FY 2018 ESEA
Final Expenditure Report Instructions
Updated August 2018

General Instructions
Login to the Electronic Web-Enabled Grant (EWEG) System and follow the steps below to access the FY 2018 Elementary and Secondary Education Act (ESEA) Final Expenditure Reports (FERs):

1. Click the ‘GMS Access / Select’ link on the EWEG Main Menu.

2. At the top left side of the page, Select Fiscal Year 2018 from the drop down list.

3. Then click the ‘Payments’ button on the line for ESEA Consolidated.
4. The Payment Summary screen will open. Click ‘View Reimbursement Requests/Expenditure Reports.’

5. The Reimbursement Request/Expenditure Report Menu will open. Select an ESEA title from the drop down list.

6. Once a title is selected, the screen will display Reimbursement Requests for that title at the top of the page and Expenditure Reports for that title at the bottom of the page. Click ‘Create Expense Rep.’
7. The Expenditure Report will open and the Contacts page will appear. This is a read-only screen. To change the Contact information, return to the EWEG Main Menu and select **LEA Central Contacts**. Select the *most current year* and update the contact information. The information will automatically transfer to all current applications and reports.

8. Enter information in the final expenditure report by working through the tabs from left to right and top to bottom. An instructions link is available on each page. Click on the link for further directions about completing that page. Enter expenditure amounts in whole dollars, with no cents and no dollar signs or commas.

9. Once all required information has been entered in each tab, go to the Submit tab, run the Consistency Check to identify any errors or omissions, and then submit the report.

10. Repeat the steps above for each *ESEA* title in which funds were budgeted for the 2017-2018 project period.

**Review and Approval**
The NJDOE will review each FY 2018 *ESEA* FER and contact the LEA if any revisions are required. The reports will be reviewed and approved in the order they are received, so it is best to submit as early as possible and not wait until the deadline.

**Final Payments**
Timely submission of the FERs is especially important if they include final payments. Any funds due to an LEA will be automatically generated upon approval of the FERs. Because FERs serve as final reimbursement requests, amendments to approved FERs are not permitted.

**Carryover**
Upon final approval of each FY18 FER, any carryover funds, identified in the FER as either overpayment and/or net carryover, will become available to budget in the LEA’s FY19 *ESEA* grant year application. If the LEA’s FY19 *ESEA* application does not have final NJDOE approval, the LEA will budget the carryover funds as part of the original application submission. If however the FY 2019 *ESEA* application has received final NJDOE approval, the LEA must budget the carryover funds by submitting an amendment to the FY 2019 *ESEA* application.

For further assistance, please contact the EWEG Help Desk at eweghelp@doe.nj.gov
Contacts
This is a read-only screen. Cells are populated with the information entered in the LEA Central Contact link.

To change the contact information, return to the EWEG Main Menu and select **LEA Central Contact-Required.

Select the most current year and open it.

Update the contact information. The information you enter will automatically transfer to all current applications and reports.

It is important to keep the contact information up-to-date because the EWEG system sends automated emails to these addresses and because NJDOE staff use the information to contact districts about their applications, reports, and reimbursement requests. Out-of-date information may delay approvals. Update contact information whenever there are changes.
**Expenditures**

At the top of the page, select the ‘End Period Expense’ date of 6/30/2018 from the drop-down list and place a checkmark in the ‘Final Expenditure’ checkbox.

In the middle of the page, the line item details for the last approved budget will be prepopulated in the **Budgeted** columns. Enter the total expenditures for the project year on the appropriate lines in the **Expended** columns under **Public** and, if applicable, **Nonpublic**. Enter whole numbers with no cents and no dollar signs or commas.

- All lines *except* equipment are enterable. Equipment costs are entered on the **Equipment Inventory** page. Once the equipment page is completed and saved, the equipment costs will automatically transfer to the Expenditures page. Come back to the Expenditures page and save it.

