



## Agenda

8:30-9:00	<b>Welcome and Introductions</b>
9:00- 10:00	<b>Finance</b> <ul style="list-style-type: none"><li>•Finance and Business Service Code</li><li>•Charter School Annual Audit</li><li>•Charter School Budget, GAAP Accounting System &amp; Fiscal Internal Control</li></ul>
11:30-12:00	<b>FICA Reimbursement</b>
12:00 – 1:00	<b>Lunch</b>
1:00 – 2:30	<b>NCLB</b>
2:30 – 4:00	<b>Title I</b>



# Finance



# Finance & Business Service Code

Reference: N.J.A.C. 6A:23A

Charles Kahil

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# GAAP Accounting System

- Must maintain uniform double-entry system of bookkeeping using GAAP.
- Must establish internal controls.
- System must be operated on a fund basis
- System-“up and running” before 6/30.
- Commercial software not acceptable.
- June-Preparation visit to determine fiscal viability.



# Standard Operating Procedure

- Must establish SOP's for each function of the business operations of the school.
- Manual shall include procedures for:  
GL, A/P, A/R, Payroll, fixed asset, cash, budget, food service, facilities, technology, security and purchasing.
- Evaluate business processes annually.



# Accounting & Reporting

- Accounting system must be organized on a fund by fund basis.
- Establish and maintain funds as required by law.
- Modified accrual basis of accounting.
- Must adopt an annual budget as basis for budget control.
- Board shall maintain a balanced budget.
- Must use a uniform chart of accounts.
- Prepare monthly financial statements (Bd Sec Report).
- Board of Trustees shall prepare the CAFR.
- Prepare for annual audit-Interview auditors now! Engage a licensed public school accountant.



# Bond Requirements

- Charter School Board of Trustees shall maintain the minimum requirements for the surety bond for the Treasurer of School Moneys.
- Based on % of the current year's budget.
- Auditor will verify that amount is proper.
- See chart in 6A:23A-16.4



# Petty Cash

- Need written policies (SOP) regarding use.
- Appoint responsible person as custodian.
- Set the maximum expenditure.
- Fund replenished by voucher signed by SBA.
- No check cashing.
- Small purchases only-set limits.
- Unused funds are returned at year-end.



# Budgetary Controls

- Board shall maintain a balanced budget.
- Expenditures/Encumbrances should not exceed individual budget lines.
- Board shall approve budget transfers & record in minutes.
- Board Secretary shall revise budget as needed.
- Over expenditure in any fund-Notify County Superintendent and provide reason and remedy.
- Minutes shall certify no over expenditures in any fund or account & funds can meet obligations.
- Quarterly FS due to County office-within 30 days of September, December & March month end.
- Budget, detailed narrative & cash flow due March 30.



## Financial Operations of Charter Schools

- Board must employ or contract with a person who holds an SBA certification or provisional to oversee fiscal operations.
- First year aid based on maximum enrollment as noted in approved application.
- Students register in their district of residence.
- ADE cannot > applications max enrollment per grade.



# Payment Process

- District Board of Education shall process payments
- Once charter approved payments initiated
- Two enrollment counts 10/15 & last day
- Year end final adjustment due Sept 30th
- Payment Provisions-NJ Homeroom



## Financial Requirements

- May not incur debt greater than 12 months:
  1. Except during first year.
  2. Unless debt is secured by the value of real property.
- Lease term does not exceed length of charter and contains a provision terminating obligation upon revocation/surrender/non-renewal.
- Lease does not contain an accelerating provision in event of default.



# Financial Requirements

- Percentage of funds spent in classroom must be comparable to state average. (60%).
- Revocation/denial- all assets distributed among districts by Commissioner after creditors paid.
- Board of Trustees are subject to public school contracts laws.



# Travel Policy

- Board must establish specific policies and procedures that comply with statute and code (6A:23A-7).
- Travel must relate to job responsibilities.
- Travel request needs prior written approval by lead person & board majority.
- Request must include names, dates, cost and justification.



# Travel Policy

- SBA shall prepare travel budgets and approve reimbursements.
- Overnight in-state travel prohibited unless granted a waiver by Commissioner.
- Waiver only if more than 50 miles from home.
- Meals for in state travel prohibited except as authorized.
- Other ineligible costs-spouses/partners, alcohol, limos, entertainment, lunch/refreshments within district



# Travel Policy

- Payment of travel costs in advance prohibited.
- Any approval of reimbursement in violation of the policy requires reimbursement to the school at three times the cost.



