



Directions for Submitting 2024-2025 Audited Financial Statements in the Repository

In accordance with *N.J.A.C. 6A:23A-18.10(a)*, regardless of the fiscal year used by the school, each approved private school for students with disabilities shall submit to the Commissioner audited financial statements based on the July 1 to June 30 school year, which must be received on or before November 1, 2025. *Please be advised*, an audit received after November 1, 2025 precludes the private school from requesting a higher tentative tuition rate in accordance with *N.J.A.C. 6A:23A-18.10(h)*. Also, in accordance with *N.J.A.C. 6A:23A-18.10(i)* failure to comply with this section may result in the Commissioner placing the approved private school for students with disabilities on conditional approval status that precludes the school from accepting new students.

Beginning with the 2023-2024 school year, the private school must upload, via **APSSD Repository** submission, copies of the audited financial statements in both the PDF and Excel formats along with other annual APSSD documentation to the Division of Finance and Business Services / the Office of Fiscal Policy and Planning. The **APSSD Repository** is a new tool that eliminates emailing copies throughout the Department as APSSDs are no longer required to send emails of the audits to doe.pssd@doe.nj.gov and Hilda.Plaza@doe.nj.gov, **or** the County Superintendent of Schools in the county in which the school is located as dissemination will now take place internally.

To avoid multiple calls to the Department, the private schools for students with disabilities' administrative staff should provide the appropriate internal staff and independent auditor with the updated submission instructions. Please note: **Do not email or mail paper copies** of the audit to the Division of Finance and Business Services, the Office of Fiscal Accountability and Compliance, **or** the County Superintendent of Schools in the county in which the school is located. Should you have any questions about this process or encounter any errors in registering or utilizing the APSSD Repository system, please send an email to doe.pssd@doe.nj.gov.