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DEPARTMENT OF EDUCATION
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November 10, 2010

TO: Auditors, Private Schools for Students with Disabilities

FROM: Yut'se O. Thomas, Acting Assistant Commissioner
Division of Finance and Regulatory Compliance

SUBJECT: 2009-2010 – Appendix S for Private Schools for Students with Disabilities

In the 2009-2010 school year, the independent auditor is required to input audited financial information into a computer file for each private school for students with disabilities and forward the information to the department. This Audit Summary Worksheet information will include, but not be limited to, the July through June audited expenses by line item. **APPENDIX S** provides the format for this worksheet.

The 2009-2010 Appendix S for Private Schools for Students with Disabilities are now available on the Department of Education's web site at www.state.nj.us/education. Under the pull down "Overview of DOE Sites," click on "Finance." Under the "Division of Finance" homepage, click on "Private Schools for Students with Disabilities" under the heading "Most Requested Items" which is on the right side of the page. This item is listed under > 2009-2010 Update to Financial Accounting for New Jersey Private Schools for the Students with Disabilities – The Audit Program ■ Appendix S. The directions are in the Word format and the form is in the Excel format which can be downloaded.

Appendix S is an essential source of information during the desk review of a school's audited financial statements, as well as for other divisions in the department. Therefore, it is immensely important that the designee responsible for completing this document is familiar with the private school's audited financial statements, and understands the importance of submitting complete and accurate data.

The completed Excel file must be saved as the name of school (i.e. ABCSchoolappendixs09-10.xls) and emailed to the department at doepssd@doe.state.nj.us by December 1, 2010. **Please DO NOT email your file to Jim Verner, Elise Sadler-Williams or Toula Aris or send a hard copy of the file;** the file must be emailed to the department at doepssd@doe.state.nj.us.

If you have any questions, please call Jim Verner at (609) 984-4229 or Elise Sadler-Williams at (609) 777-4483.

YOT/PS/JV/esw/G:\Elise\2009-2010 Data Collection\2009-2010 Appendix S Memo.docx

Attachment: Instruction for completing and submitting Appendix S

c: Andrew Smarick	Jim Verner
Barbara Gantwerk	Elise Sadler-Williams
Robert J. Cicchino	Executive County Superintendents
Patricia C. Scott	Executive County School Business Administrators
John Worthington	County Supervisors of Child Study
Lisa McCormick	Directors, Private Schools for Students with
Elaine Lerner	Disabilities

Instructions for completing and submitting Appendix S – REVISED 11/16/2010

1. Line 1, enter the two digit county, four digit district, three digit school codes and the Name of the School in the space provided. There are drop boxes and reminders reflected to assist in entering the correct data in the appropriate field. **NOTE: The SITE column is for use by Hillside Academy ONLY.**
2. Lines 3 through 254 enter the corresponding expenditures in the appropriate category. The respective total lines will automatically sum the amounts entered in the line items.
3. Lines 261 through 264, enter the loss on sale of fixed assets, non-allowable administrative, instructional amounts and the gain on sale of fixed assets, respectively. The total net expenditures will automatically calculate. **NOTE: Please enter positive numbers only.**
4. Lines 267 and 268, enter the total public school placement average daily enrollment and private placement average daily enrollment, respectively. The total ADE will automatically calculate.
5. Line 271, enter the public school restricted fund balance (Working Capital Fund Balance) – operating fund as of June 30, 2009 less the Total amount for all schools that appears on the line “Less: Prior Year Working Capital Fund Balance” to Working Capital A for Extraordinary Services as reflected on the Statement of Extraordinary Services – Tuition Rate Computation and Working Capital. **NOTE: This only applies to PSSDs that have Extraordinary Services AND are using Prior Year Working Capital Funds to calculate Working Capital A for Extraordinary Services. Please remember to reduce the June 30, 2009 Working Capital Fund Balance by this amount.** On Line 272, enter the public school restricted fund balance – plant fund as of June 30, 2009. Line 273, the total public school restricted fund balance will automatically calculate.
6. Line 274, enter the public school restricted fund balance – operating fund as of June 30, 2010 and on Line 275, enter the public school restricted fund balance – plant fund as of June 30, 2010. Line 276, the total public school restricted fund balance will automatically calculate.
7. Lines 277 and 279 will automatically calculate; therefore, no entry is required.
8. Lines 281 and 282, enter the enrolled days for one pupil in 2009-2010 ten month and extended school years, respectively. Line 283 will automatically calculate.
9. Line 284, enter the per diem tentative tuition rate charged in 2009-2010. Line 285 will automatically calculate.
10. Line 286, enter the per diem certified actual cost per student in 2009-2010. Line 287 will automatically calculate.
11. Line 288, enter the per diem final tuition rate charged in 2009-2010. Line 289 will automatically calculate.
12. Line 290, enter the 2010-2011 proposed enrolled days for one pupil.
13. Line 291, enter the 2010-2011 per diem tentative tuition rate charged.
14. Save the file as: nameofschool.appendixs0910.xls (example: abcschool.appendixs0910)
15. Email the saved file to doepssd@doe.state.nj.us