

State of New Jersey
Department of Education
PO Box 500
Trenton, New Jersey 08625-0500

Cedar Grove Public Schools

520 Pompton Avenue
Cedar Grove, New Jersey 07009
Phone: (973) 239-1550



New Jersey K to 12 Education

Collaborative Monitoring Report
April 2025

District: Cedar Grove Public Schools
County: Essex
Dates Monitored: March 5, 6, 7 and 8, 2025
Case Number: CM-08-25

Funding Sources:

Program	Funding Award
Title I, Part A	71,662
Title I SIA	0
Title II, Part A	43,258
Title III	0
Title III Immigrant	5,608
Title IV, Part A	20,000
IDEA Part B, Basic and Preschool	444,450
Perkins V	0
Total Funds	<hr/> 584,978 <hr/>

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Background

The Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA) and other Federal education laws require local education agencies (LEAs - school districts and charter schools) to provide programs and services to schools within their local jurisdiction. The provision of these programs and services is based on the pertinent authorizing statutes specified in each of the Federal education laws.

The laws further require that state education agencies, in this case, the New Jersey Department of Education (NJDOE) to monitor the implementation and execution of Federal programs by the subrecipients. The monitors thereby determine whether the funds are being properly used by the district for their intended purposes and achieving the overall objectives of the funding initiatives.

Introduction

The NJDOE visited the Cedar Grove Public Schools (CGPS or district) virtually, except where noted, to monitor the district's use of Federal funds. The NJDOE also examined related program plans, as applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year's applications and authorizing statutes.

The goal of the monitoring is to determine whether the funds were spent in accordance with the requirements of each program, Federal and state laws, and applicable regulations. The monitoring of CGPS included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title II, Part A (Title II-A);
- Title III, Part A (Title III);
- Title III Immigrant;
- Title IV, Part A (Title IV-A); and
- IDEA Part B – Basic and Preschool.

The scope of work performed included the review of records and documentation such as:

- accounting records
- annual audits
- board of education (board) meeting minutes
- grant applications program plans and needs assessments
- grant awards
- payroll records
- purchase orders

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The scope of work also included interviews with appropriate district staff regarding the administration of the aforementioned programs/grants.

Expenditures Reviewed

The grants and programs reviewed included Title I, Title II-A, Title III, Title III Immigrant, Title IV-A, and IDEA Basic and Preschool from July 1, 2024 through February 12, 2025. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

General Overview of Used of Federal Funds

Title I, Part A Projects

The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

CGPS is a PreK–12 school district and operates a targeted assistance program in its Title I funded school. The district uses its FY 2025 Title I funds primarily to pay the salaries and benefits of basic skills teachers to supplement the instruction of identified, low-performing students.

Title II-A Projects

The purpose of Title II-A is to:

1. increase student achievement consistent with the challenging State academic standards;
2. improve the quality and effectiveness of teachers, principals and other school leaders;
3. increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools; and
4. provide low-income and minority students greater access to effective teachers, principals and other school leaders.

CGPS uses its Title II-A funds to provide high-quality, professional development in Mathematics and Multi-Tiered Systems of Supports (MTSS).

Title III Projects

The purposes of the Title III, Part A and Title III, Immigrant programs include the following:

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1. help ensure that multilingual learners (MLs), including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
2. assist all English learners, including immigrant children and youth, to achieve high levels in academic subjects so that all MLs can meet the same challenging, State academic standards that all children are expected to meet;
3. assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching MLs, including immigrant children and youth;
4. assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare MLs, including immigrant children and youth, to enter all English instructional settings; and
5. promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of MLs.

Note: The term multilingual learner is synonymous with “English learner” or “English language learner.” Sources which are cited from the United States Department of Education may still reference the use of the term English learner or EL. The NJDOE recognizes that multilingual learners may enter New Jersey’s schools with a level of proficiency in a world language other than English. The NJDOE will use “Multilingual Learner” and “ML,” respectively, to shift to asset-based language and honor a student’s primary language.

In FY 2025, CGPS refused its Title III allocation of \$6,311. An LEA that has a Title III allocation of less than \$10,000 may join a consortium by following the [guidelines for developing a Title III consortium](#). This is strongly encouraged so the LEA can access the funds.

