



# STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 18, 2024  
To: Chief School Administrators, School Business Administrators  
From: Allen Dupree, Director  
Office of School Finance  
Division of Finance

## 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 2024. 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 15, 2024. The ASSA includes pre-loaded data from your school district's October 15, 2024 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 15, 2024, 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, 2024 snapshot.

For reporting low income status for students, please refer to the July 10, 2024 Broadcast [Guidelines for Reporting Enrollment, Income Status](#). On the ASSA, free lunch students are federally determined free with household income below 130% of the federal poverty level. Reduced lunch students are federally determined reduced with household income between 130% of federal poverty level and at or below 185%. Students who qualify for free lunch under the New Jersey Expanded Income Eligibility Guidelines pursuant to the Working Class Families' Anti-Hunger Act (families with an annual household income between 186 and 224 percent of the federal poverty level) are not to be reported as low income on the ASSA.

Schools participating in the Department of Agriculture's Community Eligibility Provision (CEP) must determine a student's low-income status based on the 2024-2025 School Meals and Summer EBT Application (for Both standard & CEP schools/sites) or Direct Certification.

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, 2024, 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. 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.

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

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