

MINNESOTA STATUTES 1977 SUPPLEMENT

120.17 DEFINITIONS; GENERAL PROVISIONS

and may claim foundation aid for the child. All tuition so received shall be deposited in the state treasury.

(c) When it is determined that the child can benefit from public school enrollment but that the child should also remain in attendance at the applicable school, the school district where the institution is located shall provide an appropriate educational program for the child and shall make a tuition charge to the state board for the actual cost of providing the program, less any amount of aid received pursuant to section 124.32. The state board shall pay the tuition and other program costs including the unreimbursed transportation costs. Aids for handicapped children shall be paid to the district providing the special instruction and services. Special transportation shall be provided by the district providing the educational program and the state shall reimburse such district within the limits provided by law;

(d) Notwithstanding the provisions of clauses (b) and (c), the state board may agree to make a tuition charge for less than the amount specified in clause (b) for pupils attending the applicable school who are residents of the district where the institution is located and who do not board at the institution, if that district agrees to make a tuition charge to the state board for less than the amount specified in clause (c) for providing appropriate educational programs to pupils attending the applicable school.

[For text of subds 8a to 10, see M.S.1976]

[1977 c 447 art 3 s 1-4; 1977 c 449 s 12]

120.81 Minnesota educational computing consortium, receipts.

Subdivision 1. Effective October 1, 1977, no funds appropriated by the state shall be transferred to or expended with or by the Minnesota educational computing consortium unless the consortium adheres to the provisions of chapters 15, 16, excepting sections 16.90 and 16.94 thereof, 16A and 43.

Subd. 2. Notwithstanding the provisions of subdivision 1, the consortium is authorized to maintain a revolving fund for all receipts derived from computer services provided by the consortium and further provided that the consortium board may establish one management position in the unclassified service.

[1977 c 449 s 20]

120.82 Contracts.

The Minnesota educational computing consortium, created and now existing pursuant to section 471.59, its members and elementary-secondary and vocational school regional computing centers, are authorized to provide computer services to private educational institutions and to other individuals or groups in the event that MECC has computer service capabilities in excess of need and to establish and collect fees therefor. Provided, however, that the fees shall in no event be less than the cost of providing the services.

[1977 c 449 s 21]

CHAPTER 121. ADMINISTRATION AND SUPERVISION

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121.02 State board of education.

Subdivision 1. A state department of education is hereby created which shall

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be maintained under the direction of a state board of education composed of nine representative citizens of the state, at least one of whom shall reside in each congressional district in the state.

Of the nine representative citizens of the state who are appointed to the state board of education not less than three members thereof shall previously thereto have served as an elected member of a board of education of a school district however organized.

The members of the state board shall be appointed by the governor, with the advice and consent of the senate. One member shall be chosen annually as president, but no member shall serve as president more than three consecutive years. The state board shall hold its annual meeting on the first Tuesday in August. It shall hold meetings on dates and at places as it designates. No member shall hold any public office, or represent or be employed by any board of education or school district, public or private, and shall not voluntarily have any personal financial interest in any contract with a board of education or school district, or be engaged in any capacity where a conflict of interest may arise.

[For text of subds 2a and 3, see M.S.1976]

[1977 c 347 s 18; 1977 c 444 s 6]

121.07 MS 1976 [Repealed, 1977 c 305 s 46]

121.08 MS 1976 [Repealed, 1977 c 305 s 46]

121.09 Administration; exceptions.

The commissioner shall administer all laws and rules promulgated by the board relating to libraries and other public educational institutions, except such laws as may relate to the University of Minnesota and to the state universities and community colleges.

[1977 c 305 s 40]

121.10 MS 1976 [Repealed, 1977 c 305 s 46]

121.11 State board.

[For text of subds 1 to 4, see M.S.1976]

Subd. 5. Uniform system of records and of accounting. The state board shall prepare a uniform system of records for public schools, require reports from superintendents and principals of schools, teachers, school officers, and the chief officers of public and other educational institutions, to give such facts as it may deem of public value. Beginning in fiscal year 1977, all reports required of school districts by the state board shall be in conformance with the uniform financial accounting and reporting system adopted pursuant to section 121.902. With the cooperation of the state auditor, the state board shall establish and carry into effect a uniform system of accounting by public school officers and it shall have authority to supervise and examine the accounts and other records of all public schools.

