

Private School in Session Less Than the Required 180 Days of Instruction

Please Be Advised: School Programs, which contain fewer than the required 180 days of pupil instruction in the ten month school year (September 1, 2025 through June 30, 2026), shall be reduced by the proportionate amount of expenditures for those days less than the 180 day requirement. For private schools with only a ten month school year, the percentage is determined by the number of possible enrolled days for one pupil divided by 180 and this percentage (four decimal places) is multiplied by the total expenditures reflected on the Statement of Expenditures by line item. This calculation will determine the revised total expenditures to be used when calculating the certified actual cost per pupil.

For example, if a private school for students with disabilities had a total possible number of days of 179, this would be divided by 180 to determine an applicable percentage of 99.44. Based on the example contained in “Sample of Audit Report,” the total expenditures of \$1,936,078 are multiplied by .9944 to determine the revised total expenditures of \$1,925,322. When calculating the total ADE (average daily enrollment) and ADE by district, the denominator is now the total actual possible enrolled days in the school year, which is 179 not 180. A comment concerning this calculation must be contained in the Notes to Financial Statements.

For private schools with both a ten month and extended school year but with fewer than 180 days in the ten month school year program, the percentage is determined by the number of possible enrolled days for one pupil in the actual school year, divided by the number of possible enrolled days for one pupil in the actual school year, plus the number of days deficit in the ten month school year.

For example, a school has 178 days in the ten month school year and 30 in the extended school year. The computation for the percentage would be 208 divided by 210 (208 plus 2). This percentage of .9905 (four decimal places 0.9905) is multiplied by the total expenditures reflected on the Statement of Expenditures by line item. When calculating the total ADE and ADE by district, the denominator is now the total actual possible enrolled days in the school year which is 208 not 210. This calculation will determine the revised total expenditures to be used when calculating the certified actual cost per pupil.

Based on the example contained in “Sample of Audit Report,” the total expenditures of \$1,936,078 are multiplied by .9905 to determine the revised total expenditures of \$1,917,685. A comment concerning this calculation must be contained in the Notes to Financial Statements. Please see the Narrative for samples of the tuition rate computation pages.

ABC School For Students With Disabilities
Statement of Tuition Rate Computation-Part I
For The Fiscal Year Ended June 30, 2026

	Total School Year
Total Expenditures	\$1,936,078
Times:	
Less than 180 day ratio (208/210)	0.9905
Total Expenditures (Revised)	\$1,917,685
Divided by:	
Total School Year ADE	65.0000
Average Cost Per Pupil	29,502.85
Times:	
Total Public School Pupils ADE	60.0000
Total Public School Placement Expenditures	1,770,171
Add:	
Working Capital Fund	44,254
Total Public School Placement Expenditures and Working Capital	1,814,425
Divided by:	
Total Public School Pupils ADE	60.0000
Certified Actual Cost Per Student -	
Total School Year Rate	\$30,240.42
Enrolled Days for the	
July 1, 2025 to June 30, 2026 School Year	208
Certified Actual Cost Per Student - Per Diem Rate	\$145.39

**ABC School For Students With Disabilities
Statement of Tuition Rate Computation-Part II
For The Fiscal Year Ended June 30, 2026**

	<u>Total School Year</u>
Rate A - Tentative Public School Placement Tuition Rate Determined by DOE (See Appendix)	\$30,000.00
Rate B - Higher Tentative Public School Placement Tuition Rate Approved by DOE (See Appendix)	\$30,000.00
Rate C -Tentative Public School Placement Tuition Rates Actually Charged by Private School During Fiscal Year	\$29,714.88
Rate D -Certified Actual Cost Per Student - Total School Year Rate	\$30,240.42
Rate D1 -Certified Actual Cost Per Student - Per Diem Rate	\$145.39
Rate E - Final Tuition Rate Charged - Per Diem Rate	\$145.39
Rate E1 -Final Tuition Rate Charged - Total School Year Rate	\$30,240.42
Times: Public School Pupils ADE	60.0000
20__ - 20__ Public School Tuition	\$1,814,425
Total Adjustments from Statement of Billing Adjustment	0
20__ - 20__ Adjusted Audited Tuition Billing	<u>\$1,814,425</u>
Enrolled Days for the July 1, 2025 to June 30, 2026 School Year	
Tentative Tuition Rates Charged	
Ten Month Enrolled days of 178 × 142.86 =	25,429.08
Extended Enrolled days of 30 X 142.86 =	4,285.80
Total School Year	<u>\$29,714.88</u>
Final Tution Rates Charged	
Ten Month Enrolled days of 178 × 145.39 =	25,879.42
Extended Enrolled days of 30 × 145.39 =	4,361.70
Total School Year	<u>\$30,241.12</u>

