



**MONTANA OFFICE  
OF  
PUBLIC INSTRUCTION  
TUITION HANDBOOK**

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## Definitions

**Discretionary Attendance** – attendance outside the district of residence at the request of the child's parent or guardian.

**District of Attendance** – the district in which the student is enrolling outside the resident school district. Sometimes known as **District of Choice**. The attendance may only be denied in accordance with [20-5-320, MCA](#).

**District of Residence** – the district the student would attend based on the location of the custodial parents' primary residence.

**Foster Care** – care in a private residence licensed by the Department of Public Health and Human Services, including youth foster homes and kinship foster homes.

**State Licensed Group Home** – a youth group home licensed by the Department of Public Health and Human Services.

**Tuition Per ANB Amount** – the applicable per-ANB maximum rate plus the sum of the per-ANB amounts of the instructional block grant and the related services block grant.

## Student Attendance in Montana Schools

Students who meet the age, residency and enrollment requirements of a district are required to be admitted to a school within the district. However, parents, guardians, a state agency, the courts, or the resident school district, may feel that a student is better served in a non-resident school. Students enrolled in non-resident schools must have a tuition agreement in place prior to attendance. The non-resident district must charge tuition to the district of residence.

There is one group of students exempt from the requirements of tuition law. Students who meet the definition of homeless, as defined in the Stewart B. McKinney Homeless Assistance Act, are required to be admitted to a district, regardless of residence. An out of district attendance agreement is not required, nor may tuition be charged, for these students. In-state facilities will still be reimbursed by the OPI but districts are not legally obligated to pay as a student meeting the definition will not be able to be assigned a district of residence. More information can be found on our website on the [Education for Homeless Children and Youth Program - McKinney-Vento webpage](#).

The residency of an unmarried minor is determined by the residency of the student's parents. If the parents do not share the same residence (they are unmarried, divorced or one parent is away from the residence), the student's residence is that of the parent with primary legal custody. If the parental rights of the parents have been terminated, the residency of the student is determined by the address of the court that made the decision to terminate parental rights. [1-1-215, MCA](#).

If the student is married, regardless of age, or 18 or older at the time of enrollment, the student's address is their legal residence. If the student is under 18 at the time of enrollment, but turns 18 during the school year, the student's residence remains that of the parent or court for the remainder of the school year (or the period of enrollment, whichever is shorter).

To determine the district of residence, use the [ArcGIS Map](#) to search the residence of the student and view the district which they fall into.



## Out of District Attendance – FP-14 Student Attendance Agreements

A parent or guardian of a student may choose to enroll a student outside of their resident district or in another state or province adjacent to the county of the child's residence. That enrollment is subject to approval by the district of attendance . The district of attendance directs the parent or guardian to complete an out of district attendance agreement in accordance with district policy.

The trustees of a district may enter into a tuition agreement with another district for the provision of educational programs not offered by the resident district, including Kindergarten or a grade 7-8 program, or for a student needing services not available through the resident district. The tuition agreement is initiated by the district of residence.

A student may be placed into a state-licensed group home by a parent or guardian or placed into foster care or a state-licensed group home by the state or a court. Foster care includes placement into a kinship home, youth shelter care facility, transitional living program, or youth assessment center. A group home must be licensed by the Department of Public Health and Human Services. Facilities licensed by the Department of Labor and Industry are not considered group homes for tuition purposes. The person making the placement is responsible for completing an out of district attendance agreement with the appropriate school official.

## Student Attendance Scenarios

### Mandatory

- The student resides closer to an out of district school, more than 3 miles from the resident school, and the resident district does not provide transportation.
- The student resides in a location where, because of geographic conditions, it is impractical to attend school in the resident district as determined by the county transportation committee using the following criteria:
  - a bus trip in excess of 1 hour for an elementary child.
  - greater than 40 miles on a dirt road or greater than 60 miles one way from the child's home to the school in the district of residence over the shortest passable road.
  - the existence of a geographic barrier, such as a river or mountain, that poses a safety hazard for travel between home and school.
- The student is a member of a family required to send a high school student to another district, and the family lives more than 3 miles from the resident district elementary school.
- The student is a member of a family required to send an elementary student to school in one unified district and to high school in a different unified district, and the family lives more than 3 miles from the resident district high school.
- The student is under the protective care of a state agency or has been adjudicated to be a youth in need of intervention or a delinquent youth.
- The student is required to attend school outside of the district of residence as the result of placement in foster care or a group home licensed by the state.



