

**Connecticut State Department of Education**  
**Education Financial System (EFS) Significant Changes for 2018-19**  
**July 19, 2019**

Please note the following significant changes/updates for 2018-19 EFS reporting:

**For all Districts:**

Reporting of tuition expenditures

There are six EFS object codes used for reporting tuition expenditures paid to various types of schools. Please ensure that tuition expenditures are properly reported based on the definitions of these codes. This information is used for federal reporting and also in analyses that may impact future grant funding. The definitions of Object Codes D3 and D6 have been revised to properly classify tuition expenditures for students placed in out-of-state public (including charter and RESC) schools.

EFS Reports

Reference numbers have been added, and a few other minor changes made to existing reports. Additionally, there are two new reports:

- DR7 - Expenditure Reconciliation Report - shows how we arrived at the school- and district-level expenditures and includes a drill-down feature that shows the detail records comprising each expenditure.
- DR8 – Per Pupil Expenditure Summary Report – shows per pupil expenditures (PPE) by school and is the basis for public reporting of PPE as required by the federal Every Student Succeeds Act (ESSA). We recommend that districts review all reports, and especially this report, before finalizing EFS.

Access has been provided to view the DR1, DR2, and SR1 function/object summary reports, and the DR3 Schedule Report for all districts to any EFS user (this could include independent accountants who are provided a login by any district). This is similar to the access provided to view other districts' data on the ED001 system. The default setting is your own district, but you can select any district from the drop-down menu at the top center of the report.

**For Local and Regional School Districts only:**

Reporting of Federal Impact Aid Revenue

Connecticut Public Act No. 19-117 now requires the Department to collect information regarding federal impact aid received by school districts/towns. For those districts/towns that receive federal impact aid, please report the revenue received during the school year via manual entry on the new Federal Impact Aid Schedule. Please note that this does not affect reporting of expenditures in the EFS expenditure database or other EFS schedules.

Food Service Schedule

A new line FS302 was added to allow districts to manually enter food service expenditures without having to determine all of the EFS coding necessary to include in the EFS expenditure table. Note that the portion of food service expenditures funded with local funds and used to cover a deficit in the food service operation still must be reported in the EFS expenditure table so they are properly included on lines FS902 and FS903. Districts with no local funding for food services are not required to complete this schedule.

**For Charter Schools only:**

State Funding Schedule

A new line SC103 has been added for state charter school grant funds and a new EFS Funding Source Code 18 to separately identify these funds in the EFS expenditure database. Now expenditures identified with Funding Source 18 will automatically post to Line SC103.

State Charter School Grant and Reserve Fund Monitoring Schedule

New lines MC902 and MC903 have been added to show the amounts reported in the expenditure database using EFS Funding Source Code 18. MC902 shows the amount expended for elementary/secondary education expenditures, equal to line SC103 on the State Funding Schedule; line MC903 shows those that are not. We believe the changes to this schedule and the State Funding Schedule will aid charter schools in reconciling grant expenditures.