



Approved Private Schools for Students with Disabilities

2024-2025 Offsite Administrative and/or Business Office Application — Instructions

For use during the 2024-2025 School Year by all APSSDs that Operate an Educational Program Not Located in a Public School District Building and are Maintaining or Planning to Maintain Administrative and/or Business Office Space Outside of the APSSD's Educational Facility

Introduction

The accompanying "2024-2025 Application" form is the only acceptable format that may be used by an Approved Private Schools for Students with Disabilities (APSSD) to apply for and document the approval of an appropriate county office official to include as an allowable cost, the costs associated with the lease or purchase of an offsite administrative and/or business office as required by N.J.A.C. 6A:23A-18.5(d). A "2024-2025 Application" that has been approved by an appropriate county office official remains effective for all of 2024-2025 and also for future fiscal years unless and until a triggering event results in the need to re-apply for approval. When a triggering event occurs, a new "20XX-20XX Application" must be prepared, and the approval of the appropriate county office official documented. Triggering events include:

1. the APSSD changes the location of its educational or administrative facility; or
2. vacates the leased or acquired offsite administrative and/or business office for a new location; or
3. negotiates a renewal or extension of the lease for the previously approved space.

This form must be completed by APSSD's that are operating programs in an educational facility that is not located in a public school district building and are also maintaining or planning to maintain administrative and/or business office space outside of the APSSD's educational facility. Inclusive of APSSDs that are sharing space with another APSSD, costs associated with offsite office space must be supported by the pre-approval from the county office which then documents the related costs as necessary, allowable costs. A business and/or administrative office located in a different building on the same land parcel as the APSSD is not considered an offsite business and/or administrative office requiring county office approval. This form is not intended to replace the Related Party Transaction Cost of Ownership form (hereinafter "Cost of Ownership form").

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Question	Instructions and Definitions
Question 1	<p>Enter the term of the proposed or actual lease or enter the proposed or actual acquisition and/or purchase date of the offsite space. If leasing, or proposing to lease, enter your information on line 1) "a)" If purchasing, or proposing to purchase, enter your information on line 1) "b)". If lease or purchase is proposed (not an executed agreement) enter the anticipated date of lease or acquisition.</p>
Question 2	<p>Was the transaction completed prior to July 1, 2017; the effective date of the regulations? Select "Yes" for an offsite administrative and/or business office location maintained or planned for use at any time during the 2024-2025 fiscal year, where the settlement date of the purchase was completed prior to July 1, 2017; or a lease was fully executed prior to July 1, 2017. Select "No" for an offsite administrative and/or business office location maintained or planned for use at any time during the 2024-2025 fiscal year, where the settlement date of the purchase was completed, or a lease was fully executed after June 30, 2017. Select "N/A" if the lease or purchase was completed prior to July 1, 2017 and the APSSD believes county office approval was received but is unable to document the existence of approval.</p> <p>If your response to question 2 is "Yes," and your APSSD has supporting evidence (email, letter, etc.) on record of the previously received county office approval to lease or purchase the offsite property identified above, please submit this signed form and the approval evidence to the Division of Finance at Doe.Pssd@doe.nj.gov. Please maintain documentation of your submission and documentation of county office approval for audit. If your APSSD does not have supporting evidence to submit, please respond "N/A" and continue with questions 3 through 11 of this Application. If your response to question 2 is "No" or "N/A" please continue with questions 3 through 11 of this Application.</p>
Question 3	<p>Shared Space with another APSSD</p> <p>3a: Is the actual or prospective offsite office location at another Approved Private School for Students with Disabilities (APSSD)? Select "Yes" if the actual or prospective offsite location is at another APSSD. Select "No" if the offsite location is not at another APSSD. If you select "Yes" to question 3a, answer questions 3b and 3c. If you selected "No," skip 3b and 3c and continue to question 4. For a definition of "related party" for question 3c please see below.</p>
Question 4	<p>Related Party Lease or Purchase</p> <p>Question 4a: Is the purchase or lease of the offsite office a related party transaction? If the response to this question is "Yes", this approval request must also be supported by the submission of a Cost of Ownership Form. Please respond to question 4b. If your response to question 4a is "No," skip question 4b and continue to question 5. If your APSSD has not submitted a Cost of Ownership Form, please refer to the link to the related party "Cost of Ownership Form" provided within this Application.</p>