Title III Immigrant Projects

The purposes of the Title III Immigrant program include:

1. family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;
2. recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
3. provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;
4. identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds;

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5. basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services;
6. other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
7. activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

In FY 2025, CGPS is using its Title III Immigrant funds for the following:

- Acquiring textbooks, programming, resources and other materials to support an influx of immigrant students with culture and language needs that must be met.
- Building a library of assessment tools and digital resources to support multilingual and ELL students.

Title IV-A Projects

The purpose of Title IV-A is to improve students' academic achievement by increasing the capacity of LEAs to:

1. provide all students with access to a well-rounded education;
2. improve school conditions for student learning; and
3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

CGPS uses its Title IV-A funds for mentoring and counseling. The district has implemented the SEEDS program, which offers counseling for students and families in need. Title IV-A funding also supports professional development in the use of technology, including the LinkIt! Intervention Manager which integrates social and emotional learning into the MTSS process.

IDEA

The purpose of the IDEA Grant is to provide federal entitlement funds to assist with the excess cost of providing special education and related services to students with disabilities. FY 2025 IDEA Basic funds are being used to reduce district tuition costs for students receiving special education services in approved private schools for students with disabilities. IDEA Preschool funds are being used to cover the costs of related services, instructional supplies, and software for students with disabilities. Nonpublic funds are being used to provide educational support for students with disabilities who attend nonpublic schools located within the district.

Detailed Findings and Recommendations

The Detailed Findings and Recommendations are disaggregated into the following sections:

1. Multiple Grants Section – findings necessitating correction, or the reversal of charges due to the lack of adequate supporting documentation, for multiple grants.
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the Federal awards covered during the monitoring. The programmatic findings precede the fiscal findings unless otherwise denoted by an asterisk (*).
3. Administrative Section – crosscutting administrative findings may be found in this section.

Multiple Grants Section

There are no findings which warrant mention in this section.

Grant Specific Programmatic and Fiscal Section

Title I

The review of the district's 2024-2025 Title I programs yielded no programmatic findings, and fiscal findings which are addressed below and more broadly, in the Administrative Section.

Finding 1:

The district submitted Title I reimbursement request (RR) two on February 5, 2025 for total expenditures of \$9,748. An examination of the supporting Account Analysis Detail Report (AADR) disclosed the RR included purchase order (PO) number 500411 dated August 15, 2024 in the amount of \$5,748. The district, however, was previously reimbursed for the same PO following submission of its FY 2024 Title I Final Expenditure Report (FER) and receipt of its \$88,623 final payment. The duplicate payment of \$5,748 is unallowable and represents an early draw-down of Title I funds.

Pursuant to the Uniform Grant Guidance, LEAs must minimize the time elapsing between the receipt of funds from NJDOE for reimbursement purposes and the payment of grant expenditures. Charges to Federal awards must also be:

1. necessary, reasonable, and allocable to the Federal award; and
2. adequately documented.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.305 Federal payment, 200.400 Factors affecting allowability of costs and 200.405 Allocability of costs

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Required Actions(s):

The district must implement procedures to ensure the accurate reporting of expenditures claimed for reimbursement purposes. As part of the submission of its corrective action plan (CAP), the district must upload an Account Analysis Detail Report (AADR) via the Collaborative Federal Homeroom (CFM) application which demonstrates the expenditures reported on its FY 2025 Title I FER equal the district's Title I allocation, excluding PO number 500411 in the amount of \$5,748.

Finding 2:

An examination of the district's AADR for Title I disclosed that expenditures for the district's Title I funded school, North End E.S., were incorrectly recorded under account numbers which lack location or school codes. Expenditures clearly spent at the school-level are required to be recorded at the school-level and those incurred for central administrative functions are recorded at the district-level. The coding and reporting of personnel and non-personnel expenditures impacts the Federal funds used to calculate the per-pupil expenditure figures that must be included on state and local report cards.

Also, unique subcodes are not being used to track the reserve for students experiencing homelessness. Amounts expended for this set-aside must be used for allowable program activities and accounted for separately to enhance the district's ability to monitor unexpended balances, which may be carried forward, provided the funds are spent for their intended purpose or returned to the state.

Citation(s):

ESEA §1111(h)(1)(C)(x) State Plans: Reports, Uniform Grant Guidance, 2 C.F.R.
§200.302(b)(3) Financial management and The Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities (UMCOA)

Required Action(s):

The district is required to implement procedures to ensure:

1. the proper recording of expenditures in its accounting records and accuracy of fiscal information used for school level reporting as required under ESEA; and
2. reserves are accounted for separately.

