

TUITION PAYMENT ACCOUNTING

Revenue

Tuition receipts are generally credited to the General Fund (01) and transportation receipts are credited to the Transportation Fund (10).

Exceptions:

- Tuition receipts for students without disabilities under the care of a state agency and/or placed into a state licensed group or foster home, that exceed tuition receipts from the prior year; OR
- Tuition receipts for students with disabilities that exceed tuition receipts for students without disabilities; OR
- Any other tuition receipts that exceed tuition receipts received in the prior year.

Tuition receipts meeting the exception may be deposited into the Miscellaneous Programs Fund (15) – a unique project reporter code is required (e.g., X15-1320-XXX).

General Fund Deposits:

From parent/guardian – X01-1310-XXX

From the OPI – X01-3117-XXX

From another district – X01-1320-XXX

Transportation Fund Deposits:

Regular education – X10-1410-XXX

Special Education – X10-1420-XXX

Expenditures

Tuition payments are made from the Tuition Fund (13) and transportation payments are made from the Transportation Fund (10).

Tuition Fund Payments:

In-state, regular education – X13-XXX-1XXX-561

In-state, special education – X13-280-1XXX-561

In-state, day treatment/private program* - X13-280-1XXX-320

Out-of-state, regular education – X13-XXX-1XXX-562

Out-of-state, special education – X13-280-1XXX-562

Detention center payments – X13-1XX-1XXX-563

Transportation Fund Payments:

In-state, regular education – X10-XXX-27XX-51X

In-state, special education – X10-280-27XX-51X

Out-of-state, regular education – X10-XXX-27XX-512

Out-of-state, special education – X10-280-27XX-512

* Some private programs may not be expended from the tuition fund. See [ARM 10.20.106](#) for excluded programs.