- The total Public expenditures entered cannot exceed the total Public Budget and the total Nonpublic expenditures entered cannot exceed the total Nonpublic Budget

- Once expenditures are entered, any differences between the budgets and the expenditures will be displayed in the **Difference** column on the right.

- Enter an explanation in the text box at the bottom of the page if funds were expended in an unopened (previously unbudgeted) line and/or if the total transfers exceed 10% of the allocation.

- Admin Costs may not exceed the specified percentage of **total expenditures**:
  - Title I-A, Title I-D, Title II-A, and Title V RLIS 5%
  - Title III, Title III Immigrant, and Title IV-A 2%

- Be sure to click ‘Calculate Totals’ and ‘Save Page’ at the bottom of the screen.
Equipment Inventory

This page is only required if funds were expended on equipment. If the LEA had no equipment expenditures, skip this page; do not save it.

Equipment is any instrument, machine, furniture, apparatus or set of articles, which meets all the following criteria:

1. It retains its original shape, appearance and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
3. It is nonexpendable, that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and
5. The item costs more than $2,000. If items with lower unit costs were purchased, include them under supplies (100-600 and/or 200-600) on the Expenditures tab.

Instructional Equipment 400-731 is used by students and instructional staff for direct instruction.

Non-Instructional Equipment 400-732 is used for purposes other than direct instruction for students.

Enter information in each column for each piece of equipment purchased:

- Delivery date – must be before the end of the project period
- Description
- Manufacturer/Model
- Serial/Inventory Number
- Public Acquisition Cost
- Nonpublic Acquisition Cost
- Location of equipment in LEA

Click ‘Calculate Totals’ and ‘Save Page’ at the bottom of the screen. The total Acquisition Cost will calculate automatically. Once the equipment pages are completed and saved, the total equipment expenditures will automatically transfer to the Expenditures page. Go back to the Expenditures page and save it to update the information.
Expenditure Summary
First complete and save the Expenditures page and Equipment Inventory page, if applicable. Then complete and save the Expenditure Summary page. If you make changes to the Expenditures or Equipment pages, come back to the Expenditure Summary page, make revisions if necessary, and then save it again.

The top of the Expenditure Summary page shows the calculation of the Final Payment or Overpayment, if any. None of these fields is enterable.

- Total Reported Expenditures – As reported by the LEA on the Expenditures tab.
- Paid to Date – Reimbursements requested by and paid to the LEA.
- Final Payment (positive difference) – If the expenditures exceed the paid to date amount, a final payment will be sent to the district automatically upon approval of the FER.
- Overpayment (negative difference) – If the paid to date amount exceeds the expenditures, the LEA was paid more than they expended, resulting in an overpayment. See more on this below.
A. Total Funds Available – Includes the allocation for the year being reported, any carryover and/or overpayments from the prior year, and any transfers in from other titles.

B. Final Approved Budget – The last approved budget either from the original application or a subsequent amendment. If the final approved budget does not match the funds available, the LEA must submit an amendment before the final report can be submitted.

C. Total Reported Expenditures – As reported by the district on the Expenditures tab.

D. Previous Year Overpayment to be Offset – The amount that was paid in the previous year but not expended is available to offset expenditures in the year being reported.

D1. Expenditures Applied as Offset – The amount of the expenditures being deducted from the overpayment as an offset.

E. Previous Year Overpayment funds not Offset (D - D1) – REFUND to NJDOE – If the expenditures for the year being reported are less than the previous year overpayment then the LEA must refund the amount indicated. This amount was paid in the previous year and not expended in either the previous or subsequent year and must be returned.

<table>
<thead>
<tr>
<th>A. Total Funds Available</th>
<th>Total $533,434</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Final Approved Budget</td>
<td>$533,434</td>
</tr>
<tr>
<td>C. Total Reported Expenditures</td>
<td>$446,667</td>
</tr>
<tr>
<td>D. 2016-2017 Overpayment to be offset</td>
<td>$0</td>
</tr>
<tr>
<td>D1. Expenditures (C) applied as Offset</td>
<td>$0</td>
</tr>
<tr>
<td>E. 2016-2017 Overpayment funds not offset (D - D1) - REFUND to NJDOE</td>
<td>$0</td>
</tr>
</tbody>
</table>
F. Expenditures remaining to apply to carryover (C - D1) – Reported expenditures minus the overpayment offset.

