

(ii) a baccalaureate degree, as described in clause (c) (iii), provided at least one years experience of the type specified in subdivision 4, has been completed, or

(iii) evidence of having completed two or more years of study with passing grade average or above from a college or , university , area vocational-technical school or a Minnesota licensed private vocational school which fulfills the requirements of Minnesota Statutes, Sections 141.21 to 141.36 , as described in clause (c) (iv), provided at least three years experience of the type specified in subdivision 4, has been completed, or

(iv) a diploma as a graduate of an accredited high school, as described in clause (c) (v), provided at least five years experience of the type specified in subdivision 4, has been completed.

Sec. 2. Minnesota Statutes 1971, Section 326.20, Subdivision 3, is amended to read:

Subd. 3. **UNREGISTERED PRACTICE.** It shall be unlawful for any certified public accountant or any partnership containing one or more certified public accountants to engage in public practice within this state unless such certified public accountant or partnership is duly registered as provided by this section. A partnership shall be deemed in public practice within this state if it performs professional accounting services for a fee ~~while maintaining an office within this state~~ . A certified public accountant shall be deemed in public practice within this state if he performs professional accounting services for a fee ~~incidental to an office which he, or an employer engaged in public practice, maintains within this state.~~

Approved March 28, 1974.

CHAPTER 326—S.F.No.2627
[Coded in Part]

An act relating to education; authorizing school districts to adopt a flexible school year program under certain conditions; amending Minnesota Statutes 1971, Sections 120.10, Subdivision 1; 124.11; 124.19, Subdivision 1; 126.12; Chapter 120, by adding sections; Minnesota Statutes, 1973 Supplement, Sections 124.20; and 124.222, Subdivision 3.

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

Section 1. Minnesota Statutes 1971, Section 120.10, Subdivision 1, is amended to read:

120.10 EDUCATION; FLEXIBLE SCHOOL YEAR; COMPULSORY

Changes or additions indicated by underline deletions by ~~strikeout~~

ATTENDANCE. Subdivision 1. **AGES AND TERM.** Every child between seven and 16 years of age shall attend a public school, or a private school, for a ~~period of not less than nine months~~ minimum term, as defined by the state board, during any school year. No child shall be required to attend a public school more than ~~ten months~~ a maximum term, as defined by the state board, during any school year.

Sec. 2. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.59] FLEXIBLE SCHOOL YEAR PROGRAMS; PURPOSE. The purpose of Minnesota Statutes, Sections 120.59 to 120.67 is to authorize school districts to evaluate, plan and employ the use of flexible school year programs. It is anticipated that the open selection of the type of flexible school year operation from a variety of alternatives will allow each district which seeks to utilize this concept to suitably fulfill the educational needs of its pupils. These alternatives shall include but not be limited to various 45-15 plans, four-quarter plans, quinmester plans, extended school year plans, flexible all-year plans, and four-day week plans.

Sec. 3. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.60] DEFINITION. "Flexible school year program" means any school district plan approved by the state board of education which utilizes school buildings and facilities during the entire year and/or which provides forms of optional scheduling of pupils and school personnel during the school year in elementary and secondary schools or residential facilities for handicapped children.

Sec. 4. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.61] ESTABLISHMENT OF PROGRAM. The school board of any district, with the approval of the state board of education, may establish and operate a flexible school year program in one or more of the schools or residential facilities for handicapped children within the district.

Sec. 5. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.62] DIVISION OF CHILDREN INTO GROUPS. The school board of any district operating a flexible school year program in one or more of the schools within the district shall divide the students of each selected school into as many groups as necessary to accommodate this program. Students of the same family shall be placed in the same group unless one or more of these students is enrolled in a special education class or unless the parent or guardian of these students requests that the students be placed in different groups. No school board shall

Changes or additions indicated by underline deletions by ~~strikeout~~

discriminate on the basis of race, color, creed, religion, marital status, status with regard to public assistance, sex, or national origin when assigning pupils to attendance groups pursuant to this section.

Sec. 6. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.63] HEARING. Prior to implementing a flexible school year program in any school of the district, the school board shall negotiate with the teachers, principals, assistant principals, supervisory personnel and employees of the school to the extent required by the public employment labor relations act, and shall consult with the parents of pupils who would be affected by the change, and with the community at large. These procedures shall include at least three informational meetings for which the board has given published notice to the teachers and employees and to the parents of pupils affected.

Sec. 7. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.64] ASSIGNMENT OF TEACHERS. Subdivision 1. In school districts where a flexible school year program is implemented in fewer than all of the schools maintained by the school district, the board of the school district shall make every reasonable effort to assign qualified teachers who prefer the regular school schedule to schools of the same level retaining the regular school schedule.

