



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: July 17, 2024  
To: Local Educational Agency Leads  
From: Allen Dupree, Director  
Office of School Finance  
Division of Finance and Business Services

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

The Fiscal Year (FY) 2025 Appropriations Act includes \$420 million of Extraordinary Special Education Aid to reimburse local educational agencies (LEAs) for costs incurred in FY 2024 (i.e., the 2023-2024 school year). The award notices are available through the "School Aid" link on the New Jersey Department of Education's (NJDOE) [Homeroom](#) webpage.

The award is based upon the individual student's primary placement in one of three categories:

1. *Student educated in a public school program with non-disabled peers:* For those direct instructional and support services costs in excess of \$40,000, an LEA shall receive aid equal to 90 percent of the amount of that excess.
2. *Student educated in a public school with only disabled peers:* For those direct instructional and support services costs in excess of \$40,000, an LEA shall receive aid equal to 75 percent of the amount of that excess.
3. *Student educated in a private school:* For tuition costs in excess of \$55,000, an LEA shall receive aid equal to 75 percent of the amount of that excess.

The final award amount was then prorated (as shown on line F of the notice) to arrive at a payment amount.

LEAs can expect the payment to be made through the Automated Clearing House (ACH) in September. Reimbursement funds should be recorded as revenue and a receivable in the LEA's detailed general ledger for FY 2024 as "Extraordinary Aid" in revenue account 10-3131. Extraordinary Aid amounts that can be clearly documented as having not been appropriated during FY 2024 may be used as an allowable adjustment for the audited excess surplus calculation, and, in accordance with [N.J.A.C. 6A:23A-13.3\(d\)6](#), LEAs may also appropriate that amount in the next FY (2024-2025) without approval from the Commissioner of Education.

All funds received may be subject to later statutory and single audits. For any questions or concerns regarding this letter or reimbursements, please email [exaid@doe.nj.gov](mailto:exaid@doe.nj.gov).

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