



## State of New Jersey

DEPARTMENT OF EDUCATION  
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December 21, 2006

TO: Chief School Administrators  
School Business Administrators/Board Secretaries  
Directors of Special Services  
County Superintendents  
County Supervisors of Child Study  
County School Business Administrators  
Directors, Private Schools for the Disabled  
Business Managers/Bookkeepers, Private Schools for the Disabled

FROM: Katherine P. Attwood, Director *Katherine P Attwood*  
Office of Fiscal Policy and Planning

SUBJECT: 2007-2008 Tentative Per Diem Tuition Rates (Exhibit A) and 2005-2006  
Commissioner Certified Tuition Rates and Adjustments for Private Schools for  
Students with Disabilities (Exhibit B)

In accordance with N.J.A.C. 6A:23-4.2(i), attached are the 2007-2008 full day tentative per diem tuition rates for private schools for students with disabilities. Also attached are the 2005-2006 commissioner certified tuition rates and adjustments for private schools.

### **Tentative Per Diem Rates for 2007-2008 – Exhibit A**

The attached list indicates the maximum tentative per diem tuition rate (column 1) each private school is approved to charge in the 2007-2008 school year. These rates are the maximum rates a private school may tentatively charge local school districts, unless a higher tentative per diem tuition rate is approved by the department based on the process on the following page. For your information, also included is the 2006-2007 enrolled days in the private school's calendar (column 2) and the 2007-2008 projected school year tentative tuition rates (column 3) based on the amounts in columns 2 and 3.

A private school must charge the same amount to all local school districts. It is very important that the local school district contact the private school to determine the tentative per diem tuition rate the private school will be charging for the 2007-2008 school year and the number of enrolled days the private school anticipates in the 2007-2008 school year. It is possible that the number of enrolled days reflected in column 2 for the 2006-2007 school year may change in the 2007-2008 school year, which would increase or decrease the total school year tentative tuition rate charged. A written contractual agreement between the private school and local school district

must establish the tentative per diem tuition rate and the number of enrolled days in the school year for each pupil.

#### Application for a Higher Tuition Rate

If the tentative per diem tuition rate places an undue financial hardship on the private school, a higher tentative per diem tuition rate may be approved by the Department of Education through a request submitted no later than January 31, 2007 pursuant to N.J.A.C. 6A:23-4.2(j). Private schools interested in requesting a higher per diem tuition rate should contact Jim Verner at (609) 984-4229 or Elise Sadler-Williams at (609) 777-4483 concerning the application procedure. This information will also be available on the department's website for private schools for students with disabilities.

#### Application for a Rate by Type

N.J.A.C. 6A:23-4.1 et seq. allows private schools to charge separate tuition rates by class type, if the required accounting records are maintained. Any private school interested in charging separate tuition rates by class type should contact Jim Verner at (609) 984-4229 or Elise Sadler-Williams at (609) 777-4483 concerning the application procedure. The request must be submitted no later than January 31, 2007.

#### Additional Rate for Extraordinary Services

An additional tuition rate (separate from the rate contained in this memorandum) may be approved by the sending districts for a particular pupil who requires extraordinary services. Once the sending district agrees to pay for a pupil's extraordinary services, the sending district board of education shall notify the Commissioner within 30 days of such agreement. The notification shall include the pupil's initials, the name of the private school, the type of extraordinary service(s) and the cost of the additional service(s).

#### **2005-2006 Commissioner Certified Tuition Rates and Adjustments – Exhibit B**

New for 2005-2006 and applicable for subsequent years, the Commissioner will certify the private school tuition rates and adjustments for the completed school year at the same time the maximum tentative tuition rates are determined. Exhibit B, by column, contains the following information: 1) schools that are charging additional tuition for extraordinary services are identified by an "A," 2) the Total Enrolled Days in the school year, 3) the Certified Per Diem Tuition Rate Charged, 4) the Certified School Year Tuition Rate Charged, 5) the Tentative Per Diem Tuition Rate Charged, 6) the Tentative School Year Tuition Rate Charged, 7) the Final Per Diem (Over)/Under Charges, and 8) the Final School Year (Over)/Under Charges.

In accordance with N.J.A.C. 6A:23-4.2(m), a district board of education must pay the approved private school the difference between the tentative tuition rate and certified tuition rate during the second school year following the year for which the actual cost per student is certified. Therefore, local school districts must adequately budget the Final Per Diem (Over)/Under Charges (column 7), the Final School Year Under Charges (column 8) and undercharges for extraordinary services (column 1) in their 2007-2008 budgets since these funds are due to the private schools in the 2007-2008 school year. The simplest method to properly budget the undercharges is to multiply the total average daily enrollment (ADE) of the local school district's students enrolled in the private school, times the school year undercharge in column 8.

However, if the local school district is not aware of the ADE, multiply the total number enrolled days of the local school district's students enrolled in the private school, times the per diem undercharge in column 7. In accordance with N.J.A.C. 6A:23-4.2(l), the approved private school must pay the district board of education for such differences (overcharges) no later than June 30 of the school year in which the audit is received (2006-2007 school year). For accounting purposes, refunds on prior year expenditures are considered miscellaneous income and recorded in Refund of Prior Year's Expenditures (A/C 10-1980).

The Office of Fiscal Policy and Planning is currently reviewing the private school audited financial statements to determine if the audit meets the department's compliance requirements. Exhibit B will be posted on the department's website for private schools for students with disabilities and if errors are discovered during the desk review of an audit, the revised certified tuition rates and adjustments will be posted at <http://www.nj.gov/njded/finance/fp/psd.shtml>.

Questions concerning this memorandum should be referred to Jim Verner at (609) 984-4229 or Elise Sadler-Williams at (609) 777-4483.

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Attachments

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