



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 21, 2022
To: Chief School Administrators, School Business Administrators
From: Allen Dupree, Director
Office of School Finance
Division of Finance

2023-2024 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 2022. The ASSA manual, questions and answers, work papers, and PowerPoint presentation for staff training can be found on the NJDOE's [School Finance webpage](#).

The count date for this year is October 14, 2022. The ASSA includes pre-loaded data from your school district's October 14, 2022 NJSMART SID (Student ID) Management submission; however, this information should be edited when 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 software's availability.

Prior to the NJSMART snapshot date of October 14, 2022, 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 14, 2022 snapshot.

For reporting low income status for students, please refer to the July 13, 2022 Broadcast [Guidelines for Reporting Enrollment, Income Status](#).

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 14, 2022 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, these students must be reported as elementary special education students.

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.

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