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Question	Instructions and Definitions
Related Party	In accordance with N.J.A.C. 6A:23A-18.6(a)44, a related party transaction is defined as transactions between related parties in which one party to the transaction is able to control or substantially influence the actions of the other. Such transactions are defined by the relationship of the parties and include, but are not limited to, transactions between divisions of an institution; institutions or organizations under common control through common officers, directors, members, or owners; and an institution and a director, trustee, officer, or key employee of the institution or his or her immediate family either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest.
Question 5	Please provide a narrative explanation to justify the necessity for the lease, purchase, or sharing of offsite office space.
Questions 6 through 8	Question 6 through 8 apply only to lease transactions. If this application is for a purchase, skip questions 6 through 8. If this application is for approval to lease, please answer questions 6 through 8. Question 6 identifies the property and parties to the lease. Question 7 identifies the lease type. Relevant to question 7, an open-end lease is a type of rental agreement that obliges the lessee (the entity making periodic lease payments) to make a balloon payment at the end of the lease agreement amounting to the difference between the residual and fair market value of the asset. Also called a "finance lease." A closed-end lease is a rental agreement that puts no obligation on the lessee (the entity making periodic lease payments) to purchase the leased asset at the end of the agreement. Also called a "true lease", "walkaway lease" or "net lease." Question number 8 asks whether the lease is a sub-lease.
Question 9	Enter the term of the proposed or actual lease or mortgage. If owned, but there is no associated mortgage, please enter "None".
Question 10	Enter the annual payment of principal plus interest (mortgage) or the annual lease payments (Lease).
Question 11	<p>Question 11 requires the preparer to indicate whether the offsite location is also used by another entity, organization, or individual for any purpose. If "Yes", additional information is requested regarding the allocation of shared costs between entities. Question 11 requires the APSSD that is sharing space (offsite administrative space) to document the allocation of costs of the shared office space among the entities sharing the space; whether the agreement to share space is with a related party or not. Select "Yes" to question 11 if the offsite location is also used by, or shared with, another entity, organization, or individual. Select "No" to question 11 if the offsite location is not used by, or shared with, another entity, organization, or individual.</p> <p>If your response to question 11 is "Yes", please complete the Anticipated Costs of Occupancy Table at question 11 and provide a narrative explanation identifying the parties involved, the costs of maintaining the space, and a detailed cost allocation plan. The detailed</p>

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Question	Instructions and Definitions
	<p>cost allocation plan must sufficiently demonstrate that only those costs which are a benefit to the education of APSSD students are allocated to the APSSD. Please note that line 12 (Related Party 2.5% surcharge) of the Anticipated Costs of Occupancy Table at question 11) is applicable only if the transaction is a related party transaction. If a related party transaction, the APSSD may include a charge of up to 2.5% of the estimated allowable costs allocated to the APSSD. Please refer to question 4 for guidance regarding completion of a related party transaction "Cost of Ownership Form". Please also be aware that cost allocations presented at question 11 of this form, must match the costs presented in the "Cost of Ownership Form". Allocations must be in accordance with current regulations at N.J.A.C. 6A:23A-18.1 et. seq. Please refer to the regulations, with particular attention to N.J.A.C. 6A:23A-18.3(g), N.J.A.C. 6A:23A-18.6(a) 44 - 47, and 65.</p> <p>If you selected "No", do not complete the Anticipated Costs of Occupancy table or narrative at question 11. Please sign, date, and submit this form to the county office for review.</p> <p>The signature of an APSSD official authorized to represent the APSSD must appear on this form. Please sign, date, and submit this form to the county office for review.</p>

Submission of this Form to County Office

Submit this form to the attention of an appropriate county office approval official accompanied by the proposed agreement (lease, contract, etc.). The anticipated costs of occupancy must be completed. County office approval must be obtained prior to June 30, 2024 to be effective for the 2024-2025 school year. The Executive County Business Official, Executive County Superintendent, and the Educational Development Program Specialist are the only appropriate county office approval officials.

If the APSSD operates multiple APSSDs in more than one county, an appropriate county office approval official from each county must approve this application.

