

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 3315**

(SENATE AUTHORS: EICHORN)

DATE  
03/14/2018

D-PG

Introduction and first reading  
Referred to E-12 Policy

OFFICIAL STATUS

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

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

1.7 (a) The Office of the Legislative Auditor is requested to conduct a study of how students  
1.8 in prekindergarten through grade 12 generate revenue and compare how that revenue is  
1.9 spent and reported at the school level across traditional districts and charter schools.

1.10 (b) The legislative auditor shall address the following topics in the study:

1.11 (1) whether the students who generate the greatest amount of funding from the state are  
1.12 accessing those funds at the school level;

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

1.15 (3) how per pupil expenditures in high-income schools compare to expenditures in Title  
1.16 I schools to reduce class sizes, hire additional support staff, and support other resources;

1.17 (4) whether students in low-income schools are subsidizing students in high-income  
1.18 schools;

1.19 (5) list the total revenue sources for schools, including state and local funding and  
1.20 philanthropic and parent association funds;

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

2.3 (7) 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 (8) whether there are funding discrepancies between traditional schools and charter  
2.6 schools; and

2.7 (9) list the largest sources of any funding inequities between traditional schools and  
2.8 charter schools.

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

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