

STATE OF MINNESOTA  
BOARD OF EDUCATION

Statement of Need and Reasonableness for Changes in the Following Rules:  
Chapter One--EDU 1, EDU 2, EDU 3, EDU 4, EDU 5, EDU 6, EDU 7, EDU 9, 5 MCAR § 1.0010; Chapter Two--EDU 20, EDU 21, EDU 22, EDU 23; Chapter Two-A--EDU 30, EDU 31, EDU 32; Chapter Three--EDU 40, EDU 41, EDU 42, EDU 43, EDU 44, EDU 45, EDU 46; Chapter Eight--EDU 140, EDU 141, EDU 142; Chapter Nine--EDU 160, EDU 161, EDU 162; Chapter Seventeen--EDU 327; Chapter Twenty-Two--EDU 420, EDU 421, EDU 422, EDU 423, EDU 424, EDU 425; Chapter Thirty-Five--EDU 700, EDU 701, EDU 702, EDU 703, EDU 704, EDU 705, EDU 706; Chapter Thirty-Eight--5 MCAR § 1.0760, § 1,0761, § 1.0762, § 1.0763, § 1.0764, § 1.0766, § 1.0767, § 1.0768, and § 1.0769; Chapter Forty--5 MCAR § 1.0800, § 1.0801, § 1.0802, § 1.0803, § 1.0804, § 1.0805.

Chapter One

EDU 1 Classification procedure.

These rules are being repealed because they are obsolete. Schools are no longer classified for the purposes of paying education aids. Basic foundation aid payments are now made under the provisions of Minnesota Statutes 1980, Section 124.212, as amended. Classification procedures described in EDU 1 are not used for either foundation aid or the numerous smaller education aids paid under current laws. Minnesota Laws of 1978, Chapter 616, Section 1, changed the classification system from being determined by the State Board of Education to being provided for in state law--Minnesota Statutes 1980, Section 120.05.

EDU 2 Building.

This rule is being clarified, simplified, and modernized to reflect changes in law by repealing all of EDU 2 and replacing it with Chapter Twenty-Two. The current EDU 2 describes "classification" of schools, a process that is no longer provided for under state law. Minnesota Laws 1978, Chapter 616, Section 1, changed the classification system from being determined by the State Board of Education to being provided for in state law--Minnesota Statutes 1980, Section 120.05. The rules comprising Chapter Twenty-Two properly reflect current minimum building requirements for elementary and secondary schools.

EDU 3 Equipment.

This rule is repealed because it relates to requirements that must be fulfilled by schools in order to maintain their "classification status." The State Board of Education no longer classifies schools; hence this rule is not enforced. Minnesota Laws of 1978, Chapter 616, Section 1, changed the classification system from being determined by the State Board of Education to being provided for in state law--Minnesota Statutes 1980, Section 120.05.

#### EDU 4 Curriculum.

Minor clarifications are being made in Subdivisions A., B., and C.; the content of these subdivisions is unchanged. EDU 561, civil defense education, is inserted in this rule because it relates to curriculum and, therefore, is more properly placed. Subdivision D. is being modified to reflect action by the 1982 legislature that ended foundation aid for summer school.

Subdivision E. is being repealed because Area Vocational Technical Institutes are no longer supported through a foundation aid system. Subdivision F. is being repealed because it has become obsolete through the passage of Chapter 605, Laws of 1982, which requires schools to provide instruction in chemical dependency prevention.

#### EDU 5 Staff.

Subdivisions A., B., and C. are being modified to enhance clarity, but their content is unchanged. Subdivision D. is being repealed because Minnesota Laws of 1982, Chapter 507, Section 27, amends the Joint Powers Act so that this activity will now be permitted.

#### EDU 6 Library Media Center

This rule is being modified to reflect current education usage and eliminate unnecessary words. The substance, however, is not being changed.

#### EDU 7 Records and reports.

The current rule on health records, EDU 140, Subdivision D., is being inserted here. This change results in a more appropriate placement of rule, thereby enhancing clarity.

#### EDU 9 Flexible school year.

This rule is being repealed. The basic intent of permitting flexible school year organizations, however, is retained in a modified 5 MCAR § 1.0010. The combination of EDU 9 and 5 MCAR § 1.0010 will eliminate ambiguity, which now arises from the very similar requirements for "flexible" and "experimental" programs, without impairing the purposes of either rule.

