

CONNECTICUT STATE DEPARTMENT OF EDUCATION
OFFICE OF INTERNAL AUDIT

Agreed Upon Procedures (AUP) Package for
2025-2026 Education Financial System Data
and
October 2025 PSIS Data Elements

STATE CHARTER SCHOOLS
REVISED AUGUST 2026

2025-2026
October 2025 PSIS Data

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DEFINITIONS

Many terms, forms, numbers, and initials that are used by education department administrators are also used in this AUP Package. This section is intended to familiarize accountants with this terminology by providing brief definitions.

Charter School	“Charter School” means a public, nonsectarian school which is: (a) established under a charter granted pursuant to Section 10-66bb Connecticut General Statutes (C.G.S); (b) organized as a nonprofit entity under state law; (c) a public agency for the purposes of the Freedom of Information Act, as defined in Section 1-200 C.G.S., and; (d) operated independently of any local or regional board of education in accordance with the terms of its charter and the provisions of Sections 10-66aa to 10-66uu of the C.G.S. inclusive.
Local Charter School	“Local Charter School” means a public school or part of a public school that is converted into a charter school and is approved by the local or regional board of education of the school district in which it is located and by the State Board of Education pursuant to subsection (e) of C.G.S. section 10-66bb.
State Charter School	“State Charter School” means a new public school approved by the State Board of Education pursuant to the subsection (f) of C.G.S. section 10-66bb
Turnaround Office	The “Turnaround Office” provides information/guidance on Charter School Programs. The Charter School Program Liaison is Felicia Canty, (860) 713-6573.
Performance Office	The “Performance Office” has the responsibility of implementing the results of the AUP for Charter School Public School Information System data.
LEA	"Local Educational Agency," is either a city's or town's board of education, or a regional school district.
CSDE	"Connecticut State Department of Education."
BFS	The “Bureau of Fiscal Services” distributes state and federal grants to charter schools. The Bureau collects a variety of data from the charter schools and also has the responsibility of implementing the results of the AUP for Charter School Education Financial System data.
EFS	The “Education Financial System” is used to report the charter school's financial operations for the year.
PSIS	The “Public School Information System” is a data system that reflects enrollments on October 1 or the full school day immediately preceding such date, in accordance with Sections 10-10a and 10-66ee of the Connecticut General Statutes. Data from this system is used to determine the charter school's share of any state and federal grants.

GENERAL INSTRUCTIONS

NAME OF CHARTER SCHOOL_____ 2025-2026

The primary objective of this program is to perform certain agreed upon procedures for the financial and enrollment data (***Education Financial System and October 2025 PSIS Data Elements***) submitted by state charter schools.

Work performed under this program with respect to information submitted by the charter school consists of:

- **Agreeing of financial information to records audited by the charter school's independent accountants;**
- **Obtaining the charter school's methods of allocating revenues and expenses among various categories;**
- **Obtaining documentation supporting nonfinancial information, and;**
- **Reviewing the forms for compliance with instructions and applicable laws.**

In completing these agreed upon procedures, it may be necessary to add additional steps for any additional or alternative procedures considered appropriate. In this event, the additional or alternative procedures must be discussed with and agreed to by CSDE's Office of Internal Audit (see below) prior to the work being done. These procedures must also be explained in the workpapers and Independent Accountant's Report. All exceptions noted in performing any procedures should be investigated and resolved by appropriate means. In the absence of appropriate notations to the contrary, the signature or initials of the independent accountant who performed the procedure will indicate that there were no unresolved exceptions.

