

MEMORANDUM**TO:** Members, Utah State Board of Education**FROM:** Natalie Grange, CPA CFE
Director of School Finance**DATE:** November 5-6, 2015**ACTION:** Out-of-State Tuition Payments

Background:

For at least five years, three LEAs have been submitting invoices claiming payment for portions of the cost of out-of-state tuition of a resident Utah child attending school in a district outside the state of Utah. A couple of LEAs are also claiming out-of-state tuition payments as part of their in lieu expenditures which become part of the Transportation to/from calculation.

Key Points:

Presently the USOE is paying three districts the difference between the costs of the instructional and support WPU (K-12, Professional Staff, Administrative, and Accelerated Learning programs) and the invoice total from the out-of-state district. The USOE does not receive a dedicated appropriation for out-of-state tuition. The funds used to make these payments at year-end come from anticipated carryover funds within the Minimum School Program. Both of these practices do not appear to be in compliance with Utah Code 53A-2-204.

Anticipated Action:

It is anticipated that the Finance Committee will give specific direction to the School Finance Section regarding payments for out-of-state tuition.

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