Subd. 2. A full-time classroom teacher currently employed by a school district which converts to a flexible school year program shall not, without his written consent, be required to teach under this program (1) more or less than the number of scheduled days or their equivalent the schools of the district were maintained during the year preceding implementation of the flexible school year program; (2) in a period of the calendar year substantially different from the period in which he taught during the year preceding implementation of the flexible year program.

Subd. 3. In no event shall a teacher's continuing contract rights to a position held the year preceding implementation of a flexible school year program or teaching experience earned during a probationary period the year preceding implementation be lost or impaired upon adoption of a flexible school year program. If the year of teaching preceding implementation was the end of a probationary period, the continuing contract right to a full year's contract which normally would be acquired for the next succeeding school year shall be acquired in the year of adoption of the flexible program.

Subd. 4. Any school district operating a flexible school year program shall enter into one contract governing the entire school year with each teacher employed in a flexible program. If individual teachers contract to teach less than a period of 175 days during a school

Changes or additions indicated by underline deletions by ~~strikeout~~

year, each 175 days of employment accrued during any five year period after the adoption of a flexible year program shall be deemed consecutive and shall constitute a full year's employment for purposes of establishing and retaining continuing contract rights to a full school year position pursuant to section 125.12, subdivisions 3 and 4, and section 125.17, subdivisions 2 and 3. A teacher who has not been discharged or advised of a refusal to renew his contract by April 1 of the year in which he will complete the requisite number of days for securing a continuing contract shall have a continuing full school year contract with the district.

Subd. 5. Continuing contract rights established pursuant to this section shall not be impaired or lost by the termination of a flexible school year program.

Sec. 8. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.65] ESTABLISHMENT AND APPROVAL. The state board of education shall:

(1) Establish standards and requirements for the qualification of school districts which may operate on a flexible school year basis;

(2) Establish standards and evaluation criteria for flexible school year programs;

(3) Prepare and distribute all necessary forms for application by any school district for state authorization for a flexible school year program;

(4) Review the proposed flexible school year program of any qualified school district as to conformity to standards and the evaluation of appropriateness of priorities, workability of procedure and overall value;

(5) Approve or disapprove proposed flexible school year programs.

Sec. 9. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.66] POWERS AND DUTIES OF THE STATE BOARD. Subdivision 1. The state board of education shall:

(1) Promulgate rules and regulations necessary to the operation of this act;

(2) Cooperate with and provide supervision of flexible school year programs to determine compliance with the provisions of this act, the state board standards and qualifications, and the proposed program as

Changes or additions indicated by underline deletions by ~~strikeout~~

submitted and approved:

(3) Provide any necessary adjustments of (a) attendance and membership computations and (b) the dates and percentages of apportionment of state aids.

(4) Consistent with the definition of "average daily membership" in section 124.17, subdivision 2, furnish the board of a district implementing a flexible school year program with a formula for computing average daily membership. This formula shall be computed so that tax levies to be made by the district, state aids to be received by the district, and any and all other formulas based upon average daily membership are not affected solely as a result of adopting this plan of instruction.

Subd. 2. This act shall not be construed to authorize the state board to require the establishment of a flexible school year program in any district in which the school board has not voted to establish, maintain, and operate such a program.

Sec. 10. Minnesota Statutes 1971, Chapter 120, is amended by adding a section to read:

[120.67] TERMINATION OF PROGRAM. The school board of any district, with the approval of the state board of education, may terminate a flexible school year program in one or more of the schools or residential facilities for handicapped children within the district. This section shall not be construed to permit an exception to Minnesota Statutes, Section 120.10 or Minnesota Statutes, Section 124.19.

Sec. 11. Minnesota Statutes 1971, Section 124.11, is amended to read:

124.11 DATES OF AID PAYMENTS. Except as may be otherwise authorized by the commissioner to accommodate a flexible school year program, ten percent of the estimated foundation aids shall be paid to districts in each of the months from September through May based upon information available and the final distribution shall be made in the following August ; except that in the school year 1971-1972 payments shall commence in November or as soon thereafter as possible with the payment of 13 percent of the estimated foundation aids each month through May. Final distribution shall be made in the following August . If any school district is unable to borrow necessary funds for the operation of its facilities during any fiscal year, due to legal borrowing restrictions or the lack of reasonable credit facilities, the state auditor and state treasurer may, upon certification of such conditions by the commissioner of administration, advance such education aids as may be required to such district, with the condition that such aids be discounted by an amount equal to 6 percent or the current yield on U.S. treasury bills on the date of such payment to a maturity approximating the date on which aids are to be paid, whichever rate is higher,

Changes or additions indicated by underline deletions by ~~strikeout~~

pursuant to the terms of this section. The amount of such discount shall be determined by the state auditor, with the 6 percent discount or the "bid" price quoted on treasury bills of an appropriate maturity calculated after consultation with the staff of the state board of investment.

