

TUITION



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DISCLAIMER

The Montana OPI school finance division has prepared this presentation in attempt to provide a general overview of the Tuition process. Bills have passed in the 2023 legislative session that will affect tuition in the following fiscal year 2024/2025. Due to the high-level nature of this presentation and the delayed effect of these bills, make it prohibitive to provide specific details. These details will be presented once implementation takes place for the new laws that affect tuition.

RED TEXT CLARIFICATION

Parent Choice
District Policy
Revenue Source
GROUP HOMES
Unnecessary Paperwork
Stable Enrollment
College
Increased ANB
Convenience
FOSTER HOMES
LOST ANB
Increased Programs
DOESN'T APPLY TO OUR DISTRICT
Transportation Nightmare

What do you think about when you hear the word "TUITION"?

THE BASICS OF TUITION

Tuition applies to **every** student who is not a resident of the school district, ***except;***

Homeless students: 20-5-101(4), MCA

- (4) The trustees shall assign and admit a child who is homeless, as defined in the Stewart B. McKinney Homeless Assistance Act (Public Law 100-77), to a school in the district regardless of residence. ***The trustees may not require an out-of-district attendance agreement or tuition for a homeless child.***

THE BASICS OF TUITION

A student **is not** eligible to be included in the district's ANB calculation unless:

20-9-311(11)(a), MCA

- (11) A district ***may include only, for ANB purposes***, an enrolled pupil who is otherwise eligible under this title and who is:
- (a) a resident of the district ***or a nonresident student admitted by trustees under a student attendance agreement*** and who is attending a school of the district;

THE BASICS OF TUITION

Tuition scenarios determine whether an agreement is discretionary or mandatory and who is responsible for tuition.

Discretionary Approval: 20-5-320, MCA (HB 203)

Mandatory Approval: 20-5-321, MCA (HB 203)

DISCRETIONARY TUITION

20-5-320, MCA (HB 203)

(1) A child may be enrolled in and attend a school in a Montana school district that is outside of the child's district of residence or a public school in a district of another state or province that is adjacent to the county of the child's residence, subject to discretionary approval by the trustees of the resident district and the district of choice. If the trustees grant discretionary approval of the child's attendance in a school of the district, the parent or guardian may be charged tuition and may be charged for transportation.

MANDATORY TUITION



20-5-321, MCA (HB 203)

(1)(b) Geographic Conditions:

- (A) the length of time that is in excess of the 1-hour limit for each bus trip for an elementary child as authorized under 20-10-121;
- (B) whether distance traveled is greater than 40 miles one way from the child's home to school on a dirt road or greater than a total of 60 miles one way from the child's home to school in the district of residence over the shortest passable route; or
- (C) whether the condition of the road or existence of a geographic barrier, such as a river or mountain pass, causes a hazard that prohibits safe travel between the home and school.

MANDATORY TUITION

20-5-321, MCA (HB 203)

(1)(a) Closer to District of Choice:

District of Residence

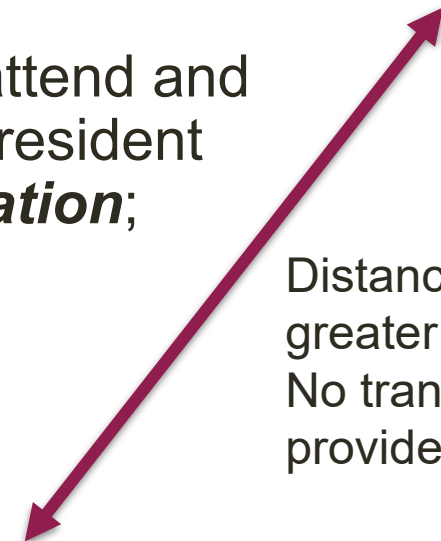


- (a) the child resides closer to the school that the child wishes to attend and ***more than 3 miles*** from the school the child would attend in the resident district and the ***resident district does not provide transportation***;

District of Choice



Distance to D of R
greater than 3 miles.
No transportation
provided.



MANDATORY TUITION

20-5-321, MCA (HB 203)

(1)(b) Geographic Conditions:

D of R



(b) (i) the child resides in a location where, because of geographic conditions between the child's home and the school that the child would attend within the district of residence, it is impractical to attend school in the district of residence, ***as determined by the county transportation committee*** based on the following criteria:



D of C

Geography prevents safe travel to D of R.