#### 5 MCAR § 1.0010 Experimental and flexible school year programs

The title of this rule is changed to include flexible school year programs, thus obviating the need for EDU 9. Standards for approval described in EDU 9.B. are modified and inserted here. Such standards must be included for any program that allows exemptions from State Board of Education rules. Other changes made in this rule are, generally, for purposes of clarification. The directive that districts must employ evaluators other than their own employees is eliminated; employment of internal evaluators may be a more efficient use of resources and it should not be assumed this would jeopardize the quality of the evaluation. Internal evaluations of school programs are generally permitted, even encouraged.

#### 5 MCAR § 1.0011 Definitions for pupil fees

This rule, formerly EDU 701, is being placed here in a slightly modified form. This will result in a more appropriate placement.

## Chapter Two

### EDU 20 Curriculum.

This rule is being repealed and replaced with a modernized, simplified version of elementary school curricular requirements. The new version replaces archaic words and reflects contemporary education practices, but it does not substantially alter content.

### EDU 21 Class Schedules.

Minor changes are made here to increase clarity. Subdivision B. is being repealed because it places a needless restriction on school districts wishing to adopt contemporary, generally accepted school organization patterns which may, at times, result in a mix of students now technically prohibited by this rule. These organization patterns can result in more efficient uses of school resources and more effective instruction. Subdivision C. is being modified to permit the scheduling of kindergarten with another grade. The combination of grades can provide instructional benefits which might not be possible, in some instances, during separately scheduled units. Licensed kindergarten teachers would still be required for both separate and combination schedules.

### EDU 22 Enrollment.

This rule is obsolete and is being repealed. It refers to the "classification" of "ungraded" elementary schools, which is no longer provided for in Minnesota law. Minnesota Laws of 1978, Chapter 616, Section 1, changed the classification system from being determined by the State Board of Education to being provided for in state law--Minnesota Statutes 1980, Section 120.05.

### EDU 23 Staff.

Minor changes are being made in this rule to conform with modern English usage--people are "licensed" as principals, not "certificated"--clarify "teacher-pupil load," and eliminate a reference to the obsolete term "ungraded" school. The supports of A. are being reordered; references to school enrollment will begin with the smallest school and progress to the largest.

### 5 MCAR § 1.00301 General provisions for middle and secondary school.

Subdivisions A, and B, are being added to clarify the minimum number of hours established for middle and secondary schools and define a required subject hour. These subdivisions contain interpretations of State Board of Education rules and Minnesota Statutes which have been given by the Department of Education during the past several years.

## Chapter Two-A: Special Requirements for Middle Schools

### EDU 30 Middle school.

This rule is being repealed because it duplicates statutory language--Minnesota Statutes 1980, Section 120.05, Subdivision 1.(2)--which is prohibited by Minnesota Statutes 1981 Supplement, Section 15.0412, Subdivision 1.

EDU 31 Staff.

Minor changes are being made in this rule to conform with modern usage and thereby enhance clarity. In addition, it will be placed after the table that specifies subjects and hours.

EDU 32

Subdivision A. is being repealed because it presents, in a less precise fashion, the same information shown in Subdivision D. Subdivision B. appears vague and unnecessary and is, therefore, being repealed. Subdivision C. is being repealed and replaced with a more understandable introduction to the table.

The table from Subdivision D. is modified to include only the actual required subjects--or "common branches of learning", the phrase used in statute--and hours. The only necessary information regarding electives is included in the general provisions for middle and secondary school, "5 MCAR § 1.00301. The required hours are not changed, and deleting total and elective hours from the table should prevent confusion.

Part 1 of D. is being repealed. Total hours are determined by Minnesota Statutes Section 124.19, which establishes the number of days in a school year, and the general provisions for middle and secondary school, 5 MCAR § 1.00301, which sets the minimum length of a school day. The remainder of this rule, parts 2 and 3 of D. are being renumbered and modified to increase clarity. The requirement that physical education must be scheduled throughout the academic year for grades 7, 8, and 9 is currently in rule EDU 162, Subdivision A. 2.; it is being moved here to achieve a more appropriate placement for this rule.

### Chapter Three: Special Requirements for Secondary Schools

EDU 40 Program of studies.

