fund appropriation.

3.17.2 Federal Impact Aid schedule line instructions – Local and Regional School Districts

Line	Description	Data Entry Method	Description
<u>FEDERAL IMPACT AID REVENUE</u>			
IA101	Impact aid revenue from the U.S. Department of Education received by the school district or town during the school year.	Screen entry	Federal impact aid is intended to provide assistance to school districts educating students living on land that is exempt from property tax, such as military bases. Report revenue received by the school district or town during the school year.



3.18 State Charter School Grant and Reserve Fund Monitoring schedule

3.18.1 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.

3.18.2 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
<u>EXPENDITURES FROM PRIOR YEAR'S CARRYOVER FUND</u>			
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. *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.
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	
<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>			
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. *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.
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	
<u>CURRENT YEAR STATE CHARTER SCHOOL GRANT FUNDS</u>			
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.				
MC398	Total (Sum of Lines MC304 through MC306)	Calculated by EFS					
MC399	Amount of Current Fiscal Year Grant refunded to CSDE (MC301 minus MC398)	Calculated by EFS					
TOTAL STATE CHARTER SCHOOL GRANT RECONCILIATION							
			EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code	CSDE Location Code
MC901	Total State Charter School Grant Expenditures (sum of lines MC102, MC202, and MC306)	Calculated by EFS					
MC902	Elementary/Secondary Education expenditures from State Charter School Grant Funds per EFS Expenditure Table	Expenditure Database	18	All except 311X, 4XXX, 5XXX, and 9XXX	All except N1, S3, and S4	1, 2, or 3	All
MC903	Non-Elementary/Secondary Education expenditures from State Charter School Grant Funds per EFS Expenditure Table	Expenditure Database	18	All funding source 18 except those included on MC902A			
MC904	Total (MC902 plus MC903)	Calculated by EFS	18	All	All	All	All
MC905	Variance (MC901 minus MC904)	Calculated by EFS					

3.19 Charter School Related Party and Management Organization Information schedule

3.19.1 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.

3.19.2 Charter School Related Party and Management Organization Information schedule line instructions

Line	Description	Data Entry Method	Description
<u>RELATED PARTY INFORMATION</u>			
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".
<u>CHARTER SCHOOL MANAGEMENT ORGANIZATION INFORMATION</u>			
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.
<u>MANAGEMENT ORGANIZATION EXPENDITURE RECONCILIATION</u>			
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
State Charter School Operating Grant (Charters Only)	18

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.

EFS Funding Source Code 18: State Charter School Operating Grant (Charters Only)

This EFS code is for use by charter schools only. Use this EFS code to report amounts expended from the state charter school operating grant. When you code your expenditures using this EFS Funding Source Code, after you upload your data to the EFS web application, those expenditures will appear in the State Charter School Grant and Reserve Fund Monitoring Schedule in either Line MC902 or MC903. This will assist in reconciling the current year expenditures that are also reported in the State Funding Schedule and also the current year expenditures with those funds the charter school chooses not to expend until a future school year(s). Funds not expended in accordance with the applicable statute must be refunded to the State Department of Education.

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	Both	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	Both	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

Function 27XX is used to report expenditures incurred to transport students between home and school, unless a more specific EFS Function code: 27X1, 27X2, 27X3 or 27X4 applies.

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.

Report all types of expenditures for pupil transportation including vehicles, supplies, salaries, fringe benefits, contracted services, etc. Also include the cost of providing a crossing guard's services required to get a pupil to and from the public school safely.

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

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

Use Function 27X1 to report expenditures for transportation of your resident students to out-of-town interdistrict magnet schools, as well as transportation for other towns' students to an interdistrict magnet school located in your town. Do not include expenditures for students transported within the same town (those should be reported using Function 27XX).

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

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

Use Function 27X2 to report expenditures 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. Note that these expenditure records must also use EFS Education Type 2 or 3.

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

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

Use Function 27X3 to report regular transportation to all out of town schools except for interdistrict magnet schools. Include transportation to out-of-town vocational schools, agricultural science and technology centers, charter schools, designated high schools, etc.

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

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

Use Function 27X4 would to report expenditures for student transportation services other than to/from home, such as for field trips or athletic activities.

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) or out of state public schools	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 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 School Districts (Excluding Charter Schools) 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 School Districts (Excluding Charter Schools) 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), or out of state Public Schools 56X

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

- NCES Code 562 Tuition to Other School Districts (Including Charter Schools) Outside the State
- NCES Code 563 Tuition to Private Schools

EFS Code D3 is equivalent to former ED001 Schedule 11 Line 1103: Details on Pupils Sent to a Private or Residential Facility, with the addition of pupils sent to an out of state public school.

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 School Districts (Excluding Charter Schools) 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 School Districts (Excluding Charter Schools) 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 School Districts (Excluding Charter Schools) Within the State
- NCES Code 564 Tuition to Charter Schools Within the State
- 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, with the exception of pupils sent to an out of state public school.

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	312		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250211	Darcey School	178		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250411	Highland School	743		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250511	Norton School	425		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250611	Doolittle School	444		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0255111	Dodd Middle School	682		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0256111	Cheshire High School	1,450		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	12		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0250911	Humiston Alternative School	17		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
0251011	QU College Life	7		<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 EFS (Education Financial System) interface. At the top, there is a navigation bar with the EFS logo and menu items: Home, Expenditures, Schedules, and Data Issues. A red callout box points to the 'Fiscal Year 2018-2019' dropdown menu, stating 'Current year is shown. Click here to select an earlier year.' Below the navigation bar is a 'Reports' header. The main content area is divided into 'District Level Reports' and 'School Level Reports'. The 'District Level Reports' section contains a table with 8 rows, each representing a report type and its corresponding 'View Report' button. A red callout box points to the 'View Report' button for the first row, stating 'Click here to open report.' The 'School Level Reports' section contains a single row for 'SR1 - Function/Object Summary Report' with a 'View Report' button.

Report Name	
DR1 - Function/Object Summary Report	View Report
DR2 - Function/Object Prior Year Comparison Report	View Report
DR3 - Schedule Report	View Report
DR4 - Schedule Log Report	View Report
DR5 - Expenditure Log Report	View Report
DR6 - Data Issues Report	View Report
DR7 - Expenditure Reconciliation Report	View Report
DR8 - Per-Pupil Expenditure Summary Report	View Report

Report Name	
SR1 - Function/Object Summary Report	View Report

5.2 Report details

Fiscal Year: 2017-2018 Choose fiscal year, 5.2.4.
 Funding Source: 1 - Local Budget Appropriation, 2 Filter by funding source
 025 - Cheshire School District Refresh report, 5.2.3. Download or print report, 5.2.1. View Report

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

State of Connecticut
 Department of Education
 Fiscal Year: 2017-2018

Code	NCES Function Description	NCES Object Code/Description							
		1XX	2XX	3XX, 4XX, 5XX	56X	6XX	7XX	8XX, 9XX	Total
1XXX	Instruction	\$32,482,161	\$7,983,683	\$115,148	\$2,239,550	\$946,884	\$25,961		\$43,793,386
21XX	Support services - students	\$4,127,843	\$665,393	\$878,128		\$37,561			\$5,708,925
22XX	Support services - instruction	\$1,595,328	\$360,570	\$175,590		\$136,693	\$359,423		\$2,628,570
23XX	Support services - general administration	\$540,943	\$173,602	\$197,639					\$938,623
24XX	Support Services - school based administration	\$2,525,400	\$788,182	\$247,557		\$44,227	\$1,833	\$15,456	\$3,622,656
25XX, 29XX	Central and other support services	\$904,186	\$315,726	\$691,220		\$32,432	\$175,893		\$2,119,457
26XX	Operation and maintenance of plant	\$1,917,410	\$664,788	\$3,382,428		\$549,954	\$576,343	\$941	\$7,091,863
27XX	Student transportation services	\$538,422	\$237,110	\$3,034,035		\$216,460			\$4,026,028
31XX	Food services		\$29,303						\$29,303
32XX	Enterprise operations	\$602,155	\$151,410	\$195,264		\$50,013			\$998,841
4XX1	Minor school construction								
Total		\$45,233,848	\$11,369,768	\$8,917,010	\$2,239,550	\$2,014,223	\$1,139,452	\$43,801	\$70,957,651

Expenditures shown from selected funding sources: All Sources View detail, 5.2.2.