MANDATORY TUITION



20-5-321, MCA (HB 203)

(1)(c)(i) Elementary Student to High School District:

(c) (i) the child is a member of a family that is required to send another child outside of the elementary district to attend high school and the child of elementary age may more conveniently attend an elementary school where the high school is located, provided that the child resides more than 3 miles from an elementary school in the resident district or that the parent is required to move to the elementary district where the high school is located to enroll another child in high school. A child enrolled in an elementary school pursuant to this subsection (1)(c)(i) may continue to attend the elementary school after the other child has left the high school.

MANDATORY TUITION

- 20-5-321, MCA (HB 203)

(1)(c)(ii) High School Student to Elementary District:

(ii) the child is a member of a family that is required to send another child outside of the high school district to attend elementary school and the child of high school age may more conveniently attend a high school where the elementary school is located, provided that the child resides more than 3 miles from a high school in the resident district or that the parent is required to move to the high school district where the elementary school is located to enroll another child in elementary school. A child enrolled in a high school pursuant to this subsection (1)(c)(ii) may continue to attend the high school after the other child has left the elementary school.



MANDATORY TUITION



20-5-321, MCA (HB 203)

(1)(c-d) Out of District Placement by State Agency or Foster/Group Home Placement:

(d) the child 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, as defined in 41-5-103; or

(e) the child is required to attend school outside of the district of residence as the result of a placement in foster care or a group home licensed by the state.

WHO PAYS TUITION?

Discretionary

Parent/guardian who is a non-resident of the district of choice.

Parent/guardian who lives in a location where one unified school system is the district of residence for grades K-8 and other unified school system is the district of residence for grades 9-12.

20-5-320(2)(c)(ii), MCA (HB 203)

WHO PAYS TUITION?

Mandatory

Parent/guardian who is a non-resident of the district of choice.

Parent/guardian who lives in a location where one unified school system is the district of residence for grades K-8 and other unified school system is the district of residence for grades 9-12.

Trustees of the district of residence.

A state agency.

20-5-321(2)(c)(ii), MCA (HB 203)

WHO PAYS TUITION?

The trustees of the district of choice may waive any or all of the tuition rate.

The trustees of the district of choice may waive the tuition for all students whose tuition is required to be paid by one type of entity and may charge tuition for all students whose tuition is required to be paid by another type of entity.

However, any waiver of tuition must be applied equally to all students whose tuition is paid by the same type of entity.

[20-5-320\(2\)\(c\)\(i\)](#) and [20-5-321\(2\)\(c\)\(i\)](#)

(HB 203)

DO I HAVE TO ACCEPT EVERYONE?

NO:

Board policy outlines criteria – cannot systematically exclude a “group” (e.g., special education, one district’s students) – unless the agreement is for educational programs not offered by the district of residence.

In a discretionary situation, “The trustees of the district where the child wishes to attend have the discretion to approve any attendance agreement.”

20-5-320(7) (HB 203)

Even in a “mandatory” situation, the board “may disapprove an out-of-district attendance agreement whenever they find that, because of insufficient room and overcrowding, the accreditation of the school would be adversely affected by the acceptance of the child.” 20-5-321(4), MCA (HB 203)



TUITION FORMS

FP-14

Required for every student – may have a supplemental application

Two separate forms:

1. FP-14.1 Parent or District Student Attendance Agreement
2. FP-14.2 Foster and Group Home Student Attendance Agreement

*Group home may **only** sign in place of a parent/guardian

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

SECTION I: TO BE COMPLETED BY PARENT/GUARDIAN

I request that the following student be allowed to attend a school district outside the student's district of residence:

Student Name
(last, first, middle initial)

Birthdate

Parent/Guardian
Address (physical)

Student Address
(group home only)

Parent/Guardian Signature

This agreement will be returned to the parent/guardian after acceptance by the district of choice and will specify the costs, if any, which will be charged to the parent/guardian for attendance. If the student attends under this agreement, the parent/guardian agrees to pay the costs, if any, charged to the parent/guardian under the terms of this agreement.

