



STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: April 19, 2023
To: Local Educational Agency Leads
From: Allen Dupree, Director
Office of School Finance
Division of Finance & Business Services
Deadline: May 26, 2023

2022-2023 Application for Extraordinary Special Education Aid (EXAID)

The Application for Extraordinary Special Education Aid (EXAID) will be available on the New Jersey Department of Education's (NJDOE) [Homeroom](#) webpage on or about April 19, 2023. Applications will be accepted through May 26, 2023.

EXAID provides additional aid to districts with students who are classified and have certain expenses, pursuant to N.J.S.A. 18A:7F-55. The application for reimbursement is for costs incurred during the 2022-2023 school year. For students educated in public school programs, the threshold is \$40,000 in instructional and support services.

For students educated in private schools for students with disabilities, the threshold is for expenses that exceed \$55,000. Please be advised, the tuition rate included in reimbursement requests for these students cannot exceed the NJDOE-approved tentative per diem rate for 2022-2023.

Charter schools and renaissance school projects are eligible to apply through the resident district of the applicable student.

Award notifications will be sent out after the application closes May 26, 2023, and payments will be made during Fiscal Year 2024. In the event that sufficient funding is not appropriated by the Legislature, award amounts will be prorated.

Accounting Guidance

School districts must file an application with the NJDOE for expenses incurred for which the district is seeking reimbursement. The additional state aid awarded for EXAID costs must be recorded by the district as revenue in the current school year and will be paid to the district in the subsequent school year.

Because school districts' EXAID applications include resident students who are enrolled in a charter school or a renaissance school project, the district's EXAID revenue/receivable must also include funding related to those students. In such cases, the district must also record payable amounts to the charter school or renaissance school project for funding related to those same students. Concurrently, the charter school or renaissance school project must record the revenue and a receivable for funding passed through by the school district(s) related to those students. EXAID awards must be recorded in the general fund account 10-3131.

District, charter school and renaissance school projects must recognize actual payment for the 2022-2023 school year after the end of this fiscal year and must recognize revenue, and establish a receivable for the appropriate amount of anticipated payment or respective pass-through amounts, as required by N.J.S.A. 18A:7F-55c and Governmental Accounting Standards Board (GASB) 33 par. 74.

For school districts, the 2022-2023 EXAID revenue can be excluded from the June 30, 2023 excess surplus calculation only if the district can clearly document, under audit, that it did not budget this additional aid during the 2022-2023 fiscal year for which the application was filed.

For questions, email the NJDOE at EXAID@doe.nj.gov.

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