

**Initial Transition Guidance**  
**Amendments and New Rules at N.J.A.C. 6A:23A-18**  
**Tuition for Private Schools for Students with Disabilities**

General Questions

**1. When were the amendments and new rules of N.J.A.C. 6A:23A-18 adopted by the State Board?**

The amendments and new rules of N.J.A.C. 6A:23A-18 were adopted by the State Board at its meeting on June 7, 2017.

**2. Where can I obtain a copy of the amendments and new rules?**

Revised N.J.A.C. 6A:23A-18 is available to review on the Department's website <http://www.state.nj.us/education/finance/fp/psd/1718/annual.shtml> as Appendix A. The amendments and new rules will be published in the New Jersey Register in July 2017.

**3. When do the amendments and new rules at N.J.A.C. 6A:23A-18 become effective?**

Generally speaking, the rules in N.J.A.C. 6A:23A-18 become effective when published in the New Jersey Register. However, APSSDs, accountants, auditors, and other professionals should review the amendments and rules carefully, as some provisions become effective at July 1, 2017 (e.g. definition of "Business manager" at N.J.A.C. 6A:23A-18.1; the maximum allowable salary at N.J.A.C. 6A:23A-18.3(o) and (p)).

**4. Has the method for calculating tuition changed?**

The basic mechanics for calculating tuition have remained the same, with a few adjustments. The Department has made very targeted changes to address specific concerns that have been identified, which include spending on luxury cars, travel costs, the percentage of costs that may be used for administrative expenses instead of instructional expenses, and a change to the maximum salaries that APSSDs may include in tuition. APSSDs and other professionals working with the schools should carefully review the new regulations and the Chart of Accounts, with particular attention to changes to non-allowable costs and the new sections for Travel, N.J.A.C. 6A:23A-18.19, Behavioral Modification, N.J.A.C. 6A:23A-18.22, and Child Nutrition, N.J.A.C. 6A:23A-18.23.

**5. When will the new chart of accounts be issued by the Department of Education?**

In May, the Department released a draft chart of accounts crosswalk for APSSDs. Subsequent to the adoption of the amended regulations, that document has been finalized and reposted with revisions. The Uniform Minimum Chart of Accounts For New Jersey Public Schools & Approved Private Schools for Students with Disabilities 2017-18 Edition (Narrative), the Chart of Accounts Summary (Appendix C - Expenditures), the Chart of Accounts Crosswalk (2002-03 version to 2017-18 version) and the Statement of Cost

Category Assignments For Cost Percentages (Appendix D) are available now and become effective with the 2017-2018 school year (July 1, 2017). Each document is available on the Department's website: <http://www.state.nj.us/education/finance/fp/psd/charts.shtml>.

The Department will provide Chart of Accounts guidance, and technical assistance to APSSDs' representatives, accountants, and independent auditors.

**6. What is the release date of the APSSDs' financial reporting software?**

The web-based financial reporting software is in development; however, the Department held an introductory meeting on April 26, 2017, to a limited audience, with the goal of modeling some of the functions of the web-based financial reporting system for stakeholders and to receive user feedback.

**7. When must APSSDs begin using the new software?**

Since the APSSDs' software remains in development, the Department will appropriately phase-in reporting using the web-based system functions in the financial reporting system as they become available and, until that time, financial reporting must be completed via the current system. The Department will provide guidance, and technical assistance as components of the reporting system become available.

**8. Where can I obtain the maximum allowable salaries for Occupational Therapists, Physical Therapists and Speech and Language Specialists?**

The calculated maximum salary listing pursuant to N.J.A.C. 6A:23A-18.3(o) is available on the Department's website, see:

<http://www.state.nj.us/education/finance/fp/psd/1718/annual.shtml>.

**9. Where can I find the Fiscal Information Forms and other reporting tools?**

The amended code does not impact the Annual Fiscal and Program Information Forms for 2016-2017. Those forms and instructions are currently available on the Department's website at: <http://www.state.nj.us/education/finance/fp/psd/1617/annual.shtml>. Regarding other reporting tools for 2017-18, some of the documents APSSDs use for reporting will be developed to comply with the new regulations; therefore, the Department will provide APSSDs with flexibility on the deadlines for submission during this transition period.

**10. Will the Department issue comprehensive guidance on the amendments and new rules?**

Yes, along with this Initial Transition Guidance, the following guidance can be found on the Department's website, see:

- a. [2017-2018 Annual Information](#)
- b. [Chart of Accounts](#)
- c. [Child Nutrition](#), including Frequently Asked Questions regarding N.J.A.C. 6A:23A-18.23, Child Nutrition.

In addition, the Department will issue supplementary guidance as questions are submitted by APSSDs' representatives, accountants, and independent auditors.

In the meantime, dedicated Department staff is available to provide technical assistance and guidance.

**11. Where do I go for more information?**

Questions should be submitted to [doe.pssd@doe.state.nj.us](mailto:doe.pssd@doe.state.nj.us)