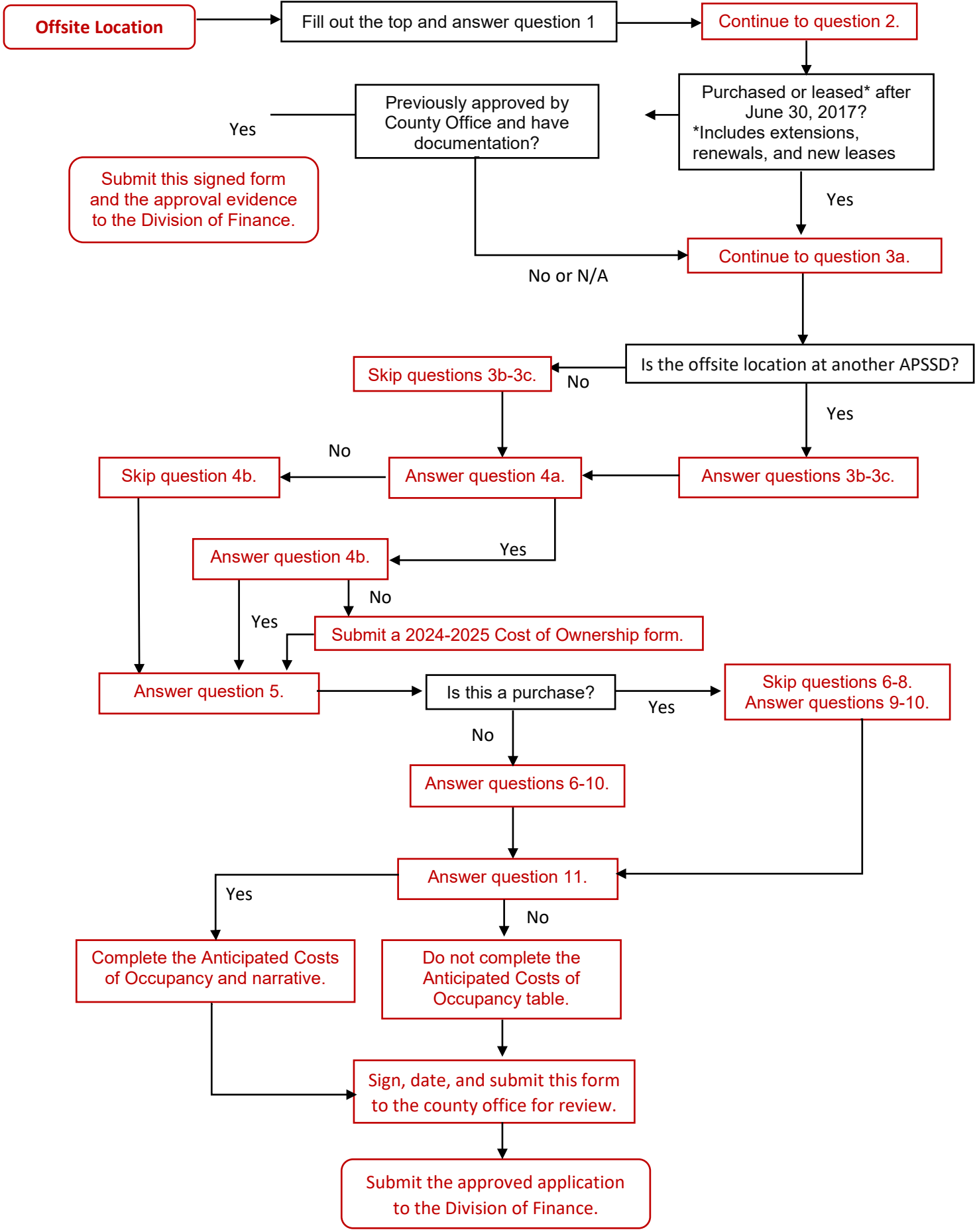
Submission of Approved Application to the Division of Finance

Please scan and email a copy of the FY 2024-2025 form "Application for County Office Approval of an Offsite Administrative and/or Business Office" (Application) signed by the appropriate County Office official and final lease or purchase agreement to doe.pssd@doe.nj.gov. Please do not mail any paper copies to the Department.

Requested Documentation

Please provide the requested documentation to the Division of Finance and Business Services no later than June 30, 2024. If you have any questions concerning this form, or the applicable regulations, please contact Elise Sadler-Williams at (609) 376-3703 or doe.pssd@doe.nj.gov.

Flowchart



New Jersey Department of Education
Approved Private Schools for Students with Disabilities (*not operating in a public school*)
Application for County Office Approval of an Offsite Administrative and/or Business Office



For use during the 2024-2025 School Year

Please refer to the accompanying "Instructions" and "Flowchart" when completing this application. This form is a fillable PDF and cells are open for data entry or may be printed for data entry.

School Name:

County:

School Code (CDS):

School Address:

Offsite Address:

Use a separate form for each proposed offsite administrative and/or business office location.

- 1) a) Enter the term of the proposed or actual Lease From: To:
- or**
- b) Enter the date of proposed or actual acquisition

- 2) For an offsite administrative and/or business office location maintained, or planned for use at any time during the 2024-2025 fiscal year, was the settlement date of the purchase completed, or a lease fully executed, prior to July 1, 2017?