[For text of subds 6 to 14, see M.S.1976]

[1977 c 347 s 19; 1977 c 447 art 7 s 4]

121.16 Commissioner of education.

Subdivision 1. The department shall be under the administrative control of the commissioner of education which office is established. The commissioner shall be the secretary of the state board. He shall be appointed by the state board with the approval of the governor under the provisions of section 15.06. For purposes of section 15.06, the board shall be the appointing authority.

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The commissioner shall be a person who possesses educational attainment and breadth of experience in the administration of public education and of the finances pertaining thereto commensurate with the spirit and intent of this code. The commissioner shall appoint employees as may be necessary for the organization of the department. He shall perform such duties as the law and the rules of the state board may provide and be held responsible for the efficient administration and discipline of the department. He shall make recommendations to the board, and he shall be charged with the execution of powers and duties which the state board may prescribe, from time to time, to promote public education in the state, to safeguard the finances pertaining thereto, and to enable the state board to carry out its duties.

Subd. 2. [Repealed, 1977 c 305 s 46]

[1977 c 305 s 41]

121.48 Purchase of annuity for employees.

[For text of subd 1, see M.S.1976]

Subd. 2. All amounts so allocated shall be deposited in an annuity account which is hereby established in the state treasury. There is annually appropriated from the annuity account in the state treasury to the state board of education all moneys deposited therein for the payment of annuity premiums when due or for other application in accordance with the salary agreement entered into between the employee and the state board of education. The moneys in the annuity account in the state treasury are not subject to the budget, allotment, and incumbrance system provided for in chapter 16A and any act amendatory thereof.

[1977 c 410 s 12]

121.88 District programs; citizens advisory council.

Subdivision 1. The board of education of each school district of the state is hereby authorized to initiate a community school program in its district and to provide for the general supervision of said program. Each board may, as it considers appropriate, employ community school directors and coordinators to further the purposes of the community school program. The salaries of the directors and coordinators shall be paid by the board.

Subd. 2. Each board shall provide for a citizens advisory council to consist of members who represent: the various service organizations; churches; private schools; local government; park, recreation or forestry services of municipal or local government units located in whole or in part within the boundaries of the school district; and any other groups participating in the community school program in the school district.

Subd. 3. The council shall function in cooperation with the community school director in an advisory capacity in the interest of promoting the goals and objectives of sections 121.85 to 121.88.

Subd. 4. Each council shall adopt a policy to reduce and eliminate program duplication within the district.

[1977 c 447 art 4 s 1]

121.902 Council recommendations.

Subdivision 1. The council shall recommend to the state board uniform financial accounting and reporting standards for school districts. The state board shall adopt and maintain uniform financial accounting and reporting standards which are consistent with sections 121.90 to 121.92 and with generally accepted accounting principles and practices. The standards so adopted shall be known as the uniform financial accounting and reporting system for Minnesota school districts.

Subd. 2. The state board shall meet the requirements of chapter 15 in the initial adoption and maintenance of these standards.

[1977 c 447 art 7 s 5]

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121.908 Requirement for accounting, budgeting and reporting.

[For text of subds 1 to 3, see M.S.1976]

Subd. 3a. Prior to July 1, 1978 and July 1 of each year thereafter, the school board of each district shall approve and adopt its revenue and expenditure budgets for the next school year. The budget document so adopted shall be considered an expenditure-authorizing or appropriations document. No funds shall be expended by any board or district for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure, or prior to an amendment to the budget document by the board to authorize the expenditure. Expenditures of funds in violation of this subdivision shall be considered unlawful expenditures.

[For text of subds 4 and 5, see M.S.1976]

[1977 c 447 art 7 s 7]

121.912 Permanent fund transfers.

Subdivision 1. After July 1, 1977, no school district shall permanently transfer money from an operating fund to a nonoperating fund; provided, however, that permanent transfers may be made from an operating fund to any other fund to correct for prior fiscal years' errors discovered after the books have been closed for that year and permanent transfers may be made from the general fund to eliminate deficits in another fund when that other fund is being discontinued.

