CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

CHRISTOPHER D. CERF
Acting Commissioner

November 7, 2011

To: Chief School Administrators
       Charter School Lead Persons
       State Agency Directors

From: Peggy McDonald, Interim Director
       Office of Special Education

Subject: *Individuals with Disabilities Education Act - American Recovery and Reinvestment Act of 2009*
          (IDEA-ARRA) Final Expenditure Report

URGENT- TIME SENSITIVE
Distribute to IDEA-ARRA
Grant Project Managers

As a recipient of federal funds under the *American Recovery and Reinvestment Act of 2009 (ARRA)*, your school district is subject to additional reporting requirements on the expenditure of these grant funds. According to the *ARRA* rules and regulations, districts must submit an IDEA-ARRA Final Expenditure Report that includes the accurate and complete disclosure of the expenditures associated with the budgeting of the *ARRA* funds following the two-year project period completion date of August 31, 2011.

The *IDEA-ARRA* Final Expenditure Report must be completed and submitted through the Electronic Web-Enabled Grant (EWEG) system located at: http://njdoe.ewegp.mtwgms.org/NJDOEGMSWeb/logon.aspx. In order to be in compliance with all financial reporting requirements, districts **must submit** their *IDEA-ARRA* Final Expenditure Reports through the EWEG system no later than **Friday, December 2, 2011**.   For your convenience, instructions are attached for accessing this report (see Attachment A). Please read the attached instructions carefully as the process for the completion of the Final Expenditure Report is significantly different than that of the standard IDEA-B Final Report. **Delaying the completion of this report will jeopardize the district's funds and require substantial documentation from your district for the liquidation of funds not already drawn down through the system.**

Districts must have obligated their IDEA –ARRA funds by August 31, 2011 and liquidated these funds by October 15, 2011. **All reimbursement requests must have been submitted to EWEG by October 15, 2011**. Any ARRA-IDEA funds not obligated by August 31, 2011 and liquidated by October 15, 2011 must be released or refunded to the NJDOE as directed within Final Expenditure Report.

To assist your district in fully expending the IDEA-ARRA funds, guidance was provided so that districts were able to reclassify expenditures from their 2011 IDEA-B grants to the IDEA-ARRA grant. This must have been completed by October 15, 2011 and then reflected in draw downs.

If you have any questions concerning the completion and submission of the *ARRA* – IDEA Final Expenditure Report, please contact your county supervisor of child study or Patricia Holcomb-Gray at (609) 984-4953.

PMD:phg
Attachment
c: Christopher D. Cerf   Beth Auerswald   New Jersey Lee Group
    Senior Staff   Executive County Superintendent   New Jersey Charter Public School Association
    David Joye   County Supervisors of Child Study Nonpublic School Advisory Committee
    Anne Corwell   Garden State Coalition of Schools Constance Webster

ARRA FINAL EXPENDITURE REPORT
INSTRUCTIONS

Follow the steps below to access the *ARRA* FINAL Expenditure Report.

1. Click the *IDEA ARRA* link on the main EWEG MENU

2. Select the radio button for the most recently approved application/amendment.

3. Click the Payments button. The Payment Summary screen will open.

4. Click the View Reimbursement Requests/Expenditure Reports button.

5. The Reimbursement Request/Expenditure Report Menu will display. In order for title specific information to be displayed, please select a title (Basic or Preschool). Each report is separate; each district is required to file for each grant received. This is similar to requesting reimbursement.

6. Once a Title is selected (such as Basic-ARRA) the screen will display information on both Reimbursement Requests and Expenditure Reports. Click the 'Create Expense Rep' button.

The first time you create the expense report the report will open up for entry.

7. Once the 'Create Expense Rep' has been clicked, the Expenditure Report 1 is created and you can get into it by selecting the Expenditure report 1.

8. Click in the Select box, and then click the 'Open Expense Rep' button. The Expense Report will display for the user to enter information.

9. The standard tab strip structure will appear on the screen. Enter information by working through the tabs from left to right and top to bottom. Instruction links can be accessed on each screen for further information related to the type of information to be entered.

Contact Information is pulled from the ARRA Contacts as entered in the LEA Contact Information from the Main Menu. **VIEW ONLY**

Early Intervening Services must be completed by all districts. Indicate either Yes or No depending on wheter or not the district ran a program. All required districts must have expended the identified amount or will be required to refund/release the unexpended amounts on the Expenditure Sunmary Tab.

Nonpublic must be completed if the district had a nonpublic share.

Expenditures must be completed to reflect all expenditures including any 2011 expenditures transferred in. If the amount expended is more than the budget (in the case of transfers) the district should enter the reason and amounts transferred in the required text box).

Salary Worksheets are for the entry of salaries paid from IDEA ARRA. The amounts transfer to the Expenditures Tab. Do this before you complete Expenditures.

Equipment is for the entry of renovation and equipment paid from IDEA ARRA. The amounts transfer to the Expenditures Tab. Do this before you complete Expenditures.

On the Expenditures Tab you must select the End date and check Final, before you SAVE.

Expenditure Summary is the last step before Submit. If the district had unexpended Nonpublic expenditures that offset Public expenditures they are required to check the Assurances box indicating that they have followed all requirements. If the district has a refund amount (Line D) they are required to check the refund check box. A Grant refund form and check with a copy of the expenditure summary page must be forwarded to Budget and Accounting. If the district has a release amount in Line E it must check the box for that.

10. Once all information is entered, please run a Consistency Check found under the Submit tab. Any detected error messages will display in red on the screen. These errors must be corrected prior to running another Consistency Check. A successful Consistency Check will display the message – 'Passed Consistency Check' in each section of the *ARRA* Final Expenditure Report. At this point, a 'Submit' button will appear on the screen. Please click the 'Submit' button in order to submit the *ARRA* Final Expenditure Report.

11. Please repeat the steps above for each grant in which *ARRA* funds were expended (i.e., Basic, Preschool).

For further assistance, please contact your county supervisor of child study or Patricia Holcomb-Gray at patricia.gray@doe.state.nj.us.