Signature of Parent/Guardian _____ Date: _____

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

SECTION II: TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

Student State ID	Student Grade
District of Choice/Placement	District of Residence
Individual Making Request Parent/Guardian District	Student Placement Group Home Placement District to District Placement
Enrollment Start Date	Annual Pupil Instruction Days

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

SECTION III: TRANSPORTATION – TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

NO TRANSPORTATION will be provided. Parent/guardian will transport at own expense (Go to Section IV)

Transportation Provided by District of Choice/Placement

Bus Service at No Cost

Bus Service, charging ___ parent/guardian OR ___ District of Residence \$ _____ per _____ (attach payment schedule)

Bus Service, charging State of Montana \$ _____ per year (over-schedule costs only – attach documentation of costs)

Mileage reimbursement to the parent/guardian under a TR-4 Individual Transportation Contract (3 miles from school/bus stop)

Transportation Provided by District of Residence

Bus Service at No Cost

Bus Service, charging parent/guardian \$ _____ per _____ (attach payment schedule)

Mileage reimbursement to the parent/guardian under a TR-4 Individual Transportation Contract (more than 3 miles school/bus stop)

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

SECTION IV: TUITION COSTS – TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

Type of Agreement (Check one and indicate the annual amounts of Regular Education, Special Rate and Total Annual Tuition)	Regular Education Rate	Special Rate (Attach FP-14A)	Total Annual Tuition (Regular Education Rate + Special Rate)
Parent/Guardian Request			
Discretionary – Parent/Guardian requests to enroll student outside District of Residence	___ Tuition Waived ___ \$		\$ _____ (Parent/Guardian)
Mandatory – Student to attend same school system as high school or elementary age sibling(s) attends	___ Tuition Waived ___ \$		\$ _____ (Parent/Guardian)
Mandatory – Student lives closer to school of choice and at least 3 miles from resident district school AND District of Residence does not provide transportation	___ Tuition Waived ___ \$	___ \$	\$ _____ (District of Residence)
Mandatory – Geographic barrier prohibits attendance in District of Residence	___ Tuition Waived ___ \$	___ \$	\$ _____ (District of Residence)
Group Home Placement	___ \$ _____ (District of Residence)	___ \$ _____ (State of Montana)	\$ _____ (Total)
District to District Placement	___ Tuition Waived ___ \$	___ \$	\$ _____ (District of Residence)

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

SECTION V: AGREEMENTS AND SIGNATURES

Transportation and tuition will be charged as indicated in Sections III and IV.

A. DISTRICT OF CHOICE/PLACEMENT

The Board of Trustees:

____ APPROVES this Student Attendance Agreement

____ DISAPPROVES this Student Attendance Agreement

Board Chair _____

Signature _____ Date: _____

B. DISTRICT OF RESIDENCE

The Board of Trustees:

____ APPROVES this Student Attendance Agreement

____ DISAPPROVES this Student Attendance Agreement

____ ACKNOWLEDGES receipt of this Student Attendance Agreement

Board Chair _____

Signature _____ Date _____

TUITION FORMS (FP-14.1 PARENT/DISTRICT)

District of Residence Determination (check one):

☐	The residence of the minor's parents
☐	If one of the parents is deceased or the parents do not share the same residence, the residence of the parent having legal custody
☐	If there is a dispute over which parent determines the child's residence, the address of the parent with primary residential custody as determined by the court is the child's residence

TUITION FORMS

(FP-14.2 FOSTER/GROUP HOME)

SECTION I: TO BE COMPLETED BY OFFICIAL OF STATE AGENCY/COURT

I request that the following student be allowed to attend a school district outside the student's district of residence:

Student Name (last, first, middle initial)		Birthdate
ADDRESS OF FOSTER/GROUP HOME	Student Address	
<i>Complete one of the following using the District of Residence determination on page 2:</i>		
PARENTAL RIGHTS NOT TERMINATED	Parent Address	
PARENTAL RIGHTS TERMINATED	Address of Court	
PLACING AGENCY	Name of Agency	
	Name of Caseworker	Phone Number
	Agency Address	
SIGNATURE	Signature of Official of State Agency/Court _____ Date: _____	

TUITION FORMS

(FP-14.2 FOSTER/GROUP HOME)

SECTION II: TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

Student State ID	Student Grade
District of Choice/Placement	District of Residence
Individual Making Request Court State Agency	Student Placement Group Home Placement Foster Home Placement
Enrollment Start Date	Annual Pupil Instruction Days

TUITION FORMS (FP-14.2 FOSTER/GROUP HOME)

SECTION III: TRANSPORTATION – TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

NO TRANSPORTATION will be provided.

