



House Education Finance Committee

Minnesota Department of Education

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Fiscal Transparency: Reporting Requirements in ESSA

- ESSA requires states to publicly report data via state report cards in numerous areas.
- Fiscally, states must report the per pupil expenditures of districts and schools of federal, state, and local funds, including
 - Personnel expenditures
 - Non-personnel expenditures
- Fiscal data must be reported by December 2019.

Fiscal Transparency: Equity Priorities

- It is the goal of MDE to provide fiscal information in a plain language format to inform parents and community members.
 - Both the sources of funds as well as expenditures
 - Teacher salary information
 - Other information based on stakeholder feedback
- Under WBWF and ESSA, schools and districts identified for support and improvement must assess school's needs, identify resource inequities, and address resource inequities.

Monitoring District Compliance

- Generally, MDE uses a variety of strategies to ensure district compliance in the areas of fiscal requirements and program requirements.
 - Program guidance
 - Technical assistance
 - Annual application submission and review
 - Program compliance review criteria
 - Onsite or desk program reviews (general or targeted)
 - Fiscal audits
- Example: Federal Title programs

Thank you!

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