Parts of this rule are being repealed or amended to conform with modern English usage and education practice. These changes are minor. Subdivision A.1. and A.2. are being repealed because they are obsolete--schools are no longer classified--or redundant. Archaic wording is changed and a misspelling corrected in Subdivision A.3. Amendments are being made to Subdivision A.3. to clarify the intent. Specifically, only the necessary information is included in the tables: the required subjects--or "common branches of learning", as phrased in statute--and hours for secondary schools. The insertion of a table showing the requirements for four year secondary schools (5 MCAR § 1.00402) clarifies state policy. Currently, officials from these schools must infer the requirements which affect their students from those shown for the junior secondary period and those enumerated for the three year senior secondary period. This addition, which does not change any requirements, will simplify State Board of Education rules for secondary school curriculum. The requirements for 60 clock hours of physical education in grade 10 and scheduling for this subject throughout the academic year in grades 7, 8, and 9 are transferred from Chapter Nine, which is being repealed.

The remaining portion of Subdivision A., pertaining "electives and experimental programs" and a "cocurricular plan", are being repealed because they are redundant. 5 MCAR § 1.0010 provides rules for experimental programs, while the minimum elective requirements are stated in EDU 40. The one sentence statement on a "cocurricular plan" is too vague to provide guidance and, therefore, adds nothing to the school program requirements, which appear elsewhere in State Board of Education rules.

Subdivisions B., C., D., E., F., and G. are all being repealed because they are redundant. The requirements in these subdivisions are stated in the current EDU 40.A. and remain in this revision.

EDU 41 Minimum pupil load.

Subdivision A is being repealed because it is an unnecessary cross-reference.

Subdivision B is being repealed because the determination of courses to be taken by students is a local school issue. Local school staff along with students and their parents are those most capable of making decisions about minimum course loads. The provision for early graduation, B.1., is being moved to a modified EDU 43, B.

EDU 42 Basis for secondary school credit.

Subdivision A.1. is modified to increase clarity.

The change being made in Subdivision A.2. will allow schools to grant credit to students who, on a "performance basis," demonstrate knowledge of any course, elective or required. This change represents a logical extension of the current rule, which limits performance-based credit to elective courses, and will result in more effective use of students' time and schools' resources. Subdivision A.3. is being added in order to recognize the provisions of Minnesota Laws 1982, Chapter 618, relating to the acquisition of credit through post-secondary instruction.

Parts 1 and 2 of Subdivision B. are being repealed because they will become redundant, given the change made in the first sentence.

Part 3 of Subdivision D. is being repealed because it places needless limitations on the offering of correspondence courses. Limitations specified in Subdivision D.1. provide sufficient direction for school district authorities, who must make the final decisions on this matter.

EDU 43 Completion of secondary courses.

Subdivision A. is being modified in order to provide a more lucid description of the number of credits and the categories of courses required for graduation. Part 2 is being eliminated because it is superfluous; the same information is contained in EDU 40, Subdivision A. Part 3 of Subdivision A. is unnecessary because of EDU 42.2., which is being changed to include both elective and required courses as eligible for students who wish to "accelerate" their education program.

The changes in Subdivision B. are made in recognition that specific requirements for secondary school attendance certificates should be set by school districts.

Subdivision C. is being repealed because persons in military service may enroll in correspondence courses under the revised rules established in EDU 42.D. This subdivision, then, becomes redundant.

Subdivision D. is being modified to clarify its meaning. Its actual substance is unchanged.

EDU 44 Length of school day.

The minimum length of a school day, six hours, is retained but moved to a new 5 MCAR § 1.00301 for improved placement. A typing error and redundancies are removed from this rule, but the substance is not changed.

EDU 45 Admission.

Minor rewording changes are being made in this rule, thereby eliminating references to an obsolete process, "classifying" schools, and increasing clarity.

EDU 46 Staff.

Minor changes are being made in Subdivisions A., B., and C., replacing the archaic "certificated" with "licensed," eliminating unnecessary words, and clarifying the phrase "applied music." Identification of the maximum number of pupils for each teacher in a physical education class is transferred here to retain this requirement from Chapter Nine, which is being repealed.

Subdivision D. is being repealed because it conflicts with EDU 41, B.1., which is the most recent State Board of Education rule on early graduation.

Chapter Eight: Health and Safety Education

EDU 140 General standards, all schools.

This rule is being repealed except for Subdivision C., which is being moved to Chapter One, EDU 7, where general school record and report requirements are placed. Subdivision A. appears to be an unnecessary directive, since the myriad of state and federal health related laws and rules, in fact, require that a school official or officials organize and coordinate the school health program. Subdivision B. is an unnecessary addition to the general requirement that health must be part of the curriculum in elementary, middle, and secondary schools and to the planning, evaluating, and reporting requirements which school districts must follow.

EDU 141 Elementary schools.