The data elements subject to these procedures under this program are also reviewed by the CSDE for clerical accuracy and for certain other aspects. The CSDE's review will continue beyond the date independent accountants are to render their reports and will often involve issues that are not communicated to the independent accountants who performed the examination. It is therefore expected that in many cases the CSDE will request charter schools to make adjustments after independent accountants have completed their procedures and rendered their reports. **For this reason, it is imperative that independent accountants include in their report a reference to the document dates (print date/time) which appear on the final internet application printouts. (See Pro Forma Accountant's Report).**

A number of quality assurance reviews may be performed. The independent accountant must retain all workpapers and the AUP Package for a **minimum of five years** from the date of the report. These workpapers must be made available to the CSDE, their independent accountants, or other parties performing a review under the State Single Audit Act. **The workpapers must be sufficient to support all work performed in this AUP Package.**

NOTE: Statute requires that this report must be submitted to CSDE on or before January 31, 2027. However, because January 31, 2027, falls on a Sunday, the AUP must be submitted on or before the next business day (Monday, February 1, 2027). **THERE IS NO EXTENSION FOR THIS DEADLINE**

Failure to meet this deadline can result in a fine from \$1,000 to \$10,000 for the Charter School.

The report is to be sent via email grants.sde@ct.gov (See Note 3 on Page 16).

For questions concerning this AUP Package, please contact in the Office of Internal Audit Marisol Salaman at (860) 713-6542 or Susan Boyle at (860) 713-6533, or via email at sde.audit@ct.gov.

PREPARATION

	Procedure Performed By	Comments, References to Analyses, Etc.
1. Obtain and read the following materials to assist with the AUP: a) Instructions for the 2025-2026 Education Financial System can be accessed on the internet at: https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents		
b) The 2025-2026 PSIS Reference Guide prepared by the Performance Office. This can also be accessed on the internet at: https://portal.ct.gov/sde/performance/data-collection-help-sites/psis-help-site/reference-guide		
c) Financial Accounting for Local and State School Systems: 2014 Edition. This document is located on the internet at: https://nces.ed.gov/pubs2015/2015347.pdf		
d) All relevant audit reports for the year subject to audit. These may include: • Basic Financial Statements and Auditor's Report on the charter school. • Federal and State Single Audit Reports.		
e) A listing of the Charter's FY2025-2026 federal and state grants payments provided through the CSDE. The listing is available at: https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx		
f) Sections 10-66aa through 10-66uu inclusive , of the Connecticut General Statutes.		
g) A copy of the section of the approved charter school application which describes the school's activities.		
h) A copy of the completed "Worksheet for Determining Approved Charter School Application Expenditures" (Appendix F of the EFS User Guide).		

PREPARATION (continued)

	Procedure Performed By	Comments, References to Analyses, Etc.
2. Obtain the following data reports, forms and information: a) 2025-2026 EFS Data as last revised. In order to ensure complete audit coverage of all prior adjustments, the independent accountant MUST request that the Charter School run the following reports on the day fieldwork is started: • 2025-2026 EFS DR3 – Schedule Report • 2025-2026 EFS DR1 – District - Level Function/Object Report • 2025-2026 EFS SR1 – School - Level Function/Object Report The print date/time of this printout will appear in paragraph #1 of the Independent Accountant's Report to CSDE.		
b) For PSIS data, the Charter School Racial Survey by Town of Residence Report for the October 2025 filing period as last revised. In order to ensure complete audit coverage of all prior adjustments, the independent accountant MUST request that the Charter School run the report on the day fieldwork is started. The print date/time of this report will appear in paragraph #1 of the Independent Accountant's Report to CSDE.		
c) The Desk Audit Findings/Variances issued by BFS to the Charter School. These findings are a result of desk reviews performed by BFS on 2025-2026 EFS data and the PSIS Summer School FTE Credit Report. <u>The independent accountant will obtain and read these items to confirm that all findings have been addressed by the LEA.</u>		

Note that the filing date of the PSIS Data is October 1, 2025.

AGREED UPON PROCEDURES FOR 2025-2026 EFS DATA

	Procedure Performed By	Comments, References to Analyses, Etc.
3. Perform the following procedures for the amounts reported on the “Worksheet for Determining Approved Charter School Application Expenditures” (Appendix F of the EFS User Guide) as follows: a) Trace and verify the amount on Line A to the expenditures shown in the audited basic financial statements.		