## Discretionary

- A parent or guardian wishes to enroll a student in a district or state adjacent to the county of the student's residence.
- Agreement between districts to provide educational offerings not provided by the resident district, such as Kindergarten or 7-8 programs.
- Any other agreement between districts to provide regular or special education services to students.

## Causes for Denial

The trustees of the district of attendance shall approve the application unless the trustees find that the impact of approval of the application will negatively impact the quality of education for resident pupils by grade level, by school, or in the district as a whole, in one or more of the following ways:

The approval would result in exceeding limits of:

- Building construction standards pursuant to Title 50, chapter 60.
- Capacity and ingress and egress elements, either by individual room or by school building, of any fire code authorized by Title 50, chapter 3.
- Evacuation elements of the district's adopted school safety plan.
- The maximum student contact hours for a teacher of the class.
- The maximum class size exceeds the class size defined in accreditation standard.
- The approval would impede meeting goals, standards, or objectives of quality that the trustees have previously adopted in a plan for continuous educational improvement required under rules adopted by the board of public education.
- The approval would risk jeopardizing the educational quality within the district because the nonresident child who is applying was:
  - Truant in the last school district attended.
  - Expelled by another school district at any time; or
  - Suspended in school or out of school in any school district in which the nonresident child was enrolled in any of the 3 school fiscal years preceding the school fiscal year for which attendance is requested.
- This section does not apply to a student who is eligible for special education or related services.
- The trustees of a district that receives more applications than the district can accommodate.

[20-5-320, MCA](#) and [20-5-321\(4\), MCA](#).



## Tuition Policy

The trustees of a school district may approve or disapprove an out of district attendance agreement consistent with Montana law and the policy adopted by the local board of trustees for out of district attendance agreements. Every district, regardless of whether or not they have students in attendance situations, should have a tuition policy.

The Office of Public Instruction does not have sample policies available to districts. Trustees should contact the Montana School Board Association or their own district counsel for advice in drafting and adopting a tuition policy.

A district may create their own forms for tuition, in addition to the FP-14, which is required to be completed for every tuition student.

## Tuition Payment Cycle

Tuition rates are based on the number of days the student is enrolled in the district. If the student does not attend for a full year, the tuition is prorated by the district of attendance. The prorated tuition is calculated by dividing the total annual tuition by the total number of days of instruction for the district of choice thus providing the daily rate. The daily rate is multiplied by the number of days the student is enrolled for a total tuition cost that will be billed to the district of residence.

The appropriate tuition amounts to be paid between the two districts is calculated after the current year's general fund budget has been adopted. The rates will be published on the OPI website at [Tuition and Attendance](#).

The district of residence is required to pay the tuition amount in accordance with [20-5-323, MCA](#). Half of the tuition must be paid by December 31<sup>st</sup> in the year following attendance and the remainder by June 15<sup>th</sup> of the school fiscal year following the year of attendance. Tuition claims for the current year must be submitted by June 30, 2025. This allows the district of residence to include the owed tuition amounts to be included in the ensuing fiscal year budget.