Title II-A

The review of the district's 2024-2025 Title II-A programs yielded no programmatic or fiscal findings.

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Title III

The review of the district's 2024-2025 Title III programs yielded no programmatic findings.

Title III Immigrant

The review of the district's 2024-2025 Title III Immigrant programs yielded no programmatic findings, and a fiscal finding which is addressed more broadly, in the Administrative Section.

Title IV-A

The review of the district's 2024-2025 Title IV-A programs yielded no programmatic findings, and a fiscal finding which is addressed more broadly, in the Administrative Section.

IDEA

The review of the district's 2024-2025 IDEA programs yielded no programmatic findings, and fiscal findings which are addressed more broadly, in the Administrative Section.

Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions. The district, however, did not provide the following written procedures:

- A procedure requiring the district to disclose in writing any potential conflict of interest the district, as a non-Federal entity, has to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy.
- Written cost allowability procedures necessary to implement the district's cost allowability policy. To be compliant, such procedures cannot simply reiterate the Federal requirements or policies or goals.

Rather, the procedures should be robust and clearly identify roles and responsibilities. They should also provide a series of steps to be followed for determining the allowability of costs in accordance with Federal cost principles and the terms and conditions of the Federal award. Steps that—

- offer a detailed description of activities;
- describe the process used throughout the entire grant life cycle, including the proper submission of applications and amendments in accordance with department instructions; and
- serve as guide and training tool for employees.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.112 Conflict of interest, 200.113 Mandatory disclosures, 200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles

Required Action(s):

The district must develop, revise, adopt and implement board policies and written procedures which address the requirements of the Uniform Grant Guidance, and include relevant citations and references to current legislation, where appropriate. The district may opt to utilize a vendor for the preparation and revision of the requisite board policies and procedures.

Finding 2:

The district did not furnish copies of its Title IV-A Revenue Summary and Revenue Detail Report as requested for examination.

The Revenue Summary and Revenue Detail Report provided by the district for its FY 2025 IDEA Basic award incorrectly includes receipt of the district's final payment of expenditures from FY 2024. Receipt of final payments should be applied against a previously recorded revenue receivable in the district's accounting system, if the recording of such a receivable is practicable. Otherwise, the district should create a distinct revenue account to record such payments separately from its revenue for the current, FY 2025 project period.

Pursuant to the Uniform Grant Guidance, the district must maintain records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

Citation(s):

Education Department General Administrative Regulations, 34 C.F.R. §76.730(e) Records related to grant funds and Uniform Grant Guidance, 2 C.F.R. §200.302 Financial management

Required Action(s):

The district must keep records that show, in part, the amount of funds under the grant or subgrant, how the LEA uses the funds and other records to facilitate an effective audit. As part of the submission of its CAP, the district is required to provide copies of its updated FY 2025 Revenue Summary and Revenue Detail Reports for IDEA Basic and Title IV-A.

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Finding 3:

After notification of its virtual monitoring visit, the district opted not submit to reimbursement requests for a number of grants in the event the department required the reversal of unallowable costs. The district is reminded to submit reimbursement requests on a monthly basis.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment and [NJDOE Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#)

Required Action(s):

The district is required to submit reimbursement requests on a monthly basis. In addition, the district is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the United States Department of Education, and/or their authorized representatives upon request.

Advisory Notice

Preventing Improper Use of Taxpayer Funds

Pursuant to ESEA §9203(1), each recipient of a grant or subgrant under ESEA must display, in a public place, the hotline contact information of the Office of Inspector General of the Department of Education (USDEOIG) so that any individual who observes, detects, or suspects improper use of taxpayer funds can easily report such improper use.

Federal guidance relating to the prevention of fraud is accessible from [USDEOIG Brochures](#); scroll past multiple tables to the Brochures, Flyers & Posters (Download Free) section. Use this link, [For K–12: Preventing Fraud and Corruption in Federal Education \(2021\)](#), to access a video training presentation.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of every finding and implementation of all required actions and recommendations contained in this report.

If you have any questions, please contact Lisa D. McCormick via phone at (609) 376-3608 or via email at lisa.mccormick@doe.nj.gov.