Note: In some cases, the local board of education of the town in which the charter school is located may receive grant funds on behalf of the charter school. The local board has the option of passing on the grant funds to the charter school or providing the services from the grant revenue. If the services have been provided, the values of the services are reportable in EFS, but will not be found in the general purpose financial statements. For purposes of the reconciliation, it is only necessary to identify that amount as a reconciling item. Supporting documents for that amount will be reviewed in a step to be performed later.

b) Read and become familiar with the approved activities listed in the charter school application obtained in Step 1g .		
c) By inquiry and verifying supporting documentation, review the completed worksheet obtained in Step 1h for conformance with the instructions in Appendix F of the EFS User Guide.		
DR3 – Schedule Report		
4. Procedures for testing expenditures reported in EFS: a) Determine that each grant included on the listing of 2025-2026 Federal Awards and State Financial Assistance obtained in Step 1e is included on the Federal Funding Schedule and the State Funding Schedule as applicable.		
b) To become familiar with CSDE reporting requirements for in-kind expenditures, read the instructions for EFS Funding Source Code “12” in Section 4.2 of the EFS User Guide .		
c) Obtain the supporting documentation for the in-kind expenditures which the CSDE has instructed the charter school to have available for the agreed upon procedures.		

AGREED UPON PROCEDURES FOR EFS DATA (continued)

	Procedure Performed By	Comments, References to Analyses, Etc.
d) Agree amounts appearing on: Line LC101 – LC104 Local Funding Schedule Line FC101 – FC301 Federal Funding Schedule Line SC101 – SC301 State Funding Schedule Line PC101 – PC108 Private/Miscellaneous Schedule to the supporting documentation.		
e) Determine that Lines BC401 and BC402: • Do not include retirement of debt incurred for equipment subject to reimbursement under a school construction grant as provided under Chapter 173 of the Connecticut General Statutes.		
f) Determine that Line BC202: • Does not include expenditures, which were supported by bond funds or other debt service. • Is in accordance with Appendix C of the EFS User Guide regarding CSDE definition of School Construction. • Includes current expenditures supported by School Construction Progress Payments received, if applicable, from the state plus any local non-debt funding source for the applicable construction activity (Appendix C of the EFS User Guide).		
5. Procedures for the State Charter School Grant and Reserve Fund Monitoring Schedule are as follows: a) For Line MC102, by inquiry and review of supporting documentation, confirm that the amount reported represents 2024-2025 carryover funds expended in fiscal year 2025-2026.		
b) For Line MC202, by inquiry and review of supporting documentation, confirm that the amount reported represents prior year reserve funds expended during fiscal year 2025-2026.		
c) For Line MC304, by inquiry and review, determine whether unexpended funds carried-over from the prior fiscal year are included on Line MC304. Report the amount in the Schedule of AUP Findings.		

AGREED UPON PROCEDURES FOR EFS DATA (continued)

	Procedure Performed By	Comments, References to Analyses, Etc.
d) For Line MC305 , by inquiry and review of supporting documentation; determine that the amount reported represents the amount of unexpended 2025-2026 State Operating grant funds which were placed in a reserve fund to finance specific capital or equipment purchases or another specified project approved by the Commissioner of Education.		
6. Procedures for the Charter School Related Party and Management Organization Information Schedule are as follows: a) Based on inquiries with responsible Management and/or Board Members, confirm the responses to Lines RC101, RC102, RC104 and RC201 . Ensure that all related party disclosure information and payments to charter school management organizations are disclosed in accordance with procedures in Section 3.19 of the EFS User Guide .		
b) Agree information contained on Lines RC103 and RC202 to supporting documentation.		
c) <u>Any related party or management company information not properly disclosed on this schedule must be included in the comments section of the Independent Accountant's Report.</u>		
DR1 – District-Level Function/Object Report 7. Obtain the supporting documentation for the amounts reported on the EFS DR1 – District-Level Function/Object Summary Report. (a) From supporting documentation, select 40 Transactions, at a minimum 10 must be from the salaries object. Verify that the amounts have been properly classified by education type, function and object categories in accordance with Sections 4.3 – 4.5 of the EFS User Guide.		