Transportation Provided by District of Choice/Placement

Bus Service at No Cost

Bus Service, charging ____ District of Residence \$_____ per _____ (attach payment schedule)

Bus Service, charging State of Montana \$_____ per year (over-schedule costs only – attach documentation of costs)

Mileage reimbursement under a TR-4 Individual Transportation Contract (3 miles from school/bus stop)

Transportation Provided by District of Residence

Bus Service at No Cost

Mileage reimbursement under a TR-4 Individual Transportation Contract (more than 3 miles school/bus stop)

TUITION FORMS

(FP-14.2 FOSTER/GROUP HOME)

SECTION IV: TUITION COSTS – TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT

Type of Agreement (Enter the annualized tuition rate for each section)	Regular Education Rate	Special Rate (Attach FP-14A)	Total Annual Tuition (Regular Education Rate + Special Rate)
Foster/Group Home Placement	____ \$ ____ (District of Residence)	____ \$ ____ (State of Montana)	\$ ____ (Total)

TUITION FORMS (FP-14.2 FOSTER/GROUP HOME)

SECTION V: AGREEMENTS AND SIGNATURES

Transportation and tuition will be charged as indicated in Sections III and IV.

A. DISTRICT OF CHOICE/PLACEMENT

The Board of Trustees:

_____ APPROVES this Student Attendance Agreement

_____ DISAPPROVES this Student Attendance Agreement

Board Chair _____

Signature _____ Date: _____

B. DISTRICT OF RESIDENCE

The Board of Trustees:

_____ ACKNOWLEDGES receipt of this Student Attendance Agreement

Board Chair _____

Signature _____ Date _____

TUITION FORMS

(FP-14.2 FOSTER/GROUP HOME)

District of Residence Determination (check one):

	The residence of the minor's parents.
	If one of the parents is deceased or the parents do not share the same residence, the residence of the parent having legal custody.
	If there is a dispute over which parent determines the child's residence, the address of the parent with primary residential custody as determined by the court is the child's residence.
	If there is no court order and no custody arrangement has been made, the resident district is where the student was residing before being placed in foster care, a group home, a hospital, or residential facility.
	The district of residence for a child following the termination of parental rights is the physical location of the district court that ordered the termination in accordance with 40 Opinion Attorney General No. 69 at 277 (1984).
	If parental rights have not been terminated and no information can be found regarding the address of parent/guardian, the district of residence is determined by the physical location of the placing agency.

TUITION FORMS

FP-14A

10.16.3818 ARM

- Options for Special Education
 1. Option A
 2. Option B
 3. Option C
- Programs Exceeding Average Cost

TUITION FORMS

FP-14A

1. Option A

Based on the number of hours in the student's IEP – up to 100% of the tuition rate.

2. Option B

Based on the cost of unique special education services – 100% of the cost minus 120% of the Tuition Per-ANB Amount.

3. Option C*

Based on the cost of a specialized school district program – 100% of the cost minus 120% of the Tuition Per-ANB Amount.

****Option C rates require prior OPI approval***

4. Programs Exceeding Average Cost

For students without disabilities in specialized district programs – 100% of the cost minus 120% of the Tuition Per-ANB Amount, up to \$2,500 per student.

TUITION RATES (HB 203)

FIRST: Tuition Per-ANB Amount

$$\begin{aligned} &\text{Maximum ANB for grade/accreditation of school} + \\ &\quad \text{The Data for Achievement payment} + \\ &\quad \text{The Indian Education for All payment} + \\ &\quad \text{The per-ANB amount of the Instructional Block Grant} + \\ &\quad \text{The per-ANB amount of the Related Services Block Grant} \\ &= \\ &\quad \text{Tuition Per-ANB} \end{aligned}$$

TUITION RATES

FIRST: TUITION PER-ANB AMOUNT

Components (for SY 23-24)	Amount (Grades K-6 or K-8 unaccredited)	Amount (Grades 7-8 accredited or 9-12)
Maximum ANB	\$ 6123.00	\$ 7840.00
Data for Achievement Payment	\$ 22.89	\$ 22.89
Indian Education For All Payment	\$ 23.91	\$ 23.91
Per-ANB Instructional Block Grant	\$ 154.21	\$ 154.21
Per-ANB Related Service Block Grant	\$ 51.40	\$ 51.40
TOTAL	\$ 6375.41*	\$ 8092.41

