



STATE OF NEW JERSEY  
**DEPARTMENT OF EDUCATION**

A Memo from the New Jersey Department of Education

Date: September 22, 2021  
To: Chief School Administrators, School Business Administrators  
From: Allen Dupree, Director  
Office of School Finance  
Division of Finance

**2022-2023 Application for State School Aid:  
Important Dates, Work Papers and Procedures**

The Application for State School Aid (ASSA) will be available on the New Jersey Department of Education's (NJDOE) [Homeroom webpage](#) by early November 2021. The ASSA manual, questions and answers, work papers, and PowerPoint presentation for staff training are now available on the NJDOE's [School Finance webpage](#).

The count date for this year is October 15, 2021. The ASSA includes pre-loaded data from your school district's October 15, 2021 NJSMART SID (Student ID) Management submission; however, this information should be edited if necessary. Charter school enrollments in the ASSA are pre-loaded from the Charter School Enrollment System (CHE). School districts with charter school enrollments must log into the CHE system to review and certify their students before they can certify the ASSA. Please refer to the [CHE schedule and instructions](#) for information about certifying charter school enrollments at the NJDOE's Homeroom web portal. The ASSA certification due date will be in early December. The exact date will be posted on the login page and in an NJDOE Broadcast memo announcing the ASSA availability.

Prior to the NJSMART snapshot date of October 15, 2021, log into NJSMART and view your school district's Enrollment Report. This report summarizes the current SID Management data that will be preloaded in the ASSA. Please make corrections in NJSMART prior to the October 15, 2021 snapshot.

Free/Reduced lunch counts on the ASSA, NJSMART SID Management, and CHE can include eligible students registered in the school district on October 15, 2021 that submitted Free/Reduced Lunch Applications or Household Information Surveys in 2019-2020 or 2020-2021 but have not submitted applications or surveys in 2021-2022. A student's 2019-2020 application or survey can only be used if they did not submit an application or survey in 2020-2021 or 2021-2022.

For school districts, the Schedule of Audited Enrollments is a required presentation included in the Auditor's Management Report (AMR), and it provides a summary of the results of the independent auditor's testing of the school district's ASSA.

Districts must complete the work papers that document the compilation of school register data for the ASSA pupil count and provide an audit trail for the independent school auditor to use as a basis for testing. Districts must also prepare written internal procedures that provide a description of the October 15, 2021 count process. The procedures must describe how the count was taken, who was responsible for compiling and submitting the ASSA data, and the various assigned responsibilities for collecting the data. The work papers, original supporting documentation, and internal procedures must be maintained on file for a period of seven years.

In addition to the audit testing performed as part of the financial statement audit, the NJDOE's Office of Fiscal Accountability and Compliance conducts audits of the ASSA for purposes of verifying state aid entitlements to

school districts, including audits of school districts' preschool enrollment for preschool education aid verification. Past NJDOE audit results have found certain school districts have duplicated student counts by reporting special education students on both the grade level *and* special education lines for the on-roll and low-income categories. These audits have resulted in subsequent reductions to state aid payments to these districts.

School districts are reminded that 3- and 4-year old students without an IEP must be counted as preschool students (3-year-old or 4-year-old) on-roll or sent. If a 3-year-old or 4-year-old student has an IEP specifying special education services for preschool disabled children, the student must be reported as an elementary special education student.

Schools participating in the Department of Agriculture's Community Eligibility Provision must determine a student's low-income status based on the NJDOE's Household Information Survey. Detailed information is available on the NJDOE's [Community Eligibility Provision webpage](#).

For all ASSA questions, please email [assa@doe.nj.gov](mailto:assa@doe.nj.gov).

c: Members, State Board of Education  
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NJDOE Staff  
Statewide Parent Advocacy Network  
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