5.2.1 Downloading or printing a report

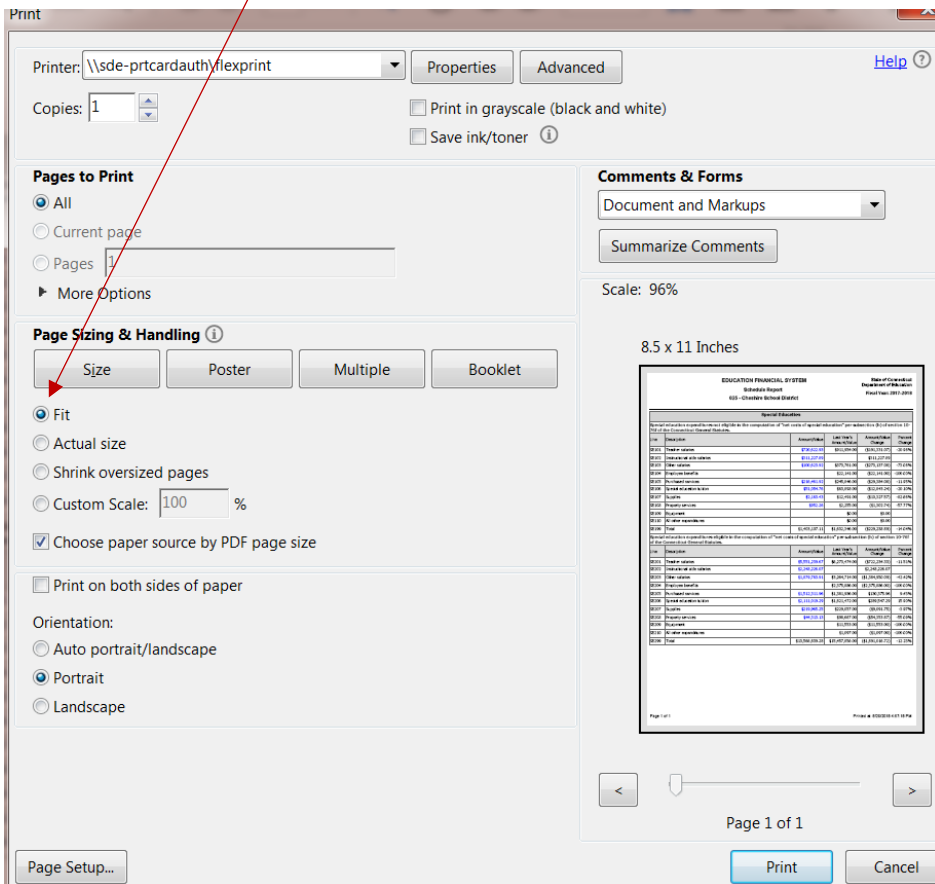
EFS reports may be downloaded by selecting the desired format from the drop-down menu below the download icon. The PDF option provides the best format for presentation and printing. You may also directly print a report using the print icon.

Download icon
Print icon

Export drop down menu

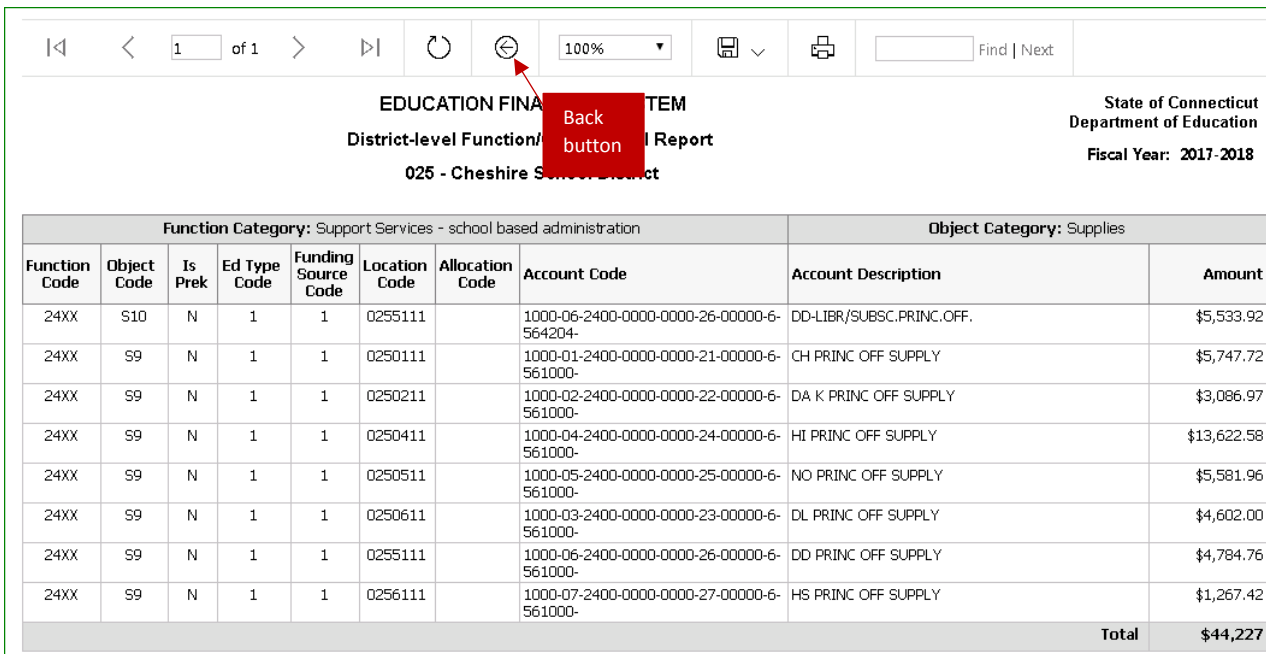
- Word
- Excel
- PowerPoint
- PDF
- TIFF file
- MHTML (web archive)
- CSV (comma delimited)
- XML file with report data
- Data Feed

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.



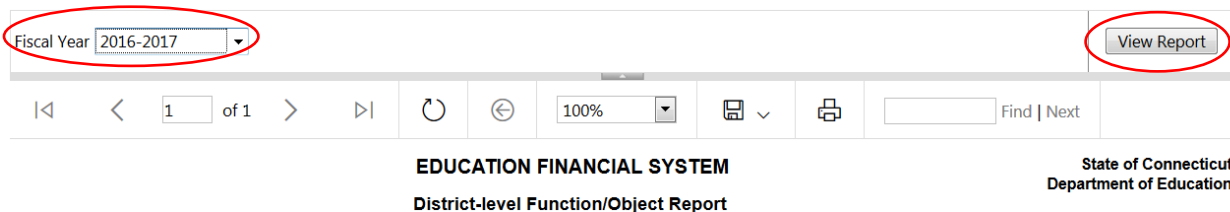
Function Category: Support Services - school based administration								Object Category: Supplies		
Function Code	Object Code	Is Prek	Ed Type Code	Funding Source Code	Location Code	Allocation Code	Account Code	Account Description	Amount	
24XX	S10	N	1	1	0255111		1000-06-2400-0000-0000-26-00000-6-564204-	DD-LIBR/SUBSC.PRINC.OFF.	\$5,533.92	
24XX	S9	N	1	1	0250111		1000-01-2400-0000-0000-21-00000-6-561000-	CH PRINC OFF SUPPLY	\$5,747.72	
24XX	S9	N	1	1	0250211		1000-02-2400-0000-0000-22-00000-6-561000-	DA K PRINC OFF SUPPLY	\$3,086.97	
24XX	S9	N	1	1	0250411		1000-04-2400-0000-0000-24-00000-6-561000-	HI PRINC OFF SUPPLY	\$13,622.58	
24XX	S9	N	1	1	0250511		1000-05-2400-0000-0000-25-00000-6-561000-	NO PRINC OFF SUPPLY	\$5,581.96	
24XX	S9	N	1	1	0250611		1000-03-2400-0000-0000-23-00000-6-561000-	DL PRINC OFF SUPPLY	\$4,602.00	
24XX	S9	N	1	1	0255111		1000-06-2400-0000-0000-26-00000-6-561000-	DD PRINC OFF SUPPLY	\$4,784.76	
24XX	S9	N	1	1	0256111		1000-07-2400-0000-0000-27-00000-6-561000-	HS PRINC OFF SUPPLY	\$1,267.42	
Total									\$44,227	

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

5.3 Report Specifications

5.3.1 DR1-Function/Object Summary Report

DR1 - Example Report

Fiscal Year: 2018-2019 | District Name:

Funding Source: 1 - Local Budget Appropriation v

View Report

⏪ ⏴ 1 of 1 ⏵ ⏩ 🔄 ⏴ 100% 📄 🖨️ Find | Next

EDUCATION FINANCIAL SYSTEM

DR1 - District-level Function/Object Report

State of Connecticut
Department of Education
Fiscal Year: 2018-2019

Code	NCES Function Description	NCES Object Code/Description							
		1XX	2XX	3XX, 4XX, 5XX	56X	6XX	7XX	8XX, 9XX	Total
		Salaries	Employee benefits	Purchased services	Tuition	Supplies	Property	Other	
1XXX	Instruction	\$16,825,234	\$4,391,399	\$564,841	\$2,658,588	\$505,615	\$23,215	\$130,060	\$25,098,952
21XX	Support services - students	\$2,666,782	\$749,234	\$10,084		\$10,314		\$14,009	\$3,450,423
22XX	Support services - instruction	\$544,554	\$143,909	\$5,769		\$24,281		\$22,645	\$741,158
23XX	Support services - general administration	\$670,747	\$177,258	\$47,003		\$203,614	\$43,060	\$72,592	\$1,214,273
24XX	Support Services - school based administration	\$2,187,625	\$588,620	\$164,589		\$12,578		\$14,803	\$2,968,215
25XX, 29XX	Central and other support services	\$260,335	\$68,799	\$360,037		\$1,232		\$230,317	\$920,720
26XX	Operation and maintenance of plant	\$1,595,524	\$421,647	\$328,882		\$1,170,264	\$178,081	\$4,000	\$3,698,399
27XX	Student transportation services			\$2,447,684		\$85,814			\$2,533,498
31XX	Food services								
32XX	Enterprise operations	\$315,412	\$83,354	\$53,874		\$28,780	\$2,000	\$2,170	\$485,590
4XX1	Minor school construction								
Total		\$25,066,213	\$6,624,219	\$3,982,765	\$2,658,588	\$2,042,492	\$246,356	\$490,597	\$41,111,229