AGREED UPON PROCEDURES FOR EFS DATA (continued)

	Procedure Performed By	Comments, References to Analyses, Etc.
SR1 – School-Level Function/Object Report		
8. For the Charter school, obtain the supporting documentation for the amounts reported on the EFS SR1 – School-Level Function/Object Summary Report. a) From supporting documentation, select 20 Transactions, at a minimum 5 must be from the salaries object. Verify that the amounts have been properly assigned/allocated to that school. Salaries can be verified via Teachers contracts, School Teacher/Grade Lists. Non-personnel costs can be verified via purchase orders and invoice documentation.		
9. If the audit of the charter school's financial statements has not been completed prior to submission of the Independent Accountant's Report for this AUP Package (due February 1, 2027), all adjustments resulting from completion of the Charter School audit must be read to determine if there is any impact on EFS data. If there is impact, the necessary final printout (print date/time) including such adjustments must be referenced in the revised Independent Accountant's Report.		
10. <i>Obtain the desk audit correspondence referred to in Step 2c and confirm that all findings have been addressed by the Charter School.</i>		

AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS

The CSDE uses the PSIS to collect data regarding student enrollment throughout the state of Connecticut. The PSIS data is used for federal and state grants; PSIS data also connects to other CSDE data collection systems and is used for public reporting and analysis as well. The following steps were developed to test and confirm certain data elements within this PSIS system.

The independent accountant is required to obtain and agree the documentation which supports the October 1, 2025 enrollment data which was reported and certified to the CSDE through the PSIS system. For purposes of consistency and clarification, the following guidance as to adequacy of documentation is provided:

- School offices should provide adequate documentation to support student enrollment data contained in the PSIS system including but not limited to pupil personnel records, registration cards, report cards, class lists, invoices, etc.
- Proper coding of students such as Special Education, Pre-K, etc. should have adequate supporting documentation such as the items listed above.

If the independent accountant encounters a situation involving the unavailability of adequate documentation, they may contact Marisol Salaman at (860) 713-6542 or Susan Boyle at (860) 713-6533 of the Office of Internal Audit for consultation.

	Procedure Performed By	Comments, References to Analyses, Etc.
11. Obtain the Charter School Racial Survey by Town of Residence Report(s) for the October 2025 filing period as last revised. (See Step 2b) In order to ensure complete and current coverage of all prior adjustments, the independent accountant MUST request that the Charter School run the report ON THE DAY fieldwork is started. The print date/time of this report will appear in paragraph #1 of the Independent Accountant's Report to the CSDE.		
12. a) <i>Select a sample, for testing, of students from the October Audit File Download for the October 2025 filing Period, which, is reported on the Charter School Racial Survey by Town of Residence Report.</i>		
b) For each student selected for testing, verify information shown on the Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements: • First Name • Last Name • Town of Residency • Special Program Status Code • Free/Reduced Meals • English/Multilingual Learner Status		

AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS (continued)
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	Procedure Performed By	Comments, References to Analyses, Etc.
c) Trace student sample to class attendance records for the October 1, 2025 snapshot date to confirm that students are enrolled and attending.		
d) <u>Any identified variances should be discussed with the Charter School administrator, referenced in the report and corrected by the Charter School, if necessary.</u>		

FOLLOW-UP, REPORT PREPARATION AND SUBMISSION

	Procedure Performed By	Comments, References to Analyses, Etc.
Perform the following: 13. Present all AUP findings to the preparer and/or the charter school's administrator. All parties should understand the reasons for these findings and agree that corrections should be made. In the event that an agreement cannot be reached, the independent accountant should report the issue in the Independent Accountant's Report and the CSDE will resolve.		
14. For data corrections, direct the preparer (or other appropriate charter school personnel) to enter the required revisions into the CSDE's database via the internet application and print a copy of the revised reports which reflect AUP adjustments.		
15. Review the revised internet application reports to ascertain that proposed corrections were entered correctly and that the impact of such corrections as they relate to EFS data has been properly reflected.		
16. Prepare the "Independent Accountant's Report" to the CSDE (See Page 14-15 for a Pro Forma Report). Appropriate modifications and/or notifications should be made if errors were noted or other unusual circumstances were encountered.		
17. If there are no adjustments , it is sufficient for the Independent Accountant's Report [first paragraph] to reference only the <u>print date and time</u> of the printouts that were reviewed. It is not necessary to attach printouts to the report, although copies of the applicable printouts must be retained with the AUP workpapers. If there are adjustments , printouts which incorporate all AUP adjustments must be referenced by <u>print date and time</u> in the Independent Accountant's Report [second paragraph] . It is not necessary to attach printouts to the report, although copies of the applicable printouts must be retained with the AUP workpapers.		
18. Submit a signed copy of the Independent Accountant's Report to: Jessica Brunetti, Chief of Fiscal/Administrative Services Bureau of Fiscal Services Connecticut State Department of Education Email Address: grants.sde@ct.gov (See Note 3 on Page 16)		

