

Application for State School Aid (ASSA) Workpapers

Students On Roll: Full Time and Shared Time including Home Instruction

Each grade level for regular or special education student category must be supported by an itemized count by school building and register number. Shared time students are identified on the register by the "shared time column". Please note that registers should be numbered sequentially within each school building.

Enrollments for students enrolled in self-contained special class programs must be maintained on separate registers. All Home Instruction students must be entered by name in the school register with attendance code "7". These students are included in the on-roll count rather than as a separate category.

The On Roll counts must also include 3-year-old and 4-year-old preschool students who are not preschool disabled as well as preschool disabled students from district school registers in the appropriate ASSA lines. This is particularly important for SDA District Preschool programs which may be subject to enrollment audit.

Categories

Students are reported in the following categories:

- Half Day and Full Day Preschool - 3-year-old
- Half Day and Full Day Preschool - 4-year-old
- Half Day and Full Day Kindergarten
- Grades 1 through 5
- Grades 6 through 8
- Grades 9 through 12
- Special Education Elementary School
- Special Education Middle School
- Special Education High School
- Adult HS 15+ Credits
- Adult HS 1–14 Credits

Important Note

Districts are strongly advised to report their October 15, 2025, enrollment using only the data from the school registers. Using other means can cause duplicate counts which would adversely affect the district in future years upon an ASSA audit. This data must be kept on file for audit purposes.

Some districts are conducting preschool disabled student programs that are full day programs (i.e. two half-day) length programs. For state aid purposes, preschool disabled students are those special education students with a measurable developmental impairment which occurs in children between the ages of 3 and 5. These students who receive instruction for a minimum of 10.0 hours per week are considered full time students for state aid purposes.

Districts that provide two daily back-to-back shared time sessions of services cannot count a child twice on the ASSA as a special education student. Each district that falls within this category must choose to do one of the following:

- Record the student as on roll shared time in a separate school register in the AM session and on roll shared time in a separate school register in the PM session (for reporting purposes where there are two separate sessions), or
- Record the student as on roll full time for a combined full day session in one school register.

In either case, no student in this category can be recorded as greater than one full time equivalent student.

The On Roll counts must also include adult high school students attending approved adult high school programs (full time with 15 or more credit hours and part-time if less than 15 credit hours). Students must attend school in July, August, September, or during the first 10 possible days in October 2025, be on roll on October 15, 2025, and attend school at least once during the last 10 days of school in October 2025. Students that do not meet these criteria must not be included in the On Roll count. Each school district must review the adult school enrollment count submitted on the initial ASSA transmission. All students not eligible for October 15, 2025, enrollment reporting must be deducted from the count on the ASSA submission made by the due date as per ASSA submission guidelines.

Students Sent Full and Shared Time

The number of students listed under Sent full time and shared time must be supported by tuition contracts or other appropriate documentation verifying the enrollment of the student sent to a New Jersey Public School District or Contracted Preschool Program Provider along with the proper purchase order documentation verifying payment of tuition/education services costs. The Students Sent counts must also include 3-year-old and 4-year-old preschool students sent to a

Contracted Preschool Program Provider on the appropriate ASSA lines. Special Education students in Contracted Preschool Programs must be counted on the ASSA as Special Education Elementary students. Students sent to enhanced Head Start programs as part of contracted preschools are tracked separately.

Students Received Full and Shared Time

The number of students listed under Received full time and shared time must agree with the number of students appearing in the district's New Jersey School Register that are received from other school districts.

Regional Day Schools

The number of students listed under Regional Day Schools must be supported by tuition contracts or appropriate supporting documentation verifying the enrollment in the Regional Day School along with the proper purchase order verifying payment of the tuition.

Private Schools for Students with Disabilities

The number of students listed under Private Schools for the Disabled must be supported by tuition contracts verifying the enrollment in the approved private school for the disabled or other permitted educational agency (as described in the "ASSA Instructions" manual) along with the proper purchase order verifying payment of the tuition.

Charter School Students

Charter School Students Onroll are reported separately on the ASSA. School districts must collect an official New Jersey School Register from each Charter School impacted by resident students enrolled in each Charter School. If a Charter School fails to provide a copy of the school register, the public school district should withhold monthly tuition for October until a Charter School register is provided.

