

HIGH SCHOOLS - Per-Pupil Cost of Tuition; Outside High School Students, and How Arrived At, and How Paid.

Sec 16 (0448237-269-332-26-27) ✓

Laws 31

April 5, 1933. ✓



Hon. T. A. J. Mastin  
Prosecuting Attorney  
Kansas City, Missouri

Dear Mr. Mastin:

We wish to acknowledge your letter of March 13, 1933, enclosing two letters from Mr. McMillan, Superintendent of Schools, concerning Lee's Summit public school, wherein you request an opinion relative to "the correct way to calculate high school per-pupil cost as defined in Section 16, line 19, page 238, Revised School Laws, 1931, State of Missouri." (Sec. 16, Session Acts 1931, pp. 343-344.)

To answer your inquiry it is necessary to determine two facts;

First, the cost of maintaining school attended;

Second, the proportionate part per pupil it bears to the cost of maintaining the school attended.

Section 16, pp. 343-344, Laws of Missouri, 1931, (p. 238 Revised School Laws of 1931) in part reads as follows:

"And the cost of maintaining the school attended shall be defined as the amount spent for TEACHERS' WAGES and INCIDENTAL EXPENSES."

We believe the above provision means what it says, namely, the cost of maintaining the school attended shall be the amount spent for TEACHERS' WAGES and the INCIDENTAL EXPENSES.

There is no exception EXCLUDING the amount of some teachers' wages and incidental expenses, even though same might be reimbursed from some other source (state, national or benevolent gift).

Having determined the cost of maintaining the school attended by adding TEACHERS' SALARIES and INCIDENTAL EXPENSES, we then proceed to the question (second) of cost per pupil.

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To determine the cost per pupil, take the average (See Sec. 14) total number of pupils attending the school and divide it into the cost (teachers' wages and incidental expenses) of maintaining the school; THE RESULT WILL BE THE PER-PUPIL COST.

Section 16, supra, provides as follows:

"But the rate of tuition paid shall not exceed the per-pupil cost of maintaining the school attended, less a deduction at the rate of fifty dollars for the entire term. \*\*\*\*\*."

The rate of tuition paid for a pupil from an outside district shall not exceed the per-pupil cost less fifty dollars. Of course, this fifty dollars is added to the equalization quota and/or the teachers' quota of the district maintaining the school attended.

In conclusion, it is our opinion from the foregoing that the cost of maintaining the school attended will be the amount spent for TEACHERS' WAGES and INCIDENTAL EXPENSES and this sum divided by the average total number of pupils attending the high school gives the per-pupil cost of the school as it is then maintained; and tuition per-pupil cost of an outside pupil would be on the same basis, less fifty dollars per pupil for the entire term.

Yours very truly,



GEO. B. STROTHER  
Assistant Attorney-General.

APPROVED: \_\_\_\_\_

ROY McKITTRICK  
Attorney-General.

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