FOLLOW-UP, REPORT PREPARATION AND SUBMISSION (continued)

REPORT CHECKLIST		Yes	If No, Please Explain
19.	Have all errors been corrected by using the internet application revision process?		
20.	Has a copy of each final internet application printout which was prepared previously in Step 14 been referenced (print date and time) in the Independent Accountant's Report and retained with the AUP workpapers? It is not necessary to attach copies of internet application printouts to the report, although copies of the printouts must be retained with the AUP workpapers.		
21.	Have all corrections which resulted from AUP findings been reviewed with the charter school's administrator?		
22.	<u>Have all of the CSDE's desk audit findings obtained in Step 2c and internet application edit messages described in Step 15 been addressed?</u>		

PRO FORMA ACCOUNTANT'S REPORT

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES (AUP)

Date:

Charter School Administrator
and Board of Trustees
Education Building
Town of XX, CT 06000

We have performed the procedures included in the Connecticut State Department of Education's (CSDE's) AUP Package, which were agreed to by the CSDE and the XX Charter School, solely to assist the CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the Charter School for the year ended June 30, 2026. The school year grant data is reported on the following CSDE forms and data systems:

- **2025-2026 EFS DRS Schedule Report** [specify print date and time of day of the internet application report]
- **2025-2026 EFS DR1 District-Level Function/Object Report** [specify print date and time of day of the internet application report]
- **2025-2026 EFS SR1 School-Level Function/Object Report** [specify print date and time of day of the internet application report]
- **10/2025 PSIS (Charter School Racial Survey By Town of Residence Report)** [specify print date and time of the internet application report]

The Charter School has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the CSDE in evaluating certain school year grant data. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The Charter School's management is responsible for the school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the Charter School for the year ended June 30, 2026. The sufficiency of the procedures is solely the responsibility of CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP package either for the purpose of this report has been requested or for any other purpose.

(Option 1) Refer to Appendix A for a listing of procedures in the CSDE AUP Package. As a result of performing the procedures included in the CSDE's AUP Package, no exceptions were noted.

(Option 2) Refer to Appendix A for a listing of procedures in the CSDE AUP Package. As a result of performing the procedures included in the CSDE's AUP Package, certain matters came to our attention that caused us to believe that adjustments contained in Schedule 1 should be recorded to the October 2025 PSIS Report(s) **(Step(s) XX) (See Note 1)**. Additionally certain matters came to our attention that caused us to believe that adjustments should be recorded to the school year grant data reported in the EFS printout(s) **(Step(s) XX)**. The adjustments are incorporated in the following internet application printouts: **(Specify print date and time of day for the EFS printout(s) and the PSIS printout (See Note 2) as appropriate)**. [We were unable to (describe scope limitation, if applicable.)] **(See Note 4)**.

The listing of procedures as described in Appendix A, with the exception of the steps mentioned above, were performed with no exception.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion or conclusion on compliance. Accordingly, we do not express such an opinion. Had we been able to (refer to scope limitation) or had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the CSDE and the Charter School and is not intended to be and should not be used by anyone other than these specified parties.

EXAMPLE - SCHEDULE 1 (SCHEDULE OF AUP FINDINGS)

Education Financial System Revisions

Note: Data adjustments incorporated into the Education Financial System referenced in the Independent Accountant's Report (third paragraph) do not need to be listed separately in the Schedule of AUP Findings.

