



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: August 28, 2020
To: Chief School Administrators
Route To: School Business Administrators
From: Glenn Forney, Acting Assistant Commissioner
Division of Finance

Accounting for Grant Funds to Bridge the Digital Divide

Districts that received grants under the New Jersey Department of Education (NJDOE) [2020 Bridging the Digital Divide grant](#) program have been notified in EWEG. The NJDOE has been monitoring the digital divide issue since the beginning of school closures due to COVID-19 and the subsequent transition to remote instruction. Those monitoring efforts revealed that many students still lack access to essential devices, connectivity, and related digital learning supports. The NJDOE 2020 Bridging the Digital Divide grant is particularly focused on ensuring equitable teaching and learning environments.

In a [June 17, 2020 Broadcast memo](#), districts were notified that a portion of the State set-aside funds under Section 18003(e) of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act would be used toward formula grants to local education agencies (LEAs) for the purchase of 1:1 instructional devices (e.g., Chromebooks, iPads) and connectivity. Federal funds under the Coronavirus Relief Program have also been combined to provide these Digital Divide grants.

Accounting for Digital Divide Grant Funding

New accounts in the special revenue fund are included in the revenue and expenses for recording this grant. Funds received under the NJDOE 2020 Bridging the Digital Divide grant should be recorded as follows:

Revenues:

- Federal funding received under the CARES-Digital Divide Grant will be recorded in new account number 20-4531, new line number 821.
- Philanthropic donations from local sources toward the Digital Divide program will be recorded in new account number 20-1921, Donations to Address Digital Divide, new line number 739.

Expenses:

- Expenses for the Digital Divide program should be recorded in fund 20, program code 478 "Bridging the Digital Divide Program", in functions and objects as in the approved grant application (20-478-xxx-xxx). New line 88705 will collect the summary total of these program expenses.

Please be advised that this allocation is being made using federal funds and must be encumbered or expended no later than October 31, 2020. Any funds not encumbered or expended by that time must be returned.

Accounting for Nonpublic Technology Funds Received Under the Coronavirus Relief Fund (CRF)

Federal funds from the Coronavirus Relief Fund provided to Nonpublic schools to address technology issues will be recorded as follows:

Revenues:

- Federal funding under the CRF for Nonpublic Technology should be recorded in fund 20 in the 4500 series, account 20-45xx, Restricted Grants from the Federal Government through the State – CRF Technology. This will be collected on line 825 Other Revenue from Federal Sources.

Expenses:

- Expenses for the nonpublic technology funds under the CRF will be recorded in fund 20 in new program code 512 in functions and objects as applicable (20-512-xxx-xxx). New line 88095 has been created to collect the total of this program.

Please be advised that this nonpublic allocation is being made using federal funds and must be encumbered or expended no later than October 31, 2020. Any funds not encumbered or expended by that time must be returned.

c: Members, State Board of Education
Kevin Dehmer, Interim Commissioner of Education
NJDOE Staff
Statewide Parent Advocacy Network
Garden State Coalition of Schools
NJ LEE Group