### Example of tuition cycle:

- March 2025 to July 2025 open enrollment for the parent/guardian to request attendance of student in an out of district school. Each district should have this open enrollment period clearly defined in the district policy. In March, districts must give notice that the tuition levy will be used in next year's budget cycle to pay all tuition obligations (20-9-166, MCA).
- July 2025 to June 30, 2026 the district of attendance begins entering all accepted out of district FP14s into the tuition application in MAEFAIRS. Students must have an enrollment in Infinite Campus before they can be entered into MAEFAIRS.
- June 30, 2026 - Last Day to enter FP14s to the tuition application in MAEFAIRS.
- By July 15, 2026 – district of attendance must send an invoice to the district of residence for the total tuition amount.
- July 15, 2026 to August 15, 2026 - districts of residences now have the amount needed to pay the tuition obligation for their students attending schools out of district. This total amount can be levied using the tuition permissive levy and used to pay tuition obligations. Keep in mind that the tuition permissive levy had to be noticed in March of 2025 in order to use the levy (20-9-166, MCA). Districts may also use the district's general fund or any other legally available fund in the discretion of the trustees to pay tuition



costs. Any costs associated with transportation must be paid from the transportation fund, general fund, or any other legally available fund in the discretion of the trustees.

- February to March 2026. Be sure the tuition levy is on the Trustees Board Meeting Agenda. Notice that you will run a tuition levy. 20-9-166, MCA.
- By December 31, 2025 – deadline for the district of residence to send the first half of the tuition owed to the district of attendance.
- By June 15, 2026 – deadline for the district of residence to send the second half of the tuition owed to the district of attendance.

## Tuition Rates

Montana law states all school districts must charge tuition for out-of-district students. Tuition is required to be paid by all districts for approved attendance agreements under [20-5-320, MCA](#).

Tuition rates are calculated based on the formula provided in [20-5-323, MCA](#). The district of residence shall pay the district of attendance the lower percentage of either school district's adopted general fund budget, not to exceed 35.3%. For example, if the district of residence is 35.3% and district of attendance is 15.5%, the district of residence will pay 15.5% of the tuition per-ANB amount for the year of attendance.

Special tuition rates may be added to the regular tuition rate above, if the child has a disability or is a student without a disability who requires a special program with costs that exceed the average district cost.

## Special Education Option Rates

There are 4 different calculations for special tuition rates:

- **Option A:** The Option A tuition rate is based upon the hours of services required per week in a student's Individualized Education Program (IEP). A minimum of 15 hours per week in special education services is required for this option. The special rate is determined by dividing the number of hours per week required in the IEP by 30, then multiplying the result by the regular tuition rate ((x hours per week/30 hours)x(regular tuition)).
- **Option B:** The Option B tuition rate is based upon the services provided to a student with an IEP. The costs are for special education and related services unique to the student (including one-on-one staff, specialized equipment and supplies). Costs that are excluded and not allowed are the cost of removal of architectural barriers, costs of ordinary special education services which include teacher salaries and benefits. And the cost of equipment and supplies commonly used in special education programs.
- **Option C:** The Option C tuition rate is applied to specific school district programs providing services for students with low incidence disabilities, including programs that allow out of district enrollment specifically for the program. The rate is determined by calculating the total cost of the program and dividing by the average number of students expected to participate in the program for the following year. Districts may not add an Option C Rate to a student attendance agreement unless the program receives prior approval from the OPI. The OPI will set the Option C rate based on program data submitted by the district of attendance.



- **Programs Exceeding Average District Cost:** The Programs Exceeding Average District Cost rate is for students without disabilities that have higher educational costs than the average cost for other students in the district. The maximum tuition rate paid under this option may not exceed \$2,500.

The total cost of a student's program under Option B and Option C rates are reduced by 120% of the maximum tuition per-ANB amount. Option A, B, C rates and Programs Exceeding Average District Cost are paid in addition to the regular rate of tuition for a student's year of attendance. To apply for the extra costs, use the FP14A form and attach it to the out of district agreement (FP14.1 or FP14.2).

## Tuition Forms – FP14.1, FP14.2, and FP14A

**FP14.1** – use this out-of-district tuition form for all discretionary and mandatory tuition students, unless the placement is made by a state agency or court (see FP14.2 below). For discretionary attendance with no extenuating circumstances, the parent/guardian requests the form from the district of attendance. It is filled out by the parent/guardian and returned to the clerk of the district. The clerk of the district is responsible for routing the form to the correct entities. The first step for the approval process:

- The district of attendance school board holds a board meeting to approve or disapprove all discretionary out of district attendance agreements.
- If the attendance agreement is approved, it is sent to the district of residence for signature.
- The district clerk sends an approved and signed copy of the FP14.1 to the county superintendent of the district of resident and district of attendance.
- If the attendance agreement is not approved it is sent to the parent/guardian with the cause for denial. The parent(s) may appeal the decision to the County Superintendent for the district of attendance.
- The approved FP14.1 is then entered into the MAEFAIRS tuition application.