**ABC School for Students with Disabilities
Statement of Tuition Rate Computation
Working Capital Fund Computation
For The Fiscal Year Ended June 30, 2026**

	<u>Total School Year</u>
Total Public School Placement Expenditures	\$1,770,171
Times: Working Capital Fund Percentage	0.15
Maximum Working Capital Fund Balance	265,526
Less: Prior Year Working Capital Fund Balance (1)	<u>(160,634)</u>
Working Capital A	104,892
Total Public School Placement Expenditures	\$1,770,171
Times: Maximum Annual Working Capital Fund Percentage	0.025
Working Capital B	<u>\$44,254</u>
Working Capital C (2) (Lesser of A and B)	<u><u>\$44,254</u></u>

(1) A negative prior year Working Capital Fund Balance must be added to the maximum Working Capital Fund Balance to determine Working Capital A.

(2) A prior year Working Capital Fund which is greater than the maximum Working Capital Fund will result in a negative Working Capital A and a negative Working Capital C. When this occurs, the Total Public School Placement Expenditures on the Statement of Tuition Rate Part I must be reduced by the amount to arrive at the Total Public School Placement Expenditures and Working Capital.

**ABC School for Students with Disabilities
Statement of Tuition Rate Computation - Part I
for the Fiscal Year Ended June 30, 2026**

	Total School Year
Total Expenditures	\$1,936,078
Times:	
less than 180 day ratio (208/210)	0.9905
Total Expenditures (Revised)	\$1,917,685
Divided by:	
Total School Year ADE	65.0000
Average Cost Per Pupil	29,502.85
Times:	
Total Public School Pupils ADE	60.0000
Total Public School Placement Expenditures	1,770,171
Add:	
Surcharge	44,254
Total Public School Placement Expenditures and Surcharge	1,814,425
Divided by:	
Total Public School Pupils ADE	60.0000
Certified Actual Cost Per Student - Total School Year Rate	\$30,240.42
Enrolled Days for the July 1, 2025 to June 30, 2026 School Year	208
Certified Actual Cost Per Student - Per Diem Rate	\$145.39

**ABC School For Students With Disabilities
Statement of Tuition Rate Computation-Part II
For The Fiscal Year Ended June 30, 2026**

	Total School Year
Rate A - Tentative Public School Placement Tuition Rate Determined by DOE (See Appendix)	\$30,000.00
Rate B - Higher Tentative Public School Placement Tuition Rate Approved by DOE (See Appendix)	\$30,000.00
Rate C-Tentative Public School Placement Tuition Rates Actually Charged by Private School During Fiscal Year	\$29,714.88
Rate D -Certified Actual Cost Per Student - Total School Year Rate	\$30,240.42
Rate D1 -Certified Actual Cost Per Student - Per Diem Rate	\$145.39
Rate E -Final Tuition Rate Charged - Per Diem Rate	\$145.39
Rate E1 - Final Tuition Rate Charged - Total School Year Rate	\$30,240.42
Times:	
Public School Pupils ADE	60.0000
20__ - 20__ Public School Tuition	\$1,814,425
Total Adjustments from Statement of Billing Adjustment	0
20__ - 20__ Adjusted Audited Tuition Billing	\$1,814,425
Enrolled Days for the July 1, 2025 to June 30, 2026 School Year	
Tentative Tuition Rates Charged	
Ten Month Enrolled days of $178 \times 142.86 =$	25,429.08
Extended Enrolled days of $30 \times 142.86 =$	4,285.80
Total School Year	\$29,714.88
Final Tuition Rates Charged	
Ten Month Enrolled days of $178 \times 145.39 =$	25,879.42
Extended Enrolled days of $30 \times 145.39 =$	4,361.70
Total School Year	\$30,241.12

**ABC School For Students With Disabilities
Statement Of Tuition Rate Computation
Surcharge Computation
For The Fiscal Year Ended June 30, 2026**

	Total School Year
Total Public School Placement Expenditures	\$1,770,171
Times: Surcharge (N.J.A.C. 6A:23-4.6)	0.025
Maximum Surcharge	<u>\$44,254</u>