Expenditures shown from selected funding sources: All Sources

DR1 - Report Specifications – List of Data Fields

NCES	Function Description	Total	NCES Object Code						
			1XX	2XX	3XX, 4XX, 5XX	56X	6XX	7XX	8XX, 9XX
			Salaries	Employee	Purchased	Tuition	Supplies	Property	Other
1XXX	Instruction	DFO1A	DFO1B	DFO1C	DFO1D	DFO1E	DFO1F	DFO1G	DFO1H
21XX	Support services - students	DFO2A	DFO2B	DFO2C	DFO2D	DFO2E	DFO2F	DFO2G	DFO2H
22XX	Support services - instruction	DFO3A	DFO3B	DFO3C	DFO3D	DFO3E	DFO3F	DFO3G	DFO3H
23XX	Support services - general administration	DFO4A	DFO4B	DFO4C	DFO4D	DFO4E	DFO4F	DFO4G	DFO4H
24XX	Support Services- school based administration	DFO5A	DFO5B	DFO5C	DFO5D	DFO5E	DFO5F	DFO5G	DFO5H
25XX, 29XX	Central and other support services	DFO6A	DFO6B	DFO6C	DFO6D	DFO6E	DFO6F	DFO6G	DFO6H
26XX	Operation and maintenance of plant	DFO7A	DFO7B	DFO7C	DFO7D	DFO7E	DFO7F	DFO7G	DFO7H
27XX	Student transportation services	DFO8A	DFO8B	DFO8C	DFO8D	DFO8E	DFO8F	DFO8G	DFO8H
31XX	Food services	DFO9A	DFO9B	DFO9C	DFO9D	DFO9E	DFO9F	DFO9G	DFO9H
32XX	Enterprise operations	DFO10A	DFO10B	DFO10C	DFO10D	DFO10E	DFO10F	DFO10G	DFO10H
4XX1	Minor school construction	DFO11A	DFO11B	DFO11C	DFO11D	DFO11E	DFO11F	DFO11G	DFO11H
	Total	DFO12A	DFO12B	DFO12C	DFO12D	DFO12E	DFO12F	DFO12G	DFO12H

DR1 - Report Specifications – Definition of Data Fields


Line	Report Specs			
	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code
DFO1A	All	1XXX	All except D1, N1, S3,S4	1, 2, or 3
DFO2A	All	21XX	All except D1, N1, S3,S4	1, 2, or 3
DFO3A	All	221X, 222X, 22XX	All except D1, N1, S3,S4	1, 2, or 3
DFO4A	All	23XX, 23X1	All except D1, N1, S3,S4	1, 2, or 3
DFO5A	All	24XX	All except D1, N1, S3,S4	1, 2, or 3
DFO6A	All	25XX, 29XX	All except D1, N1, S3,S4	1, 2, or 3
DFO7A	All	26XX	All except D1, N1, S3,S4	1, 2, or 3
DFO8A	All	27XX, 27X1, 27X2, 27X3, 27X4	All except D1, N1, S3,S4	1, 2, or 3
DFO9A	1, 11, 12	3121, 3122	All except D1, N1, S3,S4	1, 2, or 3
DFO10A	All	32XX	All except D1, N1, S3,S4	1, 2, or 3
DFO11A	All	4XX1	All except D1, N1, S3,S4	1, 2, or 3
DFO12A	All	All except 311X, 4XXX, 5XXX, 9XXX	All except D1, N1, S3,S4	1, 2, or 3
DFO1B	All	1XXX	S1, S2, B1	1, 2, or 3
DFO2B	All	21XX	S1, S2, B1	1, 2, or 3
DFO3B	All	221X, 222X, 22XX	S1, S2, B1	1, 2, or 3
DFO4B	All	23XX, 23X1	S1, S2, B1	1, 2, or 3
DFO5B	All	24XX	S1, S2, B1	1, 2, or 3
DFO6B	All	25XX, 29XX	S1, S2, B1	1, 2, or 3
DFO7B	All	26XX	S1, S2, B1	1, 2, or 3
DFO8B	All	27XX, 27X1, 27X2, 27X3, 27X4	S1, S2, B1	1, 2, or 3

DFO9B	1, 11, 12	3121, 3122	S1, S2, B1	1, 2, or 3
DFO10B	All	32XX	S1, S2, B1	1, 2, or 3
DFO11B	All	4XX1	S1, S2, B1	1, 2, or 3
DFO12B	All	All except 311X, 4XXX, 5XXX, 9XXX	S1, S2, B1	1, 2, or 3
DFO1C	All	1XXX	B2	1, 2, or 3
DFO2C	All	21XX	B2	1, 2, or 3
DFO3C	All	221X, 222X, 22XX	B2	1, 2, or 3
DFO4C	All	23XX, 23X1	B2	1, 2, or 3
DFO5C	All	24XX	B2	1, 2, or 3
DFO6C	All	25XX, 29XX	B2	1, 2, or 3
DFO7C	All	26XX	B2	1, 2, or 3
DFO8C	All	27XX, 27X1, 27X2, 27X3, 27X4	B2	1, 2, or 3
DFO9C	1, 11, 12	3121, 3122	B2	1, 2, or 3
DFO10C	All	32XX	B2	1, 2, or 3
DFO11C	All	4XX1	B2	1, 2, or 3
DFO12C	All	All except 311X, 4XXX, 5XXX, 9XXX	B2	1, 2, or 3
DFO1D	All	1XXX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO2D	All	21XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO3D	All	221X, 222X, 22XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO4D	All	23XX, 23X1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO5D	All	24XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO6D	All	25XX, 29XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO7D	All	26XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO8D	All	27XX, 27X1, 27X2, 27X3, 27X4	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO9D	1, 11, 12	3121, 3122	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO10D	All	32XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO11D	All	4XX1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO12D	All	All except 311X, 4XXX, 5XXX, 9XXX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DFO1E	All	1XXX	D2, D3, D4, D5, D6	1, 2, or 3
DFO2E	All	21XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO3E	All	221X, 222X, 22XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO4E	All	23XX, 23X1	D2, D3, D4, D5, D6	1, 2, or 3
DFO5E	All	24XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO6E	All	25XX, 29XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO7E	All	26XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO8E	All	27XX, 27X1, 27X2, 27X3, 27X4	D2, D3, D4, D5, D6	1, 2, or 3
DFO9E	1, 11, 12	3121, 3122	D2, D3, D4, D5, D6	1, 2, or 3
DFO10E	All	32XX	D2, D3, D4, D5, D6	1, 2, or 3
DFO11E	All	4XX1	D2, D3, D4, D5, D6	1, 2, or 3
DFO12E	All	All except 311X, 4XXX, 5XXX, 9XXX	D2, D3, D4, D5, D6	1, 2, or 3
DFO1F	All	1XXX	S9, S10, S11, B4	1, 2, or 3
DFO2F	All	21XX	S9, S10, S11, B4	1, 2, or 3
DFO3F	All	221X, 222X, 22XX	S9, S10, S11, B4	1, 2, or 3
DFO4F	All	23XX, 23X1	S9, S10, S11, B4	1, 2, or 3
DFO5F	All	24XX	S9, S10, S11, B4	1, 2, or 3
DFO6F	All	25XX, 29XX	S9, S10, S11, B4	1, 2, or 3

DFO7F	All	26XX	S9, S10, S11, B4	1, 2, or 3
DFO8F	All	27XX, 27X1, 27X2, 27X3, 27X4	S9, S10, S11, B4	1, 2, or 3
DFO9F	1, 11, 12	3121, 3122	S9, S10, S11, B4	1, 2, or 3
DFO10F	All	32XX	S9, S10, S11, B4	1, 2, or 3
DFO11F	All	4XX1	S9, S10, S11, B4	1, 2, or 3
DFO12F	All	All except 311X, 4XXX, 5XXX, 9XXX	S9, S10, S11, B4	1, 2, or 3
DFO1G	All	1XXX	S12, S13, S14, S15, B5	1, 2, or 3
DFO2G	All	21XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO3G	All	221X, 222X, 22XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO4G	All	23XX, 23X1	S12, S13, S14, S15, B5	1, 2, or 3
DFO5G	All	24XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO6G	All	25XX, 29XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO7G	All	26XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO8G	All	27XX, 27X1, 27X2, 27X3, 27X4	S12, S13, S14, S15, B5	1, 2, or 3
DFO9G	1, 11, 12	3121, 3122	S12, S13, S14, S15, B5	1, 2, or 3
DFO10G	All	32XX	S12, S13, S14, S15, B5	1, 2, or 3
DFO11G	All	4XX1	S12, S13, S14, S15, B5	1, 2, or 3
DFO12G	All	All except 311X, 4XXX, 5XXX, 9XXX	S12, S13, S14, S15, B5	1, 2, or 3
DFO1H	All	1XXX	S16, S17, B6	1, 2, or 3
DFO2H	All	21XX	S16, S17, B6	1, 2, or 3
DFO3H	All	221X, 222X, 22XX	S16, S17, B6	1, 2, or 3
DFO4H	All	23XX, 23X1	S16, S17, B6	1, 2, or 3
DFO5H	All	24XX	S16, S17, B6	1, 2, or 3
DFO6H	All	25XX, 29XX	S16, S17, B6	1, 2, or 3
DFO7H	All	26XX	S16, S17, B6	1, 2, or 3
DFO8H	All	27XX, 27X1, 27X2, 27X3, 27X4	S16, S17, B6	1, 2, or 3
DFO9H	1, 11, 12	3121, 3122	S16, S17, B6	1, 2, or 3
DFO10H	All	32XX	S16, S17, B6	1, 2, or 3
DFO11H	All	4XX1	S16, S17, B6	1, 2, or 3
DFO12H	All	All except 311X, 4XXX, 5XXX, 9XXX	S16, S17, B6	1, 2, or 3

