TO: Chief School Administrators  
School Business Administrators  

FROM: Yut’se O. Thomas  
Director, Office of School Finance  

SUBJECT: 2013-2014 EXTRAORDINARY SPECIAL EDUCATION COSTS AID  

The 2014-2015 Appropriations Act includes $165 million of Extraordinary Special Education Costs Aid to reimburse districts for costs incurred in fiscal year 2013-2014. The award notices are posted in your School Aid folder on the New Jersey Department of Education Homeroom website at http://homeroom.state.nj.us. The award is based upon the individual student’s primary placement in one of the three categories described below:

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 was then prorated by 63% to arrive at a payment amount.

You can expect the payment to be made through the Automated Clearing House (ACH) in August. Reimbursement funds should be recorded as revenue and a receivable in your district’s detailed general ledger for the 2013-2014 fiscal year as ‘Extraordinary Aid’ in revenue account 10-3131. Cash payment will occur in the 2014-2015 fiscal year. Extraordinary Aid amounts that can be clearly documented as having not been appropriated during 2013-14 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 (2014-2015) without Commissioner approval.

Please remember that as always, 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 do not hesitate to contact us by e-mail at exaid@doe.state.nj.us.