# Charter School Budget GAAP Accounting System & Fiscal Internal Control

Karina Bielaus

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# Charter School Budget

## GENERAL INFORMATION:

- Due Date: March 30, 2013
- Send to: charterfinance@doe.state.nj.us
- Budget Template: <http://www.state.nj.us/education/chartsch/fiscal/>  
*click: Budget Template – Operating School (Excel)*
- Budget Pieces:
  - Budget Summary
  - Budget Narrative
  - Cash Flow Schedule
  - Board Resolution



# Budget Summary

- 108-Line Budget in Excel format
- Enrollment is based on Maximum Enrollment
- Enrollment will be adjusted on Oct 15 for actual enrollment count
- Budgets cannot be in a deficit
- No beginning Fund Balance (Line 6 = \$0)
- General Revenues will be provided by DOE
- Other Revenues (Line 23) - No fundraising, pledges or donations unless amount has been received or guaranteed
- Loans reported on Cash Flow Schedule, not Budget Summary
- Restricted Revenues = Restricted Expenses (Line 39 = Line 104)
- Instructional Percentage should be  $\geq 60\%$  (automatically calculated after Line 108)



# Budget Narrative

- Format is in Excel or Word
- Provide detailed itemization of each line item
- Provide basis or rationale how expense was estimated
- Agree narrative to corresponding budget summary line item
- Show calculation
- Check math



# Cash Flow Schedule

- Same template file as budget summary
- Enter Beginning Cash Balance
- Adjust receipt of General Revenues to September or October.
- Ending monthly fund balance must be positive
- Include any loan receipts and show loan payback
- Loans must be paid by year-end
- Spread expenses realistically – not automatic straight-line



# Board Resolution

- All budgets and subsequent revised budgets must be approved by the Board of Trustees (BOT)
- Submit Board Resolution approving the budget to DOE
- Board of Trustees is responsible for review and accuracy of budgets
- BOT should review budgets monthly and compare to actual activity to identify problems



# GAAP Accounting System

Pursuant to N.J.S.A. 18A:4-14:

- Charter Schools are required to maintain financial records in accordance with GAAP established by GASB.

Due Date of Implementation: by June 30, 2013

*References:*

- 6A:23A-22 Financial Operations of Charter Schools
- <http://www.state.nj.us/education/genfo/publist.htm>
  1. GAAP for NJ School Districts
  2. Uniform Minimum Chart of Accounts for NJ Public Schools (2R2)



## Evidence of GAAP by June 30, 2013

- Name of Accounting System
- Sample of Chart of Accounts
- Financial Reports
  - Balance Sheet
  - Revenues and Expenditures Reports
  - Trial Balance for each fund



## Examples of Accounting System used by Charter Schools:

- Asbury Park Info, CDK, Data Team Systems, Info Fund, etc.

## Accounting System must have:

- Fund Accounting
- Modified Accrual Basis
- Encumbrances



## Fund Accounting

Maintaining accounting records of the school's activities through the use of specific funds such as:

1. **General Fund** – ordinary operations financed primarily from local and state aid.
2. **Special Revenue Fund** – legally restricted revenues and expenditures for specific projects.
3. **Enterprise Fund** – operations financed similar to private business enterprises, where the intent of the school is that the costs of providing goods and services be financed through user charges (i.e.: food service fund).
4. **Agency Fund** – assets held by the school as an agent for individuals (i.e.: payroll agency fund).



## Modified Accrual Basis

Revenues are recognized when they become both measurable and available; and expenditures are recognized at the point at which they are incurred.



## Encumbrances

- A commitment made and funds restricted that ensures there will be funds available when payment is due after goods are delivered or services are rendered.
- An encumbrance is not an expense.
- Encumbrance will not impact the Balance Sheet and Statement of Revenues and Expenditures whereas an accrual will.



# Fiscal Internal Controls

- The Board of Trustees of the charter school has a responsibility to establish and maintain strong internal controls.
- Good internal controls are essential to achieving the proper conduct of business with full accountability for the resources under the charter school's charge.
- The primary consideration for good internal controls is that no single employee or official should have fiscal custody and control of assets and liabilities and recordkeeping (segregation of duties).