5.3.2 DR2-District Function/Object Prior Year Comparison Report

DR2 - Example Report

						
Fiscal Year	2018-2019	District Name				View Report
Funding Source	1 - Local Budget Appropriation					
1 of 1 100% Find Next						
EDUCATION FINANCIAL SYSTEM DR2 - Function/Object Prior Year Comparison Report			State of Connecticut Department of Education Fiscal Year: 2018-2019			
NCES Object Code	Object Description	Amount	Last Year's Amount	Amount Change	Percent Change	
1XXX - Instruction						
1XX	Salaries	\$16,825,234	\$16,825,234	\$0	0.00%	
2XX	Employee benefits	\$4,391,399	\$4,391,399	\$0	0.00%	
3XX,4XX,5XX	Purchased services	\$564,841	\$564,841	\$0	0.00%	
56X	Tuition	\$2,658,588	\$2,658,588	\$0	0.00%	
6XX	Supplies	\$505,615	\$505,615	\$0	0.00%	
7XX	Property	\$23,215	\$23,215	\$0	0.00%	
8XX,9XX	Other	\$130,060	\$130,060	\$0	0.00%	
Total Instruction		\$25,098,952	\$25,098,952	\$0	0.00%	
21XX - Support services - students						
1XX	Salaries	\$2,666,782	\$2,666,782	\$0	0.00%	
2XX	Employee benefits	\$749,234	\$749,234	\$0	0.00%	
3XX,4XX,5XX	Purchased services	\$10,084	\$10,084	\$0	0.00%	
6XX	Supplies	\$10,314	\$10,314	\$0	0.00%	
7XX	Property					
8XX,9XX	Other	\$14,009	\$14,009	\$0	0.00%	
Total Support services - students		\$3,450,423	\$3,450,423	\$0	0.00%	
22XX - Support services - instruction						
1XX	Salaries	\$544,554	\$544,554	\$0	0.00%	
2XX	Employee benefits	\$143,909	\$143,909	\$0	0.00%	
3XX,4XX,5XX	Purchased services	\$5,769	\$5,769	\$0	0.00%	
6XX	Supplies	\$24,281	\$24,281	\$0	0.00%	
7XX	Property		\$0	\$0		
8XX,9XX	Other	\$22,645	\$22,645	\$0	0.00%	
Total Support services - instruction		\$741,158	\$741,158	\$0	0.00%	

DR2 - Report Specifications – List of Data Fields

NCES Object Code	Function / Object Description	Line Reference
1XXX - Instruction		
1XX	Salaries	DC011A
2XX	Employee benefits	DC012A
3XX,4XX,5XX	Purchased services	DC013A
56X	Tuition	DC014A
6XX	Supplies	DC015A
7XX	Property	DC016A
8XX,9XX	Other	DC017A
Total Instruction		DC018A

	21XX - Support services - students	
1XX	Salaries	DC021A
2XX	Employee benefits	DC022A
3XX,4XX,5XX	Purchased services	DC023A
6XX	Supplies	DC024A
7XX	Property	DC025A
8XX,9XX	Other	DC026A
Total	Support services - students	DC027A
	22XX - Support services - instruction	
1XX	Salaries	DC031A
2XX	Employee benefits	DC032A
3XX,4XX,5XX	Purchased services	DC033A
6XX	Supplies	DC034A
7XX	Property	DC035A
8XX,9XX	Other	DC036A
Total	Support services - instruction	DC037A
	23XX - Support services - general administration	
1XX	Salaries	DC041A
2XX	Employee benefits	DC042A
3XX,4XX,5XX	Purchased services	DC043A
6XX	Supplies	DC044A
7XX	Property	DC045A
8XX,9XX	Other	DC046A
Total	Support services - general administration	DC047A
	24XX - Support Services- school based administration	
1XX	Salaries	DC051A
2XX	Employee benefits	DC052A
3XX,4XX,5XX	Purchased services	DC053A
6XX	Supplies	DC054A
7XX	Property	DC055A
8XX,9XX	Other	DC056A
Total	Support Services- school based administration	DC057A
	25XX,29XX - Central and other support services	
1XX	Salaries	DC061A
2XX	Employee benefits	DC062A
3XX,4XX,5XX	Purchased services	DC063A
6XX	Supplies	DC064A
7XX	Property	DC065A
8XX,9XX	Other	DC066A
Total	Central and other support services	DC067A

	26XX - Operation and maintenance of plant	
1XX	Salaries	DC071A
2XX	Employee benefits	DC072A
3XX,4XX,5XX	Purchased services	DC073A
6XX	Supplies	DC074A
7XX	Property	DC075A
8XX,9XX	Other	DC076A
Total	Operation and maintenance of plant	DC077A
	27XX - Student transportation services	
1XX	Salaries	DC081A
2XX	Employee benefits	DC082A
3XX,4XX,5XX	Purchased services	DC083A
6XX	Supplies	DC084A
7XX	Property	DC085A
8XX,9XX	Other	DC086A
Total	Student transportation services	DC087A
	31XX - Food services	
1XX	Salaries	DC091A
2XX	Employee benefits	DC092A
3XX,4XX,5XX	Purchased services	DC093A
6XX	Supplies	DC094A
7XX	Property	DC095A
8XX,9XX	Other	DC096A
Total	Food services	DC097A
	32XX - Enterprise operations	
1XX	Salaries	DC101A
2XX	Employee benefits	DC102A
3XX,4XX,5XX	Purchased services	DC103A
6XX	Supplies	DC104A
7XX	Property	DC105A
8XX,9XX	Other	DC106A
Total	Enterprise operations	DC107A
	4XX1 - Minor school construction	
1XX	Salaries	DC111A
2XX	Employee benefits	DC112A
3XX,4XX,5XX	Purchased services	DC113A
6XX	Supplies	DC114A
7XX	Property	DC115A
8XX,9XX	Other	DC116A
Total	Minor school construction	DC117A

	All Functions - Total Expenditures	
1XX	Salaries	DC121A
2XX	Employee benefits	DC122A
3XX,4XX,5XX	Purchased services	DC123A
56X	Tuition	DC124A
6XX	Supplies	DC125A
7XX	Property	DC126A
8XX,9XX	Other	DC127A
Total	All Functions	DC128A

DR2 - Report Specifications – Definition of Data Fields


Report Specs				
Line	EFS Funding Source ID	EFS Function Code	EFS Object Code	EFS Education Type Code
DC011A	All	1XXX	S1, S2, B1	1, 2, or 3
DC012A	All	1XXX	B2	1, 2, or 3
DC013A	All	1XXX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC014A	All	1XXX	D2, D3, D4, D5, D6	1, 2, or 3
DC015A	All	1XXX	S9, S10, S11, B4	1, 2, or 3
DC016A	All	1XXX	S12, S13, S14, S15, B5	1, 2, or 3
DC017A	All	1XXX	S16, S17, B6	1, 2, or 3
DC018A	All	1XXX	All except D1, N1, S3,S4	1, 2, or 3
DC021A	All	21XX	S1, S2, B1	1, 2, or 3
DC022A	All	21XX	B2	1, 2, or 3
DC023A	All	21XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC024A	All	21XX	S9, S10, S11, B4	1, 2, or 3
DC025A	All	21XX	S12, S13, S14, S15, B5	1, 2, or 3
DC026A	All	21XX	S16, S17, B6	1, 2, or 3
DC027A	All	21XX	All except N1, S3,S4	1, 2, or 3
DC031A	All	221X, 222X, 22XX	S1, S2, B1	1, 2, or 3
DC032A	All	221X, 222X, 22XX	B2	1, 2, or 3
DC033A	All	221X, 222X, 22XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC034A	All	221X, 222X, 22XX	S9, S10, S11, B4	1, 2, or 3
DC035A	All	221X, 222X, 22XX	S12, S13, S14, S15, B5	1, 2, or 3
DC036A	All	221X, 222X, 22XX	S16, S17, B6	1, 2, or 3
DC037A	All	221X, 222X, 22XX	All except N1, S3,S4	1, 2, or 3
DC041A	All	23XX, 23X1	S1, S2, B1	1, 2, or 3
DC042A	All	23XX, 23X1	B2	1, 2, or 3
DC043A	All	23XX, 23X1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC044A	All	23XX, 23X1	S9, S10, S11, B4	1, 2, or 3
DC045A	All	23XX, 23X1	S12, S13, S14, S15, B5	1, 2, or 3
DC046A	All	23XX, 23X1	S16, S17, B6	1, 2, or 3
DC047A	All	23XX, 23X1	All except N1, S3,S4	1, 2, or 3
DC051A	All	24XX	S1, S2, B1	1, 2, or 3