This entire rule is being repealed. Subdivision A. adds unnecessary specificity and restrictiveness to the general curricular requirements set forth in EDU 20. A repeal will provide increased discretion to schools, which will still have to abide by the requirement, in EDU 20, that health must be part of the elementary curriculum. Subdivision B. establishes a requirement for physical education and health education programs that is peculiar to these two subjects; written courses of study are not prescribed for any other subjects in either the required or elective portions of the curriculum.

EDU 142 Secondary schools.

This rule is being repealed because Subdivision A. repeats the minimum requirements noted in EDU 40, Subdivision B. establishes a requirement for health that does not exist for any other required subject, and Subdivision C. has been superceded by Board of Teaching Rule 5 MCAR § 3.083.

## Chapter Nine: Physical Education Instruction

EDU 160 General standards for all schools.

Subdivision A. is being repealed because it sets forth a vague requirement for measuring pupil progress in physical education, though such state requirements do not exist for other required subjects. The measurement of pupil progress in required or elective subjects is considered to be based on local schools' decisions.

Subdivision B. is being repealed because it is unnecessary. Chapters Two, Two-A, and Three provide for the same general directive, since they set forth the minimum hours of physical education instruction for kindergarten through grade 12.

EDU 161 Elementary schools.

Subdivision A. is being retained but inserted in Chapter Two, resulting in a more appropriate placement.

Subdivision B. is being repealed because it establishes a requirement for physical education that, except for health, does not exist for any other required or elective subject. This special requirement for schools' physical education programs appears to transcend those called for by Minnesota Statutes 1980, Section 120.02. Beyond the state required minimums, curricula in public schools have traditionally been based on the decisions of local school officials. These rules, however, imply a lack of local control. The changes suggested here would establish physical education rules which comport with the concept of local control.

EDU 162 Secondary schools.

The content of Subdivision A.1. is being transferred to EDU 40, which includes the general curricular requirements for secondary schools. This will be a more appropriate placement of the rule. Subdivision A.2. is being transferred to the revised EDU 40.

Subdivision B. is being repealed because it establishes a requirement for physical education that, except for health, does not exist for any other required or elective subject. This special requirement for schools' physical education programs appears to transcend those called for by Minnesota Statutes 1980, Section 120.02. Beyond the state required minimums, curricula in public schools have traditionally been based on the decisions of local school officials. These rules, however, imply a lack of local control. The changes suggested here would establish physical education rules which comport with the concept of local control.

The content of Subdivision C. is being transferred to EDU 46. This will be a more appropriate placement for the class size restriction.

Subdivision D. is being repealed because it is redundant. Chapter One, EDU 4, prohibits schools from providing "any course or activity on the basis of sex."

## Chapter Seventeen: Certificates, Administrators and Supervisors

EDU 327 Area vocational technical school administrator.

This rule is being repealed because its revised provisions have recently been incorporated into Chapter Thirty-Nine, 5 MCAR § 1.0797.

## Chapter Thirty-Five: Pupil Fees

Parts of this chapter are being repealed because they duplicate language contained in Minnesota Statutes, which is explicitly prohibited by Minnesota Statutes 1980, Section 15.0412, Subdivision 1. EDU 700 repeats Minnesota Statutes 1980, Section 120.72; EDU 702 repeats Minnesota Statutes 1980, Section 120.73; EDU 703 repeats Minnesota Statutes 1980, Section 120.74; EDU 704 repeats Minnesota Statutes 1980, Section 120.75; EDU 705 repeats Minnesota Statutes 1980, Section 120.76. EDU 706 is being repealed because it appears to be unnecessary. EDU 701 is being retained, with only minor modifications, since the definitions contained in this rule are important to a proper interpretation of the Minnesota Public School Fee Law, Minnesota Statutes Section 120.71 to 120.76. The actual content of EDU 701 is being transferred toward the beginning of the rule book, 5 MCAR § 1.0011, which will result in a more appropriate placement.

## Chapter Thirty-Eight: Financial Accounting Reporting Requirements

### 5 MCAR § 1.0760 Coverage.

The content Subdivision A. is not changed; the modification is being made to clarify the section.

Section D. is being changed by deleting language which is limiting in its application. The use of the revised terminology is consistent with current transmission of data from a regional management information center. The requirement for this reporting method is specified in Minnesota Statutes 1980, Section 121.936.

### 5 MCAR § 1.0761 Modified accrual accounting and other accounting requirements.

The change being made in Subdivision A. and Subdivision B. expands the scope of coverage to the budgeting phase of the financial cycle. This change represents a logical extension of the current rule which limits the coverage to the accounting and reporting phases of the financial cycle. Minnesota Statutes 1980, Section 121.908, Subdivision 4 identifies this requirement.

