



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: April 17, 2024
To: Local Educational Agency Leads
From: Allen Dupree, Director
Office of School Finance
Division of Finance & Business Services
Deadline: May 24, 2024

2023-2024 Application for Extraordinary Special Education Aid (EXAID)

The Application for Extraordinary Special Education Aid (EXAID) is now available on the New Jersey Department of Education's (NJDOE) [Homeroom](#) webpage. Applications will be accepted through May 24, 2024.

The extraordinary aid program provides additional aid to districts with classified students who have certain expenses over a set threshold, pursuant to *N.J.S.A. 18A:7F-55*. The application for reimbursement is for costs incurred during the 2023-2024 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 \$55,000. Be advised that the tuition rate included in reimbursement requests for these students cannot exceed the NJDOE-approved tentative per diem rate for 2023-2024.

Charter schools and renaissance school projects can also apply, but only through the resident district of the applicable student.

Award notifications will be sent out after the application closes, and the payment will be made during Fiscal Year 2025. 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 districts' EXAID revenue/receivable must also include funding related to those students. In such cases, the district must also record a payable 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. Extraordinary Aid awards must be recorded in the general fund account 10-3131.

Because actual payment for the 2023-2024 fiscal year will not be made until after the end of this fiscal year, districts, charter schools, and renaissance school projects must recognize revenue and establish a receivable for the appropriate amount of anticipated payment or their 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 2023-2024 EXAID revenue can be excluded from the June 30, 2024 excess surplus calculation only if the district can clearly document, under audit, that it did not budget this additional aid during the 2023-2024 fiscal year for which they filed an application.

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