DC052A	All	24XX	B2	1, 2, or 3
DC053A	All	24XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC054A	All	24XX	S9, S10, S11, B4	1, 2, or 3
DC055A	All	24XX	S12, S13, S14, S15, B5	1, 2, or 3
DC056A	All	24XX	S16, S17, B6	1, 2, or 3
DC057A	All	24XX	All except N1, S3,S4	1, 2, or 3
DC061A	All	25XX, 29XX	S1, S2, B1	1, 2, or 3
DC062A	All	25XX, 29XX	B2	1, 2, or 3
DC063A	All	25XX, 29XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC064A	All	25XX, 29XX	S9, S10, S11, B4	1, 2, or 3
DC065A	All	25XX, 29XX	S12, S13, S14, S15, B5	1, 2, or 3
DC066A	All	25XX, 29XX	S16, S17, B6	1, 2, or 3
DC067A	All	25XX, 29XX	All except N1, S3,S4	1, 2, or 3
DC071A	All	26XX	S1, S2, B1	1, 2, or 3
DC072A	All	26XX	B2	1, 2, or 3
DC073A	All	26XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC074A	All	26XX	S9, S10, S11, B4	1, 2, or 3
DC075A	All	26XX	S12, S13, S14, S15, B5	1, 2, or 3
DC076A	All	26XX	S16, S17, B6	1, 2, or 3
DC077A	All	26XX	All except N1, S3,S4	1, 2, or 3
DC081A	All	27XX, 27X1, 27X2, 27X3, 27X4	S1, S2, B1	1, 2, or 3
DC082A	All	27XX, 27X1, 27X2, 27X3, 27X4	B2	1, 2, or 3
DC083A	All	27XX, 27X1, 27X2, 27X3, 27X4	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC084A	All	27XX, 27X1, 27X2, 27X3, 27X4	S9, S10, S11, B4	1, 2, or 3
DC085A	All	27XX, 27X1, 27X2, 27X3, 27X4	S12, S13, S14, S15, B5	1, 2, or 3
DC086A	All	27XX, 27X1, 27X2, 27X3, 27X4	S16, S17, B6	1, 2, or 3
DC087A	All	27XX, 27X1, 27X2, 27X3, 27X4	All except N1, S3,S4	1, 2, or 3
DC091A	1, 11, 12	3121, 3122	S1, S2, B1	1, 2, or 3
DC092A	1, 11, 12	3121, 3122	B2	1, 2, or 3
DC093A	1, 11, 12	3121, 3122	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC094A	1, 11, 12	3121, 3122	S9, S10, S11, B4	1, 2, or 3
DC095A	1, 11, 12	3121, 3122	S12, S13, S14, S15, B5	1, 2, or 3
DC096A	1, 11, 12	3121, 3122	S16, S17, B6	1, 2, or 3
DC097A	1, 11, 12	3121, 3122	All except N1, S3,S4	1, 2, or 3
DC101A	All	32XX	S1, S2, B1	1, 2, or 3
DC102A	All	32XX	B2	1, 2, or 3
DC103A	All	32XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC104A	All	32XX	S9, S10, S11, B4	1, 2, or 3
DC105A	All	32XX	S12, S13, S14, S15, B5	1, 2, or 3
DC106A	All	32XX	S16, S17, B6	1, 2, or 3
DC107A	All	32XX	All except N1, S3,S4	1, 2, or 3
DC111A	All	4XX1	S1, S2, B1	1, 2, or 3
DC112A	All	4XX1	B2	1, 2, or 3
DC113A	All	4XX1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC114A	All	4XX1	S9, S10, S11, B4	1, 2, or 3
DC115A	All	4XX1	S12, S13, S14, S15, B5	1, 2, or 3

DC116A	All	4XX1	S16, S17, B6	1, 2, or 3
DC117A	All	4XX1	All except N1, S3,S4	1, 2, or 3
DC121A	All	All except 311X, 4XXX, 5XXX, 9XXX	S1, S2, B1	1, 2, or 3
DC122A	All	All except 311X, 4XXX, 5XXX, 9XXX	B2	1, 2, or 3
DC123A	All	All except 311X, 4XXX, 5XXX, 9XXX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
DC124A	All	All except 311X, 4XXX, 5XXX, 9XXX	D2, D3, D4, D5, D6	1, 2, or 3
DC125A	All	All except 311X, 4XXX, 5XXX, 9XXX	S9, S10, S11, B4	1, 2, or 3
DC126A	All	All except 311X, 4XXX, 5XXX, 9XXX	S12, S13, S14, S15, B5	1, 2, or 3
DC127A	All	All except 311X, 4XXX, 5XXX, 9XXX	S16, S17, B6	1, 2, or 3
DC128A	All	All except 311X, 4XXX, 5XXX, 9XXX	All except D1, N1, S3,S4	1, 2, or 3

5.3.3 DR7-Expenditure Reconciliation Report

DR7 - Example Report

					
Fiscal Year: 2018-2019		District Name: <input type="text"/>			View Report
<p style="text-align: center;">EDUCATION FINANCIAL SYSTEM</p> <p style="text-align: center;">DR7 - Expenditure Reconciliation Report</p> <p style="text-align: right;">State of Connecticut Department of Education</p> <p style="text-align: right;">Fiscal Year: 2018-2019</p>					
		Adjustments			
Location	Name	Expenditures (EFS Expenditure Detail Page)	District-level expenditures reported at school locations	Non Elementary/ Secondary Education	Expenditure Reports
		\$7,098,309			\$7,027,119
		\$7,346,620			\$7,280,835
		\$299,423	(\$121,828)	(\$33,679)	\$143,917
		\$7,781,123	(\$169,173)		\$7,504,699
		\$11,026,460	(\$200,785)		\$10,743,335
Total School-Level Expenditures		\$33,551,935	(\$491,786)	(\$33,679)	\$32,699,905
		\$7,592,973	\$491,786		\$8,084,758
Total District Expenditures		\$41,144,908	\$0	(\$33,679)	\$40,784,664

DR7 - Report Specifications – List of Data Fields

		Adjustments			
Location	School Name	Expenditures (EFS Expenditure Detail Page)	District-level expenditures reported at school locations	Non Elementary/ Secondary Education	Expenditure Reports
School-Level Expenditures					
XR01.1A	XR01.1B	XR01.1C	XR01.1D	XR01.1E	XR01.1F
XR01.XA	XR01.XB	XR01.XC	XR01.XD	XR01.XE	XR01.XF
		XR01C	XR01D	XR01E	XR01F
District-Level Expenditures					
XR02A		XR02C	XR02D	XR02E	XR02F
Total District Expenditures					
		XR99C	XR99D	XR99E	XR99F

DR7 - Report Specifications – Definition of Data Fields

Line	Formula or reference	Report Specs				Notes
		EFS Function Code	EFS Object Code	EFS Education Type Code	EFS Location Code	
XR01.1A	EFS Location Code				All except XXX00XX	Coded to school, not district
XR01.XA	EFS Location Code				All except XXX00XX	Coded to school, not district. Add a line for each school with expenditures: XR01.2, XR01.3, etc.
XR01.1B	School Name from DM					
XR01.XB	School Name from DM					
XR01.1C		All	All	All	XR01.1A	
XR01.XC		All	All	All	XR01.XA	
XR01C	Sum(XR01.1C through XR01.XC)					
XR02C		All	All	All	XXX00XX	Coded to district, not school
XR99C	Sum(XR01C, XR02C)					
XR01.1D	= (-1) x Amount	If any of these functions or objects 23XX, 23X1, 25XX, 29XX, 27XX, 27X1, 27X2, 27X3, 3121, or 3122		1, 2, or 3	XR01.1A	
		D1, D2, D3, D4, D5, or D6				
XR01.XD	= (-1) x Amount	If any of these functions or objects 23XX, 23X1, 25XX, 29XX, 27XX, 27X1, 27X2, 27X3, 3121, or 3122		1, 2, or 3	XR01.XA	
		D1, D2, D3, D4, D5, or D6				
XR01D	Sum(XR01.1D through XR01.XD)					
XR02D	= (-1) x XR01D					
XR99D	Sum(XR01D, XR02D)					

XR01.1E	= (-1) x Amount	If any of these functions, objects or education types			XR01.1A	
		311X, 4XXX, 5XXX, or 9XXX	S3, S4, or N1	4, 5, 6, 7, 8, or 9		
XR01.XE	= (-1) x Amount	If any of these functions, objects or education types			XR01.XA	
		311X, 4XXX, 5XXX, or 9XXX	S3, S4, or N1	4, 5, 6, 7, 8, or 9		
XR01E	Sum(XR01.1E through XR01.XE)					
XR02E	= (-1) x Amount	If any of these functions, objects or education types			XXX00XX	Coded to district, not school
		311X, 4XXX, 5XXX, or 9XXX	S3, S4, or N1	4, 5, 6, 7, 8, or 9		
XR99E	Sum(XR01E, XR02E)					
XR01.1F		1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX, 27X4, 32XX, 4XX1	All except D1-D6, S3, S4, or N1	1, 2, or 3	XR01.1A	
XR01.XF		1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX, 27X4, 32XX, 4XX1	All except D1-D6, S3, S4, or N1	1, 2, or 3	XR01.XA	
XR01F	Sum(XR01.1F through XR01.XF)					
XR02F	SUM(XR02C, XR01D, XR02E)					
XR99F	Sum(XR01F, XR02F)					