Monthly Financial Reports to Board:

SBA

Board Secretary Report

Bill list

Balance Sheet

Budget to Actual

Treasurer/Other

Bank Reconciliation

Bank Statements

Note: SBA Report must reconcile to the Treasurer's Report on a monthly basis

Quarterly Financial Reports sent to County Superintendents:

September Reports— due to county on October 31

December Reports – due to county on January 31

March Reports – due to county on April 30



- Authorized Check Signators:
  - Board Secretary
  - Board President
  
- Maintain Fiscal Records/Binders:
  - Board Minutes
  - Monthly Financial Reports
  - Fiscal Policies and Procedures
  
- Written Policies and Procedures should be established:
  - Standard Operating Procedure (SOP) Manual
  - Enrollment Count
  - FICA System



## SOP Manual

SOP manual which includes a section of each routine task or function in the following areas (Reference: N.J.A.C. 6A:23A-22-14; )

- Accounting, including general ledger, accounts payable, accounts receivable, payroll and fixed assets and year-end procedures for each;
- Cash management;
- Budget development and administration, including tasks such as authorization of transfers and overtime;
- Position control;
- Purchasing, including such tasks as preparation of requisitions, approval of purchase orders and encumbering of funds, bid and quote requirements; and verification of receipt of goods and services;
- Facilities, including administration of work and health and safety;
- Security;
- Emergency preparedness;
- Risk management;
- Transportation;
- Food service;
- Technology systems; and
- Information management

## Enrollment Count Procedure

(Reference <http://homeroom3.state.nj.us/che/>; School Register)

- Enrollment procedures including registration with the local school district before enrolling in the charter school.
- Student attendance including the use of the school registers.
- Charter school enrollment counts (October and year-end).
- Position responsible.
- Password security procedures.
- Location of the Web Based Enrollment Manual and the department final reports for the two counts.
- Procedures for additions and deletions including reporting information to the district.
- Follow-up on interim and final reporting to ensure accurate reporting.
- Revisions in the budget as needed to reflect the change.



## FICA System

(Reference: <https://homerom3.state.nj.us/fica10/login.jsp>)

An automated system that is used by charter schools to request reimbursement from the State of New Jersey for the employer's share of FICA contributions paid on the regular or base wages of members of the Teachers Pension and Annuity Fund (TPAF).



# CHARTER SCHOOL ANNUAL AUDIT

## Financial Accounting for NJ Charter Schools

Reference: “The Audit Program”

Kathy Ambrosio

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# Charter School Audit Requirements

- Initial audit period: 1/1/13 – 6/30/13; plus 7/1/13 – 6/30/14.
- Audit fees must be budgeted in your annual budget.
- Audit of books, accounts and moneys, verification of all cash and bank balances; assets; liabilities; and enrollment information of the charter school.



# Auditor Appointment

- Responsibility of auditor:
  - Examine financial statements
  - Review system of internal control
  - Issue opinion on fairness of financial statement presentation.
- Auditor must be Registered Municipal Accountant or a Certified Public Accountant in NJ who holds an un-cancelled registration license as a public school accountant for New Jersey. Auditor must be well acquainted with laws governing the financial operations of N.J. School Districts and must be a competent and experienced auditor.



# Peer Review

- Charter school management must obtain the audit firm's latest external quality control ("Peer Review") report prior to appointing firm to perform the audit.
- Peer review report is essential, as it determines whether the audit firm's internal quality control system is in place and is operating effectively to provide reasonable assurance that established policies and procedures and applicable auditing standards are being followed.
- Board of Trustees is required to review peer review report prior to engagement of the auditor, and to acknowledge its review of the report in the board minutes that authorizes the engagement of the public school accountant.



## Peer Review

- When request for proposal (RFP) is issued for annual audit services, audit firms must submit their peer review with the RFP.
- Returning audit firms submit peer review with the engagement letter.
- Auditor must present an updated Peer Review every three years.



# Request for Auditor Information

- Office of Charter Schools sends out a “Request for Auditor Information” form due June 30 of each year.
- Timely commencement of audit procedures ensures timely submission of completed audit to DOE.



# Auditor Checklist and Questionnaire

- The Auditor Checklist and Questionnaire (“Questionnaire”) is to be completed annually by the charter school board secretary/SBA for use by auditors when reviewing compliance with audit requirements.
- <http://www.state.nj.us/education/chartsch/audit/>



# Preparation for Audit

- Charter School Responsibilities include:
  - All entries must be posted to-date and records balanced.
  - Comprehensive Annual Financial Report (CAFR) is the basis for the annual audit and must be completed as of fiscal year-end.
  - School Register, enrollment information, and payment schedules as of each count should be complete (dates are 10/15 and last day of school). 100% audit testing.
  - **Print October 15, 2013 and Final Enrollment Count Reports**
  - Year-end trial balance and general ledger
  - Monthly financial statements
  - Monthly bank reconciliations for all accounts.
  - Analysis of all balance sheet accounts as of fiscal year-end.