**The rate for PK and KH is ½ the K-6 rate (\$3,187.71)*

TUITION RATES

Second: Tuition for Parent and District Agreements

*Up to 20% of the Tuition Per-ANB Amount

Grade	Tuition Per-ANB Amount (SY 23-24)	Max Tuition Rate (SY 23-24)
K-6, K-8 unaccredited	\$6123.00	\$1,224.60
7-8 accredited, 9-12	\$8092.41	\$1,618.48

STATE PAID TUITION FOSTER AND GROUP HOME TUITION

20-5-321, MCA (HB 203)

(1)(c-d) Out of District Placement by State Agency or Foster/Group Home Placement:

- (d) the child 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, as defined in 41-5-103; or
- (e) the child is required to attend school outside of the district of residence as the result of a placement in foster care or a group home licensed by the state.

STATE PAID TUITION FOSTER AND GROUP HOME TUITION

- Regular Education rate paid by the resident district (40% of the Tuition Per-ANB Amount).
- Special Education student eligible for an additional payment under Option A, B or C paid by the state.
- Regular Education students eligible for an additional payment for Programs Exceeding Average Cost paid by the state.

STATE PAID TUITION FOSTER AND GROUP HOME TUITION

Process

- Complete an FP14.2/FP14A upon enrollment.
- Enter the FP14.2/FP14A into MAEFAIRS (not later than June 30).
- Enter Days Enrolled at the conclusion of the school year and submit the claim to the OPI.
- Send a bill to the Resident District by August 15th.

ENTERING CLAIMS IN MAEFAIRS

Data Entry>Foster and Group Home Tuition

Fiscal Year: LE:

State ID:

Last Name: First Name:

Birth Date: Grade:

District Of Residence: Date Attendance Begins:

Individual Making Request: Student Placement:

Special Ed Option:

Days In School Year:

☒ No Transportation Provided Average Transportation Cost:

Additional Bus Miles For Non-Residential Students: Over-Schedule Bus Service Charge:

Regular Ed Rate: Special Ed Rate:

☐ Non IEP Student Programs Exceeding Average Cost:

Days Enrolled:

Comments:

Filter By Last Name: First Name:

Show items per page

There are no student attendance agreements entered for the selected LE.

TUITION COLLECTION FOR RESIDENTIAL TREATMENT CENTERS

- State will contract for a portion of the daily rate, based on cost of providing an appropriate educational opportunity (not to exceed 100% of the Tuition Per-ANB Amount divided by 180); and
- District of Residence will pay a portion of the daily rate (40% of the Tuition Per-ANB amount divided by 180).

(HB 203)

TUITION PAYMENTS

- Parents pay tuition in accordance with district policy.
 - Districts pay tuition in the year **following attendance** (1st half by Dec 31st, second half by June 15th).
 - The state pays tuition following the submission of claims (as early as August following the year of enrollment).

TUITION PAYMENTS

- Tuition claims may be paid with a permissive levy from the Tuition fund; or
 - The General Fund; or
- Any other legally available fund in the district at the discretion of the trustees.

TUITION PAYMENTS

May only use the Tuition Fund if the district complies with the notice requirements in 20-9-116, MCA.

(1) The trustees of a school district shall adopt a resolution no later than March 31 of each fiscal year and provide notice pursuant to subsection (2) whenever the trustees intend to impose an increase in a non-voted levy in the ensuing school fiscal year for the purposes of funding any of the funds listed below:

- (a) the tuition fund under 20-5-324; (HB 203)
- (b) the adult education fund under 20-7-705;
- (c) the building reserve fund under 20-9-502 and 20-9-503;
- (d) the transportation fund under 20-10-143 and 20-10-144;
- (e) the bus depreciation reserve fund under 20-10-147; and
- (f) the flexibility fund established in 20-9-543 for the purposes in 20-7-1602.

TUITION ACCOUNTING

With limited exception, tuition receipts should be credited to the General Fund and transportation receipts to the Transportation Fund.

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

TUITION ACCOUNTING

Exceptions:

- Tuition receipts for students without disabilities under the care of the state or in foster/group homes that exceed tuition receipts for the prior year;
- Tuition receipts for students with disabilities that exceed tuition receipts for students without disabilities;
- Any other tuition receipts that exceed tuition receipts for the prior year.