5.3.4 DR8-Per-Pupil Expenditure Summary Report*

DR8 - Example Report - *Report layout/Information shown not finalized

Location Code	School Name	Expenditures A	Pupils B	School-Level expend per pupil H	District-Level expend per pupil I	Total per pupil J
		\$7,098,309	482	\$14,727	\$2,171	\$16,898
		\$7,346,620	533	\$13,784	\$2,171	\$15,955
		\$265,744	10	\$26,574	\$2,171	\$28,745
		K	7		\$2,171	\$2,171
		\$7,611,949	520	\$14,638	\$2,171	\$16,809
		\$10,825,675	759	\$14,263	\$2,171	\$16,434
Total District Schools		\$33,148,298	2311	\$14,344	\$2,171	\$16,515
Outplaced/Out of District pupils - Tuition		C \$2,658,588	D 132	\$20,141	\$2,171	\$22,312
District-Level		E \$5,304,343	2443		\$2,171	
Total Expenditure		G \$41,111,229	F 2443			\$16,828

- A. Total expenditures from school-level function/object summary report.
- B. October 1, 2017 school enrollment from PSIS. Includes all pupils enrolled in the school whether or not residents, at local expense, or Open Choice.
- C. Total tuition expenditures from district-level function/object summary report.
- D. October 1, 2017 outplaced and out-of-district pupils, at local expense, from PSIS. Includes special ed outplacements and pupils reported by other districts including magnet schools and designated high schools. Excludes Open Choice and pupils for whom parents pay tuition or those reported by other districts who are fully supported by grant funds.
- E. All expenditures not applicable to school-level, such as central office, transportation, or reportable food services.
- F. Total pupils, B + D.
- G. Total expenditures, sum of A's + C + E.
- H. School-level PPE, A/B. Also shows PPE for outplaced pupils, C/D.
- I. District-level PPE, E/F. Same for all pupils.
- J. Total PPE, H + I.
- K. Program with enrollment but no expenditures reported. These should consist only of small programs, for which your district did not specify expenditures. See the discussion about these below.

It's noted that the Outplaced PPE can vary widely due to a few factors, including high-cost special ed pupils and the fact that pupils reported by other districts may or may not involve tuition paid by your district.

The small programs identified in Item K may be accounted for in different ways by districts, so we are looking for your input on how you would prefer to see these costs. We do need to include the expenditures. We are considering some options for the best way to present these:

- For small programs for which expenditures are reported in EFS under a different school code, for example a small program located in your high school, it may be appropriate to combine the enrollment of the program with the school to calculate a more accurate PPE.
- It's also possible that expenditures were reported in EFS as district-level expenditures, in which case they'd be included in the district-level PPE. In this case, perhaps we should not include the pupils in any of the school-level PPEs but include only in the total district count.

5.3.5 SR1-School Function/Object Summary Report

SR1 - Example Report

EDUCATION FINANCIAL SYSTEM
SR1 - School-level Function/Object Report
 State of Connecticut
 Department of Education
 Fiscal Year: 2018-2019

NCES Function Code	Description	NCES Object Code/Description								Total
		1X1, 1X3	1X2	1XX	2XX	3XX, 4XX, 5XX	6XX	7XX	8XX, 9XX	
1XX	Instruction	\$14,887,618	\$1,929,577	\$7,199	\$4,391,177	\$461,841	\$502,183	\$23,215	\$130,060	\$22,332,870
21XX	Support services - students	\$2,172,008	\$494,773		\$749,234	\$625	\$10,314		\$9,509	\$3,436,464
221X	Improvement of instruction	\$144,154		\$33,899	\$47,054	\$599	\$20,107		\$16,620	\$262,431
222X	Library and media services	\$247,391	\$119,110		\$96,855	\$497	\$3,647		\$864	\$468,365
22XX	Support services - instruction									
24XX	Support Services - school based administration			\$1,832,770	\$484,344	\$157,016	\$11,077		\$14,803	\$2,500,010
26XX	Operation and maintenance of plant			\$1,286,848	\$340,074	\$321,204	\$1,170,322			\$3,118,447
27XX	Transportation other than to/from home					\$103,891				\$103,891
32XX	Enterprise operations			\$308,956	\$81,648	\$53,874	\$28,780	\$2,000	\$2,170	\$477,428
4XX	Minor school construction									
Total		\$17,451,171	\$2,543,461	\$3,469,671	\$6,190,385	\$1,099,546	\$1,746,430	\$25,215	\$174,026	\$32,699,905

Expenditures shown from selected funding sources: All Sources

SR1 - Report Specifications – List of Data Fields

		NCES Object Code/Description								
		1X1,1X3	1X2	1XX	2XX	3XX,4XX,5XX	6XX	7XX	8XX,9XX	X
NCES Function Code	Function Description	Teacher Salaries	Instructional Aide Salaries	Other Salaries	Employee benefits	Purchased services	Supplies	Property	Other	Total
1XXX	Instruction	SFO1B	SFO1C	SFO1D	SFO1E	SFO1F	SFO1G	SFO1H	SFO1I	SFO1A
21XX	Support services - students	SFO2B	SFO2C	SFO2D	SFO2E	SFO2F	SFO2G	SFO2H	SFO2I	SFO2A
221X	Improvement of instruction	SFO3B	SFO3C	SFO3D	SFO3E	SFO3F	SFO3G	SFO3H	SFO3I	SFO3A
222X	Library and media services	SFO4B	SFO4C	SFO4D	SFO4E	SFO4F	SFO4G	SFO4H	SFO4I	SFO4A
22XX	Support services - instruction	SFO5B	SFO5C	SFO5D	SFO5E	SFO5F	SFO5G	SFO5H	SFO5I	SFO5A
24XX	Support Services- school	SFO6B	SFO6C	SFO6D	SFO6E	SFO6F	SFO6G	SFO6H	SFO6I	SFO6A

	based administration									
26XX	Operation and maintenance of plant	SFO7B	SFO7C	SFO7D	SFO7E	SFO7F	SFO7G	SFO7H	SFO7I	SFO7A
27X4	Transportation other than to/from home	SF10B	SF10C	SF10D	SF10E	SF10F	SF10G	SF10H	SF10I	SF10A
32XX	Enterprise operations	SF11B	SF11C	SF11D	SF11E	SF11F	SF11G	SF11H	SF11I	SF11A
4XX1	Minor school construction	SFO8B	SFO8C	SFO8D	SFO8E	SFO8F	SFO8G	SFO8H	SFO8I	SFO8A
	Total	SFO9B	SFO9C	SFO9D	SFO9E	SFO9F	SFO9G	SFO9H	SFO9I	SFO9A

SR1 - Report Specifications – Definition of Data Fields

Report Specs			
Line	EFS Function Code	EFS Object Code	EFS Education Type Code
SFO1A	1XXX	All except N1, S3, S4	1, 2, or 3
SFO2A	21XX	All except N1, S3, S4	1, 2, or 3
SFO3A	221X	All except N1, S3, S4	1, 2, or 3
SFO4A	222X	All except N1, S3, S4	1, 2, or 3
SFO5A	22XX	All except N1, S3, S4	1, 2, or 3
SFO6A	24XX	All except N1, S3, S4	1, 2, or 3
SFO7A	26XX	All except N1, S3, S4	1, 2, or 3
SF10A	27X4	All except N1, S3, S4	1, 2, or 3
SF11A	32XX	All except N1, S3, S4	1, 2, or 3
SFO8A	4XX1	All except N1, S3, S4	1, 2, or 3
SFO9A	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX, 27X4, 32XX, 4XX1	All except N1, S3, S4	1, 2, or 3
SFO1B	1XXX	S1	1, 2, or 3
SFO2B	21XX	S1	1, 2, or 3
SFO3B	221X	S1	1, 2, or 3
SFO4B	222X	S1	1, 2, or 3
SFO5B	22XX	S1	1, 2, or 3
SFO6B	24XX	S1	1, 2, or 3
SFO7B	26XX	S1	1, 2, or 3
SF10B	27X4	S1	1, 2, or 3
SF11B	32XX	S1	1, 2, or 3
SFO8B	4XX1	S1	1, 2, or 3

SFO9B	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S1	1, 2, or 3
SFO1C	1XXX	S2	1, 2, or 3
SFO2C	21XX	S2	1, 2, or 3
SFO3C	221X	S2	1, 2, or 3
SFO4C	222X	S2	1, 2, or 3
SFO5C	22XX	S2	1, 2, or 3
SFO6C	24XX	S2	1, 2, or 3
SFO7C	26XX	S2	1, 2, or 3
SF10C	27X4	S2	1, 2, or 3
SF11C	32XX	S2	1, 2, or 3
SFO8C	4XX1	S2	1, 2, or 3
SFO9C	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S2	1, 2, or 3
SFO1D	1XXX	B1	1, 2, or 3
SFO2D	21XX	B1	1, 2, or 3
SFO3D	221X	B1	1, 2, or 3
SFO4D	222X	B1	1, 2, or 3
SFO5D	22XX	B1	1, 2, or 3
SFO6D	24XX	B1	1, 2, or 3
SFO7D	26XX	B1	1, 2, or 3
SF10D	27X4	B1	1, 2, or 3
SF11D	32XX	B1	1, 2, or 3
SFO8D	4XX1	B1	1, 2, or 3
SFO9D	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	B1	1, 2, or 3
SFO1E	1XXX	B2	1, 2, or 3
SFO2E	21XX	B2	1, 2, or 3
SFO3E	221X	B2	1, 2, or 3
SFO4E	222X	B2	1, 2, or 3
SFO5E	22XX	B2	1, 2, or 3
SFO6E	24XX	B2	1, 2, or 3
SFO7E	26XX	B2	1, 2, or 3
SF10E	27X4	B2	1, 2, or 3
SF11E	32XX	B2	1, 2, or 3
SFO8E	4XX1	B2	1, 2, or 3
SFO9E	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	B2	1, 2, or 3
SFO1F	1XXX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO2F	21XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3

