

**PRIVATE SCHOOL IN SESSION LESS  
THAN THE REQUIRED 180 DAYS OF INSTRUCTION**

PLEASE BE ADVISED: School Programs, which contain less than the required 180 days of pupil instruction in the ten month school year (September 1, 2014 through June 30, 2015), shall be reduced by the proportionate amount of expenditures for those days less than the 180 day requirement. For those 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 the disabled 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 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 those private schools with both a ten month and extended school year but have less 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. Enclosed please find sample copies of the tuition rate computation pages.