# Preparation for Audit

- All contracts, leases and loan documents (if any)
- All supporting documentation for all reports, and for all disbursements
- Statements of verification of state and federal funds
- Summary Schedule of Prior Year Audit Findings
- Copies of any audit compliance reports received from oversight or regulatory agencies during the current year.
- Additional detailed information located in the Charter School Audit Program, released online in June.
- Auditor will send a list of specific items he/she requires prior to commencing audit.



# Submission of Reports

- Upon completion of audit, auditor will issue reports and findings, if any.
- All findings must be corrected prior to end of next fiscal year.
- Charter school board of trustees must respond to the Auditor's Management Report (AMR) with a written report, called a Corrective Action Plan (CAP), that details the findings; a solution(s) for each item on the list; the person or position that is responsible for satisfactory resolution of the finding; and an estimated date of completion of each item.
- CAP must be approved by board and sent to the Office of Charter Schools and the County Office of Education, as detailed in the Charter School Audit Program.



# Submission of Reports

- CAP must be approved by board and sent to the Office of Charter Schools and the County Office of Education, as detailed in the Charter School Audit Program.
- Charter school board of trustees must submit a certification that all corrective actions have been fully implemented. Report due no later than June 30<sup>th</sup> of the subsequent fiscal year. A certification of implementation letter is to be submitted to the Office of Charter Schools.



# Submission of Reports

- Preparation of CAP on a timely basis is most important. Implementing suggested changes should be done as soon as possible in order to avoid repeat findings in subsequent audits.
- In charter school renewal analysis, the Office of Charter Schools note repeat findings, which can reflect that a board does not have strong or effective governance.
- Detailed CAFR, AMR, CAP, and Certification of Implementation of CAP instructions are included in the Audit Program.



# Use of Audit Information

Audit is of utmost importance. The information obtained during the audit is used as follows:

- Two years of audit information and the current budget are used to prepare the data for the Taxpayers Guide to Education Spending.
- Three years of audit information and two years of budget information are used to prepare the School Report Card.

Audit information is also used for Federal Reporting purposes, i.e. **No Child Left Behind.**



# Use of Audit Information

- Multiple years of audit information are used to prepare the analyses utilized for determination of renewal; for annual financial ratio analysis required for the fiscal accountability framework; and for ongoing review of fiscal viability.



# Charter School Audit Program

- <http://www.state.nj.us/education/chartsch/audit/>



# Enrollment Count

By: Nicole Kane & Jackie Grama



# New Funding Formula

- Aid is based on the School Reform Act of 2008 signed into law 1/13/08
- New formula consists of different aid components
- Equalization Aid, Special Education Aid, and Security Aid.



# Initial Payment Schedule-New Schools

- District(s) of residence use projected aid to initiate payments to the charter school in the subsequent year.
- Projected enrollment based on maximum as indicated in application. We assume all students come from the district of residence.
- Initial payment schedule is not sent to the district and charter school until final charter is granted.
- Payments are based on funding formula and maximum students per grade as listed in the approved application.



# Enrollment Counts

- Primary mechanism for funding the school
- Two counts per year- October 15<sup>th</sup> and the last day of school for the purpose of computing ADE.
- Students must register with resident district (meet their criteria) and transfer to the charter school.
- Charter schools will receive a letter outlining the schedule to be followed.
- At each count, enrollment is input via the Web-Based DOE-net. See <http://homerom.state.nj.us/>
- Once count is complete payment schedule issued by DOE.



# Enrollment Counts

- Aid paid to charter school will be adjusted from the projection during the 10/15 count.
- The adjustment will be spread over the remaining pay periods.
- After the final count a report will be issued.
- If aid is reduced, charter schools will be required to pay no later than 9/30 of subsequent year (or vice versa).



# Enrollment Counts

- Great care must be taken at 10/15 as there is no adjustment until year end.
- Poor maintenance could result in cash flow problems. One student not in DOE-net at 10/15 will result in a large funding shortfall until year-end.
- Charter school may be asked to submit a revised budget if 10/15 enrollment results in less aid than budgeted for.
- Schools need comprehensive written enrollment procedures.