TUITION ACCOUNTING

Exceptions:

If the tuition receipts meeting the expectations, may be deposited into the Miscellaneous Programs Fund;

A unique project reporter is required:

X15-1320-XXX

TUITION ACCOUNTING

Expenditure Codes:

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

In-state treatment facilities: X13-XXX-1XXX-564

TUITION ACCOUNTING

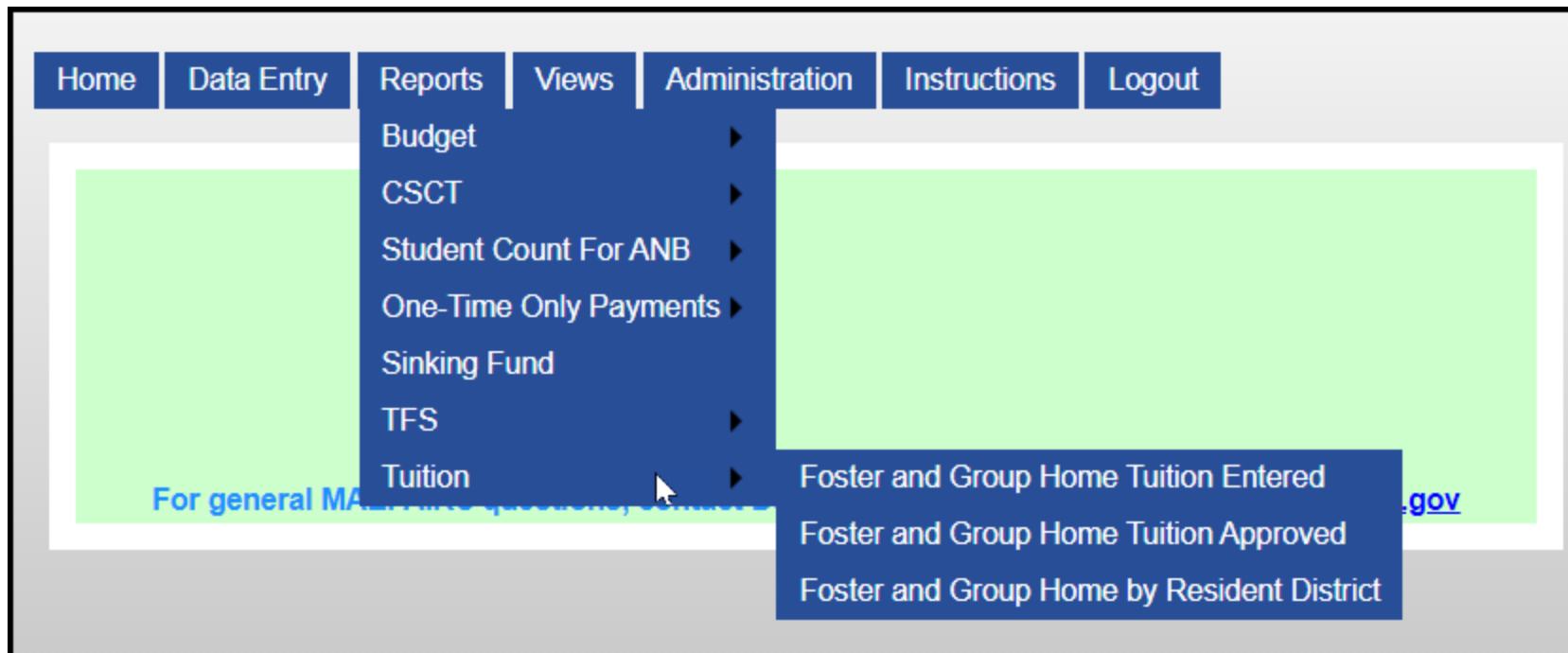
Expenditure Codes

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

TUITION REPORTS

Reports>**Tuition**



TUITION REPORTS

- Foster and Group Home Tuition Entered – Shows all the claims entered and the annualized tuition amount(s).
- Foster and Group Home Tuition Approved – Shows the actual payment amount for each claim entered based on Days Enrolled.