PSIS Adjustments

(Name of Charter School)

The following findings pertain to our performance of procedures specified in the CSDE's AUP Package for PSIS Data Elements:

October 2025 PSIS Data

Finding #1: The resident town was misreported for 3 students.

Recommended Revisions:

<u>Student SASID</u>	<u>Resident Town Per PSIS Data System</u>	<u>Proposed Adjustment</u>	<u>Adjusted PSIS Data System</u>
xxxxx	xxxxxxx	xxxxxx	xxxxxxxxx
xxxxx	xxxxxxx	xxxxxx	xxxxxxxxx
xxxxx	xxxxxxx	xxxxxx	xxxxxxxxx

Appendix A

CSDE Agreed Upon Procedures (Rev. 8-2026)

The CSDE Agreed Upon Procedures (Rev. 8-2026) must be attached to the Independent Accountant's Report.

NOTES

NOTE (1)	October 2025 PSIS Data Revisions must be listed separately in the <u>Schedule of Findings</u> .
NOTE (2)	Only the forms being revised should be referenced in this sentence.
NOTE (3)	If the Independent Accountant intends to submit an electronic version of the Independent Accountant's Report, please email the report by Monday, February 1, 2027 to the BFS at grants.sde@ct.gov . Submittal instructions are included on page 17 of this package. When an email is received, the account will send an automated response, which will serve as your confirmation of receipt.
NOTE (4)	For EFS procedures only; upon completion of the charter school audit, a revised (unqualified) Independent Accountant's Report along with any additional adjustments should be forwarded to the BFS at grants.sde@ct.gov following the instructions included on page 17 of this package. Procedures outlined in this AUP Package associated with the testing of PSIS, data must be completed by February 1, 2027. Any scope limitation reported related to these procedures could result in a fine to the LEA. For example, a scope limitation contained in the AUP report that states these procedures (PSIS) could not be completed because the Charter School's financial statement audit is not complete, may be deemed as late filing and subject the LEA to penalty.

**Instructions for Email Submission of the Independent Accountant’s Report on
Agreed Upon Procedures to the Connecticut State Department of Education (CSDE)**

Email address: grants.sde@ct.gov

The subject line of the email **must** contain “AUP 20XX” where XX is the end year of the fiscal year being reported. This wording is necessary for the report to be routed properly for record of receipt and filing. You may also include the school district name(s) or other information for reference. Example: **AUP 2026: Hartford.**

Reports **must** be attached as .pdf files; multiple reports, in separate attachments, may be sent in one email. Each attachment **must** be named to include a coding string that consists of five different grouped elements, and each group must be separated by a dash. An example is

AUP-064-2026-S00-Q.pdf

Each of the groups in the above example is explained as follows:

The first three uppercase letters are the **document type**: for example, AUP.

The second three numbers are the **3-digit LEA code** for the subject school district; for example, 064 is for Hartford. The 3-digit LEA code for the subject school district can be found in Table H <https://portal.ct.gov/sde/performance/data-collection-help-sites/psis-help-site/reference-guide>.

Be sure to add leading zeroes if necessary for the 3-digit format.

The third group of characters in the document name represents the **4-digit filing year**. For example, 2026 is for reports covering the 2025-2026 fiscal year.

The fourth group of characters is the **document sequence**, and it consists of both uppercase letters and numbers; it starts with an uppercase letter S and is followed by numbers such as 00, 01, and 02. The original filing is the first report submitted for each school district, and it must start with a sequence of S00. Each new update sent for the district after the initial filing must increase consecutively by one number; for example, the first update after the initial filing will be S01, the second update will be S02, and so on.

The fifth and final character in the document name is the **report status** and it is reported with either an uppercase letter Q, which means Qualified, or an uppercase letter F, which means Final.

We will send an automated message confirming receipt in response to acceptable submissions according to the above guidelines. Please note that emails with subject lines or attachment file names not formatted as specified above will not be considered received by the CSDE.