Low Income Resident Students

The Low Income columns on the On Roll, Sent, Received screens report those students who are eligible for:

1. Free meals or free milk, or
2. Reduced meals that are part of the district's count as of October 15, 2025.

Resident students are the On Roll students excluding students received from other school districts plus the Sent and Charter school students. The number of low income students must be supported by the "Application for Free and Reduced Price Meals or Free Milk." Districts that send students to approved private schools for the disabled, regional day schools, county special services districts, educational services commissions, alternative school programs, Department of Children and Families day training programs, the Marie H. Katzenbach School for the Deaf, the A. Harry Moore School, state college demonstration schools, or contracted preschool programs are to report the number of low income students sent to these programs. Do not report any such student as low-income unless a copy of the student's meal application or appropriate eligibility documentation indicating free and reduced meal or free milk status has been obtained from the receiving school for audit verification. If the application copy or appropriate documentation is not on file for audit purposes, the low income student will be deducted from the audited count of 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 low income on the ASSA.

The following information is included on the DOE web site under FAQs regarding carry over of applications from the prior school year. A school district may choose to certify its ASSA low income count supported by 2025-2026 school lunch applications received as of October 15, 2025 and carryover applications from 2024-2025; or school district may update its low income counts through the date of the final ASSA certification. If the district updates its low income counts using current year applications, then no carryover applications may be included.

Note: Recent Department of Education audits have discovered discrepancies regarding carryover students on the ASSA when students appear on a prior year direct certification (DC) list. A district must update its DC databases monthly, a minimum of four times each year. The first three updates occur between July 15 and October 30. When the student from a prior year does not appear on the required updated DC list, a new determination has been made that the students is not low income eligible for ASSA reporting purposes. In many cases this new determination is

known prior to the 30th operating day of the school year and prior to the last day of school prior to October 16. In all other cases the new determination occurs prior to the ASSA reporting date deadline. Therefore, as a point of clarification, prior year eligibility information (carryover) used to identify low-income students cannot include direct certification since a school district is required to update its direct certification lists prior to the enrollment count. If a student does not appear on the most recent direct certification list, and an approved application (lunch or household) is not completed, the student is no longer low income for state aid reporting purposes.

Note: Certain school districts have not maintained a copy of the specific listing used for the Low Income On Roll count for each school and grade for the entire month of October. District have generally submitted a year-end Master Eligibility List now known as a Benefits Information Determination list which has not been used for the ASSA submission. Therefore, this has led to many audit differences and has caused delays in completion of DOE ASSA audits.

Schools participating in the Department of Agriculture's Community Eligibility Provision (CEP) must use the SY 2025-2026 School Meals and Summer EBT Application (For Both Standard & CEP Schools/Sites), or direct certification to determine the low income status of students. Students are not automatically reported as free lunch.

LIEP Resident Students - Low Income

Resident students are the On Roll students excluding students received from other school districts plus the Sent and Charter school students. Eligible Resident Low Income students are those resident students identified as Multilingual learners (MLs) who are participating in a language instruction educational program (LIEP) in accordance with N.J.A.C. 6A:15-1.3(a); and Multilingual students who continue to need and participate in a language instruction educational program (LIEP) in accordance with the process established in N.J.A.C. 6A:15-1.9 and who are enrolled as of October 15, 2025. The number of eligible students must be supported by the approved LIEP plan and a listing by school which includes each student's name and the number of the register on which they are enrolled.

LIEP Resident Students - Not Low Income

Resident students are the On Roll students excluding students received from other school districts plus the Sent and Charter school students. Eligible Resident Not Low Income students are those resident students identified as Multilingual learners (MLs) who are participating in a language instruction educational program (LIEP) in accordance with N.J.A.C. 6A:15-1.3(a); and Multilingual students who continue to need and participate in a language instruction educational program (LIEP) in accordance with the process established in N.J.A.C. 6A:15-1.9 and who are enrolled as of October 15, 2025. The number of eligible students must be supported by the

approved LIEP plan and a listing by school which includes each student's name and the number of the register on which they are enrolled.

Speech Only Services – Resident Students

Resident students are the On Roll students excluding students received from other school districts plus the Sent and Charter school students. A listing of the resident students who are classified for only speech correction services must support the number of students who are reported on the Speech only columns of the ASSA. The rest of these students' programs are the same as any non-classified student.