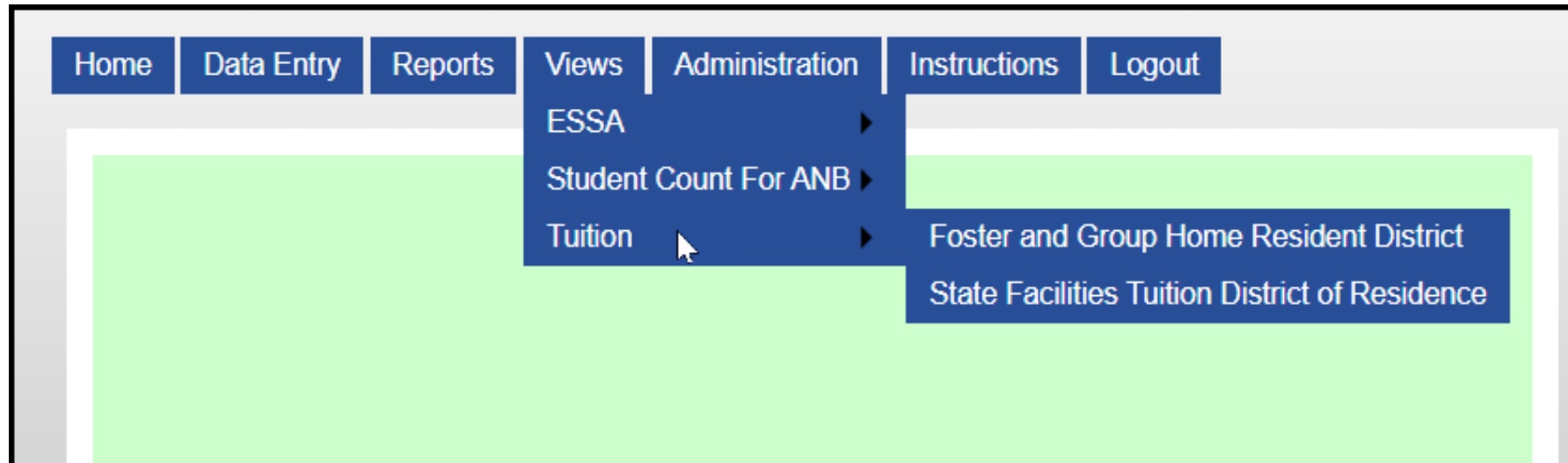
** These reports are available to the district entering the data*

TUITION REPORTS

- Foster and Group Home by Resident District
– one page per resident district. May be used for billing at the end of the year with a district letter.

** These reports are available to the district entering the data*

TUITION VIEWS



TUITION VIEWS

- Foster and Group Home Resident District
- State Facilities Tuition District of Residence

Shows every claim assigned to the LE as District of Residence.

TUITION INFORMATION

[Tuition and Attendance \(mt.gov\)](https://mt.gov)

Tuition and Attendance

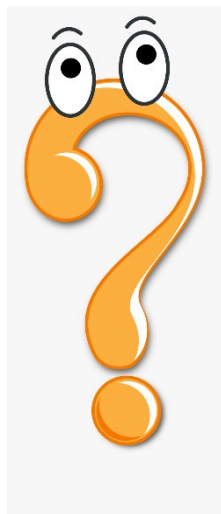
- ▶ Forms
- ▶ Frequently Asked Questions
- ▶ Guidance
- ▶ Calculation Spreadsheets

SPECIAL EDUCATION PERMISSIVE TUITION LEVY

- Levy to pay for special education costs for high needs students;
- Levy must be on a per student basis – not the cost of a “program”;
- Calculators were updated in June. *Please use the latest version for an accurate levy amount.*

SPECIAL EDUCATION PERMISSIVE TUITION LEVY

IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY CALCULATOR						
Districts with structure changes should contact the OPI to ensure accuracy of calculations						
Enter LE LE Name						
Elem LE:						
HS LE:						
K12 LE:						
*Districts with an approved and accredited junior high school, 7th and 8th grade program or middle school calculate the tuition levy using the high school ANB rate ** Unaccredited 7 -8 programs SEE INSTRUCTIONS FOR USING THIS CALCULATOR BELOW						
Use this calculator to identify the amount that may be levied from the district's Tuition fund (13). Districts have the option of levying either the estimated cost in the year of enrollment or the actual cost in the year following enrollment. If estimated costs are not realized the district must reduce their levy in the subsequent year. Expenditures from the Tuition and Transportation funds will count toward the district's Maintenance of Effort (MOE) calculation.						
	Elementary		High School		K-12	
	2021	2022	2021	2022	2021	2022
Student's Total SPED Costs K-6 or K-8**						
Student's Total SPED Costs 7-8*						
Student's Total SPED Costs 9-12						
a. SPED Allowable Cost Payment	-	-	-	-	-	-
Current Year ANB	-	-	-	-	-	-



QUESTIONS?



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