# Non-Public Students

- Students that attended a non-public school in year prior to entering the charter school are paid directly by DOE in the first year.
- Charter school will be paid four times a year (Sept., Dec., Feb., April)
- NP students must register with their district of residence.
- You will be asked to submit a list of NP students prior to the October count.



# Considerations

- Develop a cordial working relationship with the employees in district offices.
- Understand district's organization, policies and time constraints.
- Prepare internal procedures that consider internal control; password security, separation of duties, & safeguarding info.
- Reconcile student register with the DOE-net.



# Considerations -2

- Consider cash flow as it relates to enrollment (in first year especially).
- Attend DOE-net training.
- Do not allow students to enroll until they have registered with their district of residence and transferred to the charter school.



# Title I

# **Office of Grants Management**

## **OGM**

Kevin Bobetich

Andrea Sunderville



## **OGM**

**What does our office do?**

**Conduit among the program offices, county offices,  
and federal government**

**Resource to districts on how to utilize the grant  
system-SAGE**

**Final Review of grants, Reimbursements  
(Entitlement grants)**

**SAGE-How we manage grants**

**Logging on-Internet Explorer, PC**

**User ID and Passwords**

**Technology Administrator (handout)**

**SAGE**



**Allocations/Application/Amendment/Final Report  
(cycle)**

**Enrollments-1<sup>st</sup> year 50% of sending district's per pupil  
amount, 2<sup>nd</sup> year adjustment, Oct 15<sup>th</sup> count**

**Application-Needs Assessment data may be a challenge  
in Year 1**

**Review-2 Levels**

**County-Programmatic**

**OGM-Fiscal**

**Reimbursements**

**Encumber well in advance of the end of the project  
period!**

**Payments to vendors or liquidation can occur up to 45  
days after the end of the project period.**



- **Supplement not Supplant**
- **What am I required to implement with my Charter? Use State and Local Funds**
- **If I had more money, I would...NCLB funds.**
- **In the absence of the federal funds, would I still be able to offer the program? If the answer is No-Use NCLB funds.**
- **If you intend to serve all students in your district with the Title I funds, your district will be supplanting and have to return all the funds. (Targeted Assistance in Year 1)**



# SAGE Setup for Users

The New Jersey Department of Education (NJDOE) online entitlement grant applications will transition from the current EWEG system to the System for Administering Grants Electronically (SAGE) system starting with the FY 2013 *Individuals with Disabilities Education Act (IDEA)* application, which will be available October 1<sup>st</sup>, 2012. SAGE is a system that will be used by all New Jersey state agencies for online grant applications. Therefore, SAGE has a separate login screen that will not be available within the Homeroom system. In addition, the SAGE system will have its own email help address at **sagehelp@doe.state.nj.us**.

Please note that the transition from EWEG to SAGE will be accomplished in such a way that all applications that are started in one system will be finished in that system. This means that the FY 2012 *IDEA* Final Reports will be completed in the EWEG system during the same time frame that the FY 2013 *IDEA* applications are being completed in the SAGE system. Other NJDOE entitlement grant applications will come online in the SAGE system beginning in FY 2014.

The SAGE system has the ability to set up applicant (district) users as Authorized Officials who then have the ability to set up other applicant (district) users for their needed roles in the SAGE system much like Homeroom Web Administrators set up district users for Homeroom applications. The major difference is that the individual users enter their own information into SAGE regarding the applicant organization and their requested login. The activation of the login and proper assignment is done by the Authorized Official for the District.



# SAGE Setup for Users

- **Instructions for New User Setup in the SAGE System**
- Individuals in the district who require access to SAGE will enter their information in SAGE by using the New User link on the SAGE login page and will need to enter the following information. District Authorized Officials will need to activate all individuals who legitimately require access.
- Enter Federal Employer Tax ID Number (FEIN) (available from the District Business Office)
- Select **Department of Education** as the Granting Department
- Enter identifying information (first name, last name, organization, address, city, zip code, county, phone, email)
- Enter Username - The 'Username' field must consist of all letters and numbers and must be between 5 and 20 characters long.
- Enter Password - The 'Password' field must consist of all letters and numbers and must be between 7 and 20 characters long.
- **Process for Setting-Up a District Authorized Official**
- Homeroom Administrator accesses the SAGE site at:  
<https://enterprisegrantapps.state.nj.us/NJSAGE/Login.aspx>



# SAGE Setup for Users

## **District User Activation by the Authorized Official**

Homeroom Administrator accesses the SAGE site at the link below and logs into the system: <https://enterprisegrantapps.state.nj.us/NJSAGE/Login.aspx>

On the Main Menu page 'Click' the organization name link in the **My Organizations** section of the screen.