These students are defined in 6A:14-3.6 as:

- a) "Eligible for speech-language services" means a speech and/or language disorder as follows:
 - 1. A speech disorder in articulation, phonology, fluency, voice, or any combination, unrelated to dialect, cultural differences or the influence of a foreign language, which adversely affects a student's educational performance; and/or
 - 2. A language disorder which meets the criteria of N.J.A.C. 6A:14-3.5(c) 4 and the student requires speech-language services only.

Parent Paid

List the students as of October 15, 2025, whose tuition is parent-paid.

School Choice

List the students as of October 15, 2025, applicable to this program.

Low Income Students of Parents who are District Employees/Board Members

This workpaper is to record the names and ID numbers of all students enrolled in the district as of October 15, 2025, who have been reported in any of the categories on the ASSA, who are the children or legal wards of school district employees or board of education members. Reference: NJSA 18A:7F-45, definitions pertaining to "enrolled children of teaching staff members". This list must include both residents and non-residents who, by district policy are permitted to enroll their children in the education programs of the school district without payment of tuition.

Workpaper 1 — Application for State School Aid 10/15/2025

Students On Roll: Full-time, Shared-time

(includes Home Instruction and Regular Preschool and Preschool Disabled 3- and 4- year-old students on roll in the school district).

Note: See guidance in the preceding explanation section for certain preschool disabled students. Also see Workpaper for Speech Only students.

Table 1: Enrollment/Grade Level for Regular and Special Education Category

Register	School	Full-Time Students	Full-Time Special Ed Students	Shared-Time Students	Shared-Time Special Ed Students
Register 1					
Register 2					
Register 3					
Register 4					
Register 5					
Register 6					
Register 7					
Register 8					
Register 9					
Register 10					

(Use additional Register number lines as necessary)

Note: School districts must retain a copy of an official New Jersey school register for each school and grade for the entire month of October 2025. A computer printout of student names without daily individual attendance information is not a school attendance register and will not be accepted in a DOE audit.

Totals

Prepared by:

Date:

Workpaper 2 — Application for State School Aid 10/15/2025

Students Sent to New Jersey Public Schools and County Special Services Districts

(includes Regular Resident 3- and 4-year-old preschool students sent to Contracted Preschool Program Providers)

Table 2: Students Sent to Public Schools and CSSDs

#	School Placement	Student Name	Grade Level Category E, M, H	Full Time (a)	Shared Time (b)	Tuition Contract Available (Y or N)	Free or Reduced Status (if applicable)	Speech Only (Y or N)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Each individual line total must be supported by a detailed listing reflecting the name and address of each child. Use separate sheets if necessary. The total number of preschool students sent to community providers and enhanced head start programs must be documented here for ASSA audit purposes. (a) Total must agree with col. 4 of ASSA (b) total must agree with col. 5 of ASSA.

Copies of the tuition contracts or other supporting documentation must be made available for audit.

Prepared by: _____

Date: _____

Workpaper 3 — Application for State School Aid 10/15/2025

Students Received from New Jersey Public Schools

Table 3: Students Received from New Jersey Public Schools

#	School	Student Name	Grade Level Category E, M, H	Full Time (a)	Shared Time (b)	School Register Number	Free or Reduced Status (if applicable)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							

(a) Total must agree with col. 6 of ASSA

(b) Total must agree with col. 7 of ASSA

Copies of the tuition contracts or other supporting documentation must be made available for audit.

Prepared by:

Date:

Workpaper 4 — Application for State School Aid 10/15/2025

Students Attending Regional Day Schools

Table 4: Students Attending Regional Day Schools

#	Regional Day School	Student Name	Grade Level Category E, M, H	Tuition Contract Available (Y or N)	Free or Reduced Status (if applicable)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					

Copies of the tuition contracts must be made available for audit.

Prepared by:

Date:

Workpaper 5 — Application for State School Aid 10/15/2025

Attendance at Approved Private Schools for Students with Disabilities

(or another permitted educational agency)

Table 5: Students Attending APSSDs and other permitted educational agencies

#	Private School	Student Name	Grade Level Category E, M, H	Tuition Contract Available (Y or N)	Free or Reduced Status (if applicable)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					

Copies of the tuition contracts must be made available for audit.