SFO3F	221X	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO4F	222X	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO5F	22XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO6F	24XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO7F	26XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SF10F	27X4	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SF11F	32XX	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO8F	4XX1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO9F	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S5, S6, S8, B3, B7, C1, C2, C3	1, 2, or 3
SFO1G	1XXX	S9, S10, S11, B4	1, 2, or 3
SFO2G	21XX	S9, S10, S11, B4	1, 2, or 3
SFO3G	221X	S9, S10, S11, B4	1, 2, or 3
SFO4G	222X	S9, S10, S11, B4	1, 2, or 3
SFO5G	22XX	S9, S10, S11, B4	1, 2, or 3
SFO6G	24XX	S9, S10, S11, B4	1, 2, or 3
SFO7G	26XX	S9, S10, S11, B4	1, 2, or 3
SF10G	27X4	S9, S10, S11, B4	1, 2, or 3
SF11G	32XX	S9, S10, S11, B4	1, 2, or 3
SFO8G	4XX1	S9, S10, S11, B4	1, 2, or 3
SFO9G	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S9, S10, S11, B4	1, 2, or 3
SFO1H	1XXX	S12, S13, S14, S15, B5	1, 2, or 3
SFO2H	21XX	S12, S13, S14, S15, B5	1, 2, or 3
SFO3H	221X	S12, S13, S14, S15, B5	1, 2, or 3
SFO4H	222X	S12, S13, S14, S15, B5	1, 2, or 3
SFO5H	22XX	S12, S13, S14, S15, B5	1, 2, or 3
SFO6H	24XX	S12, S13, S14, S15, B5	1, 2, or 3
SFO7H	26XX	S12, S13, S14, S15, B5	1, 2, or 3
SF10H	27X4	S12, S13, S14, S15, B5	1, 2, or 3
SF11H	32XX	S12, S13, S14, S15, B5	1, 2, or 3
SFO8H	4XX1	S12, S13, S14, S15, B5	1, 2, or 3
SFO9H	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S12, S13, S14, S15, B5	1, 2, or 3
SFO1I	1XXX	S16, S17, B6	1, 2, or 3
SFO2I	21XX	S16, S17, B6	1, 2, or 3
SFO3I	221X	S16, S17, B6	1, 2, or 3
SFO4I	222X	S16, S17, B6	1, 2, or 3
SFO5I	22XX	S16, S17, B6	1, 2, or 3

SFO6I	24XX	S16, S17, B6	1, 2, or 3
SFO7I	26XX	S16, S17, B6	1, 2, or 3
SF10I	27X4	S16, S17, B6	1, 2, or 3
SF11I	32XX	S16, S17, B6	1, 2, or 3
SFO8I	4XX1	S16, S17, B6	1, 2, or 3
SFO9I	1XXX, 21XX, 221X, 222X, 22XX, 24XX, 26XX,27X4, 32XX,4XX1	S16, S17, B6	1, 2, or 3

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.

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
T2008	Increase in special ed expenditures not eligible per subsection (h) of section 10-76f reported on Line SE199 as compared to the prior year exceeds [50% and \$100,000].	\$2,582,668.86	\$582,668.86	\$2,000,000.00	343.25 %

Please select appropriate responses for this issue:

- A greater number of instructional staff spent less than 50% of their time providing special education services.
- A greater number of administrative staff spent less than 50% of their time providing special education services.
- A greater number of staff which provide pupil personnel services spent less than 33% of their time providing special education services.
- Services were funded by IDEA Part B Grants funds which were formerly funded with local tax funds.
- A gifted and talented program received increased funding.

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

Other response or explanation

✕ Cancel
Save

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.

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
T3012	The total major and minor school construction and equipment expenditures reported on lines BT199 and BT304 [\$0.00] is less than the sum of the district's school construction grant progress payments shown on line BT403 [\$12,087,851.00].

Please select appropriate responses for this issue:

- Expenditures are less than progress grant payments due to the expenditures for a project(s) being incurred and reported in the prior year.
- Expenditures are less than progress grant payments due to a project(s) whose expenditures were not incurred in this fiscal year, but will be in the following fiscal year.

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

Other response or explanation

[Cancel](#) [Save](#)

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. Districts will be notified when these are available, estimated to be in late October.

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
74	Please review the details for the State Funding Schedule Line SF103 Other. Among one (or more) of the items is a description for an amount reported that appears may need to be reported in a different section of EFS or is a description that causes us to wish to discuss your district's situation. Please contact Mark Stange at 860-713-6462 so that the district's particular situation can be discussed.

Please select appropriate responses for this issue:

- Adjustment (s) entered as requested in desk audit finding(s).
- Entry (s) deleted as requested in desk audit finding(s).
- Additional detail (s) entered as requested in desk audit finding(s).

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

Mark Stange wanted CT Judicial Fines from Illegal Passing of Buses per C.G.S. 14-279 & 51-56a (e) into Line SF201 and Open Choice Program that has Core-CT number of 11000-SDE64370-17053 expenditures in Line LA307 so I changed Funding Source From 3 to 10 for nine expenditure accounts on November 14, 2018

✕ CancelSave

7.0 Help Information

7.1 Contact Us

Please send any issues or questions to our mailbox at 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 E	Adjusted for one new school and deleted two schools.	
3.0	2.5.1	Update specification for expenditure summary	6/1/2019
	3.5.2	Update food service specification	
	3.9.3	Update Charter state funding specification	
	3.11.3	Update Charter local funding specification	
	3.17.2	Update state charter monitoring specification	
	4.2	Add new funding source for charter use only	
	4.3	Change/update function code 27X4 and 32XX to "both" level.	
	5.3	New Specifications for Reports	

3.1	3.5.1	Clarified requirement to complete the Food Service Schedule.	7/15/19
	3.8.1, 3.9.1	Added information about ED141 consortium expenditures.	
	3.17	Added federal impact aid schedule and re-numbered following sections accordingly.	
	4.3	Clarified transportation function code definitions.	
	4.4	Updated definitions for object codes D1- D6.	
	Appendix E	Updated list of magnet schools.	
	Appendix D	Updated list of approved private special education residential facilities rate	
3.2	2.3.4	Update validation status/rules	10/18/19
	2.4.6	Add new data issues status section	

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:

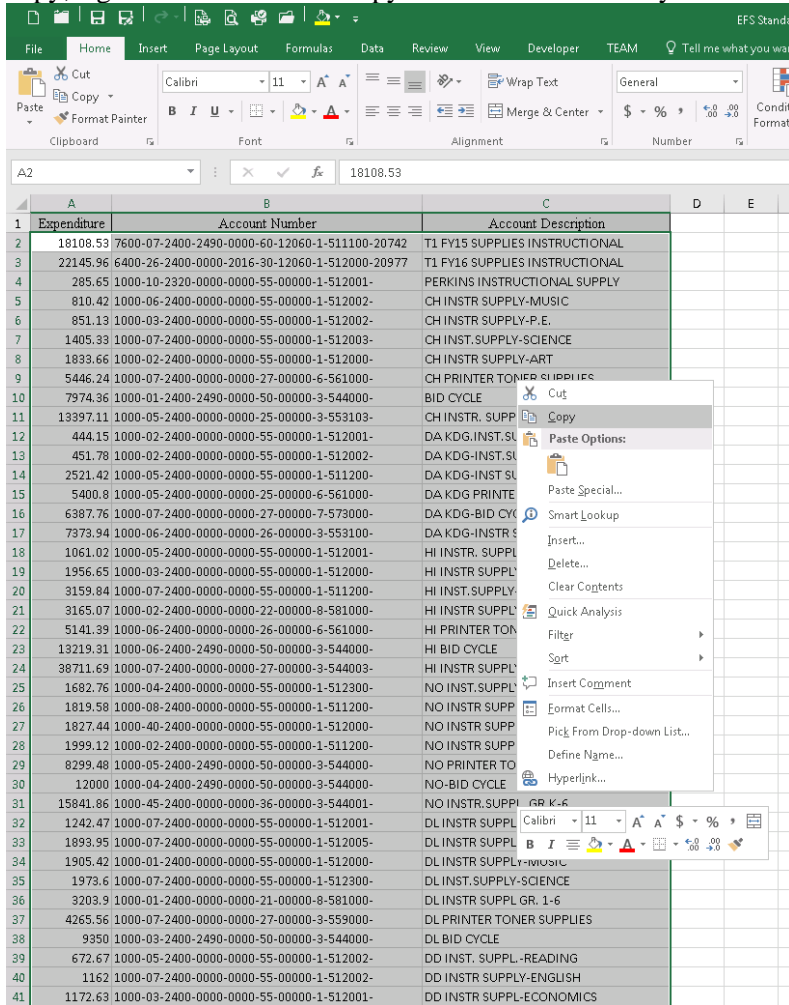
text - The text or cell to extract from.

start_num - The location of the first character to extract.

num_chars - The number of characters to extract.