G. Prior Year Carryover – Unexpended and unpaid funds from the prior year that were carried forward and added to the current year budget.

H. Prior Year Carryover funds to be released (G - F) – LEAs have one year to expend carryover. If the carryover is not expended in that subsequent year it must be released.

I. Other Prior Year Funds to be released – Prior year funds not expended or released automatically.

J. Other funds in excess of H to be returned to NJDOE – Additional prior year funds to be refunded to NJDOE.
The bottom of the page shows the calculation of any overpayment and/or net carryover. Lines M and N are enterable.

K. Current Year Funds Available – The allocation for the year being reported.

L. Expenditures Remaining to apply to current year funds (F – G + H + I) – This is expenditures remaining after any prior year carryover has been applied and any overpayments have been offset.

M. 2017-2018 Overpayment – Enter the overpayment amount indicated, if any.

N. Other 2017-2018 funds to be released – If the district is not permitted to or chooses not to carry over all or part of the unexpended funds, enter the amount to be released on this line.

O. Net 2017-2018 Carryover to 2019 (K – L – M – N) – This is the total of the unexpended funds minus any overpayments or releases.

<table>
<thead>
<tr>
<th>Current Year Fund Calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td>K. Current Year Funds Available</td>
</tr>
<tr>
<td>L. Expenditures remaining to apply to current year funds (F – G + H + I)</td>
</tr>
<tr>
<td>M. 2017-2018 Overpayment (Enter total of $0)</td>
</tr>
<tr>
<td>N. Other 2017-2018 funds to be released</td>
</tr>
<tr>
<td>O. Net 2017-2018 Carryover to 2019 (K-L-M-N)</td>
</tr>
</tbody>
</table>

The total FY 2018 carryover, if any, is identified in the FER as Overpayment and/or Net Carryover:

**Overpayment** – funds that were budgeted and *paid, but not expended* during the FY 2018 project period. These funds may be budgeted and expended in FY 2019, but will be deducted from the FY 2019 payments until they are completely offset.

**Net carryover** – funds that were budgeted but *not expended or paid* during the FY 2018 project period. These funds may be budgeted, expended, and paid in FY 2019.

If the LEA does not wish to carry over funds, they must indicate this on the FY 2018 FER by entering an amount in the release line. Once an FER is final approved with carryover, the funds can no longer be released and must be added to the FY 2019 year budget.
**Reserves (Title I, Part A Only)**

The budgeted amounts on this page are prepopulated from Title I, Part A, Eligibility Step 4 page in the last approved 2018 ESEA application or amendment. Reserves are a subset of the Title I expenditures. Any amounts reported on this page should also be included on the Expenditures page. Total reserve expenditures cannot exceed the total expenditures reported on the Expenditures page.

**Parent and Family Engagement (P&FE)** is a required reserve for LEAs with allocations greater than $500,000. It is also a restricted reserve. Any unexpended portion of the FY 2018 required amount must be carried forward and used for the same purpose in FY 2019. Any unexpended 2017 Carryover P&FE funds must be released on the Expenditure Summary tab. P&FE expenditures should be allocated and entered in this order:

2. Transferability – One percent of 2018 funds transferred into Title I-A from Title II-A or Title IV-A
3. 2018 Requirement – One percent of the 2018 ESEA Allocation

**Other Required Reserves** – enter expenditures for any budgeted lines:

- Homeless Students Not Served
- Neglected

**Optional Reserves** – enter expenditures for any budgeted lines:

- Administration
- Additional LEA Parent and Family Engagement
- Preschool Programs
- District-wide Instructional Programs
- LEA Professional Development
- Teacher Incentives and Rewards
- Priority/Focus Interventions
Waiver (Title I, Part A Only)

LEAs that wish to carryover more than 15% of their FY 2018 Title I-A allocation and meet the following criteria must request a Waiver:

1. The Title I, Part A allocation for FY 2018 is greater than or equal to $50,000 and
2. The LEA was not granted a Title I, Part A waiver for FY 2016 or FY 2017.

