



State of New Jersey
DEPARTMENT OF EDUCATION
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June 8, 2017

To: APSSD Directors, Business Managers, and Independent Auditors

From: Kevin Dehmer, Assistant Commissioner, Division of Finance

RE: Adoption of N.J.A.C. 6A:23A-18 et seq.

On June 7, 2017, the New Jersey State Board of Education adopted amendments to the regulations pertaining to Tuition for Approved Private Schools for Students with Disabilities (APSSD) at N.J.A.C. 6A:23A-18, pursuant to N.J.S.A. 18A:46-21 and 18A:4-15. As many of you know, this adoption represents the culmination of many months of collaborative effort. Thank you to those of you who participated in the regulatory process.

The regulations are posted on the Department of Education website at: <http://www.state.nj.us/education/finance/fp/psd/1718/AppendixA.pdf>. Unless specified in the regulations as “effective July 1, 2017,” the amended regulations become effective upon publication in the New Jersey Register. To facilitate the transition to the regulations, the Department has placed the following items on the Finance website:

Regulatory Guidance:

- Initial Transition Guidance
- Frequently Asked Questions regarding N.J.A.C. 6A:23A-18.23

Chart of Accounts System:

- The Uniform Minimum Chart of Accounts For New Jersey Public Schools & Approved Private Schools for Students with Disabilities 2017-18 Edition (Narrative)
- Chart of Accounts Summary (Exhibit C - Expenditures)
- Chart of Accounts Crosswalk (2002-03 version to 2017-18 version)
- Statement of Cost Category Assignments For Cost Percentages (Exhibit D - supplemented by a crosswalk)

Child Nutrition Program (N.J.A.C. 6A:23A-18.23):

- Household Information Survey and Instructions
- Meal Patterns
- Additional Child Nutrition Program Information

Additionally, the Department is developing a detailed Q&A that will incorporate the Initial Transition Guidance with responses to many of the questions received during the regulatory

process. The Q&A will be updated periodically as additional implementation questions are received.

At this time the 2017-18 fiscal year will likely be underway before the web-based financial reporting software is available, but the Department will provide you with guidance and technical assistance as it becomes available for use. When available, the budget software will allow the Department to collect annual information through this web-based data collection system rather than using email and worksheets. This system will provide schools with a modern and user-friendly interface to provide the routine data the Department has been collecting for many years – this system is not intended to replace your current accounting software, but will replace the fiscal information forms and Appendix S as the mechanism you use to report fiscal information to the Department. Until this system is ready for deployment, the Department is extending deadlines and will be flexible with the timelines for preparation and submission of the 2017-18 APSSD budget and worksheet based data collections. Accordingly, the Department is also releasing the General Information Memorandum that will reference the below information, available on the Department's website for [2017-2018 Annual Information](#):

- Related Party Transaction Form and Instructions (N.J.A.C. 6A:23A-18.6(a)44)
- Employee Time Record (N.J.A.C. 6A:23A-18.5(a)10)
- Prescribed Financial Report – Quarterly (N.J.A.C. 6A:23A-18.5(a)11)
- Prescribed Mileage Format (N.J.A.C. 6A:23A-18.5(a)18)
- Recognized Position Titles (N.J.A.C. 6A:23A-18.5(j))
- Maximum Salary Schedules (N.J.A.C. 6A:23A-18.3(o))

As part of the expanded flexibility provided in the revised regulations, effective July 2017, the Allowable Reimbursement for the Cost of Meals and Hotel Accommodations guidance, no longer applies to APSSDs.

Questions about the amended regulations and related implementation questions should be emailed to: doe.pssd@doe.state.nj.us.

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