Click the 'Add Members' tab at the bottom of the page. Enter the last name of the individual being activated and click 'Search.' Find the individual on the list (the information returned by the search is not restricted to your district), and click the check box next to their name. Select the proper role for the individual (**Agency Administrator** for individuals entering information in the application and submitting the application or **Agency Staff** for individuals who only will be entering information in the application). Please note that SAGE does not have a mechanism to assign a user to a specific grant program. The current date will display as the start date and can be changed if necessary. An end date also must be entered. Once the page is saved, the user will have access to the SAGE system and will receive an email informing them of their activation.



# SAGE

System for Administering Grants Electronically

## Helpful Links

- [SAGE Help Desk and Support Services](#)
- [Search programs available through SAGE](#)
- [View System Requirements](#)
- [Request Access to SAGE](#)
- [Reset Your Password](#)

## Welcome to the State of New Jersey System for Administering Grants Electronically (SAGE)

This is the State of New Jersey's grant management system. This system requires authorization for access. If you do not have a username and password please click the **New User** link to request access to the site.

**NOTE:** Counties and municipalities are already established SAGE user agencies. New user

### LOGIN

Username

Password

[New User?](#) [Forgot Password?](#)



# SAGE Setup for Users

- Click the “New User” link in the login screen.
- Complete the required information and save the page. (It is important that the Department of Education is selected as the Granting Department)



# SAGE Setup for Users

 **CONTACT REGISTRATION INFORMATION**

Federal Employer Tax ID Number (FEIN)  \*

Granting Department  \*

Name  
Prefix   \* First  \* Middle  Last  \* Suffix

Organization  \*

Title

Address  \*

City  \* State  \* Zipcode  \*

County  \*

Phone #1  \* Phone #2

Fax  Cell Phone

Email  \*

Website

Username  \*

Password  \* Confirm Password  \*



# SAGE Setup for Users

- The user will be added to a list of individuals who have requested access to Department of Education grant applications.
- The list of those who have requested access will be scanned frequently. Requests from individuals on the Homeroom Administrator list will be given Authorized Official status for the district by NJDOE staff and will be activated for SAGE access. The user will receive an email notification of the access activation.
- Once activated it will be the Authorized Official's responsibility to activate all other district users who request SAGE access for New Jersey Department of Education grant programs.



# OGM

- Contact List
- Office of Grants Management Main Number - 609-633-6974
- Pat Gray - Office of Special Education *IDEA* Entitlement Grant Supervisor, 609-984-4953, [patricia.gray@doe.state.nj.us](mailto:patricia.gray@doe.state.nj.us)
- Constance Webster - Office of Grants Management *IDEA* Entitlement Grant Coordinator, 609-943-5242, [constance.webster@doe.state.nj.us](mailto:constance.webster@doe.state.nj.us)
- Andrea Sunderville - Office of Grants Management *NCLB* Entitlement Grant Coordinator, 609-943-9946, [andrea.sunderville@doe.state.nj.us](mailto:andrea.sunderville@doe.state.nj.us)
- Kevin Bobetich - Office of Grants Management Entitlement Specialist, 609-984-5970, [kevin.bobetich@doe.state.nj.us](mailto:kevin.bobetich@doe.state.nj.us)
- System for Administering Grants Electronically (SAGE) –*IDEA* and *NCLB* Grants are  
<https://enterprisegrantapps.state.nj.us/NJSAGE/Login.aspx?APPTHEME=NJSAGE>



# OGM

- Resources
- Office of Grants Management Home Page on the Department of Education Website - <http://www.state.nj.us/education/grants/>
- Implementation of IDEA - <http://www.state.nj.us/education/specialed/fund/>
- **OMB Circulars**  
[www.whitehouse.gov/OMB/circulars/index.html](http://www.whitehouse.gov/OMB/circulars/index.html)
- **Education Department General Administrative Regulations (EDGAR)** [www.ed.gov/offices/OCFO/grants/edgar.html](http://www.ed.gov/offices/OCFO/grants/edgar.html)
- Chart of Accounts
- <http://www.state.nj.us/education/finance/fp/af/coa/coa.pdf>
- Title I Presentation