Copying and pasting values

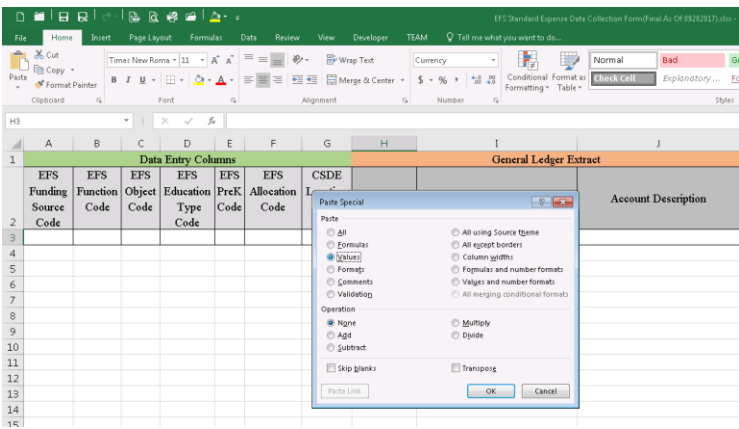
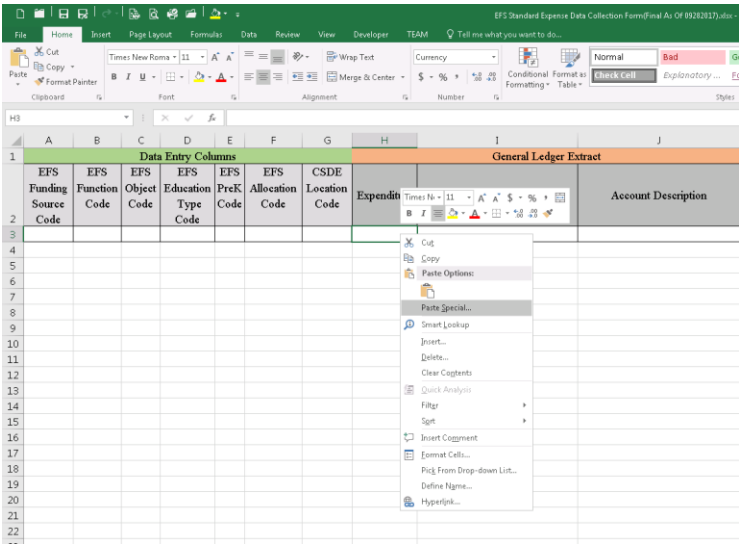
Before sorting the file to assign EFS codes, it is recommended that cell formulas be replaced with values. To copy and paste only the values of the cell (omitting formula), highlight the columns or range of the cell that you want to copy; right click and choose copy or control c on the keyboard



The screenshot shows an Excel spreadsheet with the following data:

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 INST. 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
13997.11	1000-05-2400-0000-0000-25-00000-3-553103-	CH INSTR. SUPP
444.15	1000-02-2400-0000-0000-55-00000-1-512001-	DA KDG-INSTR.SU
451.78	1000-02-2400-0000-0000-55-00000-1-512002-	DA KDG-INSTR.SU
2521.42	1000-05-2400-0000-0000-55-00000-1-512000-	DA KDG-INSTR SU
5400.8	1000-05-2400-0000-0000-25-00000-6-561000-	DA KDG PRINTE
6387.76	1000-07-2400-0000-0000-27-00000-7-573000-	DA KDG-BID CYC
7373.94	1000-06-2400-0000-0000-26-00000-3-553100-	DA KDG-INSTR S
1061.02	1000-05-2400-0000-0000-55-00000-1-512001-	HI INSTR. SUPPL
1956.65	1000-03-2400-0000-0000-55-00000-1-512000-	HI INSTR SUPPL
9159.84	1000-07-2400-0000-0000-55-00000-1-511200-	HI INSTR.SUPPLY
3165.07	1000-02-2400-0000-0000-22-00000-8-581000-	HI INSTR SUPPL
5141.39	1000-06-2400-0000-0000-26-00000-6-561000-	HI PRINTER TON
13219.31	1000-06-2400-2490-0000-50-00000-3-544000-	HI BID CYCLE
38711.69	1000-07-2400-0000-0000-27-00000-3-544003-	HI INSTR SUPPL
1682.76	1000-04-2400-0000-0000-55-00000-1-512300-	NO INSTR.SUPPL
1819.58	1000-08-2400-0000-0000-55-00000-1-511200-	NO INSTR SUPP
1827.44	1000-40-2400-0000-0000-55-00000-1-512000-	NO INSTR SUPP
1999.12	1000-02-2400-0000-0000-55-00000-1-511200-	NO INSTR SUPP
8299.48	1000-05-2400-2490-0000-50-00000-3-544000-	NO PRINTER TO
12000	1000-04-2400-2490-0000-50-00000-3-544000-	NO-BID CYCLE
15841.86	1000-45-2400-0000-0000-36-00000-3-544001-	NO INSTR.SUPPL
1242.47	1000-07-2400-0000-0000-55-00000-1-512001-	DL INSTR SUPPL
1893.95	1000-07-2400-0000-0000-55-00000-1-512005-	DL INSTR SUPPL
1905.42	1000-01-2400-0000-0000-55-00000-1-512000-	DL INSTR SUPPLY-MUSIC
1973.6	1000-07-2400-0000-0000-55-00000-1-512300-	DL INST.SUPPLY-SCIENCE
3203.9	1000-01-2400-0000-0000-21-00000-8-581000-	DL INSTR SUPPL GR. 1-6
4265.56	1000-07-2400-0000-0000-27-00000-3-559000-	DL PRINTER TONER SUPPLIES
9350	1000-03-2400-2490-0000-50-00000-3-544000-	DL BID CYCLE
672.67	1000-05-2400-0000-0000-55-00000-1-512002-	DD INSTR. SUPPL-READING
1162	1000-07-2400-0000-0000-55-00000-1-512002-	DD INSTR SUPPLY-ENGLISH
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



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

The screenshot shows the Excel interface with the 'Data' tab selected. A 'Sort' dialog box is open, showing the 'Sort by' dropdown set to 'Account Number' and the 'Sort On' dropdown set to 'Values'. The 'Order' is set to 'A to Z'. The background table contains the following data:

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

The screenshot shows the same Excel interface, but with the 'Sort' dialog box open and the 'Sort by' dropdown set to 'Account Number'. The background table data is the same as in the previous screenshot.

Appendix B - Function/Object Valid Code Combinations

			EFS Object Code																								5/24/19					
Function Description	Level	EFS Function Code	Teacher salaries Instructional aide salaries Salaries of uncertified staff in certified positions Benefits for uncertified staff in certified positions Technology related purchased services Non-technology related purchased services Advertising and printing and binding General and Energy Supplies Books and Periodicals Technology Related Supplies Technology Related Hardware Other Equipment Dues and Fees Misc.																	Other salaries Employee Benefits Purchased services Supplies Property Other Purchased property services Non-specified Object Regional HS Assignment Tuition- Designated HS Tuition- Private or Residential Facilities Tuition- Interdistrict Magnet Tuition												
			S1	S2	S3	S4	S5	S6	S8	S9	S10	S11	S12	S13	S14	S15	S16	S17	B1	B2	B3	B4	B5	B6	B7	N1	D1	D2	D3	D4	D5	D6
Support Services- School Based Administration	School	24XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Minor School Construction	School	4XX1	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Instruction	Both	1XXX	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	
Support services - students	Both	21XX	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Improvement of instruction	Both	221X	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Library and media services	Both	222X	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Support services - instruction	Both	22XX	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Operation and Maintenance of Plant	Both	26XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Transportation other than to/from home	Both	27X4	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Enterprise operations	Both	32XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Non-specified function	Both	9XXX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Support services - General Administration	District	23XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Central Services	District	25XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Transportation to Out of Town Magnet School	District	27X1	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Special Education Transportation on Special Buses	District	27X2	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Regular transportation to out of town (non-magnet)	District	27X3	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Student Transportation Services	District	27XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Other Support Services	District	29XX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Food Services - Current Year Student and Staff	District	311X	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Food Services - Current Year Reportable Student	District	3121	x	x	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Food Services - Prior Year	District	3122	x	x	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Facilities Acquisition and Construction	District	4XXX	x	x	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	x	x	x	x	x	x
Debt Service	District	5XXX	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
			o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
			x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

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, 2018 to June 30, 2019
As of January 9, 2019

2018-19 Facility Code	Rate for one enrolled day of education	2018-19 Special Education Facility/Town Name
0100161	\$299.72	Arch Bridge School – Wellspring – Bethlehem
0190161	\$317.64	The Learning Clinic, Inc. – Brooklyn
0620361	\$422.33	Whitney Hall School – Children’s Center – Hamden
0740461	\$559.38	Touchstone – Litchfield
1410161	\$378.32	Susan Wayne Center of Excellence --Thompson
1520161	\$362.05	Waterford Country School, Inc. – Waterford
1550861	\$756.04	PACES – American School for Deaf – West Hartford

Appendix E – 2018-19 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

	FULL-TIME MAGNET SCHOOLS	
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
	New Haven Academy	093-70
New London	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
	Discovery Academy	241-81

FULL-TIME MAGNET SCHOOLS

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 the Arts	241-99
CES	Regional Center for the Arts (Located in Trumbull)	243-99
ACES	ACES Educational Center for the Arts	244-99

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)