Estimated foundation aids shall be paid out on the basis of the prior year's pupil unit enrollment unless the October 1 enrollment is larger, in which case the October enrollment shall be used. Adjustment for final pupil unit figures shall be made in the August payment of aids.

Sec. 12. Minnesota Statutes 1971, Section 124.19, Subdivision 1, is amended to read:

124.19 REQUIREMENTS FOR AID GENERALLY. Subdivision 1. Every district which receives special state aid shall ~~(1)~~ maintain school or provide instruction in other districts, in state college laboratory school or in the university laboratory school, at least ~~nine months in a year~~ a minimum term as defined by the state board. The normal school year when school is in session shall be not less than 175 days effective the 1970-71 school year and thereafter ~~or their equivalent~~. A district which holds school for that period and is otherwise qualified is entitled to special state aid as by law provided. If school is held a less period such special state aid shall be reduced in the proportion that school is held bears to 175 days effective the 1970-71 school year and thereafter, but districts maintaining less than the required minimum number of days of school in session do not lose special state aid if the circumstances causing such loss of school time below the required minimum number of days were beyond the control of the board and provided proper evidence has been submitted and a good faith attempt made to make up time lost on account of these circumstances; provided further, that days devoted to teachers' institutes or other meetings authorized or called by the commissioner may not be included as part of the required minimum number of days of school in session; ~~and (2) expend for teachers' salaries not less than 65 percent of the maintenance expenditures exclusive of transportation but when such expenditures exceed \$150 per pupil unit in average daily attendance, such annual teachers' salary expenditures need not exceed 65 percent of the \$150 per pupil unit in average daily attendance exclusive of transportation. When the expenditure for teachers' salaries in a district does not meet these requirements, the special state aid to that district shall be reduced in the proportion that such salaries are reduced below the requirement.~~

Sec. 13. Minnesota Statutes, 1973 Supplement, Section 124.20, is amended to read:

124.20 EDUCATION; STATE AID; SUMMER SCHOOL AND FLEXIBLE SCHOOL YEAR CLASSES. State aid for summer school classes which are not a part of the regular school term in hospitals, sa-

Changes or additions indicated by underline deletions by ~~strikeout~~

natoriums, home instruction programs, and inter-session classes of ~~year-round-flexible~~ school year programs in elementary and secondary schools, and summer school instruction in area vocational schools or teachers college laboratory schools or in the university laboratory school shall be paid at a proportionate rate for aids paid during the regular school term.

Sec. 14. Minnesota Statutes, 1973 Supplement, Section 124.222, Subdivision 3, is amended to read:

Subd. 3. PAYMENT SCHEDULE. Except as may be otherwise authorized by the commissioner to accommodate a flexible school year program, the state shall pay to each school district 30 percent of its estimated school transportation aid entitlement for the 1975 fiscal year on or before each of the following dates: September 30, December 31, and March 31. The actual balance due the district shall be paid on or before August 31 of the following fiscal year.

Sec. 15. Minnesota Statutes 1971, Section 126.12, is amended to read:

126.12 LENGTH OF SCHOOL YEAR. The school shall be ~~maintained-in session for~~ not less than ~~nine months-a~~ minimum term, as defined by the state board, but this provision shall not apply to night schools or kindergartens. ~~The school month shall consist of four weeks-~~ Every Saturday shall be a school holiday ~~and all legal holidays shall be counted as part of the school week~~. The school board shall determine the number of school days of each school year on or before April 1 of the calendar year in which such school year commences.

Sec. 16. This act is effective on the day following final enactment.

Approved March 28, 1974.

CHAPTER 327—S.F.No.2669
[Coded in Part]

An act relating to the state planning agency; creating the position of state demographer; prescribing duties; appropriating moneys therefor; amending Minnesota Statutes 1971, Sections 4.11, by adding a subdivision; and 4.12, by adding subdivisions.

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

**Section 1. STATE PLANNING AGENCY; STATE DEMOGRA-
PHER; PURPOSE.** The legislature finds that competent demographic estimates and projections are basic tools for operating all units of government and planning for their future development. Therefore the ef-

Changes or additions indicated by underline deletions by ~~strikeout~~