The Title I, Part A allocation includes the current year allocation plus the Title I, Part A Neglected allocation and any portion of the Title II, Part A or Title IV, Part A allocations that were transferred into Title I, Part A. It does not include the Title I SIA, Part A School Improvement allocation or any previous year Title I, Part A carryover.

New this year: The Title I, Part A Carryover Waiver request is included in the Title I, Part A FER. A separate waiver application is no longer required.

LEAs may request to carry forward more than 15% of the Title I, Part A Allocation only once every three years. If the LEA was granted a waiver in FY 2016 or FY 2017, as indicated by a “Y” in either of the Waiver Granted boxes, they are not eligible for a waiver in FY 2018.

If the LEA is eligible for a waiver and would like to request one, click ‘Yes.’ Then complete the bottom of the page.

If any of these situations apply:

- The LEA is eligible for a waiver, but prefers not to exercise the option;
- The LEA is not eligible for waiver because they were granted one in either of the two previous years;
- The LEA requested a waiver and it was denied

Return to the Expenditure Summary tab and release an amount of funds that results in total carryover (overpayment plus net carryover) of 15% or less. Then go back to the waiver tab, click ‘No,’ and save the page.

If the carryover shown above is more than 15%, but the allocation is less than $50,000, a waiver is not required. The full amount may be carried over.

The NJDOE will review the request to determine if it is reasonable and necessary and then notify the LEA if the request was approved or denied.
Expenditure Targets (Title II, Part A and Title IV, Part A)

The top of this page shows the total expenditures for FY 2018 as reported by the LEA on the Expenditures tab. If the LEA had expenditures but the amount on the top of the page is zero, go back and complete the Expenditures tab and save it.

The rest of the page lists all the available FY 2018 Allowable Uses for this title. Refer back to your last approved FY 2018 ESEA approved application or amendment to see the allowable uses the LEA selected for this title and how much was budgeted for each Allowable Use. Come back to this page and enter amounts in the boxes next to each Allowable Use, indicating how much was actually expended in each category.

The total of the amounts entered must equal the total expenditures at the top of the page.
Submit

Once all required information has been entered into each tab in the report, go to the Submit tab and run the Consistency Check. Correct any errors or omissions and then run the check again.

Once the Consistency Check has been run successfully, the application will lock and will be ready for submission. If you wish to make additional changes before submitting, click ‘Unlock Application.’ Make any changes and then run the check again. When you are ready to submit, click ‘Submit to NJDOE.’
Application History
This is a read-only screen. It provides information on the current status of the grant application plus a listing of all previous activity and it allows the applicant LEA to track the status of the application through the review and approval process.

<table>
<thead>
<tr>
<th>Status Change</th>
<th>UserID</th>
<th>Action Date</th>
</tr>
</thead>
</table>

**Status Change** – Identifies the type of action step that occurred (e.g., Submitted to NJDOE, Returned for Changes, Final Application Approved).

**User ID** – Identifies the User ID of the person who performed the action step. Federal regulations require that each user have their own unique User ID.

**Action Date** – Identifies the date on which the action step was performed.

Application Print
Use this tab to print some or all pages in the report. Click the name of the grant to see the sub-tabs. Click in the white boxes next to the names of the tabs to indicate which pages you wish to print, and then click the “Request Print” button. Under “Requested Print Jobs,” you will see your login and the date of the print request.

Print jobs are processed in batches every hour on the hour. Once the hour has lapsed, go back to the print tab and you will see a link under “Completed Print Jobs.” Click the link and it will open a PDF file that you may print and/or save.

You may also print individual pages immediately by using the print function on your computer.