If the tuition agreement is for mandatory attendance per [20-5-321, MCA](#), it is sent to the district of residence for acknowledgement/approval. When the signed form is returned to the district of attendance the district clerk sends a copy to the county superintendent of the district of resident and district of attendance.

- **FP14.2** – is to be used if the student is placed in a group home or foster care by a parent, state agency or court. If the placement is by a state agency or court, the form is not signed by the parent or guardian but by the representative of the state agency or court. If a parent places the child, the parent must sign. A group home manager may sign in place of the parent/guardian.
- **FP14A** – in some circumstances a student that is placed into a district may have additional needs that require additional funding. Use this form to detail the costs of providing an education that are above the average cost of education. This form is then attached to the FP14.1 or FP14.2 to allow the district of residence to include these costs in the permissive tuition levy.

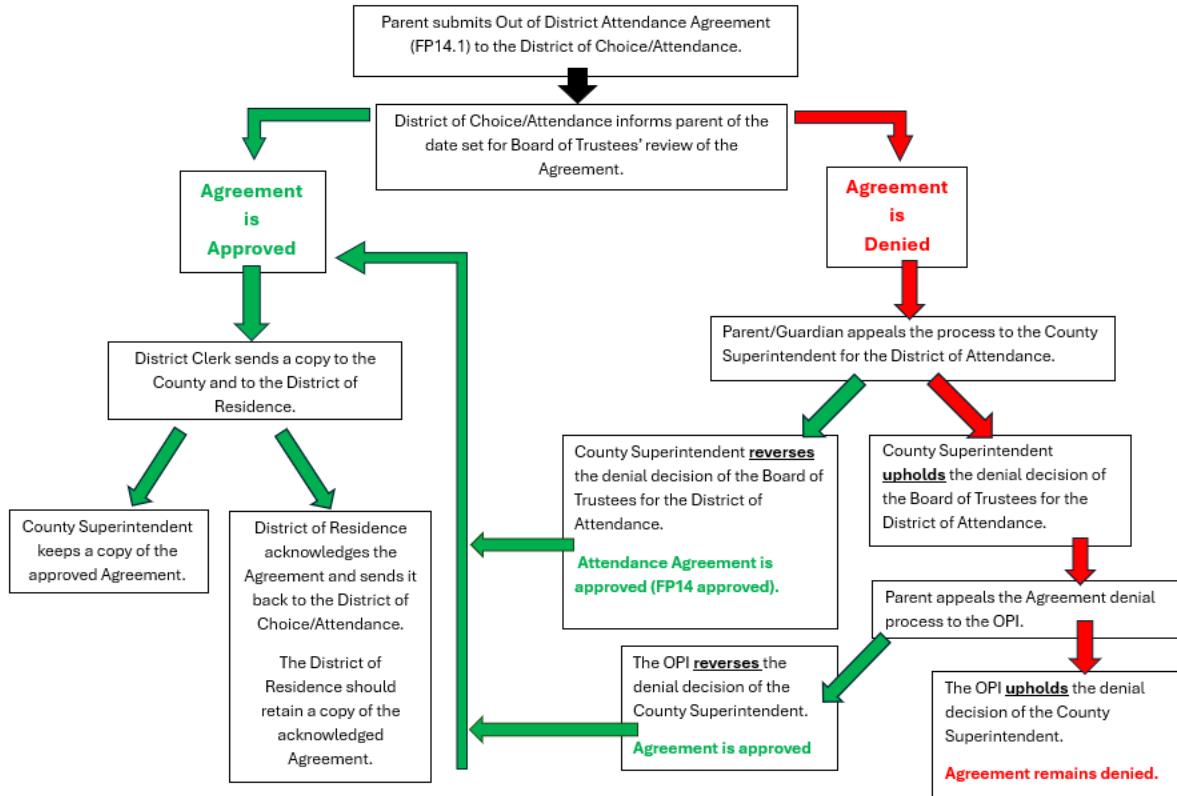
## FP 14 – Out of District Attendance Agreement Flow

