



State of New Jersey  
DEPARTMENT OF EDUCATION  
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Governor

KIM GUADAGNO  
Lt. Governor

KIMBERLEY HARRINGTON  
Commissioner

July 14, 2017

TO: Chief School Administrators  
School Business Administrators

FROM: Yut'se O. Thomas, Director  
Office of School Facilities and Finance

SUBJECT: 2016-17 Extraordinary Special Education Aid

The Fiscal Year 2018 Appropriations Act includes \$195 million of Extraordinary Special Education Aid to reimburse districts for costs incurred in FY 2017 (i.e., the 2016-2017 school year). The award notices are available through the "School Aid" link on the New Jersey Department of Education's [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, a district shall receive aid equal to 90% 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, a district shall receive aid equal to 75% of the amount of that excess.
3. Student educated in a private school: For tuition costs in excess of \$55,000, a district shall receive aid equal to 75% of the amount of that excess.

The final award amount is then prorated by 56% to arrive at a payment amount.

Districts 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 your district's detailed general ledger for FY 2017 as "Extraordinary Aid" in revenue account 10-3131. Cash payment will occur in FY 2018. Extraordinary Aid amounts that can be clearly documented as having not been appropriated during FY 2017 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* you may also appropriate that amount in the next fiscal year (2017-18) without approval from the Commissioner of Education.

All funds received by your district may be subject to later statutory and single audits. If you have any questions or concerns regarding this letter or your reimbursement, please e-mail [exaid@doe.state.nj.us](mailto:exaid@doe.state.nj.us).

c: Members, State Board of Education  
Kimberley Harrington, Commissioner  
Senior Staff  
Executive County Business Officials  
Executive Director for Regional Achievement Centers

Executive County Superintendents  
Statewide Parent Advocacy Network  
Garden State Coalition of Schools  
NJ LEE Group

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