Subd. 2. As used in this section, "operating fund" and "nonoperating fund" shall have the meanings specified in the uniform financial accounting and reporting system for Minnesota school districts. Any transfer for a period in excess of one year shall be deemed to be a permanent transfer.

[1977 c 447 art 7 s 8]

121.914 Statutory operating debt.

Subdivision 1. The "operating debt" of a school district means the net negative unappropriated fund balance in all school district funds, other than capital expenditure, building construction, debt service, trust and agency, and post-secondary vocational-technical education funds, calculated as of June 30 of each year in accordance with the uniform financial accounting and reporting system for Minnesota school districts.

Subd. 2. If the amount of the operating debt is more than two and one-half percent of the most recent fiscal year's expenditure amount for the funds considered under subdivision 1, the net negative unappropriated fund balance shall be defined as "statutory operating debt" for the purposes of this section and sections 121.917 and 275.125, subdivision 9a.

Subd. 3. The commissioner shall establish a uniform auditing or other verification procedure for school districts to determine whether a statutory operating debt exists in any Minnesota school district as of June 30, 1977. This procedure shall also identify all interfund transfers made during fiscal year 1977 from a fund included in computing statutory operating debt to a fund not included in computing statutory operating debt. The standards for this uniform auditing or verification procedure shall be promulgated by the state board pursuant to chapter 15. If a school district applies to the commissioner for a statutory operating debt verification or if the unaudited financial statement for the school year ending June 30, 1977 reveals that a statutory operating debt might exist, the commissioner shall require a verification of the amount of the statutory operating debt which actually does exist.

Subd. 4. If an audit or other verification procedure conducted pursuant to subdivision 3 determines that a statutory operating debt exists, a district shall follow the procedures set forth in section 275.125, subdivision 9a to eliminate this

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statutory operating debt.

[For text of subds 5 to 10, see M.S.1976]

[1977 c 447 art 7 s 9-12]

121.917 Expenditure limitations.

Subdivision 1. (a) Beginning in fiscal year 1978 and in each year thereafter, a district which had statutory operating debt on June 30, 1977 pursuant to section 121.914 shall limit its expenditures in each fiscal year so that the amount of its statutory operating debt calculated at the end of that fiscal year is not greater than the amount of the district's statutory operating debt as of June 30, 1977, as certified and adjusted by the commissioner, increased by an amount equal to two and one-half percent of that district's operating expenditures for the fiscal year for which the statutory operating debt calculation is being made.

(b) When a district is no longer required to levy pursuant to section 275.125, subdivision 9a, subdivision 2 of this section shall be applicable.

Subd. 2. Beginning in fiscal year 1978 and each year thereafter, any district not subject to the provisions of subdivision 1 shall limit its expenditures so that its unappropriated fund balances shall not constitute statutory operating debt as defined in section 121.914.

[For text of subd 3, see M.S.1976]

[1977 c 447 art 7 s 13,14]

CHAPTER 122. SCHOOL DISTRICTS, FORMATION AND ALTERATION

Sec.
122.21 Detachment and annexation of land.
122.84 Policy. [New]
122.85 Experimental pairing. [New]
122.86 Educational planning task forces. [New]
122.87 Local school district planning.

Sec.
122.88 Task force powers and duties. [New]
122.89 State department of education. [New]
122.90 Review and comment for school district construction. [New]

122.21 Detachment and annexation of land.

[For text of subds 1 to 5, see M.S.1976]

Subd. 6. Upon the effective date of the order, the detachment and annexation ordered therein is effected. All taxable property in the area so detached and annexed remains taxable for payment of any school purpose obligations theretofore authorized by or on that date outstanding against the district from which detached. Such property is not by virtue of the order relieved from the obligation of any bonded debt theretofore incurred to which it was subject prior to the order. All taxable property in the area so detached and annexed is taxable for payment of any school district obligations authorized on or subsequent to the effective date of the order by the district to which annexation is made.

[1977 c 447 art 7 s 15]

122.84 Policy.

It is the policy of the state to encourage experimental delivery systems and comprehensive educational planning that will afford better educational opportunities for all pupils, make possible a more economical and efficient operation of the schools and insure a more equitable distribution of public school revenue.

[1977 c 447 art 10 s 1]