All non-resident students must have a signed FP-14 Student Attendance Agreement on file with the District of Attendance. The agreement should be completed before the student's first day of attendance. The agreement must be approved and signed by the chair of the district's board of trustees. The district of choice must then send a copy of the approved agreement to the student's resident district.

The district of residence should acknowledge the agreement, keep a copy and return the original to the district of choice.



Students with disabilities or in programs with above average costs may also have an FP-14A Special Tuition Rates form completed. An extra tuition payment may be calculated for students who meet the requirements. Parents may not be charged additional tuition for students with disabilities. Additional costs are the responsibility of the district of residence or the state.



## Transportation

Transportation is discretionary. If a parent chooses to send their child to a district of choice, it is the parents' responsibility to provide transportation. If transportation is included in the attendance agreement, details must be outlined. Payment is determined as follows:

- A set dollar amount per mile.
- Over-schedule costs.
- Reimbursement under a TR-4 Individual Transportation Contract.

Tuition receipts are credited to the district's Transportation Fund (10). [20-5-323, MCA](#).

## Day Treatment Programs

Students attending specific day treatment programs – private, non-sectarian day treatment programs (approved by the State of Montana) require special consideration. Several factors influence how these students are enrolled in the district, whether or not they are counted for ANB, and how their educational program is funded. Those factors include:



- The program the student is enrolled in.
- Whether or not the student has an IEP; and
- If the school is either providing the educational services or paying for them.

## Approved day treatment programs

The following programs are considered private, non-sectarian day treatment programs for the purposes of tuition:

- Intermountain, Helena and Kalispell.
- Youth Dynamics, Boulder and Bozeman (Bozeman is operated in conjunction with the school district).
- New Day, Billings.
- Yellowstone Boys and Girls Ranch, Billings (the elementary is public school, the high school is private therefore only high school qualifies).

## ANB Calculation- not included in ANB

Students placed in private, non-sectarian day treatment programs cannot be included in a district's ANB calculation. The district is responsible for keeping the student enrolled with a Primary Service Type. And if the student is SPED eligible, the district maintains the IEP and excludes the student from ANB for the fall and spring count as long as the student remains enrolled in the day treatment program. If all of the aforementioned is kept up, the student would possibly qualify for FP-15 Tuition Reimbursement, see the next section.

## FP-15 Tuition Reimbursement – for state portion of ANB not received

If the student was attending the day treatment program on either of the two count dates, the districts may apply for an FP-15 tuition reimbursement. The resident student must attend a private, non-sectarian day treatment program under an approved IEP. The request must be submitted no later than June 30<sup>th</sup> following the student's year of attendance. The request must include a copy of the tuition invoice from the day treatment program and a completed FP-15 Tuition Report. The payment to districts will be the least of:

- The state portion of the per-ANB entitlement for which the district would have been eligible if the student had been enrolled in the resident district in the prior year; or
- The district's actual payment of tuition or fees for the service for the student in the previous year.

## Accounting Guidance – Day Treatment Facility

Tuition reimbursements paid under an FP-15 are deposited into the district tuition fund and must be used by the district to pay obligations for resident students attending public schools out of state and for resident students attending day treatment programs under an IEP at private, non-sectarian day treatment programs at district expense.

All students attending private, non-sectarian day treatment programs must be excluded from ANB. However, students who do not have an IEP are ineligible for a tuition reimbursement and the district may not use the tuition fund to pay the tuition charges. Regular student education programs are financed from the General Fund (01) or any other legally allowed fund.