The last sentence of Subdivision C. is deleted since it is redundant with Minnesota Statutes 1980, Section 121.936, Subdivision 1.

The existing language of Subdivision D. is being repealed since it is a restatement of Minnesota Statutes 1980, Section 121.936. The revision to Subdivision D. identifies the source manual for Uniform Financial Accounting and Reporting Standards. The accounting principles contained in this manual are required to be approved by the state board of education in accordance with Minnesota Statutes 1980, Section 121.902.

Subdivision E. is an addition to the section which identifies the source manual for student activities accounting. The standards contained in this manual are designed for use where student activities are under the direction and control of school administration. These standards are authorized by Minnesota Statutes 1980, Section 123.38.

### 5 MCAR § 1.0762 Fund Accounting.

The inclusion of an enterprise fund as a fund type in Subdivisions B., C. and D. is required for reporting of financial information which is consistent with generally accepted accounting principles. The enterprise fund category is to

be used only for the financial reports of the regional management information centers. The fund accounting principle is identified in Governmental Accounting and Financial reporting principles, Statement 1.

Subdivision E. is being revised to eliminate language which is redundant with the statutes.

Major clarifications are being made in Subdivision F.; the content of this subdivision is unchanged. Clauses 1 and 2 are being changed to comply with Minnesota Statutes 1980, Section 121.912, Subdivision 3.

Subdivision G. is being modified to eliminate clause 2. With the existing language, the rule is in conflict with Minnesota Statutes 1980, Section 121.912, Subdivision 3.

Subdivision H is revised to enhance clarity and provide reference to transfer authority.

#### 1.0763 Revenue and Expenditure Classification Principles.

This rule is being repealed because it is obsolete and some of its contents are restated in 5 MCAR § 1.07631.

#### 5 MCAR § 1.07631 Revenue and expenditure classification principles.

The required account structure and source manual for budgeting, accounting and reporting are identified in Subdivision A. The account structure identified is required to be used by all school districts by Minnesota Statutes 1980, Section 121.936, Subdivision 1.

Subdivisions B., C., E. and F. are included in the rule to clarify specific accounting principles which are appropriate to Minnesota school districts. These generally accepted accounting principles for revenue and expenditure classifications provide for consistency in reporting. The requirement for conformity to generally accepted accounting principles is found in Minnesota Statutes 1980, Section 121.902, Subdivision 1.

The classification requirements for determination of indirect cost factors are set forth in Subdivision D. Adherence to a strict accounting structure is explained in Chapter IX of the Manual For The Uniform Financial Accounting and Reporting System For Minnesota Schools.

#### 1.0764 Audited and unaudited financial statements, budgets.

This rule is being repealed because it is obsolete and some its contents are being restricted in 5 MCAR § 1.07641.

#### 5 MCAR § 1.07641 Unaudited and audited financial reports, statements, budgets

The requirements of Subdivision A. are an identification of the elements to be included in the unaudited financial statement of the authority provided in Minnesota Statutes 1980, Section 121.908, Subdivision 2. The method of submission specified in this rule is through the ESV regional center as required by Minnesota Statutes 1980, Section 121.936. Adjustments to the unaudited financial reports are required by Minnesota Laws 1982, Chapter 548, Article IV, Section 5.

Subdivision B. specifies the source documentation and identifies the standards to be followed for a school district's audited financial statement. The audited financial statement is required by Minnesota Statutes 1980, Section 121.908, Subdivision 3. The historical analysis of statutory operating debt is a requirement of Minnesota Statutes 1980, Section 121.912, Subdivision 8.

Subdivision C. identifies the method of budget submission and degree of detail required by the department of education. The statutory requirement for the budget is found in Minnesota Statutes 1980, Section 121.908, Subdivision 4.

#### 5 MCAR § 1.07642 Fixed assets

Fixed asset reporting for area vocational technical institutes is required by Minnesota Laws 1981, Chapter 358, Article 5, Section 1. This rule identifies the fiscal year and for the commencement of fixed asset reporting as well as source manual which contains the standards.

#### Chapter Forty: Libraries

Various minor amendments are being made in this chapter to clarify phrases, delete obsolete requirements (e.g., applications due in state fiscal year 1981), and update statutory references. No substantial change is made to any of the rules composing Chapter Forty--5 MCAR §§ 1.0800-1.0819.