Yes No N/A

Questions 3 through 11

If your response to question 2 is "Yes," and your Approved Private School for Students with Disabilities (APSSD) has supporting evidence (email, letter, etc.) of the previously received County Office approval to lease or purchase the offsite property identified above, please submit this signed form and the approval evidence to the Division of Finance at doe.pssd@doe.nj.gov. Please maintain documentation of your submission for audit. **If your APSSD doesn't have supporting evidence to submit, please continue with questions 3 through 11 of this Application.** If your response to question 2 is "No" or "N/A," please continue with questions 3 through 11 of this Application. Respond "N/A" if your APSSD believes County Office approval was received but is unable to document the existence of approval.

- 3a) **Shared Space with another APSSD:** Is the actual or prospective offsite office *location* at another APSSD? Respond "Yes" if the offsite location is at another APSSD whether that APSSD is, or is not, a related party. Respond "No" if the offsite location is not at another APSSD.

Yes No

- 3b) If the answer to question 3a) is "Yes," please identify the other APSSD:

- 3c) If the answer to question 3a) is "Yes," is the other APSSD a related party?

Yes No

- 4a) **Related Party Purchase or Lease:** Is the *purchase or lease* of the offsite office a related party transaction? Please see the definition for "related party" as set forth in the instructions.

Yes No

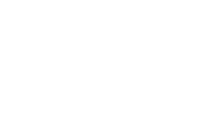
- 4b) If the answer to question 4a is "Yes," have you submitted a 2024-2025 related party "Cost of Ownership Form" for this transaction?

Yes No Date submitted:

If your answer to question 4b is "No," please submit the 2024-2025 "Cost of Ownership Form" to the Department and annually thereafter. The [Prescribed Cost of Ownership form for Related Party Transactions](https://www.state.nj.us/education/finance/fp/psd/2025/party_transactions.pdf) is available at: https://www.state.nj.us/education/finance/fp/psd/2025/party_transactions.pdf.



- 5) Please provide a narrative explanation for the need to lease or purchase an offsite administrative location in the space provided below. Please use the additional justification tab if additional space is needed.





For purchases, skip questions 6 through 8.

- | | |
|---|--|
| <p>6) Identify the Lessor(s) – identify the name and address of the owners of the property. Identify the nature of the relationship between the lessor and the APSSD as arms-length or related party.</p> | <p>Identify the Lessee(s) – identify all parties (by name) occupying the space, inclusive of the APSSD. Identify the nature of the relationship(s) between the lessee(s) and sublessee(s) and the APSSD as arms-length or related party.</p> |
|---|--|

7) Type of Lease (please check one): Open Ended Closed Ended

8) Is this a sub-lease? If yes, please attach a copy of the primary lease to this form.
 Yes No

9) Length of Lease/Mortgage year(s) month(s)

10) Annual Payment(s) for mortgage or lease:

- | | |
|---------|---------|
| Year 1 | Year 21 |
| Year 2 | Year 22 |
| Year 3 | Year 23 |
| Year 4 | Year 24 |
| Year 5 | Year 25 |
| Year 6 | Year 26 |
| Year 7 | Year 27 |
| Year 8 | Year 28 |
| Year 9 | Year 29 |
| Year 10 | Year 30 |
| Year 11 | Year 31 |
| Year 12 | Year 32 |
| Year 13 | Year 33 |
| Year 14 | Year 34 |
| Year 15 | Year 35 |
| Year 16 | Year 36 |
| Year 17 | Year 37 |
| Year 18 | Year 38 |
| Year 19 | Year 39 |
| Year 20 | Year 40 |

11) Is the offsite location also used by another entity, organization or individual?
 Yes No

If the response to question 11 is “**Yes**,” please complete the Anticipated Costs of Occupancy table provided below, and also provide a narrative explanation identifying the parties involved, the cost of the space, and a cost allocation plan*. Please use the “additional justification” tab of this workbook.

If the response to question 11 is “**No**,” do not complete the Anticipated Costs of Occupancy table or the narrative explanation and skip the filing instructions.



(Question #11 continued) Anticipated "Costs of Occupancy" Per Year

The "Costs of Occupancy" below must include anticipated dollar amounts in column (3) all other purposes, column (2) allocated to private school, and the total of columns (2) and (3) in column (1) total.

	1	2	3
Description	Total	Costs allocated to APSSD	Costs for all Others
1 Depreciation			
2 Mortgage Principal			
3 Mortgage Interest			
4 Real Estate Taxes			
5 Property Insurance			
6 Maintenance			
7 Repairs			
8 Insurance			
9 Operations			
10 Materials/supplies			
11 Other (Itemize)			
12 Related Party 2.5%*			
Total Anticipated Costs			

Please sign, date, and submit* this form to the County Office for review.

Signature of APSSD Official*

Date

Printed Name and Title of APSSD Official

County Office Approval Determination

Approved

Denied

Printed name and Title of County Office Official

Signature of County Office Official

Date