## Special Case: Out of District Attendance and Day Treatment

A student may be placed in a group home or foster home outside their district of residence. An FP14.2 must be in place between the district of residence and the district of choice. The resident district is responsible for the payment of the educational fees for the day treatment program, may be eligible for an FP-15 Tuition reimbursement, and may use the Tuition Fund (13) to pay the cost (provided the student was placed pursuant to their IEP). A list of the current contracted residential treatment programs with:

- Aware
- Intermountain
- New Day
- Shodair
- Yellowstone Boys and Girls Ranch (Yellowstone Academy)

## In District Special Education Permissive Levy Calculator

Districts are allowed to use their tuition fund to pay the full costs of providing a free appropriate public education to any resident student with a disability. The amount of the levy is limited to the actual cost of service under the student's IEP, minus the following:

- a. The student's state special education payment.
- b. The student's federal special education payment.
- c. The student's per-ANB amount.
- d. The prorated portion of the district's basic entitlement; and
- e. The prorated portion of the district's general fund payments (the quality educator payment, the at-risk student payment, the Indian education for all payment, and the American Indian achievement gap payment).

To assist districts in calculating the levy amount, the OPI has developed a spreadsheet. Districts enter their LE number and the total cost of the student's educational program. The spreadsheet calculates the maximum allowable levy amount. The calculator is used as a per student calculation to calculate costs unique to an individual student. The calculator is not used to calculate an amount to levy in support of the district's special education program.

## Calculation Options

Districts have two options for calculating their tuition levy:

- Districts may levy in the year of enrollment, using the In-District Special Education Permissive Levy Calculator. Both the cost and the levy amount are estimated. Districts expend the calculated amount from the tuition fund and the remainder from the general fund (or any other allowed fund). At the end of the year, the district calculates the actual cost and re-calculates the levy amount. If the final levy amount is less than what was estimated, lower the total tuition levy by the difference in the next fiscal year. If the final levy amount is more than was estimated, the district has the option to increase the levy in the next year for the difference.
- Districts may take an interfund loan to cover the tuition costs estimated in the In-District Special Education Permissive Levy Calculator. Districts expend the calculated amount from the tuition fund and the remainder from the general fund (or any other allowed fund). At the end of the year, the district uses actual cost to generate a levy amount for the next fiscal year and pays back the interfund loan from the prior year.



The district may levy for both the prior year and the current year at the same time. However, districts should be aware of the overall impact the permissive levy will have on taxpayers. Districts may also opt to only levy a portion of the calculated levy amount if they choose.

## Accounting Guidance – PRC Codes

Though not required, districts are encouraged to use a Project Reporter Code (PRC) for each student a levy is requested for in order to track expenditures from the tuition and general (or any other allowed) funds. Check with your auditor to find out what additional documentation they may require.

## County or Reginal Detention Facility Payments

A student who has been placed in a county or regional detention facility is not eligible for ANB, even if the district contracts with the facility for the provision of educational services. See [20-9-130, MCA](#) and [41-5-1807, MCA](#) for more information.

### Accounting Guidance – County or Reginal Detention Facility

A youth detention facility may charge a student's resident district \$20 per day for each youth detained more than 9 consecutive days during a school year, [41-5-1807, MCA](#). The bill for educational services must be sent to the district no later than June 30<sup>th</sup>. The district must pay the bill no later than July 15<sup>th</sup>. Districts may use the tuition fund or impact aid fund to pay youth detention bills.

## Students Attending School Out of State

Students attending school out of state at district expense are eligible for a tuition reimbursement using the FP-15. The amount of daily tuition for a child attending public school in another state may not be greater than the average annual cost for each student in the child's district of residence. This calculation is determined by totaling all of the expenditures for all of the district budgeted funds for the preceding school fiscal year and dividing that amount by the October enrollment in the preceding fiscal year.

## Special Circumstances 2025 Legislative Session

### Non-Operating District

If a resident district is non-operational and has not permanently abandoned and attached, the district is responsible for tuition paid to the district of choice. The lowest tuition amount is based on the general fund calculations between the two districts involved. A non-operating district does not have a general fund budget. HB 250 added to section 20-5-323, MCA, that a non-operating district will pay the rate of tuition calculated for the district of attendance for the year of attendance.