Prepared by:

Date:

Workpaper 6 — Application for State School Aid 10/15/2025

Charter School Students On Roll –separately reported on the ASSA-

School districts must collect an official New Jersey School Register from each Charter School impacted by resident students enrolled in each Charter School. If a Charter School fails to provide a copy of the school register, the public school district should withhold monthly tuition for October until a Charter School register is provided.

Table 6: Enrollment/Grade Level for Regular and Special Education Category

Register	School	Full-Time Students	Full-Time Special Ed Students	Shared-Time Students	Shared-Time Special Ed Students
Register 1					
Register 2					
Register 3					
Register 4					
Register 5					
Register 6					

(Use additional Register number lines as necessary)

Totals

Prepared by:

Date:

Workpaper 7 — Application for State School Aid 10/15/2025

Resident Low Income On Roll (excluding Received) and Sent Students

Note: The Applications for Free and Reduced Price Meals or Free Milk or other appropriate eligibility documentation for Fiscal Year 2025-2026 for those students who are part of the district's resident enrollment as of October 15, 2025 must be made available for audit. The information below will be accumulated from National School Lunch Act Benefits Information Determination Lists. These lists are not the actual work papers. They should be used to generate the count of Low-Income Eligible Students On Roll as of October 15, 2025.

Table 7: Resident Low Income On Roll (excluding Received) and Sent Students

#	School	Register # as of 10/15/2025	Number of Students	Application Approved as Eligible-Free or Reduced (Y or N)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Total

Prepared by:

Date:

Workpaper 8 — Application for State School Aid 10/15/2025

Resident LIEP Students - Approved Bilingual/LIEP/ELL Programs-Low Income

This workpaper is used to support the number of regular education and special education LIEP students that qualify for free lunch or free milk, reduced lunch.

Table 8: Resident LIEP Students – Low Income

#	Student Name	Register # as of 10/15/2025	Date of LIEP Test Eligibility	Multiple Measure Program Eligibility	Free (F) or Reduced (R)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					

Total

Prepared by:

Date:

Workpaper 9 — Application for State School Aid 10/15/2025

Resident LIEP Students - Approved Bilingual/LIEP/ELL Programs -Not Low Income

This workpaper is used to support the number of regular education and special education LIEP students that do not qualify for free lunch or free milk, reduced lunch.

Table 9: Resident LIEP Students – Not Low Income

#	Student Name	Register # as of 10/15/2025	Date of LIEP Test Eligibility	Multiple Measure Program Eligibility
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Total

Prepared by:

Date:

Workpaper 10 — Application for State School Aid 10/15/2025

Resident Speech Only Students - Full or Shared Time

Note: This workpaper is to record resident students receiving **only** speech services. The rest of the student's program is the same as any non-classified student.

Note: Report Shared Time as .5

Table 10: Resident Speech Only Students - Full or Shared Time

#	Student Name	Grade	Register # as of 10/15/2025	Speech Required Per N.J.A.C. 6A:14-3.6 (Y or N)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Prepared by:

Date:

Workpaper 11 — Application for State School Aid 10/15/2025

Enrolled Parent Paid Students

Table 11: Parent Paid Students

#	Student Name	Grade	School Attended on 10/15/2025	Tuition Contract available (if applicable) (Y or N)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Prepared by:

Date:

Workpaper 12 — Application for State School Aid 10/15/2025

School Choice Students enrolled from other districts.

These are DOE funded students.

Note: Do not include out-of-district students who did not qualify for School Choice Aid.

Table 12: Choice Students

#	Student Name	Grade	School Attended on 10/15/2025
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

Prepared by:

Date:

Workpaper 13 — Application for State School Aid 10/15/2025

Students enrolled in school district who are children of district employees or board of education members, regardless of town of residence.

Note: This workpaper is to record the names and ID numbers of all students enrolled in the district as of October 15, 2025, who have been reported in any of the categories on the ASSA, who are the children or legal wards of school district employees or board of education members.

Reference: NJSA 18A:7F-45, definitions pertaining to “enrolled children of teaching staff members”. This list must include both residents and non-residents who, by district policy are permitted to enroll their children in the education programs of the school district without payment of tuition.

Table 13: Enrolled Students - Children of District Employees

#	NJ SMART ID	Student Name	Grade	School Enrolled as on 10/15/2025
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Prepared by:

Date:
