

**File Number:** H.F. 3600  
**Version:** As introduced

**Date:** March 26, 2018

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**Subject:** Charter School and School District Revenue Compared

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## Overview

The Office of the Legislative Auditor Program Evaluation Division conducts evaluations to determine the degree to which activities and programs funded by the state are accomplishing their goals and utilizing resources efficiently. Each year the division completes six to eight evaluations requested by the Legislature.

H.F. 3600 requests that the Office of the Legislative Auditor conduct a program evaluation of how school districts and charter schools allocate revenue and expenditures across school sites. Specifically requests the evaluation examine:

- ▶ whether students generating the greatest amount of state funding are accessing those funds at the school level;
- ▶ how districts allocate teacher salaries across schools compared to average salary amounts;
- ▶ how expenditures differ between high-income schools and Title 1 schools particularly focusing on class sizes, levels of support staff, and other resources;
- ▶ whether students in low-income schools subsidize students in high-income schools;
- ▶ whether philanthropic and parent association funds vary by school site;
- ▶ whether UFARS reporting differs by school sites;
- ▶ whether MDE has ensured accurate UFARS reporting at the site level;
- ▶ how funding levels differ between school districts and charter schools; and
- ▶ which revenue sources lead to funding inequities among traditional and charter school sites.

**Section**

- 1**      **School revenue generation and spending; legislative auditor study.** Requests that the legislative auditor conduct a program evaluation of how school districts and charter schools allocate revenue and expenditures across school sites.