### Jumpstart Tuition

SB 35 added to section 20-7-1804, MCA an eligible child participation in a jumpstart program provided by a district other than the child's resident school district does not require an out-of-district attendance agreement and is not subject to the tuition laws under 20-5-320, MCA through 20-5-324, MCA.

### Sending FP14.1 and FP14.2

It is no longer required to send out-of-district attendance agreements to the OPI. By entering the out-of-district agreements into the MAEFAIRS system the OPI recognizes that the district has a current annual FP14 on file. Districts are



still required to send a copy of the FP14 to the district of residence for acknowledgment/approval and a copy to the county superintendent.

#### **Extra-Curricular**

Section 20-5-112(b)(i)(ii), MCA, prohibits a student from participating in athletics if the student is not a citizen of the United States or a resident of Montana.



## Appendix A: Tuition Matrix and Accounting Guidance

\*In all situations an FP14.1 or FP14.2 Out of District Attendance Agreement must be on file.

\*In all situations that include special education costs that exceed the normal services an FP14A must be on file.

Situation	Mandatory or Discretionary	Who Pays/Receives Tuition?		Tuition Rates	References
		Pays	Receives		
Closer to District of Attendance (D of A) more than 3 miles from District of Residence (D of R) and D of R offers no transportation or mileage reimbursement.	Mandatory	D of R	D of A	<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> <li>✓ Special Education: Determined by IEP hours or extraordinary cost.</li> </ul>	<a href="#">20-5-321 (1)(a), MCA</a> <a href="#">20-5-323, MCA</a> <a href="#">ARM 10.16.3818</a>
Student attends District of Attendance (D of A) because geographic barrier prohibits student from attending school in District of Residence (D of R)	Mandatory	D of R	D of A	<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> <li>✓ Special Education: Determined by IEP hours or extraordinary cost.</li> </ul>	<a href="#">20-5-321 (1)(b), MCA</a> <a href="#">20-5-323, MCA</a> <a href="#">ARM 10.16.3818</a>
Elementary student has sibling attending high school outside of the elementary district and parent/ guardian chooses that elementary school as District of Attendance (D of A) for convenience – student must live more than 3 miles from school in District of Residence (D of R). The reverse of this situation also applies.	Mandatory	D of R	D of A	<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower of the percentage between the D of R and D of A.</li> <li>✓ Special Education: Determined by IEP hours or extraordinary cost.</li> </ul>	<a href="#">20-5-321 (1)(c), MCA</a> <a href="#">20-5-324 (5)(b), MCA</a> <a href="#">20-5-323, MCA</a>



Situation	Mandatory or Discretionary	Who Pays/Receives Tuition? Pays Receives		Tuition Rates	References
In-state placement by parent/guardian, state agency or court into foster care or a state-licensed group home – Residence of parent, guardian or court determines District of Residence (D of R) and location of foster/group home determines District of Attendance (D of A)	Mandatory	OPI D of A		<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> <li>✓ Special Education: Determined by IEP hours, extraordinary cost or specialized program.</li> <li>✓ Regular Education Add-On: Based on cost, maximum of \$2,500</li> </ul>	<a href="#">20-5-321 (1)(d) &amp; (1)(e), MCA</a> <a href="#">20-7-420 (2), MCA</a> <a href="#">20-5-323, MCA</a> <a href="#">ARM 10.16.3818</a>
Out-of-state by the District of Residence (D of R) into a private residential facility	Mandatory	D of R Facility		Determined by facility, negotiated by D of R	<a href="#">20-7-422 (2), MCA</a>
Placement by state agency into a residential treatment center out-of-state	Mandatory	State Agency Facility		Determined by facility, negotiated by state agency	<a href="#">20-7-422 (3), MCA</a>
Parent/guardian chooses to have student attend school in District of Attendance (D of A) rather than District of Residence (D of R)	Discretionary	D of R D of A		<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> </ul>	<a href="#">20-5-320, MCA</a>
Trustees in District of Residence (D of R) negotiate with District of Attendance (D of A) to place child with an individualized education program (IEP) at D of A	Mandatory	D of R D of A		<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> <li>✓ Special Education: Determined by IEP hours, extraordinary cost or specialized program</li> </ul>	<a href="#">20-7-421 (1), MCA</a> <a href="#">20-5-324 (5)(a), MCA</a> <a href="#">20-5-323, MCA</a> <a href="#">ARM 10.16.3818</a>
Trustees in District of Residence (D of R) negotiate with District of Attendance (D of A) to place child in District of Attendance (D of A)	Mandatory	D of R D of A		<ul style="list-style-type: none"> <li>✓ Regular Education: Up to 35.3% of maximum per-ANB rate. Districts use the lower percentage between the D of R and D of A.</li> </ul>	<a href="#">20-5-320, MCA</a> <a href="#">20-5-323, MCA</a>



Situation	Mandatory or Discretionary	Who Pays/Receives Tuition? <i>Pays</i> <i>Receives</i>		Tuition Rates	References
Homeless child (as defined by the Stewart B. McKinney Homeless Assistance Act) enrolls in the District of Attendance (D of A) – No FP14 required	Mandatory	NONE	NONE	✓ <b>TUITION RATES DO NOT APPLY</b>	Trustees are not required to have an out-of-district attendance agreement or allowed by to charge tuition for a homeless child
Resident students detained in youth detention facility – No FP14	Mandatory	D of R	Facility	DOR may be charged \$20 per day for each student detained more than 9 consecutive days	<a href="#">41-5-1807, MCA</a> <a href="#">20-9-130, MCA</a>



Payment Description	Expenditure Code	Revenue Code
In-state, regular education tuition payments*	X13-XXX-1XXX-561	
In-state, regular education transportation payments*	X10-XXX-27XX-51X	
In-state, special education tuition payments*	X13-280-1XXX-561	
In-state, special education transportation payments*	X10-280-27XX-51X	
SPED Tuition Paid from the D of R to the D of A for Services Provided	X13-999-6200-920	
In-state, day treatment tuition payments*	X13-280-1XXX-320	
In-state, private program tuition payments*	X01-280-1XXX-320	
Out-of-state, regular education tuition payments*	X13-XXX-1XXX-562	
Out-of-state, regular education transportation payments*	X10-XXX-27XX-512	
Out-of-state, special education tuition payments*	X13-280-1XXX-562	
Out-of-state, special education transportation payments*	X10-280-27XX-512	
Fees to detention facilities	X13-1XX-1XXX-563	
Tuition funds exceeding prior year's payment deposited into the Miscellaneous Programs Fund (15)	Expend in accordance with 20-9-507, MCA	X15-1320-XXX (unique project reporter code required)
Tuition received for a special education student exceeding payment for a regular education student may be deposited into the Miscellaneous Programs Fund (15)	Expend in accordance with 20-9-507, MCA	X15-1320-XXX (unique project reporter code required)
Tuition received for a regular education with extraordinary costs exceeding receipts from the prior year may be deposited into the Miscellaneous Programs Fund (15)	Expend in accordance with 20-9-507, MCA	X15-1320-XXX (unique project reporter code required)
Tuition payments from District of Residence to District of Attendance*	X13-1XX-1XXX-561	
Tuition receipts from OPI state tuition for state placement		X01-3117-XXX
Tuition receipts from another district		X01-1320-XXX
Transportation receipts, regular education		X10-1410-XXX
Transportation receipts, special education		X10-1420-XXX
Permissive Levy Tuition Revenue		X13-1110 district tax levy
State Payments for students in day treatment programs		X13-3110 direct state aid

#### Accounting Reference

\*Tuition costs may be paid for from the tuition levy or from the district's general fund or any other legally available fund in the discretion of the trustees.

20-5-324,(4), MCA

\*Transportation costs may be paid for from the transportation levy or from the district's general fund or any other legally available fund in the discretion of the trustees. 20-5-324,(4), MCA

