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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 3600

03/12/2018 Authored by Loon, Omar, Fenton, Neu, Lee and others
The bill was read for the first time and referred to the Committee on Education Finance
03/29/2018 Adoption of Report: Re-referred to the Committee on State Government Finance
04/16/2018 Adoption of Report: Amended and re-referred to the Committee on Education Finance
Pursuant to Joint Rule 2.03, re-referred to the Committee on Rules and Legislative Administration

1.1 A bill for an act
1.2 relating to education; requesting legislative auditor compare revenue generation
1.3 and spending between school districts and charter schools; requiring a report;
1.4 appropriating money.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. SCHOOL REVENUE GENERATION AND SPENDING; LEGISLATIVE
1.7 AUDITOR STUDY.

1.8 (a) The legislative auditor is requested to conduct a study of how students in
1.9 prekindergarten through grade 12 generate revenue and compare how that revenue is spent
1.10 and reported at the school level for a sample of school districts.

1.11 (b) The study shall focus on a sample of school districts, and include the following
1.12 topics:

1.13 (1) the extent to which the funding generated by students is spent at the school sites
1.14 those students attend;

1.15 (2) how district calculations of actual salaries for teachers and staff compare to average
1.16 salaries, and how those calculations may impact per pupil expenditures at the school level;

1.17 (3) how per pupil expenditures within a given school district compare across school
1.18 sites, including expenditures to reduce class sizes, hire additional support staff, and support
1.19 other resources;

1.20 (4) the extent to which revenue sources for a given school district vary by school site,
1.21 including state and local funding and philanthropic and parent association funds;

2.1 (5) whether there is currently variation in reporting across schools in the Uniform
2.2 Financial Accounting and Reporting Standards (UFARS) system; and

2.3 (6) what steps the Department of Education can take to ensure consistent and accurate
2.4 UFARS reporting from schools and districts on school-level revenue and expenditures.

2.5 (c) The legislative auditor must deliver the study findings to the chairs and ranking
2.6 minority members of the legislative committees with primary jurisdiction over kindergarten
2.7 through grade 12 education no later than February 1, 2019.

2.8 **Sec. 2. APPROPRIATION; SCHOOL REVENUE GENERATION AND SPENDING;**
2.9 **LEGISLATIVE AUDITOR STUDY.**

2.10 \$..... in fiscal year 2019 is appropriated from the general fund to the Office of the
2.11 Legislative Auditor for the legislative auditor to study and report on school revenue
2.12 generation and spending outlined in section 1.

2.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.